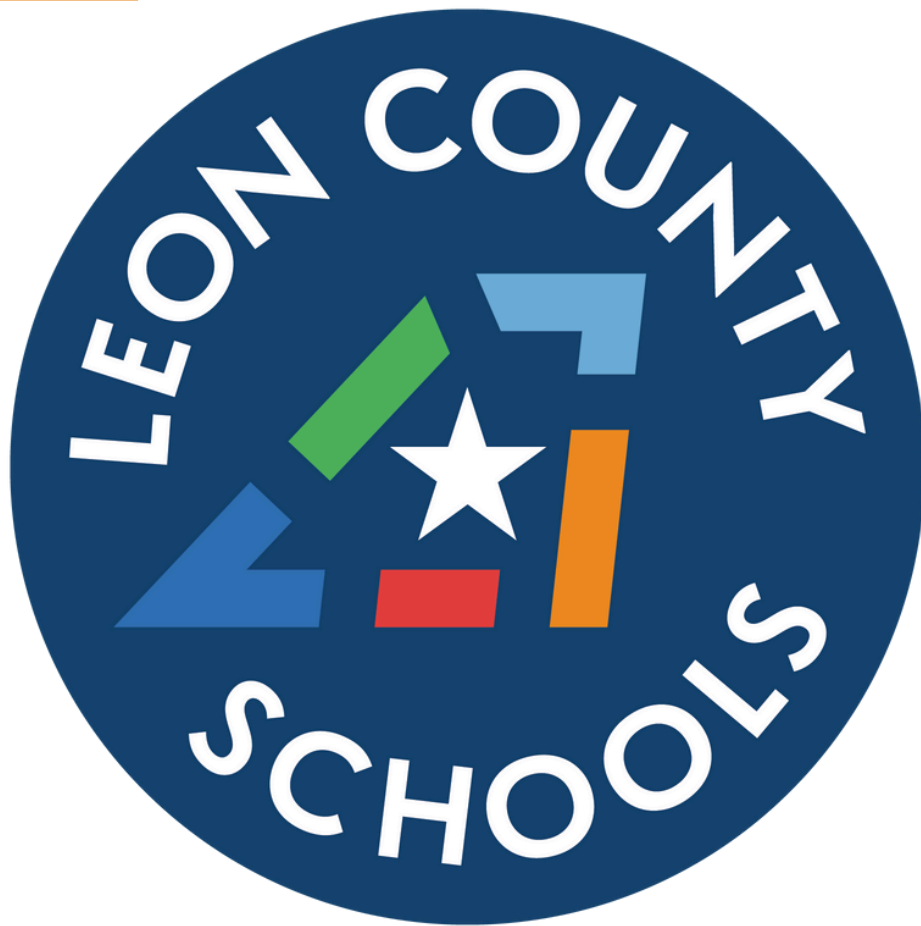


SUPERINTENDENT'S PROPOSED TENTATIVE BUDGET



2025-2026

TUESDAY
JULY 29, 2025
6:00 PM

THE AQUILINA C. HOWELL CENTER
3955 WEST PENSACOLA STREET
TALLAHASSEE, FL 32304

Prepared by:

LEON COUNTY SCHOOL DISTRICT
FINANCE DEPARTMENT

www.leonschools.net

**Superintendent's Proposed Tentative Budget
Leon County School Board
2025-2026**

TABLE OF CONTENTS

School Board Officials.....	i
2025 – 2026 Fiscal Year TRIM Calendar and Key Budget Dates.....	1
Proposed Tentative 2025 – 2026 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 Fund 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.....	18
Special Revenue Funds – Internal.....	18
CAPTIAL OUTLAY FUND	
Capital Improvement.....	19
DEBT SERVICE	
Debt Service Fund.....	20

Superintendent's Proposed Tentative Budget Leon County School Board 2025 – 2026

SUPERINTENDENT

Rocky Hanna

BOARD CHAIR

Laurie Lawson Cox

SCHOOL BOARD MEMBERS

Dr. Marcus Nicolas, Vice Chair

Darryl Jones

Alva Swafford Smith

Rosanne Wood

OFFICE OF BUSINESS SERVICES

Dr. Sunny Chancy, 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 29, 2025, 6:00 p.m. at the Aquilina C. Howell Center, 3955 West Pensacola Street, Tallahassee, Florida

The Final Budget Hearing is scheduled for September 9, 2025, 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 2025-2026 Budget

Superintendent provides budget to School Board for review

Ad appears on the homepage of the LCS website

First public hearing on the budget at the Howell Center

Final public budget hearing at the Howell Center

JULY

Thursday, 24th

Friday, 25th

JULY

Tuesday, 29th

SEPTEMBER

Tuesday, 9th

(TRIM: "Truth in Millage" legal deadlines which control the budget cycle)

July 1, 2025 or Certification (Tuesday)	Receive certification taxable value from Property Appraiser (estimated roll Date, WHICHEVER IS LATER should be available 7-1)
July 19, 2025 (Saturday)	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 19-24, 2025	Staff completes Tentative Budget and works with the Leon County Schools Technology to complete advertisement posting. Advertisement must be ready for website publication by close of business on July 24, 2025 (Thursday).
July 25, 2025 (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 BE POSTED NO LATER THAN 29TH DAY AND FIRST PUBLIC HEARING MUST BE HELD 2-5 DAYS AFTER ADVERTISEMENT IS POSTED
July 29, 2025 (Tuesday) 6:00 pm - Howell Center	First tentative public budget hearing. Aquilina C. Howell Center, 6:00 p.m. HEARING MUST BE HELD NO LATER THAN JULY 30, 2025.
July 30, 2025 (Wednesday)	Advise appraiser of approved millage. THIS IS A CRITICAL DATE – MUST BE NO LATER THAN 35TH DAY WHICH IS FRIDAY, AUGUST 4, 2025.
August 1-31, 2025	Leadership Team/Superintendent and Board review/revision process.
September 9, 2025 (Tuesday) 6:00 pm – 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, 2025 THROUGH MONDAY, SEPTEMBER 18, 2025. ALSO, FINAL MEETING TO APPROVE THE 2025-2026 ANNUAL FINANCIAL REPORT APPROVAL TO TRANSMIT THE PROGRAM COST REPORT, AND TO APPROVE THE FINAL BUDGET ADMENDMENTS. LEGAL DUE DATE IS SEPTEMBER 11, 2025.
September 11, 2025 (Thursday)	Submit approved budget to DOE (within THREE DAYS of adoption).
September 11, 2025 (Thursday)	Certify adopted millage to property appraiser and tax collector (within THREE DAYS of adoption).
September 11, 2025 (Thursday)	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)

