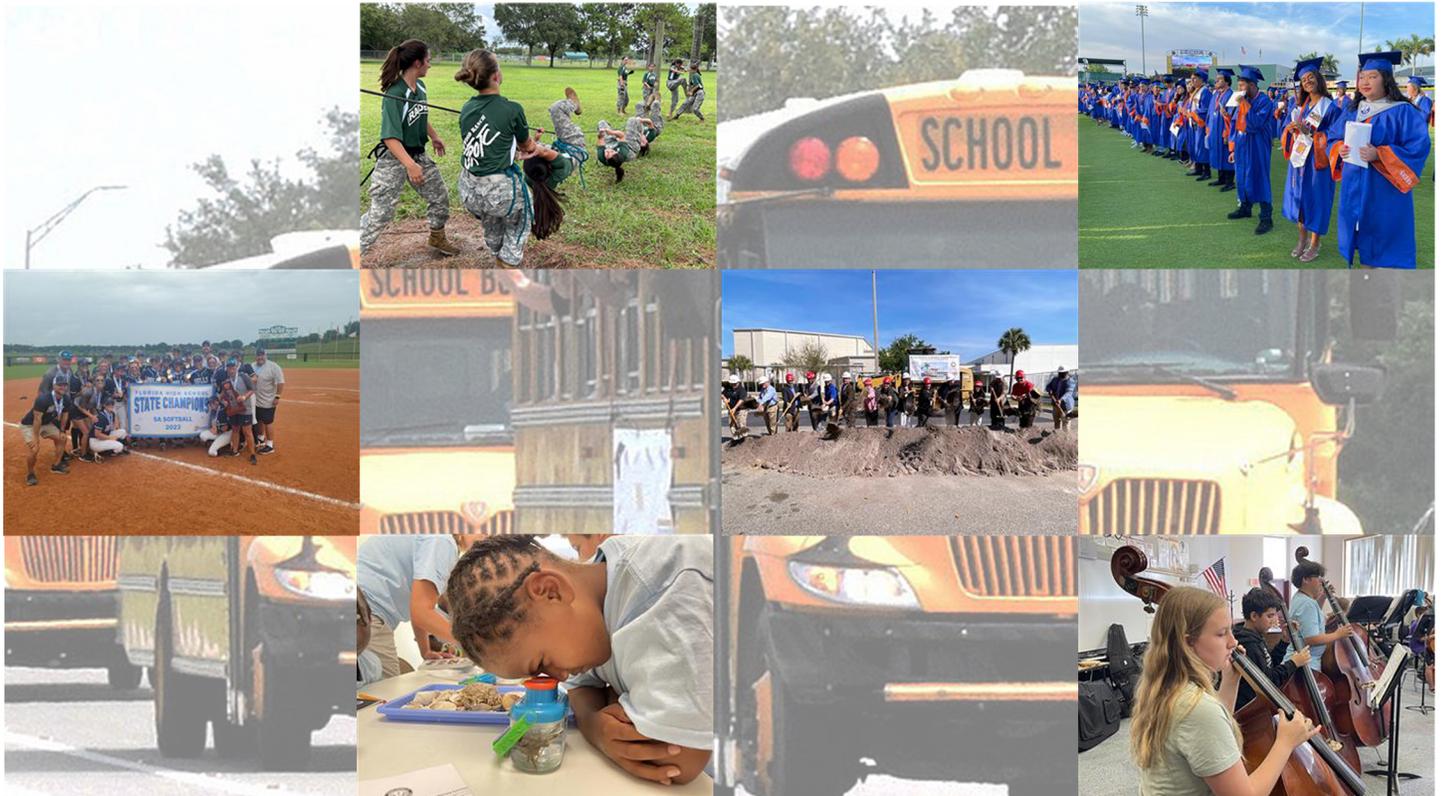




# School District of Manatee County

## Final Annual Budget 2023 - 2024 September 5, 2023



**Jason C. Wysong, Ed.D., Superintendent**



Chad Choate III, Chair

Cindy Spray, Vice Chair

Mary Foreman, Member

Gina Messenger, Member

Richard Tatem, Member

Jason C. Wysong, Ed.D., Superintendent

**The School District of Manatee County**

215 Manatee Avenue West

Bradenton, Florida 34205

941-708-8770

[www.manateeschools.net](http://www.manateeschools.net)

## TABLE OF CONTENTS

<b>SECTION I</b>	<b>INTRODUCTION &amp; OVERVIEW</b>	<b>1</b>
	Budget Transmittal Letter	2
	Budget Summary	3
	Executive Summary	4
	2022-2026 Strategic Plan	9
	Student Growth	13
<b>SECTION II</b>	<b>FINANCIAL STRUCTURE, POLICY &amp; PROCESS</b>	<b>15</b>
	Organizational Chart	16
	Budget Process	17
	Financial Policies and Procedures	18
	Truth in Millage (TRIM) Calendar	24
	Overview and Millage Information	25
	Effects of New Millage - Proposed Tax Increase	32
	DR420S Certification of School Taxable Value	37
<b>SECTION III</b>	<b>FINANCIAL SUMMARIES</b>	<b>39</b>
	2023-2024 Budget by Fund	40
	General Operating Fund Overview	41
	2023-2024 FEFP Second Calculation Overview	42
	Debt Service Fund Budget Overview	46
	Capital Projects Fund Budget Overview	53
	Special Revenue Fund – Other Federal Programs	
	Budget Overview	61

	Special Revenue Fund – Food Service Budget Overview	67
	Internal Service Fund Budget Overview	69
	Internal Service Fund – Health Insurance	70
	Internal Service Fund – Workers Compensation	71
	Trust and Agency Fund Budget Overview	72
<b>SECTION IV</b>	<b>DEPARTMENTS</b>	<b>74</b>
	Instructional Financial & Staff Allocations	75
	Operations Financial & Staff Allocations	84
	Business Services Financial & Staff Allocations	97
	Superintendent Financial & Staff Allocations	102
	Scholarships and Reserves	107
<b>SECTION V</b>	<b>SCHOOLS</b>	<b>110</b>
	School Level Staffing Key	111
	Elementary School Financial & Staff Allocations	112
	Middle School Financial & Staff Allocations	127
	High School Financial & Staff Allocations	132
	Charter Schools, Contracted and Alternative Sites	
	MTC Financial & Staff Allocations	136
<b>SECTION VI</b>	<b>GENERAL MISCELLANEOUS</b>	<b>144</b>
	Glossary	145

# SECTION I

## INTRODUCTION & OVERVIEW

- BUDGET TRANSMITTAL LETTER
- BUDGET SUMMARY
- EXECUTIVE SUMMARY
- 2022-2026 STRATEGIC PLAN
- STUDENT GROWTH

—



# SCHOOL DISTRICT OF MANATEE COUNTY

## MEMORANDUM

### SCHOOL BOARD

Chad Choate III  
Chair

Cindy Spray  
Vice Chair

Mary Foreman  
Gina Messenger  
Richard Tatem

### SUPERINTENDENT

Jason C. Wysong, Ed.D.

**DATE:** September 5, 2023

**TO:** Members of the School Board

**FROM:** Jason C. Wysong, Ed.D., Superintendent of Schools 

**SUBJECT:** 2023-2024 Final Budget

On the following pages you will find the School District of Manatee County's Final Annual Budget for the 2023-2024 school year which is allocated among the following funds:

<u>Fund Name</u>	<u>Budgeted Revenue, Transfers In and Fund Balance</u>	<u>Budgeted Expenses and Transfers Out</u>	<u>Budgeted Fund Balance</u>
General	\$639,650,394	\$596,027,863	\$43,622,532
Capital	\$542,218,176	\$494,352,970	\$47,865,206
Debt	\$48,563,153	\$35,484,058	\$13,079,095
Special Revenue	\$76,743,095	\$66,082,942	\$10,660,153
Internal Services	\$72,277,385	\$62,975,083	\$9,302,302
Trust and Agency	\$1,814,355	\$1,814,355	\$0
<b>Total</b>	<b>\$1,381,266,559</b>	<b>\$1,256,737,272</b>	<b>\$124,529,287</b>

This budget is based on funding expected to be received from the FL DOE based on 53,767 unweighted FTE for K-12 students and is included in the FEFP 2023-2024 second calculation. The actual and budget are final as of reports generated on August 23rd.

On Friday, July 21, 2023 advertisements for the 2023-2024 Budget appeared in the Sarasota Herald Tribune. On Tuesday, July 25, 2023 you held a Public hearing and approved the 2023-2024 Tentative Budget and its millage. On September 5, 2023, we will ask you to approve the 2023-2024 millage and Final Budget.

If you have any questions or need additional information, please contact Rachel Sellers, Deputy Superintendent of Business Services at 941-708-8770, ext. 41108.

**BUDGET SUMMARY - 2023-2024 ORIGINAL BUDGET**

**Beginning Fund Balance**

General Fund	\$85,961,974	+	Special Revenue Fund	\$14,607,124	+	Internal Service Fund	\$14,435,385	+	Trust and Agency Fund	\$1,121,660	+	Debt Service Fund	\$12,831,068	+	Capital Projects Fund	\$330,606,188	=	Total Beginning Fund Balance	\$459,563,399
--------------	--------------	---	----------------------	--------------	---	-----------------------	--------------	---	-----------------------	-------------	---	-------------------	--------------	---	-----------------------	---------------	---	------------------------------	---------------

**Total Revenues**

General Fund	\$528,815,843	+	Special Revenue Fund	\$62,135,971	+	Internal Service Fund	\$57,842,000	+	Trust and Agency Fund	\$692,695	+	Debt Service Fund	\$1,613,510	+	Capital Projects Fund	\$211,611,988	=	Total Revenues	\$862,712,007
--------------	---------------	---	----------------------	--------------	---	-----------------------	--------------	---	-----------------------	-----------	---	-------------------	-------------	---	-----------------------	---------------	---	----------------	---------------

**Transfers In**

General Fund	\$24,872,578	+	Special Revenue Fund	\$0	+	Internal Service Fund	\$0	+	Trust and Agency Fund	\$0	+	Debt Service Fund	\$34,118,575	+	Capital Projects Fund	\$0	=	Total Transfers In/Non Revenue Sources	\$58,991,153
--------------	--------------	---	----------------------	-----	---	-----------------------	-----	---	-----------------------	-----	---	-------------------	--------------	---	-----------------------	-----	---	--	--------------

**Total Revenues, Transfers In & Balances**

General Fund	\$639,650,395	+	Special Revenue Fund	\$76,743,095	+	Internal Service Fund	\$72,277,385	+	Trust and Agency Fund	\$1,814,355	+	Debt Service Fund	\$48,563,153	+	Capital Projects Fund	\$542,218,176	=	Total Budget	\$1,381,266,559
--------------	---------------	---	----------------------	--------------	---	-----------------------	--------------	---	-----------------------	-------------	---	-------------------	--------------	---	-----------------------	---------------	---	--------------	-----------------

## **EXECUTIVE SUMMARY**

The School District of Manatee County continues to demonstrate strong financial stewardship. For the seventh consecutive year, the District anticipates ending FY 2022-2023 with a positive general fund balance of \$85,961,974.

### **ACCOMPLISHMENTS**

Fiscal year 2022-2023 was a busy and successful year for the School District of Manatee County. The District's accomplishments include:

#### **WE ARE RESILIENT AND STRONG ACADEMICALLY**

- Eight teachers in Florida's 16th Congressional District were chosen for the Congressional Teacher Awards with five of them from Manatee County. The Congressional Teacher Awards, established by Vern Buchanan in 2014, are given out annually to exceptional Suncoast teachers for their outstanding achievements on behalf of students.
- The School District of Manatee County now ranks 25th amongst Florida's 67 school districts – its highest ranking ever.
- The School District of Manatee County Senior Class of 2023 received more than \$18 million in scholarships and were accepted into 149 postsecondary institutions located inside and outside the state of Florida. Additionally, graduates of the class of 2023 have enlisted in all five branches of the United States Armed Forces.
- Manatee County's TSA (Technology Student Association) students and advisors were once again rewarded for their successes and hard work leading up to the 2023 Florida TSA State Conference, which took place late February in Orlando. Students, grades 6-12, competed and placed at the top of their field, such as engineering, coding, digital video production, drones, forensic technology and more. Manatee County students brought home 27 First Place trophies. The Florida TSA State First Place Championship team was Braden River High School, and Second place was Southeast High School. In the middle school finals: Dr. Mona Jain Middle School was the Third Place TSA team in the state of Florida.
- Buffalo Creek Middle School student wins back-to-back Congressional APP Challenges. Vern Buchanan recognized the 8th grader for developing an app called "ClassTranslate". ClassTranslate allows students to download language transcripts, offers multi-language support and provides clarifications in real time to ensure students are typing accurately. According to a

release, the app is unlike other translation apps, because it's made specifically for classroom environments.

### **WE ARE FINANCIALLY SOUND**

- Global Financial Ratings firms – Moody's, has remained consistent, while Standard and Poor's, and Fitch Ratings have been raised from an A to an A+ rating based upon the financial performance of the District.

