

2024-2025

SUPERINTENDENT'S PROPOSED TENTATIVE BUDGET

Tuesday, July 30, 2024 @ 6:00 p.m.
The Aquilina C. Howell Building
3955 West Pensacola Street
Tallahassee, Florida 32304

Prepared by :

Leon County School District
Finance Department

**Superintendent’s Proposed Tentative Budget
Leon County School Board
2024-2025**

TABLE OF CONTENTS

School Board Officials.....	i
2024 – 2025 Fiscal Year TRIM Calendar and Key Budget Dates.....	1
Proposed Tentative 2024 – 2025 Budget Agenda Requirements.....	2
Resolution Determining Revenues and Millages Levied.....	3
TAX INFORMATION	
Property Tax Millage Rates/Tax Roll Data.....	5
Tax Millage Rates – Roll Back.....	6
Effect of the New Millage Rates on the Taxpayer.....	7
AD INFORMATION	
Legal Advertising Requirements.....	8
Notice of Budget Hearing – Tentative Budget/Notice of Proposed Tax Increase.....	9
Notice of Tax for School Capital Outlay – Tentative Budget.....	10
Budget Summary (Legal Ad) – Tentative Budget.....	11
GENERAL FUND	
General Fund Estimated Revenues.....	12
General Funds Estimated Appropriations.....	13
Appropriations Exhibits.....	14
SPECIAL REVENUE FUND	
Special Revenue Funds – Food Service Fund Estimated Revenue & Balances.....	16
Food Service Fund Estimated Appropriations & Balances by Function & Object.....	16
Special Revenue Funds – Federal Projects Estimated Revenue & Balances.....	17
Federal Projects Estimated Appropriations & Balances by Function & Object.....	17
Special Revenue Funds – Federal Grants	
ARP ACT ESSER Estimated Revenues & Balances.....	18
ARP ACT ESSER Estimated Appropriations & Balances by Function & Object.....	18
Other ARP ACT Relief Estimated Revenues & Balances by Function & Object.....	19
Other ARP ACT Relief Estimated Appropriations & Balances by Function & Object.....	19
Special Revenue Funds – Internal.....	20
CAPTIAL OUTLAY FUND	
Capital Improvement.....	21
DEBT SERVICE	
Debt Service Fund.....	22

Superintendent's Proposed Tentative Budget
Leon County School Board
2024 – 2025

SUPERINTENDENT

Rocky Hanna

BOARD CHAIR

Rosanne Wood

SCHOOL BOARD MEMBERS

Laurie Lawson Cox, Vice Chair

Alva Swafford Smith

Darryl Jones

Dr. Marcus Nicolas

OFFICE OF THE BUSINESS SERVICES

Billy Epting, Assistant Superintendent of Business Services

Katherine Sanders, Chief Financial Officer

Emily Chavez, Budget Director

Remera Jones-Hayes, Director of Financial Services

The School Board of Leon County is an equal opportunity institution for education and employment

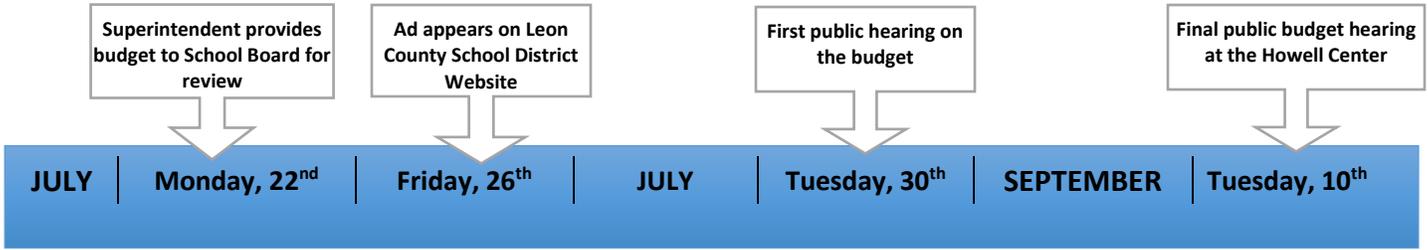
Meeting Location:

The Tentative Budget Hearing is scheduled for July 30, 2024, 6:00 p.m. at the Aquilina C. Howell Center, 3955 West Pensacola Street, Tallahassee, Florida

The Final Budget Hearing is scheduled for September 10, 2024, 6:00 p.m. at the Aquilina C. Howell Center, 3955 West Pensacola Street, Tallahassee, Florida

Document Published by the Office of the Chief Finance Officer, Katherine Sanders

Key TRIM Dates for 2024-2025 Budget



(TRIM: "Truth in Millage" legal deadlines which control the budget cycle)	
July 1, 2024 or Certification (Monday)	Receive certification taxable value from Property Appraiser (estimated roll Date, WHICHEVER IS LATER should be available 7-1)
July 19, 2024 (Friday)	The Commissioner of the Department of Education (DOE) certifies the Required Local Effort (RLE) millage rate to each school district. (s. 1011.62(4)(a)1.a, F.S.)
July 19-22, 2024	Staff completes Tentative Budget and works with the Leon County Technical Staff to complete advertisement. Advertisement must be completed by the Leon County Technical staff by noon on July 25, 2024 (Thursday).
July 26, 2024 (Friday)	Public advertisement of tentative budget and proposed millage. Ad also includes "to adopt" proposed millage of capital outlay with prioritized list of projects. AD MUST RUN NO LATER THAN 29TH DAY AND FIRST PUBLIC HEARING MUST BE HELD 2-5 DAYS AFTER ADVERTISEMENT RUNS.
July 30, 2024 (Tuesday) 6:00 p.m. - Howell Center	First tentative public budget hearing. Aquilina C. Howell Center, 6:00 p.m. HEARING MUST BE HELD NO LATER THAN JULY 31, 2024.
July 31, 2024 (Wednesday)	Advise appraiser of approved millage. THIS IS A CRITICAL DATE – MUST BE NO LATER THAN 35TH DAY WHICH IS FRIDAY, AUGUST 4, 2023.
August 1-31, 2024	Leadership Team/Superintendent and Board review/revision process.
September 10, 2024 (Tuesday) 6:00 p.m. – Howell Center	Final public budget/tax millage hearing. Meeting will take place at the Aquilina C. Howell Center, 3955 West Pensacola Street at 6:00 p.m. BUDGET MUST BE ADOPTED FROM 65TH - 80TH WHICH IS FRIDAY, SEPTEMBER 1, 2023 THROUGH MONDAY, SEPTEMBER 18, 2023. ALSO, FINAL MEETING TO APPROVE THE 2023-2024 ANNUAL FINANCIAL REPORT, APPROVAL TO TRANSMIT THE PROGRAM COST REPORT, AND TO APPROVE THE FINAL BUDGET ADMENDMENTS. LEGAL DUE DATE IS SEPTEMBER 11, 2024.
September 11, 2023 (Wednesday)	Submit approved budget to DOE (within THREE DAYS of adoption).
September 11, 2024 (Wednesday)	Certify adopted millage to property appraiser and tax collector (within THREE DAYS of adoption).
September 11, 2024 (Wednesday)	Certify compliance with the provisions of Chapter 230, F.S. to Property Tax Administration Office - Florida Department of Revenue (within THIRTY DAYS after adoption of final millage and budget)

Superintendent's Proposed Tentative Budget

Leon County School Board 2024-2025

July 30, 2024

AGENDA REQUIREMENTS

6:00 p.m. - Aquilina C. Howell Center

1. Presentation of Superintendent's Proposed Tentative Budget for Fiscal Year Ending June 30, 2025.

Rocky Hanna, *Superintendent*

Billy Epting, *Assistant Superintendent for Business Services*

Katherine Sanders, *Chief Financial Officer*

Emily Chavez, *Director of Budget*

Remera Jones-Haynes, *Director of Financial Services*

- A. The taxing authority is The School Board of Leon County, Florida and the total millage rate to be levied of 5.384 mills, is more than the roll-back rate (5.1327) computed pursuant to section 200.065 (1), Florida Statute by 4.90 percent.
2. Public discussion of Tentative Budget (please sign up to speak with the Board's Administrative Assistant). We ask that you limit your comments to three (3) minutes.
3. **I move that the Board adopt the "Resolution Determining Revenues and Millage Levied" found on page 3 within this document.**

The following motions will need to be read separately into the minutes in their entirety:

- a. **I move that the Board adopt the tentative millage rates for the Fiscal Year July 1, 2024 to June 30, 2025:**

A. For Local Required Effort	3.136	Mills
B. For Discretionary Operating Purposes	0.748	Mills
C. For Capital Outlay Projects	1.500	Mills
TOTAL PROPOSED MILLAGE	5.384	Mills

- b. **I move that the Board adopt the Tentative Budget for the Fiscal Year July 1, 2024 to June 30, 2025 as presented by the Superintendent.**
- c. **I move the Board schedule the required Public Hearing to adopt the final millage rates and adopt the Final Budget for Tuesday, September 10, 2024 at 6:00pm to be held at the Aquilina C. Howell Center, 3955 West Pensacola Street, Tallahassee, Florida.**
- d. **I move that the Board authorize the Superintendent to advise the Property Appraiser of the proposed tentative millage rates, including the required roll-back rates and the date, time and place of the Final Budget Hearing to be held on Tuesday, September 10, 2024.**
- e. September 10, 2024 is also the meeting to adopt the 2024-2025 Annual Financial Report, approve transmittal of the Program Cost Report, and approve the final budget amendments.
- f. (LEGAL DUE DATE IS SEPTEMBER 11, 2024).