**Superintendents Proposed Tentative Budget
Leon County School Board 2025-2026
July 29, 2025
AGENDA REQUIREMENTS
6:00 p.m. - Aquilina C. Howell Center**

1. Presentation of Superintendents Proposed Tentative Budget for Fiscal Year Ending June 30, 2026.
Rocky Hanna, *Superintendent*
Sunny Chancy, *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 5.366 mills, is more than the roll-back rate (5.1227) computed pursuant to section 200.065 (1), Florida Statute by 4.75 percent.
2. Public discussion of Tentative Budget (please sign up to speak with the Boards Administrative Assistant). We ask that you limit your comments to three 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, 2025 to June 30, 2026:**

A. For Local Required Effort	3.118 Mills
B. For Discretionary Operating Purposes	.748 Mills
C. For Capital Outlay Projects	1.500 Mills
TOTAL PROPOSED MILLAGE	5.366 Mills
- b. **I move that the Board adopt the Tentative Budget for the Fiscal Year July 1, 2025 to June 30, 2026 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 9, 2025 at 6:00 p.m. 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 9, 2025.**
- e. September 9, 2025 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, 2025)

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, 2025, AND ENDING JUNE 30, 2026.

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>29,162,606,376</u>	Required Local Effort	\$ <u>87,067,878</u>	<u>3.1100</u> mills s. 1011.62(4), F.S.
	Prior-Period Funding Adjustment Millage	\$ <u>223,969</u>	<u>0.0080</u> mills s. 1011.62(4)(c), F.S.
	Total Required Millage	\$ <u>87,291,847</u>	<u>3.1180</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>29,162,606,376</u>	Discretionary Operating	\$ <u>20,941,085</u>	<u>0.7480</u> mills s. 1011.71(1), F.S.

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 ss. 1011.71(9) and 1011.73(2), F.S.
	Additional Capital Improvement	\$ _____	_____ mills s. 1011.73(1), F.S.

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>29,162,606,376</u>	Local Capital Improvement	\$ <u>41,994,154</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
\$ <u> </u>	<u> </u>	\$ <u> </u>	<u> </u> mills <small>s. 1010.40, F.S.</small>
	<u> </u>	\$ <u> </u>	<u> </u> mills <small>s. 1011.74, F.S.</small>
	<u> </u>	\$ <u> </u>	<u> </u> 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 4.75 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 9, 2025.

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
2025-2026**

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

COMPONENT	2024-2025	ORIGINAL ESTIMATED 2025-2026	DIFFERENCE
Required Local Effort	3.136	3.118	(0.018)
Operating Discretionary	0.748	0.748	0.000
SUB-TOTAL OPERATING	3.884	3.866	(0.018)
Capital Outlay	1.500	1.500	0.000
SUB-TOTAL OPERATING	5.384	5.366	(0.018)
Debt Service	0.000	0.000	0.000
TOTAL LEVY	5.384	5.366	(0.018)

TAX ROLL DATA

2025-2026 Certified Tax Roll (T)	\$29,162,606,376.00
2024-2025 Certified Tax Roll (F)	\$27,191,949,592.00
2025-2026 Dollar Increase	\$1,970,656,784.00
2025-2026 Percent Increase	7.25%
(T) - Tentative	
(F) - Final	
1 Mill -	
	\$29,162,606.38 @ 100%
	\$27,996,102.12 @ 96%

**TENTATIVE BUDGET
LEON COUNTY SCHOOL BOARD
2025-2026**

**TAX MILLAGE RATES
ROLL BACK**

COMPONENT	2024-2025 ACTUAL	ORIGINAL ESTIMATED 2025-2026	NET CHANGE
Current Year State Law Rolled Back Rate	3.021	2.984	(0.037)
Current Year Local Board Rolled Back Rate	2.112	2.139	0.027
Current Year Proposed State Law Millage Rate	3.136	3.118	(0.018)
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	3.810%	4.500%	0.690%
Current Year Total Proposed Rate as a Percent of Rolled Back Rate	4.900%	4.750%	-0.150%
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 increased by 4.5%

(B) Using this year's adjusted tax roll (\$28,504,887,938) what rate would you have to roll back to generate the same dollars as last year?

- Last year, 2024-2025 it took 3.136 mills to generate \$85,051,475
- This year, 2025-2026, it would take 2.984 mills to generate \$85,058,586

*The state required local effort for 2025-2026 for LCSB is 3.118 to participate in the State FEFP.
The current year proposed state law rate increase of 4.50% is the difference between the 3.118 current year RLE
and the 2.984 current year state rolled back rate.*

EFFECT OF THE NEW MILLAGE RATES ON THE INDIVIDUAL TAXPAYER

NO RE-ASSESSMENT INCREASE

2025	\$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
2024 Tax (5.384 Mills)	\$403.80	\$538.40	\$673.00	\$942.20
2025 Tax (5.366 Mills)	<u>\$402.45</u>	<u>\$536.60</u>	<u>\$670.75</u>	<u>\$939.05</u>
Change in Taxes	<u>-\$1.35</u>	<u>-\$1.80</u>	<u>-\$2.25</u>	<u>-\$3.15</u>

3% VALUATION INCREASE

2024 Assessed Value	\$100,000.00	\$125,000.00	\$150,000.00	\$200,000.00
Re-assessment (3%)				
2025 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
2024 Tax (5.384 Mills)	\$403.80	\$538.40	\$673.00	\$942.20
2025 Tax (5.366 Mills)	<u>\$418.55</u>	<u>\$556.72</u>	<u>\$694.90</u>	<u>\$971.25</u>
Change in Taxes	<u>\$14.75</u>	<u>\$18.32</u>	<u>\$21.90</u>	<u>\$29.05</u>

Superintendent's Proposed
Tentative Budget Leon County
School Board
2025-2026

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>146,401,457</u>
B. Less tax reductions due to Value Adjustment Board and other assessment changes...	\$ <u>381,961</u>
C. Actual property tax levy...	\$ <u>146,019,496</u>

This year's proposed tax levy \$ 156,486,546

A portion of the tax levy is required under state law in order for the school board to receive \$165,790,219 in state education grants.