### **WE ARE PAYING COMPETITIVE SALARIES**

- This past school year marked the eighth-consecutive year the District provided pay increases to teachers and other employees.
- Pay for a beginning teacher increased from \$38,285 in 2015-2016 to \$55,177 (including referendum supplement) in 2022-2023 – and now represents one of the highest starting teacher salaries in the state.

### **WE ARE PREPARING FOR GROWTH**

- A certificate of participation of \$175 million was completed in May 2023 for numerous projects including Blackburn Elementary School Renovation, Haile Middle School Addition and Renovation, Oneco Elementary School Renovation, Palma Sola Elementary School Replacement and Renovation, and Tara Elementary School Addition and Renovation.
- The groundbreaking ceremony for Palmetto High School renovation project was held on Friday, March 10, 2023. The project includes construction of a new two-story classroom building, a new cafeteria building, a new entrance addition to the administration building for enhanced security, a new bus loop and parking, a new retention pond and baseball field renovations.
- Manatee Technical College Main Campus broke ground in May of 2023 for the addition of their \$4.7 million Firing and Driving Range, which will include a pistol range, a rifle range, a simulated shooting house, a driving pad and classrooms. The project is expected to be finished in the Summer of 2024.
- Several major construction projects at many of our schools are currently being awarded as we continue to upgrade many campuses around the district, as well as plan for five new schools for the future including two new elementary schools, a new middle school, a new K-8 school and a new high school within the next five years.

## **WE ARE EXPANDING EDUCATIONAL OPTIONS**

- A new Aviation Maintenance Technician School at the Sarasota Bradenton International Airport will be built thanks to \$5.5 million award allocated for the project by the Florida State Legislature.
- The Guy Harvey Initiative at Anna Maria Elementary school has provided a new engineering class which provides access to Underwater Robotics and Underwater Drones for exploring marine environments. The Underwater Robotics program has become so successful that the School District hopes to expand the program to middle and high schools in the future.

## **WE ARE IMPLEMENTING OUR NEW STRATEGIC PLAN**

- The District successfully implemented its four-year strategic plan ending in June 2026. The Strategic Plan includes three main goals of Ready to Learn, Ready for Life, and Ready to Grow. Ready to Learn includes Kindergarten Readiness/Grade-Level Proficiency. Ready for Life focuses on acceleration and innovative learning/college career readiness. Ready to Grow focuses on staff hiring and retention/district financial stability/safety and security.

## **WE ARE INCREASING SECURITY**

- Phase 2 of security fencing project has been completed and we have entered phase 3.
- The Weapons Detection System has been deployed at schools and sporting events.

## **WE ARE SUPPORTED BY OUR COMMUNITY**

- Manatee County voters renewed a Half-Cent Sales Tax for District capital needs in November 2016.
- Manatee County voters renewed a One-Mill Property Tax for District operational needs in November 2021 with overwhelming support from a margin of 69% to 31%. Another renewal election is set for November 2024. The referendum programs have expanded to include Visual/Performing Arts in addition to STEM programs.
- Community Leaders from the Manatee Chamber of Commerce group toured several of our District schools as part of their "Education Day" event. The participants, who are from private, non-profit and government agencies, visited MTC, Lakewood Ranch High School, Dr. Mona Jain Middle School, and Braden River Elementary School.

## **WE ARE CHAMPIONS!**

- The Parrish Community High School softball team earned the title of FHSAA Class 5A Softball State Champions and Academic Team Champions for achieving the highest cumulated GPA of 3.778.
- A Braden River High School wrestler became a gold medal winner with his 71-0 record, making him an undefeated State Champion; only one other wrestler has been a state champion in the school's history.
- Two High School Juniors, one from Parrish Community High School and one from South East High School were awarded scholarships and were 2023 Sunshine State Scholar winners.

## **WE ARE ARTISTIC**

- Parrish Community High received 6 awards and 10 nominations from the Broadway Star of the Future Program for its school theater production of Disney's Frozen. Award Winners include Performers, Dancers, Orchestra and Costume Design.

## **FISCAL YEAR 2023-2024 BUDGET OBJECTIVES**

Full Time Equivalent (FTE) Student enrollment has increased 1,631 FTE from the FY 2022-2023 Fourth Calculation to the FY 2023-2024 Second Calculation. District leadership developed the FY 2023-2024 budget to prepare for potential higher enrollment, maintain financial stability, academic achievement, and staff satisfaction.

The FY 2023-2024 Total Budget is \$1,381,266,559 and is comprised of General Revenue, Capital, Debt Service, Special Revenue, Internal Service, and Trust and Agency funds.

General fund 2023-2024 beginning fund balance, revenues, and transfers in from all sources are budgeted at \$639,650,394 an increase of 7.4% versus 2022-2023 Actual. The increased funding will allow the District to further continue the path of financial resiliency, prepare for the lack of ESSER grant funding, educate over 53,767 students, fill current vacancies, and further improve upon the educational experience for all students.

Capital 2023-2024 are budgeted to be \$211,611,988 up by 15.41% versus 2022-2023 Actual. The increases are primarily due to the District Local Capital Improvement increase of \$17,100,099 from higher school taxable value, higher estimated interest on investments of \$5,003,322, and increased Public Education Capital Outlay of \$4,661,274.

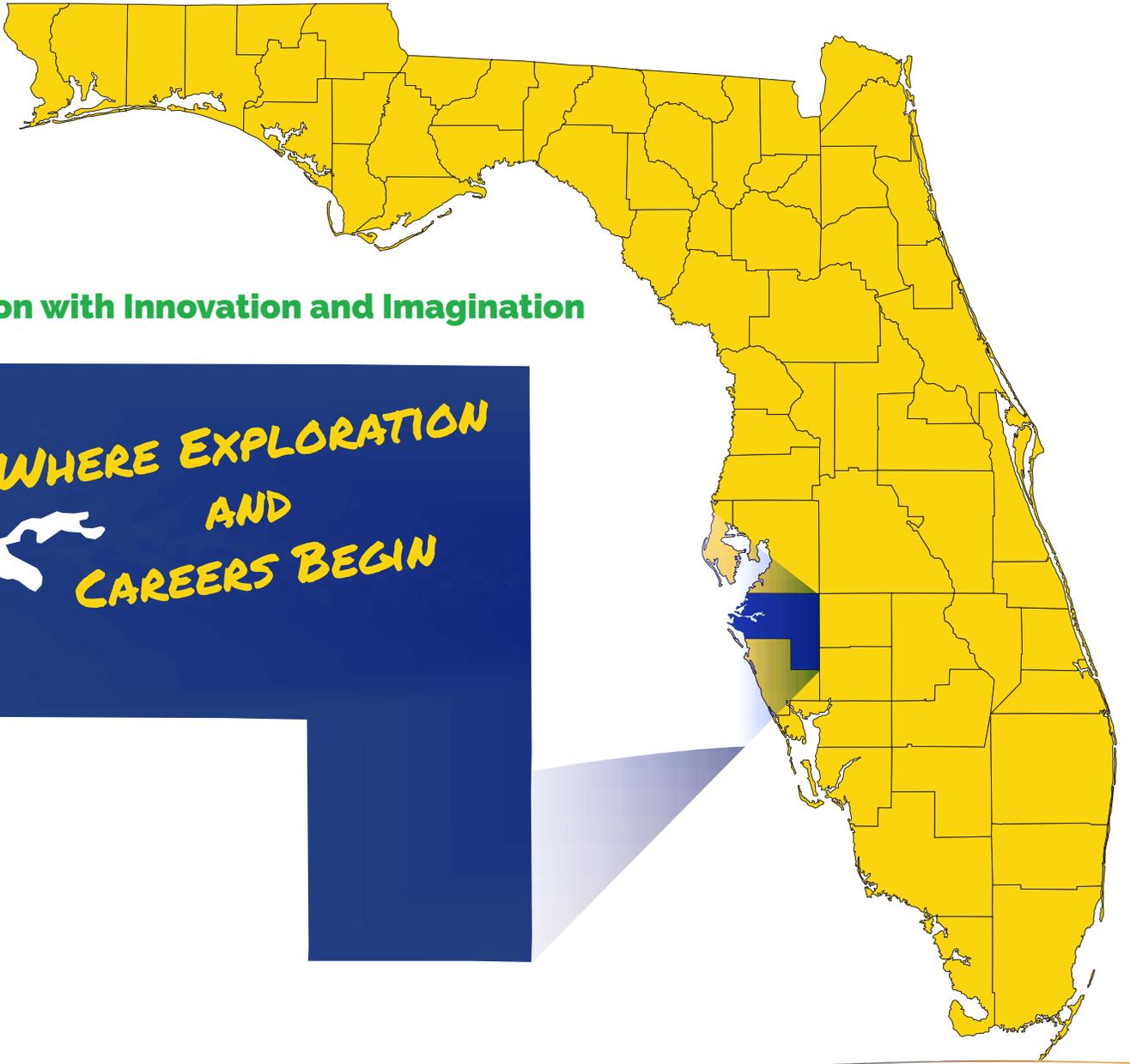
THE 2022-2026 STRATEGIC PLAN CAN BE VIEWED IN ITS ENTIRETY ON THE DISTRICT WEBSITE. COVER PAGE INCLUDED HEREIN ONLY AS A REFERENCE PAGE.

<https://www.manateeschools.net/strategicplan>



# READY 2026

## Strategic Plan



**Education with Innovation and Imagination**

**WHERE EXPLORATION  
AND  
CAREERS BEGIN**

# Mission, Vision, Core Values

## Mission

The School District of Manatee County will educate and develop all students today for their success tomorrow.

## Vision

The School District of Manatee County will be an exemplary student-focused school system that develops lifelong learners to be globally competitive.



## Superintendent



As the new Superintendent of Schools, I am honored to join the dedicated team in pursuing our strategic plan for educational excellence. Building upon the foundation laid before us, we will equip our students with the skills necessary to thrive in an ever-changing world. Together, we will shape a future where every student can flourish and become lifelong learners, contributing positively to our community and beyond.

- Dr. Jason Wysong, Superintendent

## School Board



**DISTRICT 1**  
Gina Messenger



**DISTRICT 2**  
Cindy Spray



**DISTRICT 3**  
Mary Foreman



**DISTRICT 4**  
Chad Choate III



**DISTRICT 5**  
Richard Tatem



## Building for Our Future

## Our Core Values

**WE BELIEVE IN** academic excellence through innovation and teamwork.

**WE BELIEVE IN** professionalism, responsibility, and respect.

**WE BELIEVE IN** transparent communications at all levels.

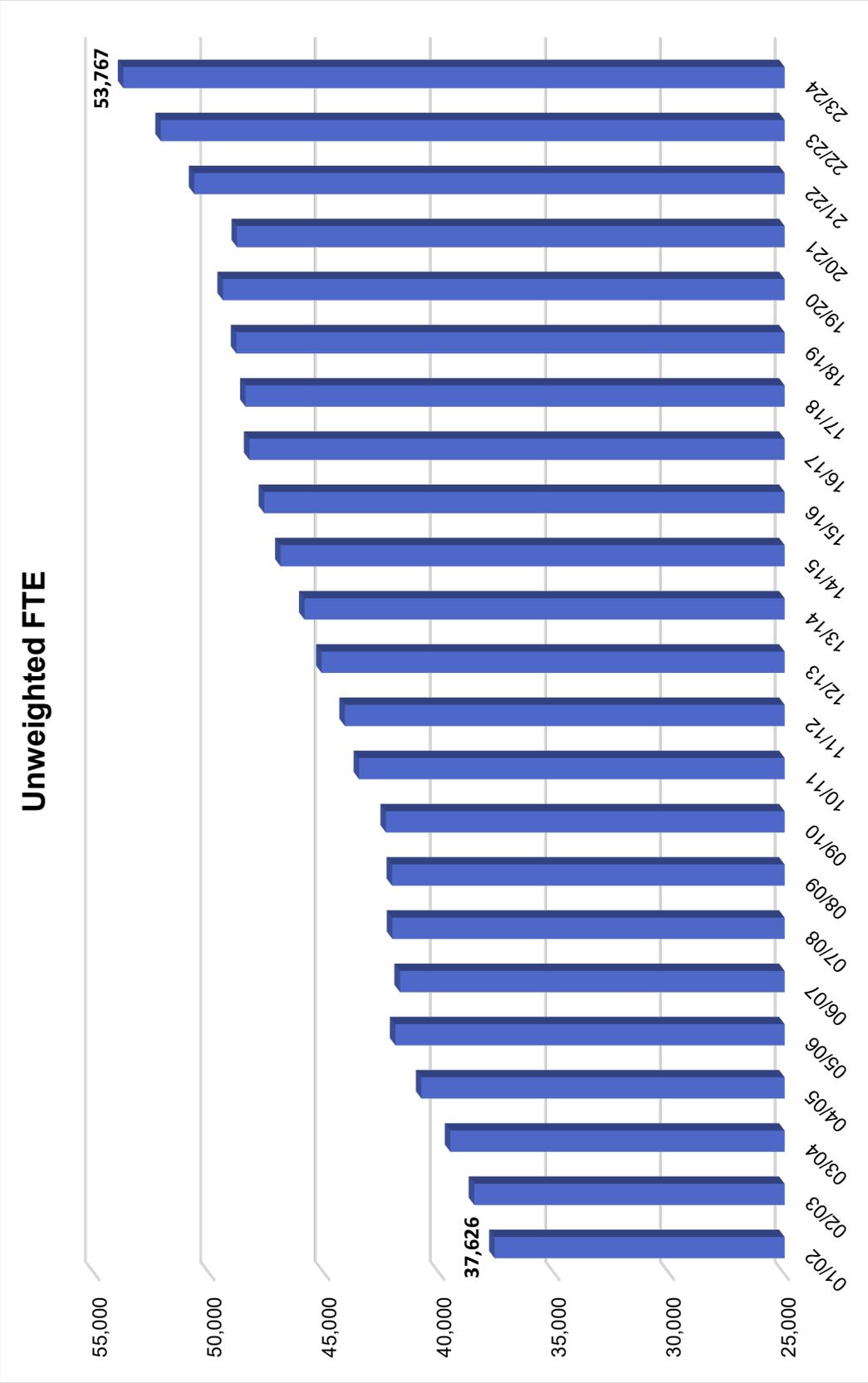
**WE BELIEVE IN** quality schools strengthening our community.