Please return completed form to:
 Florida Department of Education
 Office of Funding & Financial Reporting
 325 West Gaines Street, Room 814
 Tallahassee, Florida 32399-0400
 Or email to: OFFRSubmissions@fldoe.org

**FLORIDA DEPARTMENT OF EDUCATION
 RESOLUTION DETERMINING
 REVENUES AND MILLAGES LEVIED**

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF LEON COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, 2024, AND ENDING JUNE 30, 2025.

WHEREAS, section 1011.04, Florida Statutes (F.S.), requires that, upon receipt of the certificate of the property appraiser giving the assessed valuation of the county and of each of the special tax school districts, the school board shall determine, by resolution, the amounts necessary to be raised for current operating purposes and for debt service funds and the millage to be levied for each such fund, including the voted millage; and

WHEREAS, s. 1011.71, F.S., provides for the amounts necessary to be raised for local capital improvement outlay and the millage to be levied; and

WHEREAS, the certificate of the property appraiser has been received;

THEREFORE, BE IT RESOLVED by the district school board that the amounts necessary to be raised, as shown by the officially adopted budget, and the millages necessary to be levied for each school fund of the district for the fiscal year are as follows:

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>27,191,949,592</u>	Required Local Effort	\$ <u>81,784,683</u>	<u>3.1330</u> mills <small>s. 1011.62(4), F.S.</small>
	Prior-Period Funding Adjustment Millage	\$ <u>78,313</u>	<u>0.0030</u> mills <small>s. 1011.62(4)(e), F.S.</small>
	Total Required Millage	\$ <u>81,862,996</u>	<u>3.1360</u> mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>27,191,949,592</u>	Discretionary Operating	\$ <u>19,525,996</u>	<u>0.7480</u> mills <small>s. 1011.71(1), F.S.</small>

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	Additional Operating	\$ _____	_____ mills <small>ss. 1011.71(9) and 1011.73(2), F.S.</small>
	Additional Capital Improvement	\$ _____	_____ mills <small>s. 1011.73(1), F.S.</small>

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>27,191,949,592</u>	Local Capital Improvement	\$ <u>39,156,408</u>	<u>1.5000</u> mills <small>s. 1011.71(2), F.S.</small>
	Discretionary Capital Improvement	\$ <u>0</u>	<u> </u> mills <small>s. 1011.71(3), F.S.</small>

5. DISTRICT DEBT SERVICE TAX (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	_____	\$ _____	_____ mills <small>s. 1010.40, F.S.</small>
	_____	\$ _____	_____ mills <small>s. 1011.74, F.S.</small>
	_____	\$ _____	_____ mills

6. THE TOTAL MILLAGE RATE TO BE LEVIED EXCEEDS IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO S. 200.065(1), F.S., BY 7.33 PERCENT.

STATE OF FLORIDA

COUNTY OF LEON

I, Rocky Hanna, superintendent of schools and ex-officio secretary of the District School Board of Leon County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Leon County, Florida, on September 10, 2024.

Signature of District School Superintendent

Date of Signature

Note: Copies of this resolution shall be submitted to the Florida Department of Education at OFFRSubmissions@fldoe.org, or Florida Department of Education, School Business Services, Office of Funding and Financial Reporting, 325 West Gaines Street, Room 814, Tallahassee, Florida 32399-0400; county tax collector; and county property appraiser.

**TENTATIVE BUDGET
LEON COUNTY SCHOOL BOARD
2024-2025**

*PROPERTY TAX MILLAGE RATES
(OPERATING - CAPITAL OUTLAY - DEBT SERVICE)*

COMPONENT	2023-2024	ORIGINAL ESTIMATED 2024-2025	DIFFERENCE
Required Local Effort	3.216	3.136	(0.080)
Operating Discretionary	0.748	0.748	0.000
<i>SUB-TOTAL OPERATING</i>	3.964	3.884	(0.080)
Capital Outlay	1.500	1.500	0.000
<i>SUB-TOTAL OPERATING</i>	5.464	5.384	(0.080)
Debt Service	0.000	0.000	0.000
<i>TOTAL LEVY</i>	5.464	5.384	(0.080)

TAX ROLL DATA

2024-2025 Certified Tax Roll (T)	\$27,191,949,592.00
2023-2024 Certified Tax Roll (F)	\$24,929,924,768.00
2024-2025 Dollar Increase	\$2,262,024,824.00
2024-2025 Percent Increase	9.07%

(T) - Tentative
(F) - Final

1 Mill - \$27,191,949.59 @ 100%
\$26,104,271.61 @ 96%

**TENTATIVE BUDGET
LEON COUNTY SCHOOL BOARD
2024-2025**

*TAX MILLAGE RATES
ROLL BACK*

COMPONENT	2023-2024 ACTUAL	ORIGINAL ESTIMATED 2024-2025	NET CHANGE
Current Year State Law Rolled Back Rate	2.998	3.021	0.023
Current Year Local Board Rolled Back Rate	2.093	2.112	0.019
Current Year Proposed State Law Millage Rate	3.216	3.136	(0.080)
Current Year Proposed Local Board Millage Rate	2.248	2.248	0.000
Current Year Proposed State Law Rate as a Percent of State Law Roll Back Rate	7.280%	3.810%	-3.470%
Current Year Total Proposed Rate as a Percent of Rolled Back Rate	7.330%	4.900%	-2.430%
Current Year Voted Debt Service Millage Levy	0.000	0.000	0.000

(A) A portion of our tax levy is required under state law in order for us to receive state funding. The required portion has decreased by less than (.10%).

(B) Using this year's adjusted tax roll (\$26,514,369,489) what rate would you have to roll back to generate the same dollars as last year?

- Last year, 2023-2024 it took 3.216 mills to generate \$76,967,653
- This year, 2024-2025, it would take 3.021 mills to generate \$76,895,915

*The state required local effort for 2024-2025 for LCSB is 3.136 to participate in the State FEFP.
The current year proposed state law rate increase of 3.81% is the difference between the 3.136 current year RLE
and the 3.021 current year state rolled back rate.*

EFFECT OF THE NEW MILLAGE RATES ON THE INDIVIDUAL TAXPAYER

NO RE-ASSESSMENT INCREASE

2024	\$100,000.00	\$125,000.00	\$150,000.00	\$200,000.00
LESS: Homestead Exemption	<u>-\$25,000.00</u>	<u>-\$25,000.00</u>	<u>-\$25,000.00</u>	<u>-\$25,000.00</u>
Taxable Assessed Value	\$75,000.00	\$100,000.00	\$125,000.00	\$175,000.00
2023 Tax (5.464 Mills)	\$409.80	\$546.40	\$683.00	\$956.20
2024 Tax (5.384 Mills)	<u>\$403.80</u>	<u>\$538.40</u>	<u>\$673.00</u>	<u>\$942.20</u>
Change in Taxes	<u>-\$6.00</u>	<u>-\$8.00</u>	<u>-\$10.00</u>	<u>-\$14.00</u>

3% VALUATION INCREASE

2023 Assessed Value	\$100,000.00	\$125,000.00	\$150,000.00	\$200,000.00
Re-assessment (3%)				
2024 Assessed Value	\$103,000.00	\$128,750.00	\$154,500.00	\$206,000.00
LESS: Homestead Exemption	<u>-\$25,000.00</u>	<u>-\$25,000.00</u>	<u>-\$25,000.00</u>	<u>-\$25,000.00</u>
Taxable Assessed Valuation	\$78,000.00	\$103,750.00	\$129,500.00	\$181,000.00
2023 Tax (5.464 Mills)	\$409.80	\$546.40	\$683.00	\$956.20
2024 Tax (5.384 Mills)	<u>\$419.95</u>	<u>\$558.59</u>	<u>\$697.23</u>	<u>\$974.50</u>
Change in Taxes	<u>\$10.15</u>	<u>\$12.19</u>	<u>\$14.23</u>	<u>\$18.30</u>

Superintendent's Proposed
Tentative Budget Leon County
School Board
2024-2025

LEGAL ADVERTISEMENT REQUIREMENTS

In accordance with F.S., 1011.03 "Each district school board shall cause a summary of its tentative budget, including the proposed millage levies as provided for by law, to be posted on the district's official website and advertised once in a newspaper of general circulation published in the district or to be posted at the courthouse if there be no such newspaper."