The required portion has increased by 4.50 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 29, 2025 - 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 3.866 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 EXPENSE AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE.**

The capital outlay will generate approximately \$41,994,154 to be used for the following projects:

CONSTRUCTION AND REMODELING

- District Wide Locations
- Administration of Projects/Sites

MAINTENANCE, RENOVATION AND REPAIR

- Preventative and Emergency Management
- 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, Emergency Management, District Wide Locations

MOTOR VEHICLE PURCHASES

- Purchase of Maintenance Vehicles
- Purchase of 10 School Buses
- Purchase of Student Transportation Vans

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 tablets district wide
- Purchase of new computers district wide
- Purchase of network equipment
- Purchase of classroom furniture & equipment, including instruments, 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 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 materials

PAYMENT OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE 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.1013.52(4), F.S.

- Purchase of real property
- Construction of school facilities
- Renovation, repair, and maintenance of school facilities
- Purchase of vehicles to transport students
- Payment of costs of opening day collection for library media
- Purchase or lease of permanent or relocatable school facilities
- Purchase of the cost of premiums for property and casualty insurance necessary to insure school facilities
- Purchase or lease of driver's education, maintenance, security vehicles or vehicles use in storing and distributing materials and 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

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

**July 29, 2025 – 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
2025-2026**

BUDGET SUMMARY						
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE DISTRICT SCHOOL BOARD OF LEON COUNTY, FLORIDA ARE 2.5% LESS THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.						
FISCAL YEAR 2025-2026						
PROPOSED MILLAGE LEVY:						
LOCAL EFFORT	3.118					
DISCRETIONARY	0.748					
CAPITAL OUTLAY	1.500					
TOTAL	5.366					
ESTIMATED REVENUES:	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TRUST AND AGENCY	TOTAL ALL FUNDS
FEDERAL SOURCES	\$335,000.00	\$19,071,364.90	\$0.00	\$0.00	\$0.00	\$19,406,364.90
STATE SOURCES	\$180,786,463.97	\$33,558,023.42	\$306,200.00	\$1,310,000.00	\$0.00	\$215,960,687.39
LOCAL SOURCES	\$118,231,134.11	\$14,651,500.00	\$0.00	\$73,494,154.00	\$100.00	\$206,376,888.11
TOTAL SOURCES	\$299,352,598.08	\$67,280,888.32	\$306,200.00	\$74,804,154.00	\$100.00	\$441,743,940.40
TRANSFERS IN	\$12,610,000.00	\$105,000.00	\$16,687,420.95	\$0.00	\$0.00	\$29,402,420.95
OTHER FINANCING SOURCES	\$0.00	\$0.00	\$2,651,512.50	\$0.00	\$0.00	\$2,651,512.50
FUND BALANCES (July 1, 2025)	\$61,314,944.80	\$3,251,101.67	\$55,057,043.91	\$52,194,432.58	\$43,232.87	\$171,860,755.83
TOTAL REVENUES AND BALANCES	\$373,277,542.88	\$70,636,989.99	\$74,702,177.36	\$126,998,586.58	\$43,332.87	\$645,658,629.68
EXPENDITURES:						
INSTRUCTION	\$215,739,456.00	\$21,052,266.59	\$0.00	\$0.00	\$23,332.87	\$236,815,055.46
PUPIL PERSONNEL SERVICE	\$13,604,549.00	\$523,557.10	\$0.00	\$0.00	\$0.00	\$14,128,106.10
INSTRUCTIONAL MEDIA SERVICES	\$4,502,485.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,502,485.00
INSTRUCTION & CURRICULUM SERVICES	\$7,821,454.00	\$6,729,403.69	\$0.00	\$0.00	\$0.00	\$14,550,857.69
INSTRUCTIONAL STAFF TRAINING	\$521,475.00	\$821,505.98	\$0.00	\$0.00	\$0.00	\$1,342,980.98
INSTRUCTIONAL RELATED TECHNOLOGY	\$3,379,555.00	\$103,388.89	\$0.00	\$0.00	\$0.00	\$3,482,943.89
BOARD OF EDUCATION	\$1,420,741.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,420,741.00
GENERAL ADMINISTRATION	\$1,617,747.00	\$2,432,504.92	\$0.00	\$0.00	\$0.00	\$4,050,251.92
SCHOOL ADMINISTRATION	\$27,947,874.00	\$101,572.00	\$0.00	\$0.00	\$0.00	\$28,049,446.00
FACILITIES ACQUISITION AND CONSTRUCTION	\$1,327,818.00	\$425,034.56	\$0.00	\$74,513,503.00	\$0.00	\$76,266,355.56
FISCAL SERVICES	\$2,463,607.03	\$0.00	\$0.00	\$0.00	\$0.00	\$2,463,607.03
FOOD SERVICE	\$0.00	\$17,246,357.18	\$0.00	\$0.00	\$0.00	\$17,246,357.18
CENTRAL SERVICES	\$11,415,745.00	\$1,239,308.63	\$0.00	\$0.00	\$0.00	\$12,655,053.63
PUPIL TRANSPORTATION SERVICES	\$13,947,415.00	\$414,520.61	\$0.00	\$3,238,441.00	\$0.00	\$17,600,376.61
OPERATION OF PLANT	\$28,127,621.00	\$500.00	\$0.00	\$0.00	\$0.00	\$28,128,121.00
MAINTENANCE OF PLANT	\$12,514,035.55	\$0.00	\$0.00	\$0.00	\$0.00	\$12,514,035.55
ADMINISTRATIVE TECHNOLOGY SERVICES	\$5,592,749.12	\$0.00	\$0.00	\$0.00	\$0.00	\$5,592,749.12
COMMUNITY SERVICES	\$8,414,891.00	\$19,547,069.84	\$0.00	\$0.00	\$0.00	\$27,961,960.84
DEBT SERVICE	\$0.00	\$0.00	\$19,567,818.86	\$0.00	\$0.00	\$19,567,818.86
TOTAL EXPENDITURES	\$360,359,217.70	\$70,636,989.99	\$19,567,818.86	\$77,751,944.00	\$23,332.87	\$528,339,303.42
TRANSFERS OUT	\$0.00	\$0.00	\$0.00	\$29,402,420.95	\$0.00	\$29,402,420.95
FUND BALANCES (June 30, 2026)	\$12,918,325.18	\$0.00	\$55,134,358.50	\$19,844,221.71	\$20,000.00	\$87,916,905.39
TOTAL EXPENDITURES, TRANSFERS, AND BALANCES	\$373,277,542.88	\$70,636,989.99	\$74,702,177.36	\$126,998,586.66	\$43,332.87	\$645,658,629.76
	57.81%	10.94%	11.57%	19.67%	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
2025-2026**