**WE BELIEVE IN** our commitment and dedication to every student.

## STUDENT GROWTH

Fiscal Year	Unweighted FTE	Percentage Change	Actual Growth
23/24 2nd Calc	53,767	3.03%	1,631
22/23 4th Calc	52,136	2.79%	1,456
21/22 Final Calc	50,680	3.66%	1,854
20/21 Final Calc	48,826	-1.25%	-611
19/20 Final Calc	49,436	1.18%	584
18/19 Final Calc	48,883	0.82%	398
17/18 Final Calc	48,454	0.35%	171
16/17 Final Calc	48,284	1.32%	640
15/16 Final Calc	47,644	1.50%	713
14/15 Final Calc	46,931	2.22%	1,040
13/14 Final Calc	45,890	1.61%	740
12/13 Final Calc	45,150	2.25%	1,014
11/12 Final Calc	44,136	1.40%	620
10/11 Final Calc	43,516	2.68%	1,167
09/10 Final Calc	42,349	0.62%	265
08/09 Final Calc	42,084	0.03%	12
07/08 Final Calc	42,072	0.78%	328
06/07 Final Calc	41,744	-0.47%	-194
05/06 Final Calc	41,939	2.70%	1,130
04/05 Final Calc	40,808	3.07%	1,255
03/04 Final Calc	39,554	2.63%	1,041
02/03 Final Calc	38,513	2.30%	887
01/02 Final Calc	37,626	3.85%	1,450

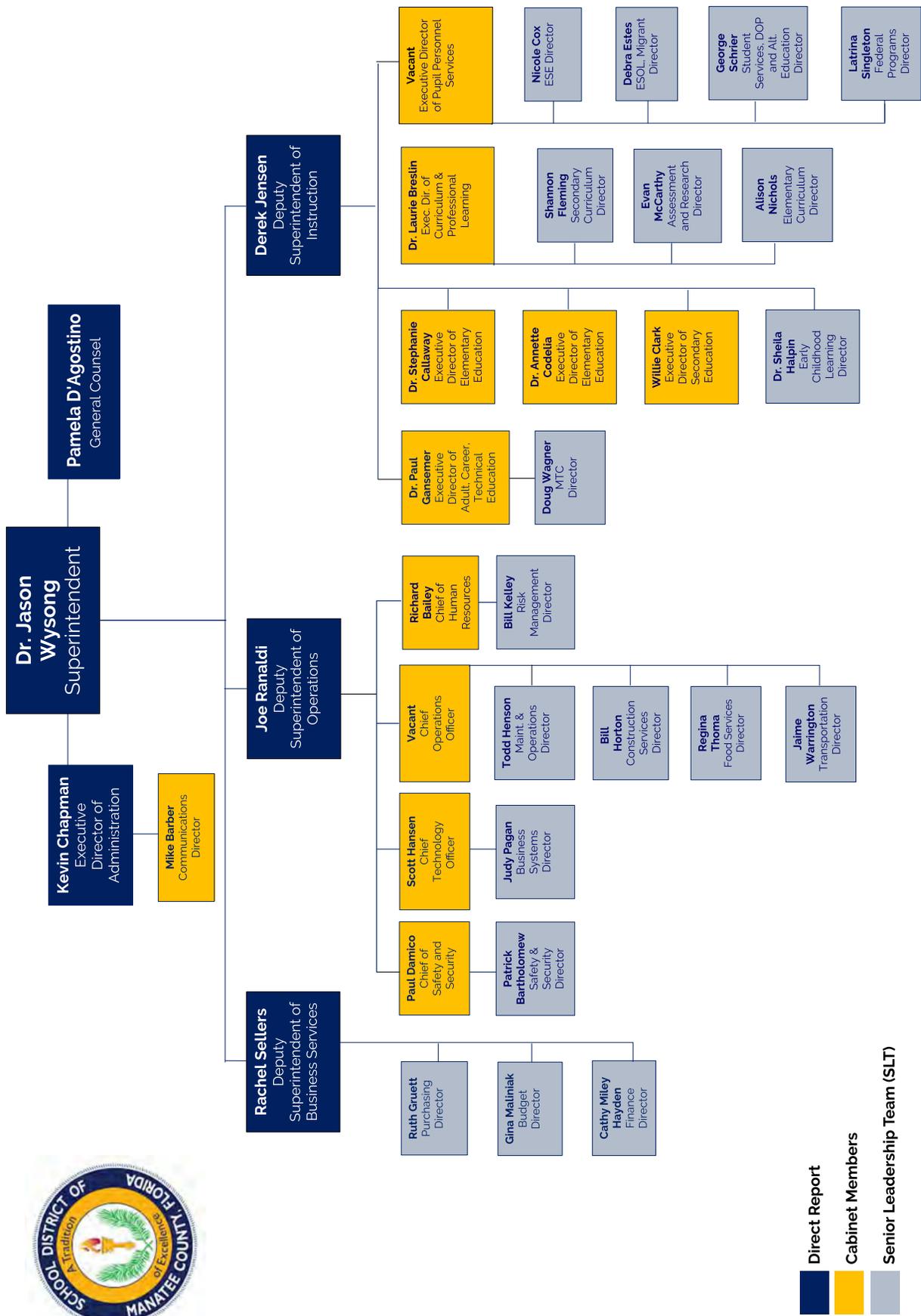
Note: 2<sup>nd</sup> Calc, 4<sup>th</sup> Calc and Final Calc refers to the Florida Education Finance Program (FEFP) calculation period provided to the School District from the Department of Education.



# **SECTION II**

## **FINANCIAL STRUCTURE, POLICY & PROCESS**

- ORGANIZATIONAL CHART
- BUDGET PROCESS
- FINANCIAL POLICIES AND PROCEDURES
- TRUTH IN MILLAGE (TRIM) CALENDAR
- MILLAGE INFORMATION
- EFFECTS OF NEW MILLAGE - PROPOSED TAX INCREASE
- DR-420S CERTIFICATION OF SCHOOL TAXABLE VALUE



**Direct Report**

**Cabinet Members**

**Senior Leadership Team (SLT)**

8/21/23

## BUDGET PROCESS

The District has developed an effective budgeting system involving the School Board, administration, and staff in all phases of budget development. The District prepares its budgets, which are submitted to the Florida Department of Education using Generally Accepted Accounting Principles (GAAP) applicable to governmental entities.

Budgeting in the District is on a July 1 through June 30 fiscal year basis and is essentially a year-round process. The cycle begins in the fall of the prior school year and continues until the final budget is approved by the School Board and filed with the Florida Department of Education.

The process of budget formulation involves numerous participants. In a typical year, division leaders, after reviewing their various budget needs, submit their requests for staffing, supplies and materials, equipment, and other budget needs to the Budget Department, whose responsibility it is to prepare tentative and final budgets for consideration by the Superintendent and presentation to the School Board for approval.

The following provides a summary of the District's budget cycle:

**December/January:** The District's projection for county-wide student enrollment is submitted to the Florida Department of Education for inclusion into the Governor's budget request for public school funding for the following school year. Based on that county-wide estimate the staff allocation committee then meets to determine projected student enrollment on a school-by-school basis. These projections are then communicated to school principals for review and comment. The staff allocation committee reviews the comments and establishes projected student enrollment for each school. These student enrollment numbers form the basis for staff allocations at each school for the coming year.

**February/March:** Staff allocations are discussed with principals on an individual basis and the process of establishing personnel budgets for the coming year is started.

**April/May:** Proposed budgets are entered at the school and departmental level.

**June/September:** Workshops are held on the budget for the coming fiscal year. Approval to advertise the Tentative budget is received in mid-July. The Tentative and Final budget hearings are held following the requirements and timelines dictated in Florida Statutes.

## **FINANCIAL POLICIES AND PROCEDURES**

### **BASIS OF ACCOUNTING**

Basis of accounting refers to when revenues and expenditures, or expenses, are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide financial statements are prepared using the accrual basis of accounting, as are the proprietary funds and fiduciary funds financial statements. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized in the year for which they are levied. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements imposed by the provider have been satisfied.

Governmental fund financial statements are prepared using the modified accrual basis of accounting. Revenues, except for certain grant revenues, are recognized when they become measurable and available. Revenues are available when they are collectable within the current period or soon enough thereafter to pay liabilities of the current period. The District considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. When grant terms provide that the expenditure of resources is the prime factor for determining eligibility for Federal, State, and other grant resources, revenue is recognized at the time the expenditure is made. Under the modified accrual basis of accounting, expenditures are generally recognized when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, other postemployment benefits, and compensated absences, which are recognized when due. Allocations of cost, such as depreciation, are not recognized in governmental funds.

Property taxes, sales taxes, state education funding, and interest associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. All other revenue items are measurable and available only when cash is received by the District.

The proprietary and fiduciary funds use the accrual basis of accounting. That is, revenues and expenses are generally recognized when they occur, regardless of the timing of the related cash flows.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds' principal ongoing operations. The principal operating revenues of the District's internal service funds are charges for employee health insurance premiums and workers' compensation premiums. Operating expenses include insurance claims and excess coverage premiums. An encumbrance system that charges each purchase order, contract or salary commitment to an appropriation should be used as part of a budgetary accounting system. Transactions cease to be encumbrances when paid or canceled, or when the actual liability is recorded.

## **FINANCIAL ACCOUNTS**

The accounts of the District are organized based on funds and account groups. The individual funds account for the governmental resources allocated for the purpose of carrying on specific activities in accordance with special regulations, restrictions, or limitations. The funds used by the District are grouped into four broad fund types and several generic funds as follows:

### **Governmental Funds**

To account for the programs and activities of the governmental functions of the District.

### **General Fund**

To account for all financial resources not required to be accounted for in another fund, and for certain revenues from the State that are legally restricted to be expended for specific current operating purposes.

### **Special Revenue Funds**

To account for the financial resources of the school food service program, and certain Federal grant program resources. Also, to account for resources of the school internal funds which are used to administer monies collected at schools in connection with school student athletics, class, and club activities.

### **Debt Service Funds**

To account for the accumulation of resources for general long-term debt and the payment of principal, interest, and related costs associated with this debt.

### **Capital Project Funds**

To account for other capital financial resources to be used for educational capital outlay needs including new construction, renovation, and remodeling projects.

Additionally, the District reports the following proprietary and fiduciary fund types:

### **Internal Service Funds**

To account for the District's individual self-insurance programs.

### **Private-Purpose Trust Fund**

To account for financial fees and other monies for which principal and income benefit individuals or private organizations.

## **ADDITIONAL FINANCIAL POLICIES**

### **Inventories**

Inventories consist of expendable supplies held for consumption in the course of District operations. Inventories are stated at cost on either the moving average or the first-in, first-out-basis. The exception to this is United States Department of Agriculture donated foods. These are stated at their fair value as determined at the time of donation to the District's food service program by the Florida Department of

Agriculture and Consumer Services, Bureau of Food Distribution. The costs of inventories are recorded as expenditures when used rather than purchased.

### **Capital Assets**

Expenditures for capital assets acquired or constructed for general District purposes are reported in the governmental fund that financed the acquisition or construction. The capital assets acquired are reported at cost in the government-wide statement of net position but are not reported in the governmental fund financial statements. Capital assets are defined by the District as those costing more than \$5,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated assets are recorded at fair value at the date of donation. Land and buildings acquired or constructed prior to July 1, 1967, are stated at estimated historical cost. Land acquired prior to July 1, 1967, is valued at 1974 assessed values (Manatee County Property Appraiser's report of assessed values dated August 23, 1975). Buildings acquired prior to July 1, 1967, are valued at their "depreciated value" (estimated replacement costs, multiplied by the percent of remaining estimated life) at June 30, 1978. Improvements other than buildings (parking lots, sidewalks, fences, etc.) include assets acquired subsequent to July 1, 1979.