NOTICE OF PROPOSED TAX INCREASE

The Leon County School Board will soon consider a measure to increase its property tax levy.

Last year's property tax levy

A. Initially proposed tax levy...	\$ <u>136,217,109</u>
B. Less tax reductions due to Value Adjustment Board and other assessment changes...	\$ <u>127,750</u>
C. Actual property tax levy...	\$ <u>136,089,359</u>

This year's proposed tax levy \$ 146,401,457

A portion of the tax levy is required under state law in order for the school board to receive \$144,335,117 in state education grants.

The required portion has increased by 3.81 percent, and represents approximately six tenths of the total proposed taxes.

The remainder of the taxes is proposed solely at the discretion of the school board.

All concerned citizens are invited to a public hearing on the tax increase to be held on

July 30, 2024 - 6:00 p.m.
at
The Aquilina Howell Center
3955 West Pensacola Street
Tallahassee, Florida

A DECISION on the proposed tax increase and the budget will be made at this hearing.

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The Leon County School board will soon consider a measure to continue to impose a 1.500 mill property tax for the capital outlay projects listed herein. The tax is in addition to the school board's proposed tax of 3.884 mills for operating expenses and is proposed solely at the discretion of the school board.

****THE PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE.**

The capital outlay will generate approximately \$39,156,408 to be used for the following projects:

CONSTRUCTION AND REMODELING

- District-wide Locations
- Administration of Projects/Sites

MAINTENANCE, RENOVATION, AND REPAIR

- Preventative and Emergency Maintenance
- Reimbursement of the maintenance, renovation and repairs paid through the General Fund as permitted by Florida Statute
- Paint, Roofs, HVAC, Fire Alarms, Sprinklers, Intercoms, Security Systems, Energy Management, District-wide Locations

MOTOR VEHICLE PURCHASES

- Purchase of 10 School Buses
- Purchase of student transportation vans
- Purchase of Maintenance Vehicles

NEW AND REPLACEMENT EQUIPMENT, COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE

- Purchase of classroom furniture and equipment, including instruments, district-wide
- Purchase of tablets district-wide
- Purchase of new computers district-wide
- Purchase of network equipment
- Purchase of tablets district-wide
- Purchase of software applications for district-wide administration of enterprise resource software acquired via license/maintenance fees or lease agreements

PAYMENTS FOR EDUCATIONAL FACILITIES AND SITES DUE UNDER A LEASE-PURCHASE AGREEMENT

- Annual master lease payments for various facilities and renovations
- Annual lease payment for qualified school construction bonds for various facilities
- Annual lease payment of qualified zone academy bonds for various facilities
- Annual master lease payments for site purchases
- Debt service payments on certificates of participation for various facilities

PAYMENT OF COSTS OF COMPLIANCE WITH ENVIRONMENTAL STATUTES, RULES, AND REGULATIONS

- Removal of hazardous waste

PAYMENT OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT

- Insurance premiums on district plant

PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

- Leasing of portable classrooms

PAYMENT OF SALARIES AND BENEFITS

- Salaries and benefits for school bus drivers

CHARTER SCHOOL CAPITAL OUTLAY PROJECTS PURSUANT TO S. 1013.62(4), F.S.

- Purchase of real property
- Construction of school facilities
- Renovation, repair, and maintenance of school facilities
- Payment of the cost of premiums for property and casualty insurance necessary to insure school facilities
- Purchase or lease of permanent or relocatable school facilities
- Payment of costs of opening day collection for library media
- Purchase or lease of driver's education vehicles, maintenance vehicles, security vehicles, or vehicles used in storing and distributing materials and equipment
- Purchase of vehicles to transport students
- Computer and device hardware and operating system software necessary for gaining access to or enhancing the use of electronic and digital instructional content and resources, and enterprise resource software

All concerned citizens are invited to a public hearing to be held on:

July 30, 2024 - 6:00 p.m.

at The Aquilina Howell Center

3955 West Pensacola Street, Tallahassee, Florida.

A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

**TENTATIVE BUDGET
LEON COUNTY SCHOOL BOARD
2024-2025**

BUDGET SUMMARY						
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE DISTRICT SCHOOL BOARD OF LEON COUNTY, FLORIDA ARE 12.9% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.						
FISCAL YEAR 2024-2025						
PROPOSED MILLAGE LEVY:						
LOCAL EFFORT	3.136					
DISCRETIONARY	0.748					
CAPITAL OUTLAY	1.500					
TOTAL	5.384					
ESTIMATED REVENUES:	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TRUST AND AGENCY	TOTAL ALL FUNDS
FEDERAL SOURCES	\$365,000.00	\$76,140,796.59	\$0.00	\$0.00	\$0.00	\$76,505,796.59
STATE SOURCES	\$184,502,207.97	\$166,000.00	\$247,438.00	\$1,275,000.00	\$0.00	\$186,190,645.97
LOCAL SOURCES	\$113,483,923.11	\$14,587,000.00	\$0.00	\$68,906,408.00	\$100.00	\$196,977,431.11
TOTAL SOURCES	\$298,351,131.08	\$90,893,796.59	\$247,438.00	\$70,181,408.00	\$100.00	\$459,673,873.67
TRANSFERS IN	\$8,075,000.00	\$0.00	\$16,728,663.00	\$0.00	\$0.00	\$24,803,663.00
OTHER FINANCING SOURCES	\$0.00	\$0.00	\$2,630,905.00	\$0.00	\$0.00	\$2,630,905.00
FUND BALANCES (July 1, 2024)	\$64,908,226.10	\$2,789,767.49	\$51,009,876.00	\$60,580,602.00	\$43,232.87	\$179,331,704.46
TOTAL REVENUES AND BALANCES	\$371,334,357.18	\$93,683,564.08	\$70,616,882.00	\$130,762,010.00	\$43,332.87	\$666,440,146.13
EXPENDITURES:						
INSTRUCTION	\$209,401,240.76	\$35,857,109.88	\$0.00	\$0.00	\$23,332.87	\$245,281,683.51
PUPIL PERSONNEL SERVICE	\$11,913,905.99	\$1,905,880.83	\$0.00	\$0.00	\$0.00	\$13,819,786.82
INSTRUCTIONAL MEDIA SERVICES	\$4,802,538.48	\$3,374.92	\$0.00	\$0.00	\$0.00	\$4,805,913.40
INSTRUCTION & CURRICULUM SERVICES	\$6,416,330.95	\$7,065,840.41	\$0.00	\$0.00	\$0.00	\$13,482,171.36
INSTRUCTIONAL STAFF TRAINING	\$751,642.33	\$3,436,830.81	\$0.00	\$0.00	\$0.00	\$4,188,473.14
INSTRUCTIONAL RELATED TECHNOLOGY	\$3,773,063.78	\$124,894.08	\$0.00	\$0.00	\$0.00	\$3,897,957.86
BOARD OF EDUCATION	\$1,849,242.02	\$0.00	\$0.00	\$0.00	\$0.00	\$1,849,242.02
GENERAL ADMINISTRATION	\$1,512,386.78	\$3,297,314.82	\$0.00	\$0.00	\$0.00	\$4,809,701.60
SCHOOL ADMINISTRATION	\$26,698,668.97	\$232,923.68	\$0.00	\$0.00	\$0.00	\$26,931,592.65
FACILITIES ACQUISITION AND CONSTRUCTION	\$1,207,496.11	\$54,472.82	\$0.00	\$68,724,188.00	\$0.00	\$69,986,156.93
FISCAL SERVICES	\$2,355,927.72	\$126,403.10	\$0.00	\$0.00	\$0.00	\$2,482,330.82
FOOD SERVICE	\$0.00	\$16,705,295.00	\$0.00	\$0.00	\$0.00	\$16,705,295.00
CENTRAL SERVICES	\$12,657,914.49	\$3,183,898.71	\$0.00	\$0.00	\$0.00	\$15,841,813.20
PUPIL TRANSPORTATION SERVICES	\$13,232,569.29	\$1,984,912.87	\$0.00	\$4,426,936.00	\$0.00	\$19,644,418.16
OPERATION OF PLANT	\$26,896,536.76	\$49,527.88	\$0.00	\$0.00	\$0.00	\$26,946,064.64
MAINTENANCE OF PLANT	\$12,004,035.55	\$4.65	\$0.00	\$0.00	\$0.00	\$12,004,040.20
ADMINISTRATIVE TECHNOLOGY SERVICES	\$6,091,849.13	\$0.00	\$0.00	\$0.00	\$0.00	\$6,091,849.13
COMMUNITY SERVICES	\$10,186,673.19	\$19,653,174.62	\$0.00	\$0.00	\$0.00	\$29,839,847.81
DEBT SERVICE	\$0.00	\$0.00	\$19,367,276.00	\$0.00	\$0.00	\$19,367,276.00
TOTAL EXPENDITURES	\$351,752,022.30	\$93,681,859.08	\$19,367,276.00	\$73,151,124.00	\$23,332.87	\$537,975,614.25
TRANSFERS OUT	\$0.00	\$0.00	\$0.00	\$24,803,663.00	\$0.00	\$24,803,663.00
FUND BALANCES (June 30, 2025)	\$19,582,334.88	\$1,705.00	\$51,249,606.00	\$32,807,223.00	\$20,000.00	\$103,660,868.88
TOTAL EXPENDITURES, TRANSFERS, AND BALANCES	\$371,334,357.18	\$93,683,564.08	\$70,616,882.00	\$130,762,010.00	\$43,332.87	\$666,440,146.13
	55.72%	14.06%	10.60%	19.62%	0.01%	100.00%