GENERAL FUND ESTIMATED REVENUES

REVENUE NAME	ORIGINAL ESTIMATED 2024-2025	UNOFFICIAL ACTUAL 2024-2025	ORIGINAL ESTIMATED 2025-2026	DIFFERENCE - INC/(DEC) 2025-2026 vs. 2024-2025
FEDERAL DIRECT:				
Reserve Officers Training Corps.	\$315,000.00	\$304,928.47	\$315,000.00	\$10,071.53
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL FEDERAL DIRECT	\$315,000.00	\$304,928.47	\$315,000.00	\$10,071.53
Federal Through State:				
National Forest Funds	\$50,000.00	\$20,433.41	\$20,000.00	(\$433.41)
TOTAL FEDERAL THROUGH STATE	\$50,000.00	\$20,433.41	\$20,000.00	(\$433.41)
STATE:				
Florida Education Finance Program	\$120,281,600.00	\$117,966,553.00	\$116,766,729.00	(\$1,199,824.00)
Educational Enrichment (Supplemental Academic Instruction)	\$10,024,824.00	\$9,722,680.00	\$9,823,648.00	\$100,968.00
Turnaround Supplemental Services	\$0.00	\$241,980.00	\$241,980.00	\$0.00
Safe Schools	\$4,071,912.00	\$4,076,411.00	\$4,065,739.00	(\$10,672.00)
Mental Health Assistance	\$1,999,050.00	\$2,002,759.00	\$1,992,399.00	(\$10,360.00)
Teacher Salary Increase Allocations	\$2,125,525.00	\$2,125,525.00	\$1,061,371.00	(\$1,064,154.00)
Class Size Reduction	\$30,283,247.00	\$30,092,860.00	\$29,764,649.00	(\$328,211.00)
Workforce Development	\$9,463,519.00	\$9,463,519.00	\$9,613,460.00	\$149,941.00
Adult Handicapped	\$0.00	\$192,503.77	\$0.00	(\$192,503.77)
Workforce Performance Incentive	\$0.00	\$996,071.25	\$0.00	(\$996,071.25)
CO&DS Withheld for Administration	\$20,324.97	\$20,324.97	\$20,324.97	\$0.00
State License Tax	\$50,000.00	\$62,736.39	\$50,000.00	(\$12,736.39)
Transportation	\$5,832,206.00	\$5,779,742.00	\$5,836,164.00	\$56,422.00
School Recognition Funds	\$0.00	\$1,922,623.00	\$0.00	(\$1,922,623.00)
Voluntary Pre-Kindergarten	\$350,000.00	\$743,309.97	\$350,000.00	(\$393,309.97)
Miscellaneous State Sources	\$0.00	\$3,191,020.27	\$1,200,000.00	(\$1,991,020.27)
TOTAL STATE	\$184,502,207.97	\$188,600,618.62	\$180,786,463.97	(\$7,814,154.65)
LOCAL:				
District School Tax (includes Disc./RLE)	\$101,388,991.00	\$101,858,695.87	\$104,134,932.00	\$2,276,236.13
Tax Redemption	\$50,000.00	\$83,086.19	\$60,000.00	(\$23,086.19)
Course Fees (Adult Vocational)	\$600,000.00	\$0.00	\$600,000.00	\$600,000.00
School Age Child Care Fees	\$5,790,000.00	\$6,206,614.68	\$5,814,270.00	(\$392,344.68)
Preschool Program Fees	\$484,500.00	\$573,344.68	\$484,500.00	(\$88,844.68)
Interest, Incl. Profit on Investments	\$3,050,000.00	\$3,933,782.36	\$3,500,000.00	(\$433,782.36)
Federal Indirect Cost	\$1,500,000.00	\$1,869,938.04	\$1,300,000.00	(\$569,938.04)
Miscellaneous	\$537,432.11	\$5,069,409.80	\$2,337,432.11	(\$2,731,977.69)
TOTAL LOCAL	\$113,400,923.11	\$119,594,871.62	\$118,231,134.11	(\$1,363,737.51)
TOTAL FEDERAL/STATE/LOCAL	\$298,268,131.08	\$308,520,852.12	\$299,352,598.08	(\$9,168,254.04)
From Capital Projects Funds	\$8,075,000.00	\$13,392,023.00	\$12,610,000.00	(\$782,023.00)
From Federal Grants	\$0.00	\$0.00	\$0.00	\$0.00
Insurance Loss Recovery	\$0.00	\$5,367,864.32	\$0.00	(\$5,367,864.32)
TOTAL TRANSFERS:	\$8,075,000.00	\$18,759,887.32	\$12,610,000.00	(\$6,149,887.32)
TOTAL REVENUE/TRANSFERS	\$306,343,131.08	\$327,280,739.44	\$311,962,598.08	(\$15,318,141.36)
FUND BALANCE:				
Reserve for Encumbrance	\$2,646,844.16	\$2,646,844.16	\$4,630,592.69	\$1,983,748.53
Reserve for Inventory	\$936,422.77	\$936,422.77	\$1,709,200.23	\$772,777.46
Restricted	\$24,262,985.14	\$24,262,985.14	\$22,853,222.54	(\$1,409,762.60)
Restricted for Emergency Fund Balance	\$5,000,000.00	\$5,000,000.00	\$3,000,000.00	(\$2,000,000.00)
Unrestricted	\$28,860,330.85	\$28,860,330.85	\$29,121,929.34	\$261,598.49
TOTAL FUND BALANCE	\$61,706,582.92	\$61,706,582.92	\$61,314,944.80	(\$391,638.12)
TOTAL ESTIMATED REVENUE/TRANSFERS/FUND BALANCE	\$368,049,714.00	\$388,987,322.36	\$373,277,542.88	(\$15,709,779.48)