### **State Revenue Sources**

Revenues from State sources for current operations are primarily from the Florida Education Finance Program administered by the Florida Department of Education (Department) under the provisions of Section 1011.62, Florida Statutes. In accordance with this law, the District determines and reports the number of full-time equivalent (FTE) students and related data to the Department. The Department performs certain edit checks on the reported number of FTE and related data and calculates the allocation of funds to the District. The District is permitted to amend its original reporting for a period of five months following the date of the original reporting. Such amendments may impact funding allocations for subsequent years. The Department may also adjust subsequent fiscal period allocations based upon an audit of the District's compliance in determining and reporting FTE and related data. Normally, such adjustments are treated as reductions or additions of revenue in the year when the adjustments are made.

The State provides financial assistance to administer certain educational programs. State Board of Education rules require that revenue earmarked for certain programs be expended only for the program for which the money is provided and requires that the money not expended as of the close of the fiscal year be carried forward into the following year to be expended for the same educational programs. The Department generally requires that these educational program revenues be accounted for in the General Fund. A portion of the fund balance of the General Fund is restricted in the governmental fund financial statements for the balance of categorical and earmarked educational program resources.

The School Board is authorized by State law to levy property taxes for district school operations, capital improvements, and debt service.

Property taxes consist of ad valorem taxes on real and personal property within the District. Property values are determined by the Manatee County Property Appraiser, and property taxes are collected by the Manatee County Tax Collector.

The School Board adopted the 2020 tax levy on September 8, 2020. Tax bills are mailed in October and taxes are payable between November 1 of the year assessed and March 31 of the following year at discounts of up to 4 percent for early payment.

Taxes become a lien on the property on January 1 and are delinquent on April 1 of the year following the year of assessment. State law provides for enforcement of collection of personal property taxes by seizure of the property to satisfy unpaid taxes, and for enforcement of collection of real property taxes by the sale of interest-bearing tax certificates to satisfy unpaid taxes. The procedures result in the collection of essentially all taxes prior to June 30 of the year following the year of assessment.

Property tax revenues are recognized in the government-wide financial statements when the Board adopts the tax levy. Property tax revenues are recognized in the governmental fund financial statements when taxes are received by the District, except that revenue is accrued for taxes collected by the Manatee County Tax Collector at fiscal year-end but not yet remitted to the District. Because any delinquent taxes collected after June 30 would not be material, delinquent taxes receivable are not accrued, and no delinquent tax revenue is recorded.

### **Federal Revenue Sources**

The District receives Federal awards for the enhancement of various educational programs. Federal awards are generally received based on applications submitted to, and approved by, various granting agencies. For Federal awards in which a claim to these grant proceeds is based on incurring eligible expenditures, revenue is recognized to the extent that eligible expenditures have been incurred.

### **Balanced Budget**

A balanced budget means the beginning fund balance plus revenues and transfers in equals expenditures, transfers out, and ending fund balances. In other words:

Beginning fund balance + revenues + transfers in = Expenditures + transfers out + ending Fund Balance

When a set of circumstances occurs that will create a situation in which the budget will be out of balance, the administration will bring a plan to the Board that will bring the budget back in balance.

### **Non-recurring Revenue**

The District rarely encounters one-time revenue sources of a substantial amount. However, the District's policy is to use recurring revenues for recurring expenses and discourages the use of non-recurring revenues for recurring purposes.

### **Debt Capacity, Issuance and Management**

The District has adopted Policy 6145 Borrowing. This policy was established to govern and guide debt management decisions for short- and long-term debt.

### **Fund Balance**

The District has adopted Policy 6235 Fund Balance. This policy establishes a minimum fund balance in the General Fund of 3% of revenues. It also establishes a goal of a 5% fund balance.

### **Long Range Planning**

The District adopted the Concurrency requirements established in Florida Statute. The District's Planning Department uses the data captured as a part of this program to estimate student enrollment trends. These trends assist the District in developing its long-range plan.

The District conducted a Comprehensive Facility Assessment (CFA) to evaluate the District's immediate and long-range capital needs and to provide the Board with alternatives for meeting those needs. The CFA is only a PART of the District's Capital Plan. It is an inventory of facilities and their components. It does not include new schools, additions, enhancements, shelter hardening, bringing the facility up to current codes, new and evolving technology (i.e.: VoIP phones, new instructional technology, furniture, equipment, educational adequacy, demographics and projections, enrollment vs. capacity, redistricting, revenues, and other complex components of a well-constructed Capital Plan.

The Long-Range Planning Committee facilitates a complete plan taking all factors into consideration. The committee includes the Superintendent, the Deputy Superintendents, the Executive Directors of Education, the Director of Maintenance, the Director of Construction Services, the Executive Director of Administration, and the Office of Student Demographics and Assignments.

### **BUDGETARY COMPLIANCE AND ACCOUNTABILITY**

The Board follows procedures established by State statutes and State Board of Education rules in establishing budget balances for governmental funds as described below:

Budgets are prepared, public hearings are held, and original budgets are adopted annually for all governmental fund types in accordance with procedures and time intervals prescribed by law and State Board of Education rules.

Appropriations are controlled at the object level (e.g., salaries, purchased services, and capital outlay) within each activity (e.g., instruction, pupil personnel services, and school administration) and may be amended at any School Board meeting prior to the due date for the annual financial report.

Actual results of operations are compared to budget as follows:

Revenues are compared monthly to the budget and adjusted quarterly based on projections and changes in FL DOE calculations. This occurs on the 10<sup>th</sup> day of school, after the Florida Education Finance Program Third Calculation in December, after the Florida Education Finance Program Fourth Calculation in April and at year end.

Expenses are compared to budget on a monthly basis.

Budgets are prepared using the same modified accrual basis as is used to account for governmental funds.

Budgetary information is integrated into the accounting system and, to facilitate budget control, budget balances are encumbered when purchase orders are issued. Appropriations lapse at fiscal year-end and encumbrances outstanding are honored from the subsequent year's appropriations. The District has adopted a policy that monthly financial statements and budget reports are to be approved by the School Board. The financial reports reflect actual revenues and expenditures as well as budget versus actual. In addition, the budget reports reflect all budget amendments made.

### **Special Revenue Funds**

The Special Revenue Funds are mostly comprised of Federal revenues for specific educational programs administered by the District. Individual budgets reflecting the purpose and needs of each grant are prepared in collaboration with appropriate grant administrators and submitted with each grant application; those budgets become a part of the District's budget as grants are formally awarded. Also included are the School Internal Accounts which are used to account for student and club activity funds that are collected by schools and held for students, athletics, classes, club activities and more.

School Food Service Funds make up the remainder of the Special Revenue Funds. These revenues, received from Federal, State and Local sources, are appropriated to provide for District-wide school food service operations, based upon student enrollment and participation in free and reduced lunch programs.

Internal Service Funds budgets for the District's self-insurance programs are built around anticipated requirements, based upon historical and actuarial data and growth.

Trust and Agency Funds mainly consist of Financial Aid Fees assessed on student course fees. These are reliably stable from year-to-year and are budgeted based upon historical data.

### **Basis of Budgeting**

The Financial and Program Cost Accounting and Reporting for Florida Schools manual has established a modified accrual basis as the standard for governmental fund budgeting and reporting. All Florida school districts must adhere to this basis. An encumbrance system is used in this basis, which charges each purchase order, salary commitment or other expenditure to a particular appropriation (function/object). These transactions are no longer encumbrances when paid, canceled, or when actual liability is recorded.

Budgetary control is maintained at the chart string level. Each principal and department head are responsible for his or her own respective budget. No expenditures are authorized in excess of budgetary appropriations. As with any projection, however, changes to the budgeted appropriations are necessary to meet critical needs as they are identified. Therefore, budget amendments are prepared on an ongoing basis and submitted to the School Board for approval. This allows the best use of limited resources.

All funds are adopted by the School Board in September and amendments are made to all funds throughout the year. Budget amendments are submitted to the School Board on a regular basis, detailing changes in revenue and appropriations. Final amendments to each fund are prepared at year end to complete the budgetary cycle.

SCHOOL DISTRICT OF MANATEE COUNTY  
EXTERNAL TRIM CALENDAR

Day 1	Saturday, July 1, 2023	Property Appraiser certifies taxable value
Day 19	Wednesday, July 19, 2023	No later than July 19th, the Commissioner of the DOE certifies the Required Local Effort millage rate
Day 24	Monday, July 24, 2023	Within 24 days, Superintendent sends budget to the school board for advertising (Special Meeting)
Day 29	Saturday, July 29, 2023	Within 29 days of certification of values, District advertises tentative budget and millage rates
Days 31-34	Monday, July 31 2023 - Thursday August 3, 2023	Within 2-5 days of advertisements, School Board holds public hearing on Tentative Budget/Millages
Day 35	Friday, August 4, 2023	Within 35 days of certification of values, District notifies Property Appraiser of Tentative Millages
Day 55	Thursday, August 24, 2023	Within 55 days the property appraiser must mail the notice of PROPOSED PROPERTY TAXES (TRIM Notice) with 55 days after the certification of value
Day 65-80	Sunday, September 3, 2023 - Monday, September 18, 2023	Within 65 to 80 days of certification of values, School District holds Public Hearing on Final Budget/Millages
Day 70	Friday, September 8, 2023	Within 3 days of Final Hearing - District sends final millage rates to Property Appraiser, Tax Collector, and the Department of Revenue.
		Within 3 days of Certification of Final Taxable Values, District certifies final millages to the Property Appraiser.

## MILLAGE OVERVIEW

Annually, property owners in Manatee County pay property taxes. Part of their property taxes is levied by the School Board to support the Manatee County School District.

This year the proposed tentative levy is 6.421 and is composed of the following:

Required Local Effort	3.172
Prior Period Millage Adjustment	0.001
Additional Voted Millage	<u>1.000</u>
	<b>4.173</b>
Local Capital Improvement (Capital Outlay)	1.500
Discretionary Operating	<u>0.748</u>
<b>Total Millage</b>	<b><u>6.421</u></b>

The Required Local Effort Millage is an appropriated amount set by the Florida Department of Education. The School Board must levy this amount in order to receive state funding. The Required Local Effort Millage (Prior Year Adjustment) is an appropriated amount set by the Florida Department of Education. This millage is levied if the prior period Unrealized Required Local Effort funds are greater than zero. The District is required to levy this amount.

Additional Voted Approved Millage will continue to be levied for three years starting in FY 2022-23. The Additional Voted Millage of 1 mill is for increased instruction time by 30 minutes each day, increased pay for teachers, bus drivers and other staff who work directly with students and expanded career, technical, science/engineering, and arts programs.

Discretionary Operating Millage is used by the School Board to support the general operation of the District. Though this millage is optional, it is an integral part of the Operating Budget. Throughout the last several years, this millage has varied. From FY 1991-92 until FY 2008-09 the millage was set at 0.510 mills. For FY 2008-09, the Legislature capped the millage at 0.498

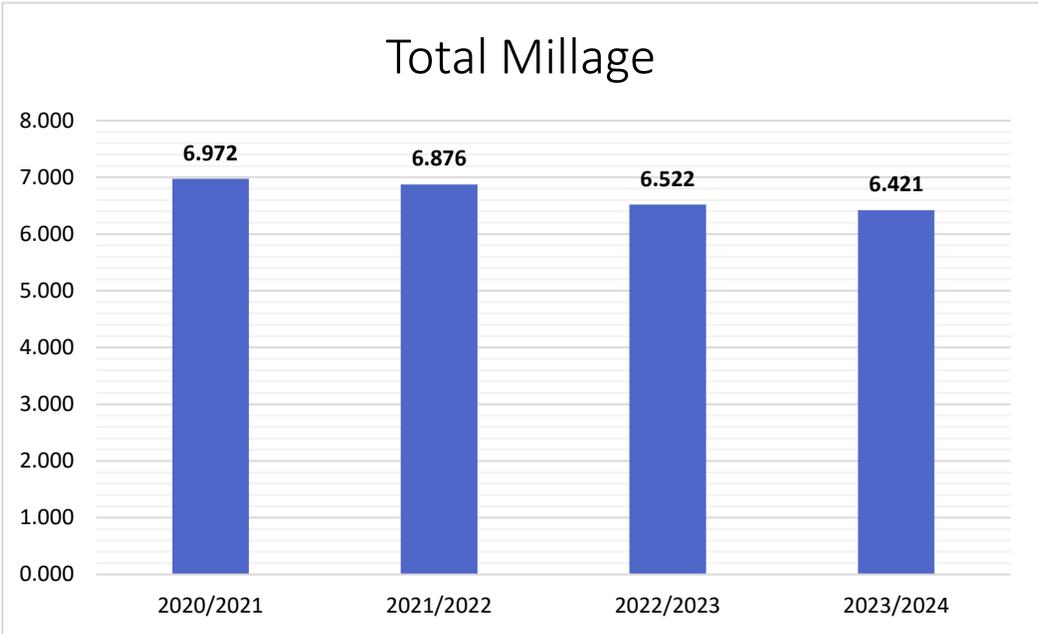
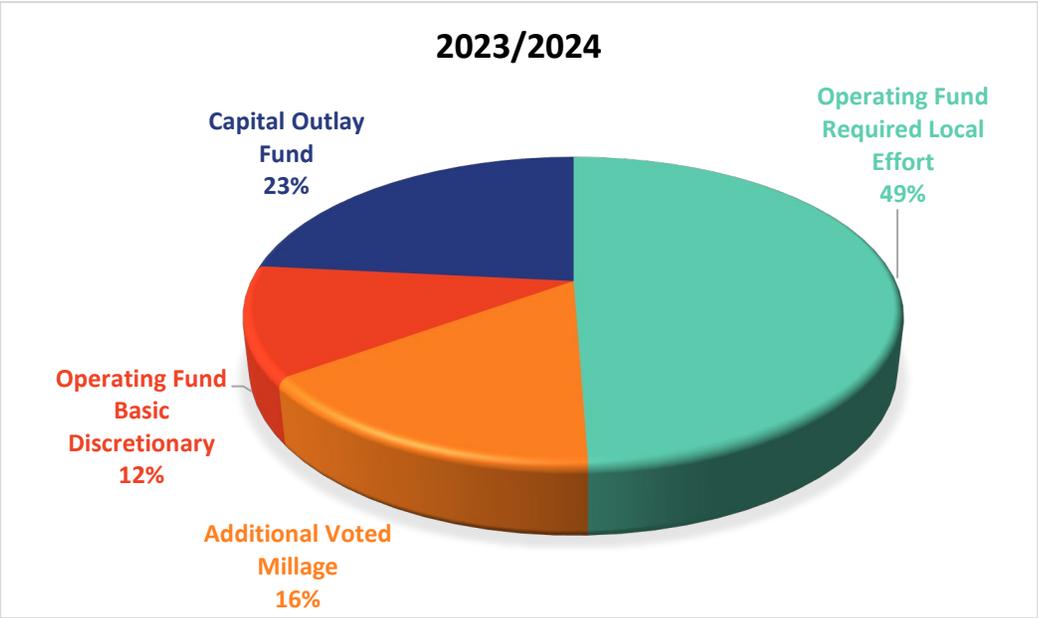
mills. In FY 2009-10, the legislature further reduced the Capital Outlay Millage by 0.250 mills and added it to the Discretionary Millage, totaling 0.748 mills. The Discretionary Millage remains at 0.748 mills.