THE TENTATIVE, ADOPTED AND/OR FINAL BUDGETS ARE ON FILE IN THE
OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS PUBLIC RECORD.

**TENTATIVE BUDGET
LEON COUNTY SCHOOL BOARD
2024-2025**

GENERAL FUND ESTIMATED REVENUES

REVENUE NAME	ORIGINAL ESTIMATED 2023-2024	UNOFFICIAL ACTUAL 2023-2024	ORIGINAL ESTIMATED 2024-2025	DIFFERENCE - INC/(DEC) 2023-2024 vs. 2022-2023
FEDERAL DIRECT:				
Reserve Officers Training Corps.	\$300,000.00	\$316,053.07	\$315,000.00	(\$1,053.07)
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL FEDERAL DIRECT	\$300,000.00	\$316,053.07	\$315,000.00	(\$1,053.07)
Federal Through State:				
Youth Mental Health	\$0.00	\$27,859.93	\$0.00	(\$27,859.93)
National Forest Funds	\$50,000.00	\$50,759.57	\$50,000.00	(\$759.57)
TOTAL FEDERAL THROUGH STATE	\$50,000.00	\$78,619.50	\$50,000.00	(\$28,619.50)
STATE:				
Florida Education Finance Program	\$121,095,368.00	\$119,453,790.00	\$120,281,600.00	\$827,810.00
Supplemental Academic Instruction	\$10,138,787.00	\$9,715,743.04	\$10,024,824.00	\$309,080.96
Safe Schools	\$3,520,038.00	\$3,513,294.00	\$4,071,912.00	\$558,618.00
Reading Instruction	\$0.00	\$0.00	\$0.00	\$0.00
Mental Health Assistance	\$1,792,482.00	\$1,783,063.00	\$1,999,050.00	\$215,987.00
Turnaround Supplemental Services	\$0.00	\$0.00	\$0.00	\$0.00
Teacher Salary Increase Allocations	\$2,678,911.00	\$2,678,911.00	\$2,125,525.00	(\$553,386.00)
Class Size Reduction	\$30,758,569.00	\$30,151,917.00	\$30,283,247.00	\$131,330.00
Workforce Development	\$9,877,960.00	\$10,508,196.25	\$9,463,519.00	(\$1,044,677.25)
Adult Handicapped	\$0.00	\$143,437.50	\$0.00	(\$143,437.50)
Digital Classroom	\$0.00	\$0.00	\$0.00	\$0.00
Workforce Performance Incentive	\$0.00	\$387,420.00	\$0.00	(\$387,420.00)
Lottery Enhancement Allocation	\$0.00	\$0.00	\$0.00	\$0.00
CO&DS Withheld for Administration	\$20,324.97	\$20,324.97	\$20,324.97	\$0.00
Instructional Materials	\$0.00	\$0.00	\$0.00	\$0.00
State License Tax	\$50,000.00	\$46,462.95	\$50,000.00	\$3,537.05
Transportation	\$5,156,635.00	\$5,362,397.96	\$5,832,206.00	\$469,808.04
School Recognition Funds	\$0.00	\$2,059,133.00	\$0.00	(\$2,059,133.00)
Voluntary Pre-Kindergarten	\$350,000.00	\$938,117.94	\$350,000.00	(\$588,117.94)
Florida Teachers Lead Program	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous State Sources	\$0.00	\$2,577,179.56	\$0.00	(\$2,577,179.56)
TOTAL STATE	\$185,439,074.97	\$189,339,388.17	\$184,502,207.97	(\$4,837,180.20)
LOCAL:				
District School Tax (includes Disc./RLE)	\$94,863,215.00	\$95,403,714.22	\$101,388,991.00	\$5,985,276.78
Tax Redemption	\$50,000.00	\$55,712.94	\$50,000.00	(\$5,712.94)
Course Fees (Adult Vocational)	\$600,000.00	\$2,232,574.81	\$600,000.00	(\$1,632,574.81)
School Age Child Care Fees	\$5,300,000.00	\$6,026,334.09	\$5,873,000.00	(\$153,334.09)
Preschool Program Fees	\$375,700.00	\$497,732.01	\$484,500.00	(\$13,232.01)
Interest, Incl. Profit on Investments	\$2,500,000.00	\$2,773,464.85	\$3,050,000.00	\$276,535.15
Federal Indirect Cost	\$2,500,000.00	\$3,209,401.59	\$1,500,000.00	(\$1,709,401.59)
Miscellaneous	\$550,085.28	\$3,838,875.83	\$537,432.11	(\$3,301,443.72)
TOTAL LOCAL	\$106,739,000.28	\$114,037,810.34	\$113,483,923.11	(\$553,887.23)
TOTAL FEDERAL/STATE/LOCAL	\$292,528,075.25	\$303,771,871.08	\$298,351,131.08	(\$5,420,740.00)
From Capital Projects Funds	\$8,010,000.00	\$7,999,622.00	\$8,075,000.00	\$75,378.00
From Federal Grants	\$0.00	\$778,452.63	\$0.00	(\$778,452.63)
Insurance Loss Recovery	\$0.00	\$1,000,000.00	\$0.00	(\$1,000,000.00)
TOTAL TRANSFERS:	\$8,010,000.00	\$9,778,074.63	\$8,075,000.00	(\$1,703,074.63)
TOTAL REVENUE/TRANSFERS	\$300,538,075.25	\$313,549,945.71	\$306,426,131.08	(\$7,123,814.63)
FUND BALANCE:				
Reserve for Encumbrance	\$2,918,885.53	\$2,918,885.53	\$2,732,904.96	(\$185,980.57)
Reserve for Inventory	\$1,363,370.62	\$1,363,370.62	\$1,208,921.69	(\$154,448.93)
Restricted	\$27,782,942.45	\$27,782,942.45	\$25,179,313.33	(\$2,603,629.12)
Restricted for Emergency Fund Balance	\$5,000,000.00	\$5,000,000.00	\$5,000,000.00	\$0.00
Unrestricted	\$20,926,291.86	\$20,926,291.86	\$30,787,086.12	\$9,860,794.26
TOTAL FUND BALANCE	\$57,991,490.46	\$57,991,490.46	\$64,908,226.10	\$6,916,735.64
TOTAL ESTIMATED REVENUE/TRANSFERS/FUND BALANCE	\$358,529,565.71	\$371,541,436.17	\$371,334,357.18	(\$207,078.99)