**PROPOSED TENTATIVE BUDGET
LEON COUNTY SCHOOL BOARD
2025-2026**

GENERAL FUND ESTIMATED APPROPRIATIONS

	ORIGINAL 2024-2025	PERCENTAGE OF TOTAL	ESTIMATED 2025-2026	PERCENTAGE OF TOTAL
STAFFING PLAN (ITEM 1)	\$199,439,231.58	54.19%	\$207,679,086.97	55.64%
WORKFORCE DEVELOPMENT (ITEM 2)	\$10,063,519.00	2.73%	\$10,213,460.00	2.74%
DISTRICT WIDE INSURANCES (ITEM 3)	\$5,067,320.00	1.38%	\$5,115,000.00	1.37%
CHARTER SCHOOLS (ITEM 4)	\$18,564,295.00	5.04%	\$14,549,118.81	3.90%
CONTRACTED/MISCELLANEOUS SERVICES (ITEM 5)	\$1,855,000.00	0.50%	\$1,880,000.00	0.50%
CATEGORICALS/GRANTS (ITEM 6)	\$9,273,903.29	2.52%	\$8,131,153.42	2.18%
OTHER (ITEM 7)	\$25,492,822.36	6.93%	\$28,049,507.01	7.51%
ENERGY/UTILITIES (ITEM 8)	\$8,794,250.00	2.39%	\$9,947,370.00	2.66%
MISCELLANEOUS BUDGET ITEMS (ITEM 9)	\$1,132,802.00	0.31%	\$2,132,802.00	0.57%
DISTRICTWIDE PROJECTS	\$3,249,788.43	0.88%	\$3,195,181.60	0.86%
DISTRICT COST CENTERS	\$38,934,669.35	10.58%	\$41,982,722.66	11.25%
CARRY FORWARD ENCUMBRANCES	\$2,646,844.16	0.72%	\$4,630,592.69	1.24%
BALANCE FOR INVENTORIES	\$936,422.77	0.25%	\$1,709,200.23	0.46%
RESTRICTED CARRY FORWARD PROJECTS	\$24,262,985.14	6.59%	\$22,853,222.54	6.12%
EMERGENCY FUND BALANCE	\$5,000,000.00	1.36%	\$3,000,000.00	0.80%
UNRESTRICTED FUND BALANCE	\$13,335,860.92	3.62%	\$8,209,124.95	2.20%
GRAND TOTAL	\$368,049,714.00	100.00%	\$373,277,542.88	100.00%

**PROPOSED TENTATIVE BUDGET
LEON COUNTY SCHOOL BOARD
2025 - 2026**

GENERAL ESTIMATED APPROPRIATIONS EXHIBITS

	ESTIMATED 2024-25 ALLOCATION	ESTIMATED 2025-26 ALLOCATION
1 STAFFING PLAN		
COST OF PLAN (INCLUDES HEALTH INS AND RETIREMENT RATE INCREASES)	\$167,689,774.58	\$174,314,437.97
CLASS SIZE REDUCTION FUNDS:		
2025-26 CLASS SIZE FUNDS		
ALL SCHOOLS	\$28,149,457.00	\$29,764,649.00
TOTAL CLASS SIZE REDUCTION	\$28,149,457.00	\$29,764,649.00
STAFFING PLAN RESERVE	\$3,000,000.00	\$3,000,000.00
EXTENDED YEAR SERVICES	\$600,000.00	\$600,000.00
TOTAL	\$199,439,231.58	\$207,679,086.97
2 ADULT WORKFORCE DEVELOPMENT		
WORKFORCE DEVELOPMENT	\$9,463,519.00	\$9,613,460.00
WORKFORCE ADULT COURSE FEES	\$600,000.00	\$600,000.00
TOTAL	\$10,063,519.00	\$10,213,460.00
3 DISTRICT WIDE INSURANCES		
PROPERTY AND CASUALTY	\$2,700,000.00	\$2,750,000.00
WORKERS COMPENSATION	\$1,417,320.00	\$1,415,000.00
UNEMPLOYMENT COMPENSATION	\$300,000.00	\$300,000.00
RISK MANAGEMENT LEGAL FEES	\$150,000.00	\$150,000.00
RESERVE FOR PROPERTY AND CASUALTY	\$500,000.00	\$500,000.00
TOTAL	\$5,067,320.00	\$5,115,000.00
4 CHARTER SCHOOLS	\$14,267,037.00	\$10,888,600.81
CLASS SIZE REDUCTION	\$2,114,832.00	\$1,641,110.00
SAI ALLOCATION	\$603,344.00	\$468,892.00
MENTAL HEALTH	\$26,068.00	\$22,163.00
SAFE SCHOOLS FUNDS	\$278,014.00	\$218,353.00
TEACHER SALARY	\$0.00	\$0.00
PECO TRANSFER	\$1,275,000.00	\$1,310,000.00
TOTAL	\$18,564,295.00	\$14,549,118.81
5 CONTRACTED/MISCELLANEOUS SERVICES		
LEGAL FEES	\$475,000.00	\$500,000.00
INTERNET CONNECTIVITY (INSTRUCTIONAL TECHNOLOGY)	\$1,200,000.00	\$1,200,000.00
CPA FIRM AUDITS	\$180,000.00	\$180,000.00
TOTAL	\$1,855,000.00	\$1,880,000.00
6 CATEGORICALS/GRANTS		
INSTRUCTIONAL MATERIALS	\$2,500,000.00	\$2,500,000.00
TEACHER SUPPLY ALLOCATION	\$645,000.00	\$615,000.00
READING INSTRUCTION	\$1,000,000.00	\$1,000,000.00
TEC TRAINING FUNDS	\$369,783.29	\$370,403.42
VOLUNTEER PRE-KINDERGARTEN	\$350,000.00	\$350,000.00
TEACHER SALARY INCREASE ALLOCATION	\$2,125,525.00	\$1,061,371.00
TURNAROUND SUPPLEMENTAL SERVICES	\$284,545.00	\$241,980.00
MENTAL HEALTH ASSISTANCE	\$1,999,050.00	\$1,992,399.00
TOTAL	\$9,273,903.29	\$8,131,153.42