The Capital Improvement Millage is an amount levied to support the construction, maintenance and equipping of our schools. Its uses and implementation are set by the School Board. Beginning FY 1994-95, this millage was capped at 2.00 mills. For 2008-09, the Legislature capped this millage at 1.750 mills. The difference was used to help offset the increase in the Required Local Effort (RLE) to fund the FEFP formula. For FY 2009-10 the millage was further reduced by 0.25 mills and moved to the Discretionary Millage. The Capital Improvement Millage is now set at 1.500 mills. Based on the 2023 Legislative Session the School District is required to share these funds with Charter Schools.

**SCHOOL BOARD OF MANATEE COUNTY  
MILLEAGE LEVY INFORMATION**

	2020-2021	2021-2022	2022-2023	2023-2024	2022-2023 vs 2023-2024 Increase / (Decrease)
<b>Operating Fund</b>					
Local Required Effort	3.724	3.628	3.274	3.173	-0.101
Additional Voted Millage	1.000	1.000	1.000	1.000	0.000
Basic Discretionary	0.748	0.748	0.748	0.748	0.000
Critical Needs Operating	0.000	0.000	0.000	0.000	0.000
<b>Debt Service Fund</b>	0.000	0.000	0.000	0.000	0.000
<b>Capital Outlay Fund</b>	1.500	1.500	1.500	1.500	0.000
<b>Total Millage</b>	6.972	6.876	6.522	6.421	-0.101

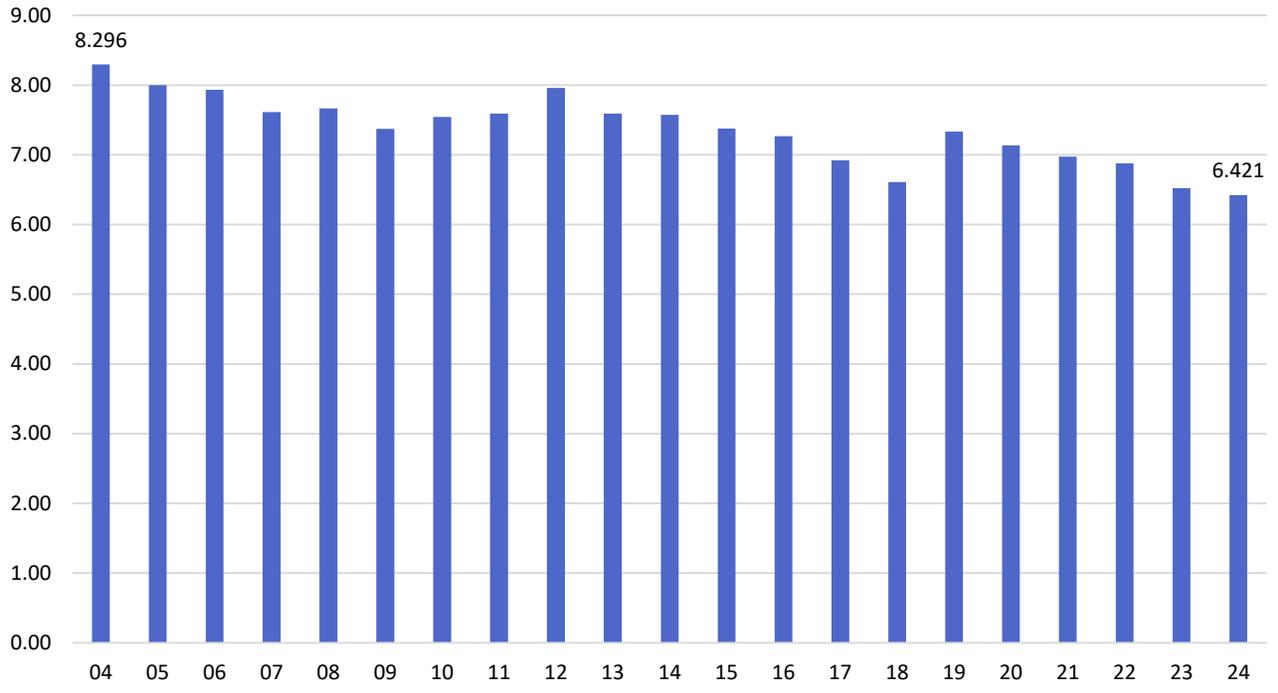
The proposed millage rate for 2023/2024 is 1.55% lower than the millage rate levied last year. The decrease is attributable to Required Local Effort (RLE) which is mandated by statute. The School Board must levy the RLE to receive state funding.



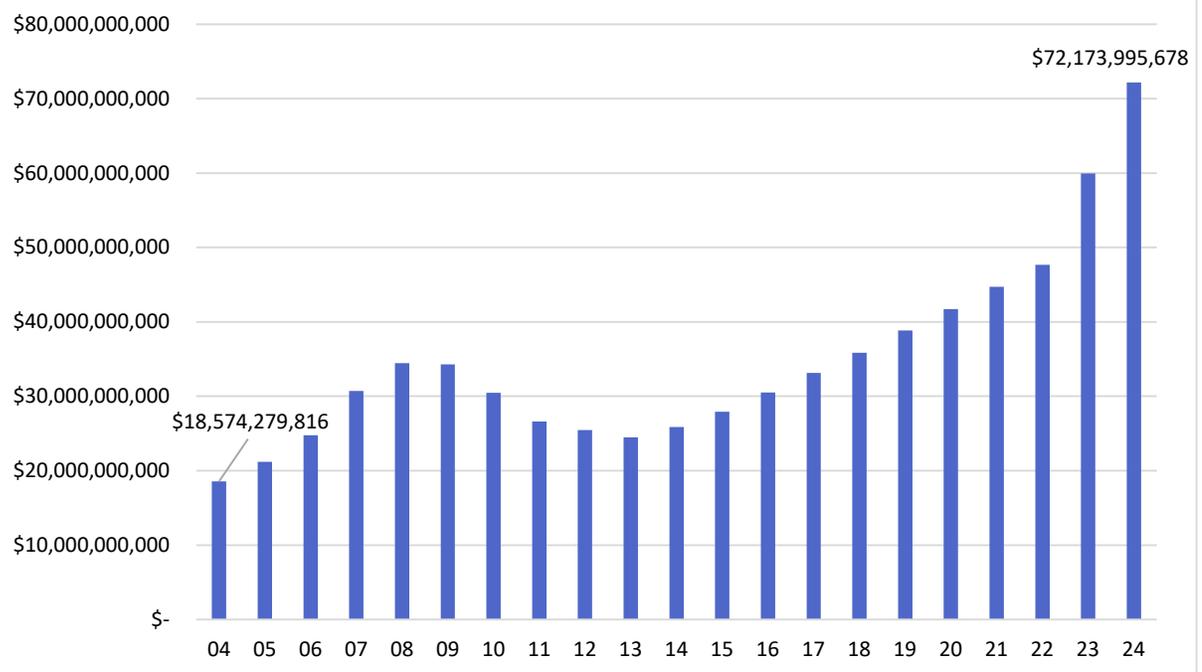
SCHOOL DISTRICT MILLAGE HISTORY  
MANATEE COUNTY, FLORIDA  
MILLAGE RATES

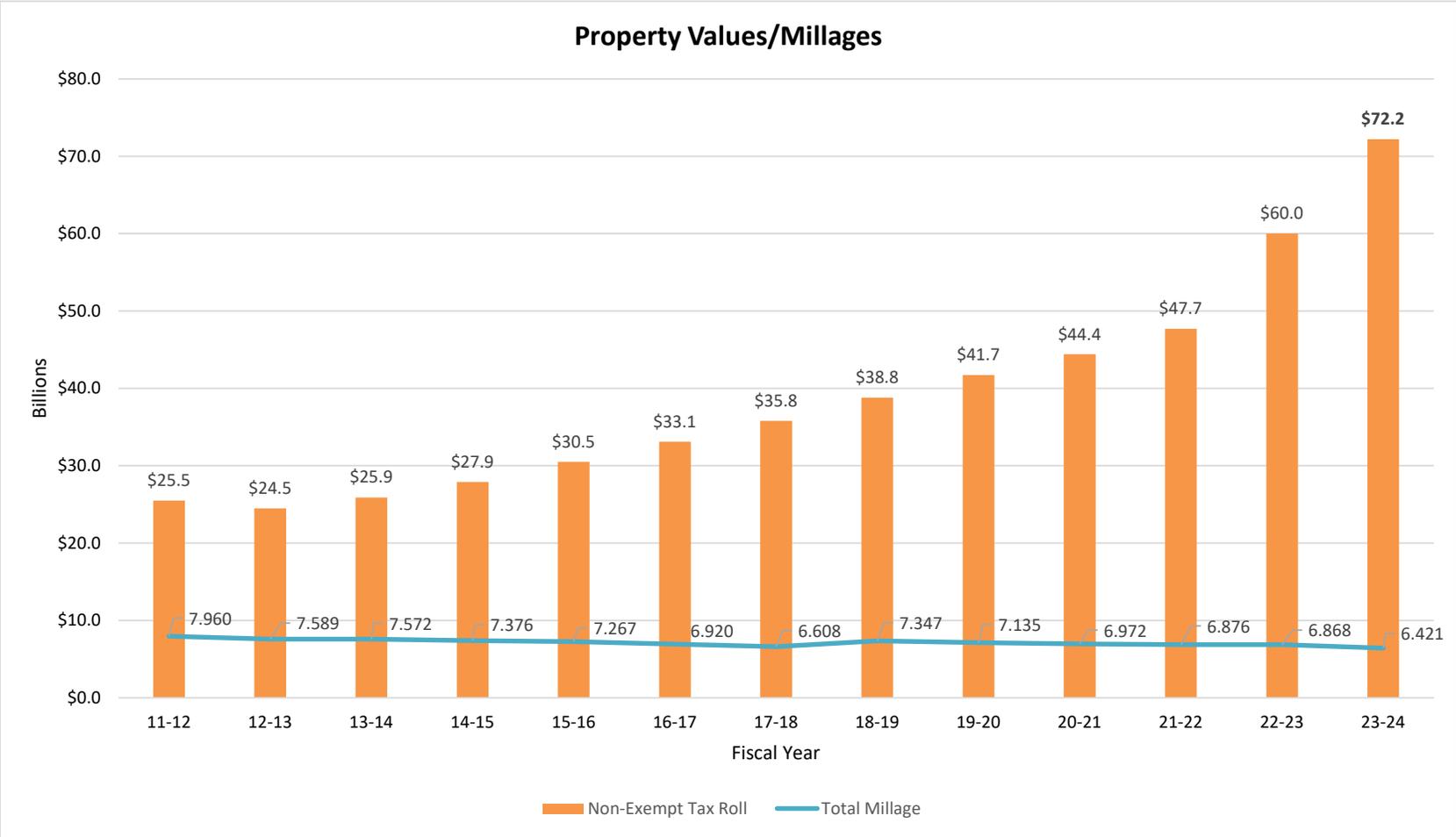
Fiscal Year	Required Local Effort	Discretionary	Voted	Debt Service	Capital Projects	Total	Non-Exempt Tax Roll
2004	5.674	0.622	0.000	0.000	2.000	8.296	\$18,574,279,816
2005	5.387	0.612	0.000	0.000	2.000	7.999	\$21,188,932,148
2006	5.244	0.689	0.000	0.000	2.000	7.933	\$24,759,022,291
2007	4.955	0.659	0.000	0.000	2.000	7.614	\$30,735,678,005
2008	5.028	0.638	0.000	0.000	2.000	7.666	\$34,453,085,874
2009	4.991	0.631	0.000	0.000	1.750	7.372	\$34,271,840,794
2010	5.293	0.748	0.000	0.000	1.500	7.541	\$30,470,070,375
2011	5.343	0.998	0.000	0.000	1.250	7.591	\$26,599,241,677
2012	5.712	0.748	0.000	0.000	1.500	7.960	\$25,476,256,567
2013	5.341	0.748	0.000	0.000	1.500	7.589	\$24,498,183,527
2014	5.324	0.748	0.000	0.000	1.500	7.572	\$25,892,289,751
2015	5.128	0.748	0.000	0.000	1.500	7.376	\$27,937,345,188
2016	5.019	0.748	0.000	0.000	1.500	7.267	\$30,521,065,411
2017	4.672	0.748	0.000	0.000	1.500	6.920	\$33,138,246,683
2018	4.360	0.748	0.000	0.000	1.500	6.608	\$35,849,173,561
2019	4.083	0.748	1.000	0.000	1.500	7.331	\$38,843,116,995
2020	3.887	0.748	1.000	0.000	1.500	7.135	\$41,780,543,525
2021	3.724	0.748	1.000	0.000	1.500	6.972	\$44,398,287,814
2022	3.628	0.748	1.000	0.000	1.500	6.876	\$47,666,050,988
2023	3.274	0.748	1.000	0.000	1.500	6.522	\$59,935,768,812
<b>2024</b>	<b>3.173</b>	<b>0.748</b>	<b>1.000</b>	<b>0.000</b>	<b>1.500</b>	<b>6.421</b>	<b>\$72,173,995,678</b>