**PROPOSED TENTATIVE BUDGET
LEON COUNTY SCHOOL BOARD
2024-2025**

GENERAL FUND ESTIMATED APPROPRIATIONS

	ORIGINAL 2023-2024	PERCENTAGE OF TOTAL	ESTIMATED 2024-2025	PERCENTAGE OF TOTAL
STAFFING PLAN (ITEM 1)	\$184,306,497.12	51.41%	\$201,439,231.58	54.25%
WORKFORCE DEVELOPMENT (ITEM 2)	\$10,477,960.00	2.92%	\$10,063,519.00	2.71%
DISTRICT WIDE INSURANCES (ITEM 3)	\$5,266,000.00	1.47%	\$5,466,000.00	1.47%
CHARTER SCHOOLS (ITEM 4)	\$19,536,001.00	5.45%	\$18,486,840.00	4.98%
DISTRICT COST CENTERS	\$37,806,415.41	10.54%	\$38,934,669.35	10.49%
CONTRACTED/MISCELLANEOUS SERVICES (ITEM 5)	\$1,760,000.00	0.49%	\$1,855,000.00	0.50%
CATEGORICALS/GRANTS (ITEM 6)	\$10,665,180.00	2.97%	\$9,148,903.29	2.46%
OTHER (ITEM 7)	\$23,634,628.46	6.59%	\$25,292,092.36	6.81%
ENERGY/UTILITIES (ITEM 8)	\$8,710,475.31	2.43%	\$8,794,250.00	2.37%
RESTRICTED CARRY FORWARD PROJECTS	\$27,782,942.45	7.75%	\$25,179,313.33	6.78%
CARRY FORWARD ENCUMBRANCES	\$2,918,885.53	0.81%	\$2,732,904.96	0.74%
MISCELLANEOUS BUDGET ITEMS (ITEM 9)	\$2,111,510.00	0.59%	\$1,109,510.00	0.30%
DISTRICTWIDE PROJECTS	\$3,100,660.78	0.86%	\$3,249,788.43	0.88%
EMERGENCY FUND BALANCE	\$5,000,000.00	1.39%	\$5,000,000.00	1.35%
BALANCE FOR INVENTORIES	\$1,363,370.62	0.38%	\$1,208,921.69	0.33%
UNRESTRICTED FUND BALANCE	\$14,089,039.03	3.93%	\$13,373,413.19	3.60%
GRAND TOTAL	\$358,529,565.71	100.00%	\$371,334,357.18	100.00%

**PROPOSED TENTATIVE BUDGET
LEON COUNTY SCHOOL BOARD
2024 - 2025**

GENERAL ESTIMATED APPROPRIATIONS EXHIBITS

	ESTIMATED 2023/24 ALLOCATION	ESTIMATED 2024/25 ALLOCATION
1 STAFFING PLAN		
COST OF PLAN(INCLUDES HEALTH INS AND RETIREMENT RATE INCREASES)	\$153,213,075.12	\$167,689,774.58
CLASS SIZE REDUCTION FUNDS:		
2024-25 CLASS SIZE FUNDS		
ALL SCHOOLS	\$28,493,422.00	\$28,149,457.00
TOTAL ALL SCHOOLS	\$28,493,422.00	\$28,149,457.00
TOTAL CLASS SIZE REDUCTION	\$28,493,422.00	\$28,149,457.00
STAFFING PLAN RESERVE	\$2,000,000.00	\$5,000,000.00
EXTENDED YEAR SERVICES	\$600,000.00	\$600,000.00
TOTAL	\$184,306,497.12	\$201,439,231.58
2 ADULT WORKFORCE DEVELOPMENT		
WORKFORCE DEVELOPMENT	\$9,877,960.00	\$9,463,519.00
WORKFORCE ADULT COURSE FEES	\$600,000.00	\$600,000.00
ADULTS WITH DISABILITIES	\$0.00	\$0.00
TOTAL	\$10,477,960.00	\$10,063,519.00
3 DISTRICT WIDE INSURANCES		
PROPERTY AND CASUALTY	\$2,500,000.00	\$2,700,000.00
WORKERS COMPENSATION	\$1,566,000.00	\$1,566,000.00
UNEMPLOYMENT COMPENSATION	\$150,000.00	\$150,000.00
RISK MANAGEMENT LEGAL FEES	\$300,000.00	\$300,000.00
RESERVE FOR PROPERTY AND CASUALTY	\$750,000.00	\$750,000.00
TOTAL	\$5,266,000.00	\$5,466,000.00
4 CHARTER SCHOOLS	\$14,861,045.00	\$14,201,579.00
CLASS SIZE REDUCTION	\$2,265,147.00	\$2,133,790.00
SAI ALLOCATION	\$688,860.00	\$609,200.00
INSTRUCTIONAL MATERIALS	\$0.00	\$0.00
MENTAL HEALTH	\$121,786.00	\$24,039.00
READING FUNDS	\$0.00	\$0.00
SAFE SCHOOLS FUNDS	\$239,163.00	\$243,232.00
TEACHER SALARY	\$0.00	\$0.00
PECO TRANSFER	\$1,360,000.00	\$1,275,000.00
TOTAL	\$19,536,001.00	\$18,486,840.00
5 CONTRACTED/MISCELLANEOUS SERVICES		
LEGAL FEES	\$500,000.00	\$475,000.00
INTERNET CONNECTIVITY (INSTRUCTIONAL TECHNOLOGY)	\$1,200,000.00	\$1,200,000.00
CPA FIRM AUDITS	\$60,000.00	\$180,000.00
TOTAL	\$1,760,000.00	\$1,855,000.00
6 CATEGORICALS/GRANTS		
INSTRUCTIONAL MATERIALS	\$2,579,431.00	\$2,500,000.00
TEACHER SUPPLY ALLOCATION	\$600,000.00	\$645,000.00
READING INSTRUCTION	\$1,846,513.00	\$1,000,000.00
TEC TRAINING FUNDS	\$403,404.00	\$244,783.29
VOLUNTEER PRE-KINDERGARTEN	\$350,000.00	\$350,000.00
TEACHER SALARY INCREASE ALLOCATION	\$2,678,911.00	\$2,125,525.00
TURNAROUND SUPPLEMENTAL SERVICES	\$536,225.00	\$284,545.00
INSTRUCTIONAL LEADERSHIP & FACULTY DEVELOPMENT	\$0.00	\$0.00
TOTAL	\$10,665,180.00	\$9,148,903.29

**PROPOSED TENTATIVE BUDGET
LEON COUNTY SCHOOL BOARD
2024 - 2025**

GENERAL ESTIMATED APPROPRIATIONS EXHIBITS

	ESTIMATED 2023/24 ALLOCATION	ESTIMATED 2024/25 ALLOCATION
7 OTHER		
SICK/ANNUAL LEAVE PAYOUT	\$1,620,000.00	\$1,620,000.00
ADVANCE PLACEMENT FUNDS	\$2,021,096.84	\$2,192,532.22
I.B. FUNDS	\$289,021.37	\$306,211.49
INDUSTRY CERTIFIED CAREER ED	\$1,400,227.75	\$1,660,493.65
INSTRUCTIONAL TECHNOLOGY	\$309,000.00	\$309,000.00
SUPPLEMENTS	\$2,921,402.00	\$3,272,940.00
DIFFERENTIATED PAY SUPPLEMENTS	\$272,745.00	\$450,000.00
SCHOOL RESOURCE OFFICERS CONTRACT	\$1,746,981.50	\$1,934,011.00
SAFETY OFFICERS ELEMENTARY SCHOOLS & SCHEDULING	\$750,000.00	\$0.00
GUARDIAN PROGRAM	\$800,000.00	\$1,269,680.00
DAYCARE PROGRAMS	\$375,700.00	\$484,500.00
SCHOOL AGE CHILD CARE FEES	\$5,300,000.00	\$5,814,270.00
ARTS PROGRAMS	\$500,000.00	\$500,000.00
STUDENT ACTIVITIES	\$500,000.00	\$500,000.00
HIGH SCHOOL DUAL ENROLLMENT	\$300,000.00	\$300,000.00
GREG BURRIS DRIVER ED FUND	\$78,454.00	\$78,454.00
EM/PM TRANSFER	\$4,150,000.00	\$4,300,000.00
FLVS CONTRACT	\$300,000.00	\$300,000.00
TOTAL	\$23,634,628.46	\$25,292,092.36
8 UTILITIES		
TELEPHONE	\$384,000.00	\$419,000.00
WATER	\$416,784.93	\$333,650.00
SEWAGE	\$602,410.00	\$637,600.00
GARBAGE	\$814,130.38	\$925,150.00
NATURAL GAS	\$492,800.00	\$544,950.00
LP GAS	\$21,950.00	\$42,850.00
ELECTRIC	\$5,974,000.00	\$5,886,750.00
FEES	\$4,400.00	\$4,300.00
TOTAL	\$8,710,475.31	\$8,794,250.00
9 MISCELLANEOUS BUDGET ITEMS		
DJJ/CONTRACTED PROGRAMS	\$811,510.00	\$811,510.00
ADDITIONAL SCHOOL ALLOCATION BASED ON F&R	\$300,000.00	\$298,000.00
RESERVE FOR FTE AUDIT FINDINGS	\$1,000,000.00	\$0.00
TOTAL	\$2,111,510.00	\$1,109,510.00