PROPOSED TENTATIVE BUDGET
LEON COUNTY SCHOOL BOARD
2025 - 2026
GENERAL ESTIMATED APPROPRIATIONS EXHIBITS

	ESTIMATED 2024-25 ALLOCATION	ESTIMATED 2025-26 ALLOCATION
7 OTHER		
SICK LEAVE BUY BACK AND SICK/ANNUAL LEAVE PAYOUTS	\$1,870,000.00	\$2,532,000.00
ADVANCE PLACEMENT FUNDS	\$2,192,532.22	\$2,384,230.94
I.B. FUNDS	\$306,211.49	\$288,293.72
INDUSTRY CERTIFIED CAREER ED	\$1,660,493.65	\$2,026,813.35
INSTRUCTIONAL TECHNOLOGY	\$309,000.00	\$309,000.00
SUPPLEMENTS	\$3,272,940.00	\$3,285,360.00
DIFFERENTIATED PAY SUPPLEMENTS	\$450,000.00	\$486,720.00
SCHOOL RESOURCE OFFICERS CONTRACT	\$1,934,011.00	\$2,209,665.00
GUARDIAN PROGRAM	\$1,269,680.00	\$1,185,200.00
DAYCARE PROGRAMS	\$484,500.00	\$484,500.00
SCHOOL AGE CHILD CARE FEES	\$5,790,000.00	\$5,814,270.00
FREE EDEP PROGRAM FOR EMPLOYEES	\$0.00	\$1,000,000.00
ARTS PROGRAMS	\$500,000.00	\$500,000.00
STUDENT ACTIVITIES	\$500,000.00	\$500,000.00
BAND UNIFORMS	\$0.00	\$90,000.00
HIGH SCHOOL DUAL ENROLLMENT	\$300,000.00	\$300,000.00
GREG BURRIS DRIVER ED FUND	\$78,454.00	\$78,454.00
EM/PM TRANSFER	\$4,300,000.00	\$4,300,000.00
FLVS CONTRACT	\$275,000.00	\$275,000.00
TOTAL	\$25,492,822.36	\$28,049,507.01
8 UTILITIES		
TELEPHONE	\$419,000.00	\$424,200.00
WATER	\$333,650.00	\$411,000.00
SEWAGE	\$637,600.00	\$763,600.00
GARBAGE	\$925,150.00	\$1,066,500.00
NATURAL GAS	\$544,950.00	\$526,200.00
LP GAS	\$42,850.00	\$40,300.00
ELECTRIC	\$5,886,750.00	\$6,711,300.00
FEES	\$4,300.00	\$4,270.00
TOTAL	\$8,794,250.00	\$9,947,370.00
9 MISCELLANEOUS BUDGET ITEMS		
DJJ/CONTRACTED PROGRAMS	\$835,602.00	\$835,602.00
ADDITIONAL SCHOOL ALLOCATION BASED ON F&R	\$297,200.00	\$297,200.00
RESERVE FOR FOOD SERVICE TRANSFER	\$0.00	\$1,000,000.00
TOTAL	\$1,132,802.00	\$2,132,802.00

**PROPOSED TENTATIVE BUDGET
LEON COUNTY SCHOOL BOARD
2025-2026**

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

ESTIMATED REVENUE	UNOFFICIAL ACTUAL 2024-2025	ORIGINAL ESTIMATED 2025-2026	INCREASE/ (DECREASE)
FEDERAL THROUGH STATE			
NATIONAL SCHOOL LUNCH ACT	\$ 12,165,035.31	\$ 12,765,000.00	\$ 599,964.69
USDA DONATED COMMODITIES	\$ 776,254.64	\$ 1,100,000.00	\$ 323,745.36
OTHER FEDERAL THROUGH STATE (Supper)	\$ 1,135,104.82	\$ 1,390,000.00	\$ 254,895.18
CHILD CARE/SUMMER PROGRAM (CIL,SSP,Nut Ed,Other FS)	\$ 440,183.92	\$ 541,000.00	\$ 100,816.08
MISCELLANEOUS FED THRU ST (CARES Act)	\$ -	\$ 90,523.00	\$ 90,523.00
TOTAL FEDERAL THROUGH STATE	\$ 14,516,578.69	\$ 15,886,523.00	\$ 1,279,421.31
STATE			
SCHOOL BREAKFAST SUPPLEMENT	\$ 63,855.00	\$ 63,000.00	\$ (855.00)
SCHOOL LUNCH SUPPLEMENT	\$ 79,936.00	\$ 79,000.00	\$ (936.00)
TOTAL STATE	\$ 143,791.00	\$ 142,000.00	\$ (1,791.00)
LOCAL			
INVESTMENT INCOME	\$ 25,109.94	\$ 25,000.00	\$ (109.94)
GIFTS, GRANTS AND BEQUESTS (FLImpact rando grants)	\$ -	\$ 25,000.00	\$ 25,000.00
FOOD SERVICE (a la carte,adult meals, paid meals)	\$ 442,928.30	\$ 485,000.00	\$ 42,071.70
OTHER MISCELLANEOUS LOCAL SOURCES (Vended+rebates)	\$ 88,736.86	\$ 116,500.00	\$ 27,763.14
TOTAL LOCAL	\$ 556,775.10	\$ 651,500.00	\$ 94,724.90
TOTAL ESTIMATED REVENUES	\$ 15,217,144.79	\$ 16,680,023.00	\$ 1,462,878.21
TRANSFERS IN	\$ 500,000.00	\$ 105,000.00	\$ (395,000.00)
BEGINNING FUND BALANCE (JULY 1, 2025)	\$ 2,303,006.79	\$ 461,334.18	\$ (1,841,672.61)
TOTAL ESTIMATED REVENUE, TRANSFERS, AND FUND BALANCE	\$ 18,020,151.58	\$ 17,246,357.18	\$ (378,794.40)
ESTIMATED APPROPRIATIONS	UNOFFICIAL ACTUAL 2024-2025	ORIGINAL ESTIMATED 2025-2026	INCREASE/ (DECREASE)
SALARIES	\$ 5,842,792.46	\$ 5,392,793.00	\$ (449,999.46)
EMPLOYEE BENEFITS	\$ 2,528,595.95	\$ 2,486,403.00	\$ (42,192.95)
PURCHASED SERVICES	\$ 921,180.22	\$ 846,100.00	\$ (75,080.22)
ENERGY SERVICES	\$ 41,054.41	\$ 41,270.00	\$ 215.59
MATERIALS AND SUPPLIES	\$ 8,123,545.94	\$ 7,947,095.00	\$ (176,450.94)
CAPITAL OUTLAY	\$ 86,006.53	\$ 245,153.00	\$ 159,146.47
OTHER EXPENSE	\$ 15,641.89	\$ 15,500.00	\$ (141.89)
TRANSFER OUT	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS/TRANSERS	\$ 17,558,817.40	\$ 16,974,314.00	\$ (584,503.40)
ENDING FUND BALANCE			
UNRESTRICTED BEGINNING FUND BALANCE	\$ 461,334.18	\$ 272,043.18	\$ (189,291.00)
RESTRICTED FOR ENCUMBRANCES	\$ -	\$ -	\$ -
TOTAL ENDING FUND BALANCE (JUNE 30, 2026)	\$ 461,334.18	\$ 272,043.18	\$ (189,291.00)
TOTAL APPROPRIATIONS, TRANSFERS, AND FUND BALANCE	\$ 18,020,151.58	\$ 17,246,357.18	\$ (773,794.40)