### Total Millage



### Non Exempt Tax Roll





## EFFECTS OF NEW MILLAGE - PROPOSED TAX INCREASE

### Last year's property tax levy

A. Initially proposed tax levy	\$	391,111,183
B. Less tax reductions due to Value Adjustment Board and other assessment changes.	\$	210,099
C. Actual property tax levy	\$	390,901,084

### This year's proposed tax levy

**\$ 463,429,226**

A portion of the tax levy is required under state law in order for the school board to receive **\$185,914,854** in state education grants. The required portion has **increased by 12.67** percent, and represents approximately five-tenths of the total proposed taxes.

Current Year State Law (RLE)	3.1730
Current Year Local Board	3.2480
<b>TOTAL</b>	<b>6.4210</b>

Current Year State Law (RLE) RBR	2.8162
Current Year Local Board RBR	2.7939
<b>TOTAL</b>	<b>5.6101</b>

**The total millage rate to be levied exceeds the roll-back rate by 14.45%**

RLE = Required Local Effort

RBR = Rolled-Back Rate

GROSS TAXABLE VALUE COMPARISON			
	2022-23	2023-24	Increase/(Decrease)
	\$ 59,935,768,812	\$ 72,173,995,678	\$ 12,238,226,866
<b>Millage Revenue</b>			
	2022-23	2023-24	Increase/(Decrease)
	Millage Rate	Millage Rate	
<b>By State Law</b>			
Required Local Effort (RLE)	3.2740	3.1720	-0.1020
Prior Year RLE Adjustment	0.0000	0.0010	0.0010
<b>Subtotal - State</b>	<b>3.2740</b>	<b>3.1730</b>	<b>-0.1010</b>
<b>By Local Board</b>			
Discretionary Operating	0.7480	0.7480	0.0000
<i>Critical Operating Needs - 1 mil</i>	<i>1.0000</i>	<i>1.0000</i>	<i>0.0000</i>
Local Capital Improvement	1.5000	1.5000	0.0000
Critical Capital Outlay Needs	0.0000	0.0000	0.0000
<b>Subtotal - Local</b>	<b>3.2480</b>	<b>3.2480</b>	<b>0.0000</b>
<b>TOTAL MILLAGE</b>	<b>6.5220</b>	<b>6.4210</b>	<b>-0.1010</b>
<b>Note: The Millage Rate Reflects the amount of Taxes per \$1,000 of Taxable Value</b>			

GROSS TAXABLE VALUE			
	2022-23	2023-24	Increase/(Decrease)
	\$ 59,935,768,812	\$ 72,173,995,678	\$ 12,238,226,866
<b>Millage Revenue</b>			
	2022-23	2023-24	Increase/(Decrease)
	Millage Revenue	Millage Revenue	
<b>By State Law</b>			
Required Local Effort (RLE)	\$ 165,650,414	\$ 219,778,478	\$ 54,128,064
Prior Year RLE Adjustment	\$ -	\$ 69,288	\$ 69,288
<b>Subtotal - State</b>	<b>\$ 165,650,414</b>	<b>\$ 219,847,766</b>	<b>\$ 54,197,352</b>
<b>By Local Board</b>			
Discretionary Operating	\$ 34,152,842	\$ 51,826,703	\$ 17,673,861
<b>Critical Operating Needs - 1 mil</b>	<b>\$ 45,658,879</b>	<b>\$ 69,287,036</b>	<b>\$ 23,628,157</b>
Local Capital Improvement	\$ 68,488,319	\$ 103,930,554	\$ 35,442,235
Critical Capital Outlay Needs	\$ -	\$ -	\$ -
<b>Subtotal - Local</b>	<b>\$ 148,300,040</b>	<b>\$ 225,044,292</b>	<b>\$ 76,744,253</b>
<b>TOTAL MILLAGE</b>	<b>\$ 313,950,453</b>	<b>\$ 444,892,058</b>	<b>\$ 130,941,605</b>
<b>Note: The Millage Rate Reflects the amount of Taxes per \$1,000 of Taxable Value</b>			

	2022-23 TAX YEAR		2023-24 TAX YEAR	
Assessed Value (1)		Sample Property Value With No Increase In Assessed Value		Sample Property Value With No Increase In Assessed Value
Exemptions included in above		\$ 251,912.00		\$ 251,912.00
Taxable Value		\$ -		\$ -
		\$ 251,912.00		\$ 251,912.00
<b>By State Law</b>				
Required Local Effort (RLE)	3.2740 \$	Taxes	3.1720 \$	799.06
Prior Year RLE Adjustment	0.0000 \$		0.0010 \$	0.25
<b>Subtotal - State</b>	<b>3.2740 \$</b>	<b>824.76</b>	<b>3.1730 \$</b>	<b>799.32</b>
<b>By Local Board</b>				
Discretionary Operating	0.748 \$	188.43	0.748 \$	188.43
<i>Critical Operating Needs - 1 mil</i>	1.000 \$	251.91	1.000 \$	251.91
Local Capital Improvement	1.500 \$	377.87	1.500 \$	377.87
Critical Capital Outlay Needs	0.000 \$	-	0.000 \$	-
<b>Subtotal - Local</b>	<b>3.248 \$</b>	<b>818.21</b>	<b>3.248 \$</b>	<b>818.21</b>
<b>TOTAL MILLAGE</b>	<b>6.5220 \$</b>	<b>1,642.97</b>	<b>6.4210 \$</b>	<b>1,617.53</b>
				<b>Decrease from prior year \$ (25.44)</b>

(1) Source: Manatee County Property Appraiser (total taxable values/real parcel counts).

	2022-23 TAX YEAR		2023-24 TAX YEAR	
Assessed Value (1)		\$ 251,912.00		\$ 296,552.00
Exemptions included in above		\$ -		\$ -
Taxable Value		\$ 251,912.00		\$ 296,552.00
<b>By State Law</b>				
Required Local Effort (RLE)	3.2740	\$ 824.76	3.1720	\$ 940.66
Prior Year RLE Adjustment	0.0000	-	0.0010	0.30
<b>Subtotal - State</b>	<b>3.2740</b>	<b>\$ 824.76</b>	<b>3.1730</b>	<b>\$ 940.96</b>
<b>By Local Board</b>				
Discretionary Operating	0.7480	\$ 188.43	0.7480	\$ 221.82
<i>Critical Operating Needs - 1 mil</i>	1.0000	\$ 251.91	1.0000	\$ 296.55
Local Capital Improvement	1.5000	\$ 377.87	1.5000	\$ 444.83
Critical Capital Outlay Needs	0.0000	\$ -	0.0000	\$ -
<b>Subtotal - Local</b>	<b>3.248</b>	<b>\$ 818.21</b>	<b>3.248</b>	<b>\$ 963.20</b>
<b>TOTAL MILLAGE</b>	<b>6.5220</b>	<b>\$ 1,642.97</b>	<b>6.4210</b>	<b>\$ 1,904.16</b>
				<b>Increase from prior year due to increase in assessed value \$ 261.19</b>

(1) Source: Manatee County Property Appraiser (total taxable values/real parcel counts).



Reset Form

Print Form

# CERTIFICATION OF SCHOOL TAXABLE VALUE

DR-420S  
R. 5/13  
Rule 12D-16.002, FAC  
Effective 5/13  
Provisional

Year : 2023	County : MANATEE
-------------	------------------

Name of School District :  
MANATEE CO SCHOOL DIST

**SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT**

1.	Current year taxable value of real property for operating purposes	\$	67,836,210,034	(1)
2.	Current year taxable value of personal property for operating purposes	\$	4,329,473,739	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	8,311,905	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	72,173,995,678	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	2,495,925,325	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	69,678,070,353	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	59,935,768,812	(7)
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		(8)

<b>SIGN HERE</b>	<b>Property Appraiser Certification</b>	I certify the taxable values above are correct to the best of my knowledge.		
	Signature of Property Appraiser :	Date :		
	Electronically Certified by Property Appraiser	6/28/2023 1:08 PM		

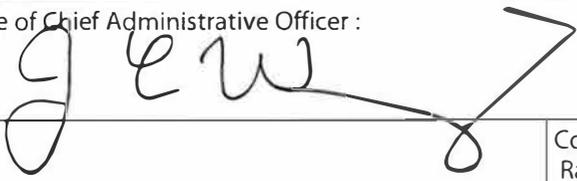
**SECTION II : COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER**

Local board millage includes discretionary and capital outlay.

9.	Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>	3.2740	per \$1,000	(9)	
10.	Prior year local board millage levy <i>(All discretionary millages)</i>	3.2480	per \$1,000	(10)	
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>	\$	196,229,707	(11)	
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$	194,671,377	(12)	
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$	390,901,084	(13)	
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	2.8162	per \$1,000	(14)	
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.7939	per \$1,000	(15)	
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	3.1730	per \$1,000	(16)	
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue	E. Additional Voted Millage
	1.5000	0.7480	0.0000	1.0000	(17)
Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>		3.2480	per \$1,000		

18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$ 229,008,088	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$ 234,421,138	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$ 463,429,226	(20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate <i>(Line 16 divided by Line 14, minus 1, multiplied by 100)</i>	12.67 %	(21)
22.	Current year total proposed rate as a percent change of rolled-back rate <i>{[(Line 16 plus Line 17) divided by (Line 14 plus Line 15)], minus 1}, multiplied by 100</i>	14.45 %	(22)

Final public budget hearing	Date : 9/5/2023	Time : 5:05 PM	Place : 215 Manatee Avenue West Bradenton, FL 34205
-----------------------------	--------------------	-------------------	--