**PROPOSED TENTATIVE BUDGET
LEON COUNTY SCHOOL BOARD
2024-2025**

*SPECIAL REVENUE FUNDS
NUTRITION SERVICE/FUNCTION 7600
ESTIMATED REVENUES, APPROPRIATIONS, AND BALANCES*

ESTIMATED REVENUE	UNOFFICIAL ACTUAL 2023-2024	ORIGINAL ESTIMATED 2024-2025	INCREASE/ (DECREASE)
FEDERAL THROUGH STATE			
NATIONAL SCHOOL LUNCH ACT	\$ 11,570,858.69	\$ 13,036,000.00	\$ 1,465,141.31
USDA DONATED COMMODITIES	\$ 873,000.00	\$ 1,100,000.00	\$ 227,000.00
OTHER FEDERAL THROUGH STATE (Supper)	\$ 1,000,920.98	\$ 1,150,000.00	\$ 149,079.02
CHILD CARE/SUMMER PROGRAM (CIL,SSP,Nut Ed,Other FS)	\$ 1,377,137.07	\$ 668,000.00	\$ (709,137.07)
MISCELLANEOUS FED THRU ST (CARES Act)	\$ -	\$ -	\$ -
TOTAL FEDERAL THROUGH STATE	\$ 14,821,916.74	\$ 15,954,000.00	\$ 1,132,083.26
STATE			
SCHOOL BREAKFAST SUPPLEMENT	\$ 69,523.00	\$ 70,000.00	\$ 477.00
SCHOOL LUNCH SUPPLEMENT	\$ 95,214.00	\$ 96,000.00	\$ 786.00
TOTAL STATE	\$ 164,737.00	\$ 166,000.00	\$ 1,263.00
LOCAL			
INVESTMENT INCOME	\$ 22,096.71	\$ 25,000.00	\$ 2,903.29
GIFTS, GRANTS AND BEQUESTS (FL Impact rando grants)	\$ 16,850.00	\$ 24,000.00	\$ 7,150.00
FOOD SERVICE (a la carte, adult meals, paid meals)	\$ 344,830.10	\$ 374,000.00	\$ 29,169.90
OTHER MISCELLANEOUS LOCAL SOURCES (Vended+rebates)	\$ 145,692.59	\$ 164,000.00	\$ 18,307.41
TOTAL LOCAL	\$ 529,469.40	\$ 587,000.00	\$ 57,530.60
TOTAL ESTIMATED REVENUES	\$ 15,516,123.14	\$ 16,707,000.00	\$ 1,190,876.86
TRANSFERS IN	\$ 514,044.07	\$ -	\$ -
BEGINNING FUND BALANCE (JULY 1, 2024)	\$ 982,762.08	\$ -	\$ 982,762.08
TOTAL ESTIMATED REVENUE, TRANSFERS, AND FUND BALANCE	\$ 17,012,929.29	\$ 16,707,000.00	\$ 2,173,638.94
ESTIMATED APPROPRIATIONS	UNOFFICIAL ACTUAL 2023-2024	ORIGINAL ESTIMATED 2024-2025	INCREASE/ (DECREASE)
SALARIES	\$ 5,394,343.73	\$ 5,494,515.00	\$ 100,171.27
EMPLOYEE BENEFITS	\$ 2,343,454.78	\$ 2,390,000.00	\$ 46,545.22
PURCHASED SERVICES	\$ 1,116,966.27	\$ 932,830.00	\$ (184,136.27)
ENERGY SERVICES	\$ 38,471.23	\$ 41,400.00	\$ 2,928.77
MATERIALS AND SUPPLIES	\$ 7,837,114.28	\$ 7,754,150.00	\$ (82,964.28)
CAPITAL OUTLAY	\$ 264,473.70	\$ 76,200.00	\$ (188,273.70)
OTHER EXPENSE	\$ 18,105.30	\$ 16,200.00	\$ (1,905.30)
TRANSFER OUT	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS/TRANSERS	\$ 17,012,929.29	\$ 16,705,295.00	\$ (307,634.29)
ENDING FUND BALANCE			
UNRESTRICTED BEGINNING FUND BALANCE	\$ -	\$ 1,705.00	\$ 1,705.00
RESTRICTED FOR ENCUMBRANCES	\$ -	\$ -	\$ -
TOTAL ENDING FUND BALANCE (JUNE 30, 2025)	\$ -	\$ 1,705.00	\$ 1,705.00
TOTAL APPROPRIATIONS, TRANSFERS, AND FUND BALANCE	\$ 17,012,929.29	\$ 16,707,000.00	\$ (305,929.29)

**PROPOSED TENATIVE BUDGET
LEON COUNTY SCHOOLS
2024 - 2025**

**SPECIAL REVENUE FUND - 420
FEDERAL PROJECTS
ESTIMATED REVENUE AND BALANCES**

ESTIMATED REVENUE	ORIGINAL ESTIMATED
FEDERAL DIRECT:	
MISCELLANEOUS FEDERAL DIRECT	\$ 2,484,719.49
TOTAL FEDERAL DIRECT	\$ -
FEDERAL THROUGH STATE:	
CAREER & TECHNICAL EDUCATION	\$ 670,954.00
TEACHER AND PRINCIPAL TRAINING	\$ 2,142,935.59
INDIVIDUALS with DISABILITIES EDUCATION ACT	\$ 13,213,906.85
LANGUAGE INSTRUCTION - TITLE III	\$ 253,814.00
NO CHILD LEFT BEHIND - TITLE I	\$ 18,441,019.99
WORKFORCE INNOVATION & OPPORTUNITY ACT	\$ 383,666.00
TWENTY FIRST CENTURY SCHOOLS - TITLE IV	\$ 6,726,354.18
INNOVATIVE EDUCATION PROGRAMS	\$ -
OTHER FEDERAL THROUGH STATE	\$ 2,220,876.38
TOTAL FEDERAL THROUGH STATE	\$ 47,950,567.04
TOTAL ESTIMATED REVENUES	\$ 47,950,567.04
FUND BALANCE:	
RESTRICTED	\$ -
UNRESTRICTED	\$ -
TOTAL BEGINNING FUND BALANCE	\$ -
TOTAL ESTIMATED REVENUE/FUND BAL	\$ 47,950,567.04

**SPECIAL REVENUE FUND - 420
FEDERAL PROJECTS
ESTIMATED APPROPRIATIONS & BALANCES
BY FUNCTION AND OBJECT**

ORIGINAL ESTIMATED 2024-2025 APPROPRIATIONS	ACCT. CODE	SALARIES 100	EMPLOYEE BENEFITS 200	PURCHASED SERVICES 300	ENERGY SERVICES 400	MATERIALS & SUPPLIES 500	CAPITAL OUTLAY 600	OTHER EXPENSE 700	
INSTRUCTION SERVICES	5000	\$ 10,361,149.70	\$ 4,609,382.23	\$ 4,856,073.77	\$ 2,000.00	\$ 1,934,903.10	\$ 755,494.54	\$ 2,631,162.76	
SUPPORT SERVICES:									
PUPIL PERSONNEL SERVICES	6100	\$ 560,665.89	\$ 207,878.13	\$ 226,230.56	\$ -	\$ 138,647.43	\$ 3,800.00	\$ 23,133.19	
INSTRUCTIONAL MEDIA SERVICES	6200	\$ -	\$ -	\$ 2,700.00	\$ -	\$ 674.92	\$ -	\$ -	
INSTRUCTION & CURRICULUM DEV.	6300	\$ 4,680,293.87	\$ 1,696,623.36	\$ 289,325.18	\$ 2,609.00	\$ 78,378.82	\$ 39,373.13	\$ 279,237.05	
INSTRUCTIONAL STAFF TRAINING	6400	\$ 710,155.18	\$ 360,459.05	\$ 894,161.46	\$ -	\$ 354,129.70	\$ 3,300.00	\$ 992,900.15	
INSTRUCTION RELATED TECHNOLOGY	6500	\$ 27,208.26	\$ 6,185.82	\$ 91,500.00	\$ -	\$ -	\$ -	\$ -	
BOARD OF EDUCATION	7100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
GENERAL ADMINISTRATION	7200	\$ 422,781.91	\$ 195,895.79	\$ 132,478.56	\$ -	\$ 99,449.51	\$ 15,858.00	\$ 2,247,376.83	
SCHOOL ADMINISTRATION	7300	\$ 110,820.06	\$ 9,179.94	\$ 5,000.00	\$ -	\$ -	\$ -	\$ 10,544.00	
FACILITIES ACQUISITION & CONST.	7400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
FISCAL SERVICES	7500	\$ 82,918.30	\$ 43,484.80	\$ -	\$ -	\$ -	\$ -	\$ -	
FOOD SERVICES	7600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CENTRAL SERVICES	7700	\$ 633,944.00	\$ 188,641.69	\$ 2,321,134.83	\$ -	\$ 2,478.19	\$ -	\$ 700.00	
TRANSPORTATION SERVICES	7800	\$ 791,500.00	\$ 487,777.70	\$ 461,355.22	\$ -	\$ -	\$ 2,000.00	\$ -	
OPERATION OF PLANT	7900	\$ -	\$ -	\$ 2,104.33	\$ -	\$ -	\$ -	\$ -	
MAINTENANCE OF PLANT	8100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
COMMUNITY SERVICES	9100	\$ -	\$ -	\$ 380,177.64	\$ -	\$ 1,000.00	\$ -	\$ 2,482,229.49	
DEBT SERVICE	9200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL INSTRUCTION & SUPPORT SRVS.		\$ 47,950,567.04	\$ 18,381,437.17	\$ 7,805,508.51	\$ 9,662,241.55	\$ 4,609.00	\$ 2,609,661.67	\$ 819,825.67	\$ 8,667,283.47