2025-2026
SPECIAL REVENUE FUND
FEDERAL PROJECTS
ESTIMATED REVENUE AND BALANCES

ESTIMATED REVENUE	ORIGINAL ESTIMATED
FEDERAL DIRECT:	
MISCELLANEOUS FEDERAL DIRECT	\$ 2,759,807.35
TOTAL FEDERAL DIRECT	\$ 425,034.55
FEDERAL THROUGH STATE:	\$ -
CAREER & TECHNICAL EDUCATION	\$ 773,124.00
TEACHER AND PRINCIPAL TRAINING	\$ 790,931.86
INDIVIDUALS with DISABILITIES EDUCATION ACT	\$ 11,605,745.80
LANGUAGE INSTRUCTION - TITLE III	\$ 7,255.93
NO CHILD LEFT BEHIND - TITLE I	\$ 15,483,226.68
WORKFORCE INNOVATION & OPPORTUNITY ACT	\$ -
TWENTY FIRST CENTURY SCHOOLS - TITLE IV	\$ 4,147,168.40
INNOVATIVE EDUCATION PROGRAMS	\$ -
OTHER FEDERAL THROUGH STATE	\$ 608,570.75
TOTAL FEDERAL THROUGH STATE	\$ 33,416,023.42
TOTAL ESTIMATED REVENUES	\$ 36,600,865.32
FUND BALANCE:	\$ -
RESTRICTED	\$ -
UNRESTRICTED	\$ -
TOTAL BEGINNING FUND BALANCE	\$ -
TOTAL ESTIMATED REVENUE/FUND BAL	\$ 36,600,865.32

SPECIAL REVENUE FUNDS
FEDERAL PROJECTS-ESTIMATED APPROPRIATIONS & BALANCES
BY FUNCTION AND OBJECT

ORIGINAL ESTIMATED	ACCT. CODE	SALARIES 100	EMPLOYEE BENEFITS 200	PURCHASED SERVICES 300	ENERGY SERVICES 400	MATERIALS & SUPPLIES 500	CAPITAL OUTLAY 600	OTHER EXPENSE 700
2025-2026 APPROPRIATIONS								
INSTRUCTION SERVICES	5000	\$ 10,509,589.10	\$ 4,626,901.39	\$ 2,882,883.83	\$ 1,000.00	\$ 1,033,859.07	\$ 520,413.89	\$ 1,477,619.31
SUPPORT SERVICES:								
PUPIL PERSONNEL SERVICES	6100	\$ 259,976.31	\$ 92,668.54	\$ 92,042.05	\$ -	\$ 61,302.70	\$ -	\$ 17,567.50
INSTRUCTIONAL MEDIA SERVICES	6200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INSTRUCTION & CURRICULUM DEV.	6300	\$ 4,271,662.14	\$ 1,826,500.64	\$ 195,795.81	\$ 2,000.00	\$ 91,521.28	\$ 71,757.50	\$ 270,166.32
INSTRUCTIONAL STAFF TRAINING	6400	\$ 254,895.63	\$ 201,758.23	\$ 266,999.69	\$ -	\$ 12,484.72	\$ 718.46	\$ 84,649.25
INSTRUCTION RELATED TECHNOLOGY	6500	\$ 5,610.33	\$ 1,278.56	\$ 96,500.00	\$ -	\$ -	\$ -	\$ -
BOARD OF EDUCATION	7100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GENERAL ADMINISTRATION	7200	\$ 458,623.76	\$ 148,378.84	\$ 31,940.19	\$ -	\$ 5,684.71	\$ 615.00	\$ 1,787,262.42
SCHOOL ADMINISTRATION	7300	\$ 55,523.58	\$ 4,476.42	\$ 39,572.00	\$ -	\$ -	\$ -	\$ 2,000.00
FACILITIES ACQUISITION & CONST.	7400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 425,034.56	\$ -
FISCAL SERVICES	7500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FOOD SERVICES	7600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CENTRAL SERVICES	7700	\$ 185,592.76	\$ 90,984.15	\$ 961,684.49	\$ -	\$ 547.23	\$ -	\$ 500.00
TRANSPORTATION SERVICES	7800	\$ 48,127.19	\$ 18,758.70	\$ 344,990.94	\$ 893.50	\$ -	\$ 1,750.28	\$ -
OPERATION OF PLANT	7900	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ -
MAINTENANCE OF PLANT	8100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMMUNITY SERVICES	9100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,757,302.35
DEBT SERVICE	9200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL INSTRUCTION & SUPPORT SRVS.	\$ 36,600,865.32	\$ 16,049,600.80	\$ 7,011,705.47	\$ 4,912,909.00	\$ 3,893.50	\$ 1,205,399.71	\$ 1,020,289.69	\$ 6,397,067.15
TOTAL APPROPRIATIONS								
TOTAL ENDING FUND BALANCES								
TOTAL APPROPRIATIONS & FUND BAL.								