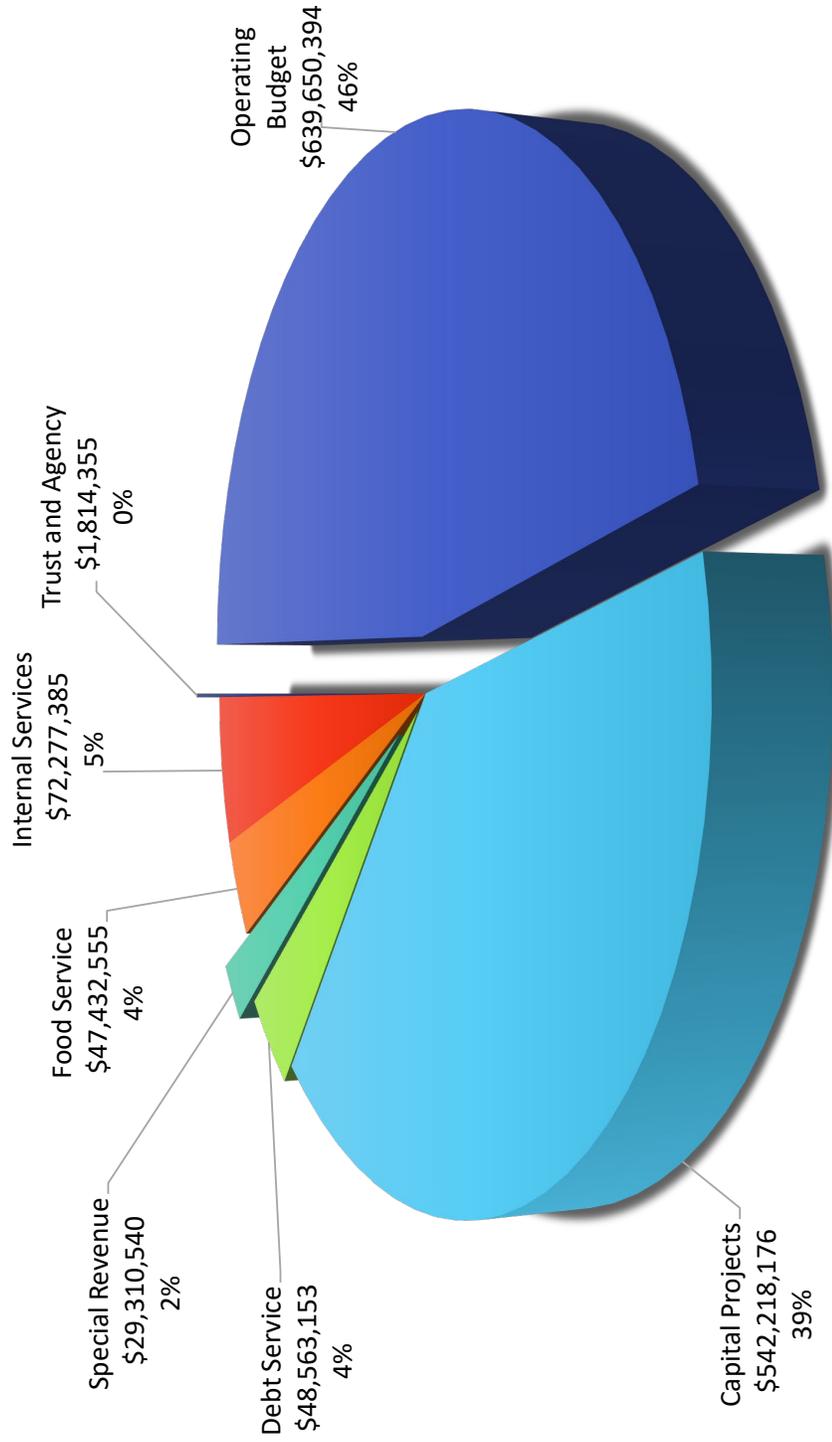
<b>S I G N  H E R E</b>	<b>Taxing Authority Certification</b>		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.		
	Signature of Chief Administrative Officer : 				Date : 07/26/2023
	Title : Dr. Jason Wysong, Superintendent		Contact Name And Contact Title : Rachel Sellers, Deputy Superintendent Business Services		
	Mailing Address : PO BOX 9069, BRADENTON, FL 34206-9069		Physical Address : 215 MANATEE AVENUE WEST		
	City, State, Zip : BRADENTON, FL 34205		Phone Number : 9417088770	Fax Number : 9417088686	

# SECTION III

## FINANCIAL SUMMARIES

- 2023-2024 TOTAL BUDGET BY FUND
- GENERAL OPERATING FUND OVERVIEW
- 2023-2024 FEFP SECOND CALCULATION SCHEDULE
- DEBT SERVICE FUND BUDGET OVERVIEW
- CAPITAL PROJECTS FUND BUDGET OVERVIEW
- SPECIAL REVENUE FUND – OTHER FEDERAL PROGRAMS BUDGET OVERVIEW
- SPECIAL REVENUE FUND – FOOD SERVICE BUDGET OVERVIEW
- INTERNAL SERVICE FUND BUDGET OVERVIEW
- INTERNAL SERVICE FUND – HEALTH INSURANCE
- INTERNAL SERVICE FUND – WORKERS COMPENSATION
- TRUST AND AGENCY FUND BUDGET OVERVIEW

**SCHOOL BOARD OF MANATEE COUNTY 2023 - 2024 BUDGET BY FUND**



**TOTAL FINAL BUDGET BY FUND - \$1,381,266,559**

## **GENERAL OPERATING FUND OVERVIEW FY 2023-24**

The Manatee County School District's General Fund or Operating Fund is the largest fund in the District's budget.

The General Operating Fund is used to pay operating costs for the school district. The greatest operating expense is Salaries and Benefits at 63.8%. Examples of salaries and benefits paid from the General Fund are classroom teachers, school principals, school secretaries, and school custodians. The funds are also used to buy supplies such as classroom books, library books, classroom supplies and custodial supplies. In addition, these monies provide for such expenses as the schools' utility and communications bills.

The General Fund is supported mainly through the Florida Education Finance Program (FEFP). The funding source for the FEFP comes from two primary sources, state sales tax and local millage. The local millage is, of course, the property taxes collected in Manatee County.

On the following pages, you will find documents discussing this year's General Fund budget.

The FEFP is the primary mechanism for funding the operating costs of public schools. The key feature of the FEFP is to base financial support for education on the individual student participating in a particular educational program, rather than the number of teachers or classrooms. FEFP funds are primarily generated by multiplying the number of full time equivalent (FTE) students in each of the funded educational programs by program cost factors to obtain weighted FTEs. Weighted FTEs are then multiplied by a Base Student Allocation and by a Comparable Wage Factor (CWF) to determine the base funding from state and local sources.

The School District of Manatee County will receive \$20,549,875 more in funding from the 2023-2024 FEFP Second Calculation compared to the 2022-2023 FEFP Fourth Calculation. Local contribution through property taxes increased by \$50,226,905.

### **GENERAL FUND BALANCE**

General fund revenues from all sources are budgeted at \$639,650,394 for FY 2023-2024, an increase of 7.4% vs. FY 2022-2023. The increased funding will allow the District to continue along the path of financial resiliency, educate 53,767 students, fill vacancies, and further improve upon the educational experience for all students. The Board has succeeded in its goal of maintaining an ending Assigned and Unassigned Fund Balance between 3.0% and 5.0% of estimated revenues for the last five fiscal years. The unassigned budgeted fund balance at June 30, 2024 is estimated to be \$43.6 million or 8.3% of General Fund revenues excluding beginning fund balance and transfers in.

**2023-2024 FL DOE FEFP SECOND CALCULATION**

2024 2nd Calc	FTE Students 53,767	x	Program Weights	=	Weighted FTE Students 58,262	x	Base Student Allocation (BSA) 5,139.73	=	Comparable Wage Factor (CWF) 1.0000
2023 4th Calc	52,136				56,573		4,587.40		0.9937
2024 2nd Calc	Base Funding 299,450,332	+	.748 Mill Discretionary Compression 0	+	ESE Guaranteed Allocation 21,623,777	+	Department of Juvenile Justice (DJJ) 153,718	+	Funding Compression & Hold Harmless 0
2023 4th Calc	257,887,393		0		20,709,989		161,858		1,458,559
2024 2nd Calc	Instructional Materials Incl in BSA in 2024	+	Mental Health Assistance 2,785,253	+	Reading Instruction Incl in BSA in 2024	+	Safe Schools 4,380,007	+	Sparsity Supplement 0
2023 4th Calc	4,376,625		2,421,662		2,885,028		3,661,076		0
2024 2nd Calc	Student Transportation 8,730,006	+	Education Enrichment (f.k.a. SAI) 13,266,135	+	CR Teacher & Oth Instr Personnel Salary Incr 17,757,405	+	Teachers Classroom Supplies Incl in BSA in 2024	+	Proration to Appropriation -399,125
2023 4th Calc	8,392,512		12,862,456		13,607,402		968,956		0
2024 2nd Calc	Gross State and Local Funding 349,990,103	-	Required Local Effort 2023-24 - 3.172 2022-23 - 3.274	=	Net State FEFP 130,211,625	+	Class Size Reduction 49,033,659	=	State Funded Discretionary Supplement 6,669,570
2023 4th Calc	329,393,516		188,481,768		140,911,748		51,015,963		0
2024 2nd Calc	Total State Funding 185,914,854	+	Required Local Effort (RLE) 219,778,478	+	.748 Discretionary Local Effort 51,826,703	=	Total FEFP Funding 457,520,035	=	FES 2023-24 UFTE 3,274.77 2022-23 UFTE 2,346.50
2023 4th Calc	191,927,711		188,481,768		43,061,809		423,471,288		30,053,419 23,224,117
									District FEFP Funding 427,466,616 400,247,171