**PROPOSED TENATIVE BUDGET
LEON COUNTY SCHOOL BOARD
2024 - 2025**

**SPECIAL REVENUE FUND - 445
AMERICAN RESCUE PLAN (ARP) ACT ESSER
FEDERAL PROJECTS
ESTIMATED REVENUE AND BALANCES**

ESTIMATED REVENUE	ORIGNAL ESTIMATED
FEDERAL DIRECT:	
MISCELLANEOUS FEDERAL DIRECT	\$ -
TOTAL FEDERAL DIRECT	\$ -
FEDERAL THROUGH STATE:	
EDUCATION STABLIZATION FUNDS	
EDUCATION STABLIZATION K-12	\$ 10,621,162.68
ESSER STALIZATION WORKFORCE	
ESSER VPK	\$ -
OTHER FEDERAL THROUGH STATE	
TOTAL FEDERAL THROUGH STATE	\$ 10,621,162.68
TOTAL ESTIMATED REVENUES	\$ 10,621,162.68
FUND BALANCE:	
RESTRICTED	
UNRESTRICTED	
TOTAL BEGINNING FUND BALANCE	
TOTAL ESTIMATED REVENUE/FUND BAL	\$ 10,621,162.68

**SPECIAL REVENUE FUNDS - 445
AMERICAN RESCUE PLAN (ARP) ACT ESSER
FEDERAL PROJECTS
ESTIMATED APPROPRIATIONS & BALANCES
BY FUNCTION AND OBJECT**

ORIGINAL ESTIMATED 2024-2025 APPROPRIATIONS	ACCT. CODE	SALARIES 100	EMPLOYEE BENEFITS 200	PURCHASED SERVICES 300	ENERGY SERVICES 400	MATERIALS & SUPPLIES 500	CAPITAL OUTLAY 600	OTHER EXPENSE 700
INSTRUCTION SERVICES	5000	\$ 680,191.98	\$ 120,565.89	\$ 707,556.00		\$ 151,272.15	\$ 7,608,397.25	\$ 265,441.37
SUPPORT SERVICES:								
PUPIL PERSONNEL SERVICES	6100	\$ 456,161.79	\$ 100,000.00					
INSTRUCTIONAL MEDIA SERVICES	6200	\$ -	\$ -					
INSTRUCTION & CURRICULUM DEV.	6300	\$ -	\$ -					
INSTRUCTIONAL STAFF TRAINING	6400	\$ 73,052.33	\$ 1,212.44	\$ 17,110.50				\$ 30,350.00
INSTRUCTION RELATED TECHNOLOGY	6500	\$ -	\$ -					
BOARD OF EDUCATION	7100	\$ -	\$ -					
GENERAL ADMINISTRATION	7200	\$ -	\$ -					\$ 109,456.33
SCHOOL ADMINISTRATION	7300	\$ -	\$ -	\$ 97,379.68				
FACILITIES ACQUISITION & CONST.	7400	\$ -	\$ -	\$ 54,472.82				
FISCAL SERVICES	7500	\$ -	\$ -					
FOOD SERVICES	7600	\$ -	\$ -					
CENTRAL SERVICES	7700	\$ 20,000.00	\$ 10,000.00	\$ 3,500.00				
TRANSPORTATION SERVICES	7800	\$ -	\$ -	\$ 67,613.95				
OPERATION OF PLANT	7900	\$ -	\$ -	\$ 47,423.55				
MAINTENANCE OF PLANT	8100	\$ -	\$ -	\$ 4.65				
COMMUNITY SERVICES	9100	\$ -	\$ -					
TOTAL INSTRUCTION & SUPPORT SRVS.		\$ 10,621,162.68	\$ 1,229,406.10	\$ 995,061.15	\$ -	\$ 151,272.15	\$ 7,608,397.25	\$ 405,247.70

**PROPOSED TENTATIVE BUDGET
LEON COUNTY SCHOOL BOARD
2024 - 2025**

**SPECIAL REVENUE FUND - 446
OTHER ARP ACT RELIEF
FEDERAL PROJECTS
ESTIMATED REVENUE AND BALANCES**

ESTIMATED REVENUE	ORIGINAL ESTIMATED
FEDERAL DIRECT:	
MISCELLANEOUS FEDERAL DIRECT	\$ -
TOTAL FEDERAL DIRECT	\$ -
FEDERAL THROUGH STATE:	
EDUCATION STABILIZATION FUNDS	
EDUCATION STABILIZATION K-12	\$ 1,615,066.87
ESSER STABILIZATION WORKFORCE	\$ -
ESSER VPK	\$ -
OTHER FEDERAL THROUGH STATE	
TOTAL FEDERAL THROUGH STATE	\$ 1,615,066.87
TOTAL ESTIMATED REVENUES	\$ 1,615,066.87
FUND BALANCE:	
RESTRICTED	
UNRESTRICTED	
TOTAL BEGINNING FUND BALANCE	
TOTAL ESTIMATED REVENUE/FUND BAL	\$ 1,615,066.87

**SPECIAL REVENUE FUNDS - 446
OTHER ARP ACT RELIEF
FEDERAL PROJECTS
ESTIMATED APPROPRIATIONS & BALANCES
BY FUNCTION AND OBJECT**

ORIGINAL ESTIMATED 2024-2025 APPROPRIATIONS	ACCT. CODE	SALARIES 100	EMPLOYEE BENEFITS 200	PURCHASED SERVICES 300	ENERGY SERVICES 400	MATERIALS & SUPPLIES 500	CAPITAL OUTLAY 600	OTHER EXPENSE 700
INSTRUCTION SERVICES	5000	\$ 30,000.00	\$ 72,943.00	\$ 534,386.88	\$ -	\$ 86,665.87	\$ -	\$ 449,523.39
SUPPORT SERVICES:								
PUPIL PERSONNEL SERVICES	6100	\$ 120,915.29	\$ 16,676.12	\$ 19,975.86	\$ -	\$ 31,488.18	\$ -	\$ 308.39
INSTRUCTIONAL MEDIA SERVICES	6200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INSTRUCTION & CURRICULUM DEV.	6300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INSTRUCTIONAL STAFF TRAINING	6400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INSTRUCTION RELATED TECHNOLOGY	6500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BOARD OF EDUCATION	7100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GENERAL ADMINISTRATION	7200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74,017.89
SCHOOL ADMINISTRATION	7300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES ACQUISITION & CONST.	7400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FISCAL SERVICES	7500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FOOD SERVICES	7600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CENTRAL SERVICES	7700	\$ -	\$ -	\$ 3,500.00	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION SERVICES	7800	\$ -	\$ -	\$ 174,666.00	\$ -	\$ -	\$ -	\$ -
OPERATION OF PLANT	7900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MAINTENANCE OF PLANT	8100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMMUNITY SERVICES	9100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL INSTRUCTION & SUPPORT SRVS.		\$ 1,615,066.87	\$ 150,915.29	\$ 89,619.12	\$ 732,528.74	\$ 118,154.05	\$ -	\$ 523,849.67