**PROPOSED TENTATIVE BUDGET
LEON COUNTY SCHOOL BOARD
2025-2026**

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

ESTIMATED REVENUE	ORIGINAL ESTIMATED
FEDERAL THROUGH STATE AND LOCAL MISCELLANEOUS FEDERAL DIRECT	\$ -
TOTAL FEDERAL DIRECT STATE	\$ -
OTHER MISCELLANEOUS STATE REVENUES	\$ -
TOTAL STATE	\$ -
LOCAL	
OTHER MISCELLANEOUS LOCAL REVENUES	\$ 14,000,000.00
TOTAL LOCAL	\$ 14,000,000.00
TOTAL ESTIMATED REVENUES	\$ 14,000,000.00
FUND BALANCE	
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
INSTRUCTION SERVICES	5000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPORT SERVICES								
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
2025-2026**

**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	-	1,310,000	-	-	-	-	1,310,000
LOCAL SOURCES:							
LCIF - 1.50 MILLS	-	-	-	-	41,994,154	-	41,994,154
HALF PENNY SALES TAX	-	-	-	-	-	31,500,000	31,500,000
TOTAL ESTIMATED REVENUE	-	1,310,000	-	-	41,994,154	31,500,000	74,804,154
OTHER FINANCING SOURCES	-	-	-	-	-	-	-
BEGINNING FUND BALANCE:							
UNRESTRICTED	-	-	151,015	-	3,078,130	5,010,542	8,239,686
RESTRICTED FOR PROJECTS	-	-	-	535,344	3,456,793	1,248,665	5,240,802
RESERVE FOR ENCUMBRANCES	-	-	-	2,035,250	16,800,836	19,877,858	38,713,944
TOTAL BEGINNING FUND BALANCE (July 1, 2025)	-	-	151,015	2,570,594	23,335,759	26,137,065	52,194,433
TOTAL ESTIMATED REVENUE/FUND BALANCE	-	1,310,000	151,015	2,570,594	65,329,913	57,637,065	126,998,587
ESTIMATED APPROPRIATIONS: (BY OBJECT) (1)							
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
BUILDINGS	-	-	-	-	2,948,289	4,213,661	7,161,950
FURNITURE/FIXTURES/EQUIPMENT	-	-	-	-	1,881,111	1,261,754	3,142,864
MOTOR VEHICLES/BUSES	-	-	-	-	3,238,441	-	3,238,441
LAND	-	-	-	-	-	-	-
LAND IMPROVEMENTS	-	-	-	24,544	2,635,484	492,755	3,152,783
REMODELING & RENOVATIONS	-	-	-	2,010,706	18,187,573	34,247,688	54,445,967
COMPUTER SOFTWARE	-	-	-	-	6,609,939	-	6,609,939
TOTAL APPROPRIATIONS	-	-	-	2,035,250	35,500,836	40,215,858	77,751,944
TRANSFERS							
GENERAL OPERATING FUND	-	-	-	-	11,300,000	-	11,300,000
CHARTERS	-	1,310,000	-	-	-	-	1,310,000
FOOD SERVICE	-	-	-	-	-	105,000	105,000
DEBT SERVICE	-	-	-	-	9,284,596	7,402,825	16,687,421
TOTAL TRANSFERS	-	1,310,000	-	-	20,584,596	7,507,825	29,402,421
ENDING FUND BALANCE (June 30, 2026)	0	0	151,015	535,344	9,244,481	9,913,381	19,844,222
TOTAL APPROPRIATIONS/TRANSFERS/FUND BALANCES	-	1,310,000	151,015	2,570,594	65,329,913	57,637,065	126,998,587

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	74,513,503
7800 - Transportation	3,238,441
TOTAL	77,751,944

SUPERINTENDENT'S
PROPOSED TENTATIVE BUDGET
LEON COUNTY SCHOOL BOARD
2025-2026

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

ESTIMATED REVENUE:	2024-2025 UNOFFICIAL ACTUAL	2025-2026 ORIGINAL ESTIMATED	INCREASE/ DECREASE
STATE SOURCES			
SBE BONDS	80,000	82,950	2,950
RACING COMMISSIONS FUNDS	223,250	223,250	-
INTEREST	-	-	-
TOTAL STATE SOURCES	303,250	306,200	2,950
LOCAL SOURCES:			
TAXES	-	-	-
INTEREST INCLUDING PROFIT ON INVESTMENTS	2,515,966	-	(2,515,966)
TOTAL LOCAL SOURCES	2,515,966	-	(2,515,966)
TRANSFERS: FROM CAPITAL OUTLAY	16,706,654	16,687,421	(19,233)
TRANSFERS: FROM OTHER SOURCES	-	-	-
OTHER FINANCING SOURCES:	2,651,513	2,651,513	-
BEGINNING FUND BALANCE (July 1, 2025)	52,304,087	55,057,044	2,752,957
TOTAL ESTIMATED REVENUE/FUND BALANCES	\$ 74,481,470	\$ 74,702,177	\$ 220,707
ESTIMATED APPROPRIATIONS (Expenditures):			
DEBT SERVICE (FUNCTION/OBJECTS):			
ESCROW PAYMENTS	-	-	-
REDEMPTION OF PRINCIPAL	15,344,899	15,775,899	431,000
INTEREST	4,069,557	3,780,850	(288,707)
DUES AND FEES	9,970	11,070	1,100
TOTAL APPROPRIATIONS	19,424,426	19,567,819	143,393
TRANSFERS TO CAPITAL OUTLAY	-	-	-
INTERFUND TRANSFERS	-	-	-
ENDING FUND BALANCE (June 30, 2026)	55,057,044	55,134,359	77,315
TOTAL APPROPRIATIONS/TRANSFERS/FUND BALANCES	\$ 74,481,470	\$ 74,702,177	\$ 220,707