**PROPOSED TENTATIVE BUDGET
LEON COUNTY SCHOOL BOARD
2024-2025**

**SPECIAL REVENUE FUND 491
SPECIAL REVENUE FUND - MISCELLANEOUS
ESTIMATED REVENUES AND BALANCES**

ESTIMATED REVENUE	ORIGINAL ESTIMATED
<i>FEDERAL THROUGH STATE AND LOCAL</i>	
MISCELLANEOUS FEDERAL DIRECT	\$ -
TOTAL FEDERAL DIRECT	\$ -
<i>STATE</i>	
OTHER MISCELLANEOUS STATE REVENUES	\$ -
TOTAL STATE	\$ -
<i>LOCAL</i>	
OTHER MISCELLANEOUS LOCAL REVENUES	\$ 14,000,000.00
TOTAL LOCAL	\$ 14,000,000.00
TOTAL ESTIMATED REVENUES	\$ 14,000,000.00
<i>FUND BALANCE</i>	
RESTRICTED	\$ 2,789,767.49
UNRESTRICTED	\$ -
TOTAL BEGINNING FUND BALANCE	\$ -
TOTAL ESTIMATED REVENUE/FUND BAL	\$ 16,789,767.49

**SPECIAL REVENUE FUND 491
SPECIAL REVENUE FUND - MISCELLANEOUS
ESTIMATED APPROPRIATIONS AND BALANCES BY FUNCTION AND OBJECT**

ORIGINAL ESTIMATED PROPOSED TENTATIVE BUDGET APPROPRIATIONS	ACCT. CODE	SALARIES 100	EMPLOYEE BENEFITS 200	PURCHASED SERVICES 300	ENERGY SERVICES 400	MATERIALS & SUPPLIES 500	CAPITAL OUTLAY 600	OTHER EXPENSE 700
<i>INSTRUCTION SERVICES</i>	5000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>SUPPORT SERVICES</i>								
PUPIL PERSONNEL SERVICES	6100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INSTRUCTIONAL MEDIA SERVICES	6200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INSTRUCTION & CURRICULUM DEV.	6300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INSTRUCTIONAL STAFF TRAINING	6400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INSTRUCTION RELATED TECHNOLOGY	6500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BOARD OF EDUCATION	7100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GENERAL ADMINISTRATION	7200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SCHOOL ADMINISTRATION	7300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES ACQUISITION & CONST.	7400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FISCAL SERVICES	7500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FOOD SERVICES	7600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CENTRAL SERVICES	7700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION SERVICES	7800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPERATION OF PLANT	7900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MAINTENANCE OF PLANT	8100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMMUNITY SERVICES	9100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,789,767.49
DEBT SERVICE	9200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL INSTRUCTION & SUPPORT SRVS.	\$ 16,789,767.49	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,789,767.49

**PROPOSED TENTATIVE BUDGET
LEON COUNTY SCHOOL BOARD
2024-2025**

**COMBINED SUMMARY - ALL FUNDS/ALL PROJECTS
CAPITAL IMPROVEMENT FUNDS**

ESTIMATED REVENUE:	SEC. 1011.14 LOAN	PECO FUNDS	DISTRICT BOND FUNDS	CO/DS FUNDS	LCIF- 1.50 MILLS	OTHER CAPITAL OUTLAY	TOTAL
STATE SOURCES:							
SCHOOL HARDENING GRANT	-	-	-		-		-
PECO CHARTER	-	1,275,000	-	-	-	-	1,275,000
LOCAL SOURCES:							
LCIF - 1.50 MILLS	-	-	-	-	39,156,408	-	39,156,408
HALF PENNY SALES TAX	-	-	-	-	-	29,750,000	29,750,000
TOTAL ESTIMATED REVENUE	-	1,275,000	-	-	39,156,408	29,750,000	70,181,408
OTHER FINANCING SOURCES	-	-	-	-	-	-	-
BEGINNING FUND BALANCE:							
UNRESTRICTED	-	-	150,589	2,841,656	4,727,660	3,990,399	11,710,303
RESTRICTED FOR PROJECTS	661	-	-	-	5,173,095	12,876,071	18,049,827
RESERVE FOR ENCUMBRANCES	-	-	-	199,011	16,397,611	14,223,848	30,820,471
TOTAL BEGINNING FUND BALANCE (07/01/24)	661	-	150,589	3,040,667	26,298,367	31,090,318	60,580,602
TOTAL ESTIMATED REVENUE/FUND BALANCE	661	1,275,000	150,589	3,040,667	65,454,775	60,840,318	130,762,010
ESTIMATED APPROPRIATIONS: (BY OBJECT) (1)							
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
BUILDINGS	-	-	-	-	7,452,774	8,575,748	16,028,522
FURNITURE/FIXTURES/EQUIPMENT	661	-	-	-	3,105,502	1,194,242	4,300,404
MOTOR VEHICLES/BUSES	-	-	-	-	4,426,936	-	4,426,936
LAND	-	-	-	-	-	-	-
LAND IMPROVEMENTS	-	-	-	-	219,776	91,807	311,583
REMODELING & RENOVATIONS	-	-	-	199,011	16,878,770	26,112,052	43,189,834
COMPUTER SOFTWARE	-	-	-	-	4,893,846	-	4,893,846
TOTAL APPROPRIATIONS	661	-	-	199,011	36,977,603	35,973,848	73,151,124
TRANSFERS							
GENERAL OPERATING FUND	-	-	-	-	6,800,000	-	6,800,000
CHARTERS	-	1,275,000	-	-	-	-	1,275,000
DEBT SERVICE	-	-	-	-	9,312,468	7,416,195	16,728,663
TOTAL TRANSFERS	-	1,275,000	-	-	16,112,468	7,416,195	24,803,663
ENDING FUND BALANCE (06/30/25)	0	0	150,589	2,841,656	12,364,703	17,450,274	32,807,222
TOTAL APPROPRIATIONS/TRANSFERS/FUND BALANCES	661	1,275,000	150,589	3,040,667	65,454,775	60,840,318	130,762,010

NOTE: A more detailed site-bysite listing of proposed capital outlay project expenditures is available for review at the time of each public hearing. The detailed records are on file in the office of this taxing authority as a public record.

(1) Appropriations are reflected by object (type) of expenditure and are made up of the following functions:

7400 - Capital Outlay	68,724,188
7800 - Transportation	4,426,936
TOTAL	<u>73,151,124</u>

SUPERINTENDENT'S
PROPOSED TENTATIVE BUDGET
LEON COUNTY SCHOOL BOARD
2024-2025

DEBT SERVICE FUNDS - COMBINED FUNDS
ESTIMATED REVENUES, APPROPRIATIONS, AND BALANCES

ESTIMATED REVENUE:	2023-2024 UNOFFICIAL ACTUAL	2024-2025 ORIGINAL ESTIMATED	INCREASE/ DECREASE
STATE SOURCES			
SBE BONDS	76,750	80,000	3,250
RACING COMMISSIONS FUNDS	167,438	167,438	-
INTEREST	-	-	-
TOTAL STATE SOURCES	244,188	247,438	3,250
LOCAL SOURCES:			
TAXES	-	-	-
INTEREST INCLUDING PROFIT ON INVESTMENTS	3,693,755	-	(3,693,755)
TOTAL LOCAL SOURCES	3,693,755	-	(3,693,755)
TRANSFERS: FROM CAPITAL OUTLAY	19,059,859	16,728,663	(2,331,195)
TRANSFERS: FROM OTHER SOURCES	-	-	-
OTHER FINANCING SOURCES:	2,630,905	2,630,905	-
BEGINNING FUND BALANCE (7/1/2024)	47,155,905	51,009,876	3,853,971
TOTAL ESTIMATED REVENUE/FUND BALANCES	\$ 72,784,612	\$ 70,616,882	\$ (2,167,730)
ESTIMATED APPROPRIATIONS (Expenditures):			
DEBT SERVICE (FUNCTION/OBJECTS):			
ESCROW PAYMENTS	-	-	-
REDEMPTION OF PRINCIPAL	17,212,543	15,283,899	(1,928,644)
INTEREST	4,545,608	4,069,557	(476,052)
DUES AND FEES	16,584	13,820	(2,764)
TOTAL APPROPRIATIONS	21,774,736	19,367,276	(2,407,459)
TRANSFERS TO CAPITAL OUTLAY	-	-	-
INTERFUND TRANSFERS	-	-	-
ENDING FUND BALANCE (6/30/25)	51,009,876	51,249,606	239,730
TOTAL APPROPRIATIONS/TRANSFERS/FUND BALANCES	\$ 72,784,612	\$ 70,616,882	\$ (2,167,730)