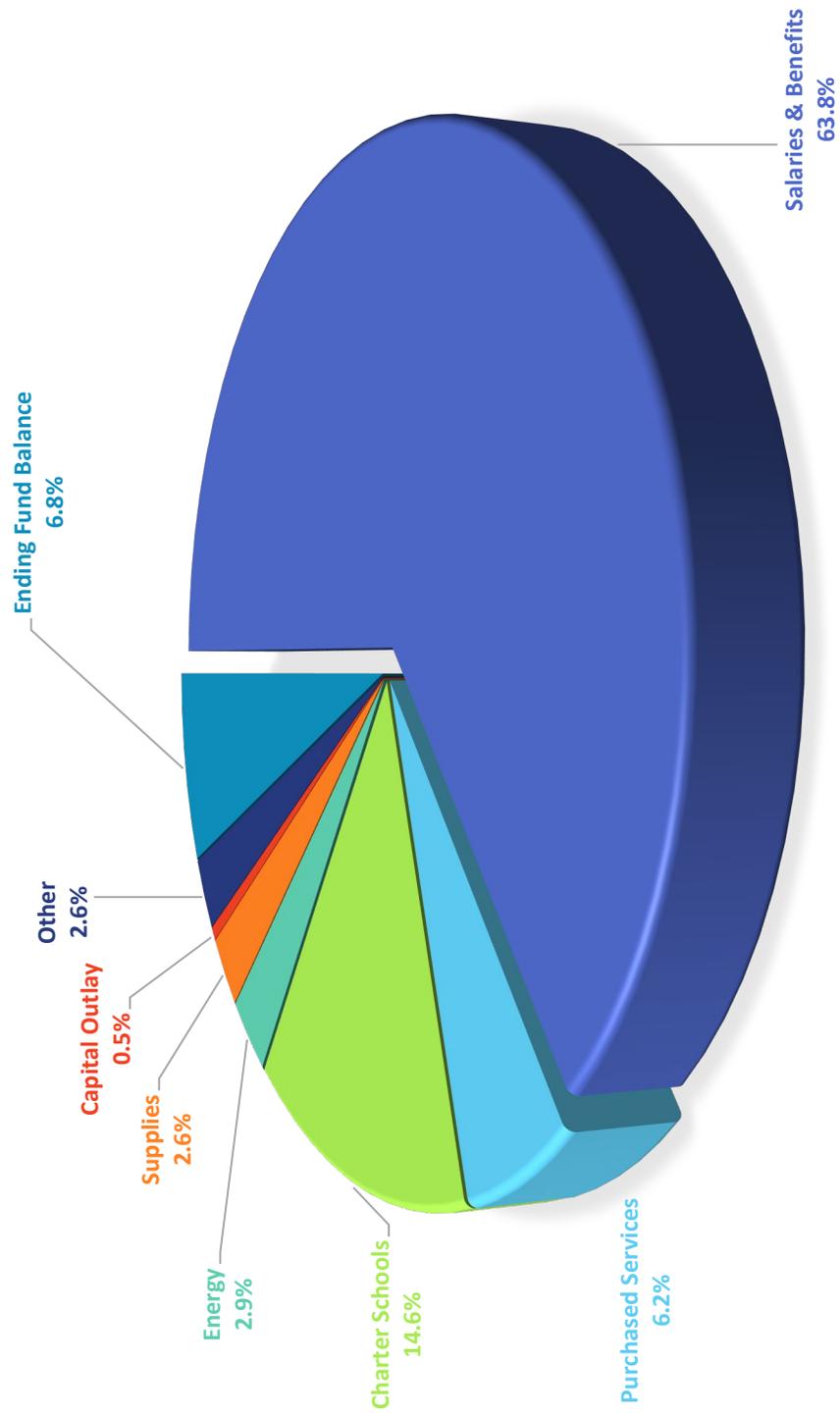
**GENERAL FUND**

	<b>2021 - 2022</b>	<b>2022 - 2023</b>	<b>2023 - 2024</b>	<b>2022 - 2023 TO</b>	<b>2023 - 2024</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>CHANGE</b>	<b>PERCENT</b>
<b>REVENUES</b>					
<b>FEDERAL REVENUE</b>					
Reserve Officer Training (JROTC)	702,807	732,434	673,800	(58,634)	-8.01%
Misc. Federal Direct	46,894	0	2,000	2,000	n/a
Medicaid	1,180,005	1,370,349	1,180,000	(190,349)	-13.89%
Federal thru Local	339,977	333,999	111,000	(222,999)	-66.77%
Education Stabilization	419,324	638,484	0	(638,484)	-100.00%
Other Federal Through State	0	1,152,486	0	(1,152,486)	-100.00%
<b>TOTAL FEDERAL REVENUE</b>	<b>2,689,006</b>	<b>4,227,752</b>	<b>1,966,800</b>	<b>(2,260,952)</b>	<b>-53.48%</b>
<b>STATE SOURCES</b>					
<b>FEFP REVENUE</b>					
FEFP State Payment	123,364,892	117,738,050	100,158,206	(17,579,844)	-14.93%
School Recognition	0	2,619,231	0	(2,619,231)	-100.00%
<b>TOTAL FEFP REVENUE</b>	<b>123,364,892</b>	<b>120,357,281</b>	<b>100,158,206</b>	<b>(20,199,075)</b>	<b>-16.78%</b>
Work Force Development	9,460,558	9,687,398	10,341,269	653,871	6.75%
CO & DS Withheld - Admin Exp	29,169	30,104	28,000	(2,104)	-6.99%
Workforce Education Performance	355,000	203,587	225,000	21,413	10.52%
State License Tax	368,305	359,595	340,481	(19,114)	-5.32%
Voluntary Pre-K Program	1,868,884	2,680,941	1,850,000	(830,941)	-30.99%
Class Size Constitutional Amendment	49,965,296	51,028,719	49,033,659	(1,995,060)	-3.91%
Misc & Other State Revenue	1,726,838	632,809	508,980	(123,829)	-19.57%
<b>TOTAL STATE REVENUE</b>	<b>63,774,051</b>	<b>64,623,152</b>	<b>62,327,389</b>	<b>(2,295,763)</b>	<b>-3.55%</b>
<b>TOTAL FEFP AND STATE REVENUE</b>	<b>187,138,943</b>	<b>184,980,433</b>	<b>162,485,595</b>	<b>(22,494,838)</b>	<b>-12.16%</b>
<b>LOCAL SOURCES</b>					
District School Tax - RLE and Discretionary	201,463,930	232,868,108	271,674,468	38,806,360	16.66%
District School Tax - Referendum	46,020,201	57,866,491	69,287,036	11,420,545	19.74%
Lease Revenue	142,942	246,855	126,000	(120,855)	-48.96%
Interest on Investments	250,966	9,990,127	6,000,000	(3,990,127)	-39.94%
Student and Adult a la Carte	0	0	0	0	n/a
Vending Sales	0	22	0	(22)	-100.00%
Gifts, Grants & Bequests	950	1,500	150	(1,350)	-90.00%
Post Secondary Course Fees	3,092,206	2,915,293	2,920,766	5,473	0.19%
Continuing Workforce Ed Fees	122,931	127,334	130,887	3,554	2.79%
Capital Improvement Fees	128,593	135,867	113,170	(22,697)	-16.71%
Other Schools, Class Fees	29,109	27,379	18,019	(9,360)	-34.19%
Other Student Fees, Financial Aid	690,454	648,433	566,427	(82,006)	-12.65%
School Age Child Care	6,497,531	7,292,842	7,050,000	(242,842)	-3.33%
Charges for Services	2,787	2,438	0	(2,438)	-100.00%
Bus Fees	0	0	95,000	95,000	n/a
Activity Bus Fees	0	0	80,000	80,000	n/a
Sale of Assets	103,484	14,257,763	65,000	(14,192,763)	-99.54%
Federal Indirect Cost	3,406,484	3,431,818	2,500,000	(931,818)	-27.15%
Other Local Sources	1,970,876	3,060,260	2,066,525	(993,734)	-32.47%
Refunds of prior Year Expenses	(50,229)	(217,239)	0	217,239	-100.00%
Lost, Damaged, Sold Textbooks	27,479	20,915	0	(20,915)	-100.00%
Food Service and Other Indirect Costs	1,667,799	1,877,789	1,670,000	(207,789)	-11.07%
<b>TOTAL LOCAL REVENUE</b>	<b>265,568,492</b>	<b>334,553,994</b>	<b>364,363,448</b>	<b>29,809,454</b>	<b>8.91%</b>
<b>TOTAL REVENUES</b>	<b>455,396,441</b>	<b>523,762,180</b>	<b>528,815,843</b>	<b>5,053,663</b>	<b>0.96%</b>

**GENERAL FUND**

	2021 - 2022	2022 - 2023	2023 - 2024	2022 - 2023 TO	2023 - 2024
	ACTUAL	ACTUAL	BUDGET	CHANGE	PERCENT
<b>EXPENDITURES, APPROPRIATIONS</b>					
Instructional Services	302,347,428	325,907,810	387,564,697	61,656,887	18.92%
Pupil Personnel Services	15,040,187	15,367,967	23,986,953	8,618,986	56.08%
Instructional Media Services	4,894,810	5,089,535	5,846,362	756,827	14.87%
Instr., Curr. Development Services	7,187,656	7,352,744	9,230,978	1,878,234	25.54%
Instructional Staff Training Services	1,216,101	635,835	1,379,015	743,180	116.88%
Instructional Technology	121,211	(13)	585	598	-4609.78%
Board of Education	1,541,080	1,186,783	1,369,794	183,011	15.42%
General Administration	2,328,824	2,431,291	3,009,991	578,700	23.80%
School Administration	31,552,070	32,169,007	37,412,551	5,243,544	16.30%
Facilities Acquisition & Construction	5,291,690	6,224,044	6,801,515	577,472	9.28%
Fiscal Services	2,771,429	3,196,578	3,715,284	518,705	16.23%
Food Service	0	0	0	0	n/a
Central Services	10,562,664	10,938,993	15,822,725	4,883,732	44.65%
Pupil Transportation Services	15,830,787	15,950,247	21,316,080	5,365,833	33.64%
Operation of Plant	38,222,225	42,094,511	50,803,736	8,709,225	20.69%
Maintenance of Plant	9,002,834	9,547,562	11,510,549	1,962,987	20.56%
Administrative Technology Services	7,294,610	7,361,894	8,713,129	1,351,235	18.35%
Community Services	5,922,718	6,867,699	6,518,918	(348,781)	-5.08%
Debt Service	67,046	1,325,590	1,025,000	(300,590)	-22.68%
<b>TOTAL EXPENDITURES, APPROPRIATIONS</b>	<b>461,195,369</b>	<b>493,648,077</b>	<b>596,027,863</b>	<b>102,379,785</b>	<b>20.74%</b>
<b>TRANSFERS OUT</b>					
To Capital Fund	6,804,370	882,389	0	(882,389)	-100.00%
To Internal Accounts	0	15,000,000	0	(15,000,000)	-100.00%
<b>TOTAL TRANSFERS OUT</b>	<b>6,804,370</b>	<b>15,882,389</b>	<b>0</b>	<b>(15,882,389)</b>	<b>-100.00%</b>
<b>TRANSFERS IN</b>					
From Capital Fund	16,550,664	18,198,276	24,872,578	6,674,302	36.68%
From Special Revenue Fund	4,180,785	3,143,648	0	(3,143,648)	-100.00%
<b>TOTAL TRANSFERS IN</b>	<b>20,731,449</b>	<b>21,341,924</b>	<b>24,872,578</b>	<b>3,530,654</b>	<b>16.54%</b>
<b>BEGINNING FUND BALANCE</b>					
Nonspendable Fund Balance	865,221	691,636	643,367	(48,269)	-6.98%
Restricted Fund Balance	12,717,762	6,950,507	14,186,759	7,236,251	104.11%
Assigned Fund Balance	4,917,554	6,482,925	9,530,299	3,047,374	47.01%
Unassigned Fund Balance	23,759,649	36,263,268	61,601,549	25,338,281	69.87%
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>42,260,186</b>	<b>50,388,336</b>	<b>85,961,974</b>	<b>35,573,637</b>	<b>70.60%</b>
<b>ENDING FUND BALANCE</b>					
Nonspendable Fund Balance	691,636	643,367	643,367	0	0.00%
Restricted Fund Balance	6,950,507	14,186,759	0	(14,186,759)	-100.00%
Assigned Fund Balance	6,482,925	9,530,299	0	(9,530,299)	-100.00%
Unassigned Fund Balance	36,263,268	61,601,549	42,979,165	(18,622,384)	-30.23%
<b>TOTAL ENDING FUND BALANCE</b>	<b>50,388,336</b>	<b>85,961,974</b>	<b>43,622,532</b>	<b>(42,339,442)</b>	<b>-49.25%</b>

## GENERAL FUND EXPENSE OBJECTS



## **DEBT SERVICE BUDGET OVERVIEW**

### **FY 2023-24**

Debt Service Funds are used to repay long-term debt of the school district. Currently, this debt includes SBE bonds held by and operated by the State, the Certificates of Participation, and the Sales Tax Revenue Bonds.

This year, the district's long-term debt payments of principal, interest and administrative fees total \$34,118,575 for all obligations.

#### **Certificates of Participation (COP)**

A COP is a pro-rata share of future lease payments and repaid primarily by transfers from the Local Capital Improvement Fund. The lease purchase financing of capital improvements through the issuance of COPs is a technique frequently utilized by Florida school districts to finance school facilities. According to F.S. 1011.71(2)(e), payments for educational facilities and sites due under a lease-purchase agreement shall not exceed an amount equal to three-fourths (75%) of the proceeds from the millage levied.

The District's current financial arrangements are as follows:

#### **2010 Series**

On October 29, 2010, the Board issued \$21,600,000 in COPs through the Federal Qualified School Construction Bond program to fund the replacement of the Davis Building at on the campus of Manatee High School. The American Recovery and Reinvestment Act of 2009 created a new category of tax credit bonds called Qualified School Construction Bonds that can be used to finance capital projects for public school facilities. The District repaid principal in the amount of \$1,680,000 with the balance in the project account. The outstanding principal is currently \$19,920,000. This debt matures in 2029.

#### **2015 Series, Refunding**

On December 16, 2015, the Board issued \$38,470,000 in COPs to refund the Series 2005 COPs and to partially refund the Series 2007A COPS. This debt matures in 2027.

#### **2016 Series, Refunding**

On November 21, 2016, the Board issued \$36,780,000 in COPs to refund on an advanced basis, the outstanding Series 2009A Certificates maturing on July 1 in the years 2020 through 2022, inclusive, 2026 and 2029 (collectively, the "Refunded Certificates"). This debt matures in 2029.

### **2017 Series, Refunding**

On December 20, 2017, the Board issued \$55,890,000 in COPs to refund the outstanding Series 2008A Certificates and to partially refund the Series 2011A Certificates maturing in the years 2022 through 2031. The 2017 Series matures in 2031.

### **2023A Series**

On May 25, 2023, the Board issued \$151,730,000 in COPs to fund major construction projects at five schools. The COPs were issued at a premium and netted the District project fund \$176,212,011. The 2023A Series matures in 2038.

### **State School Bonds**

The State Board of Education on behalf of the District issues these bonds. The bonds mature serially, and are secured by a pledge of the District's portion of the State-assessed motor vehicle license tax and State's full faith credit. The District has a total of \$1,534,000 State School Bonds payable for Series 2017A, 2019A, and 2020A. The Department of Education acts a trustee and provides the District with the amounts for revenue, principal, and interest to budget in the Debt Service Fund.

### **Sales Tax Bond Issue**

On November 8, 2016, the levy of an extension of the one-half cent Discretionary Sales Surtax was placed on the ballot and approved by a majority of the electors of Manatee County. Revenue collection from this extension began on January 1, 2018 and will continue through December 31, 2032.

On February 23, 2017, the District closed on a Sales Tax Revenue Bond issue, Series 2017. Par value of the bonds was \$131,785,000. The bonds were sold at a premium and netted the district project fund of approximately \$151,045,513.

The principal of, and interest on the 2017 Series Sales Tax Revenue Bonds are payable solely from and secured by a prior lien upon and pledge of the proceeds received by the District from the levy and collection of a one-half cent discretionary sales surtax pursuant to Section 212.055(6). Interest will be payable semi-annually on April and October 1 of each year commencing April 1, 2006. This remaining issue matures on October 1, 2033.

### **Debt Summary and Legal Debt Limits**

The Board's long-term capital plan includes all proposed debt issuance and relative debt service.

### **Legal Debt Limits**

Section 1011.13 Florida Statutes allows the School Board to enter into short term loans to pay current fiscal year obligations provided the repayment of the loan is made with proceeds of revenues

reasonably to be anticipated during the current fiscal year. These loans may be used for operating and capital purposes and are to solve cash flow shortages within the fiscal year.

Section 1011.14 Florida Statutes allows the School Board to borrow on a current basis without pledging the credit of the district or requiring the future levy of taxes for certain purposes. Such obligations may be extended from year to year with the consent of the lender for a period not to exceed 4 years, for a total of 5 years. The purposes for which such obligations may be incurred are for the purchase of school buses, land, and equipment for educational purposes, emergency purposes, and other purposes as detailed in 1011.14(1) and 1011.15. Such obligations shall not exceed one-fourth of district ad valorem tax revenue collected for operations for the preceding year.

**Certificates of Participation (COP’s)**

Florida Statute 1011.71 (2)(e) limits debt service payments made from capital tax levies. The limitation is that debt service payments may not exceed 75% of the proceeds from the capital millage levied. The fiscal year 2022-2023 proceeds are calculated based on a levy of 1.50 mills. An estimated calculation of the borrowing capacity from COP's is as follows:

Fiscal Year 2022-2023 Local Capital Improvement proceeds	\$ 86,830,455
75% of above proceeds	\$ 65,122,841
Less: Current COP Debt Service	<u>- 10,040,000</u>
Available Annual Debt Service from Capital Millage proceeds	<u>\$ 55,082,841</u>

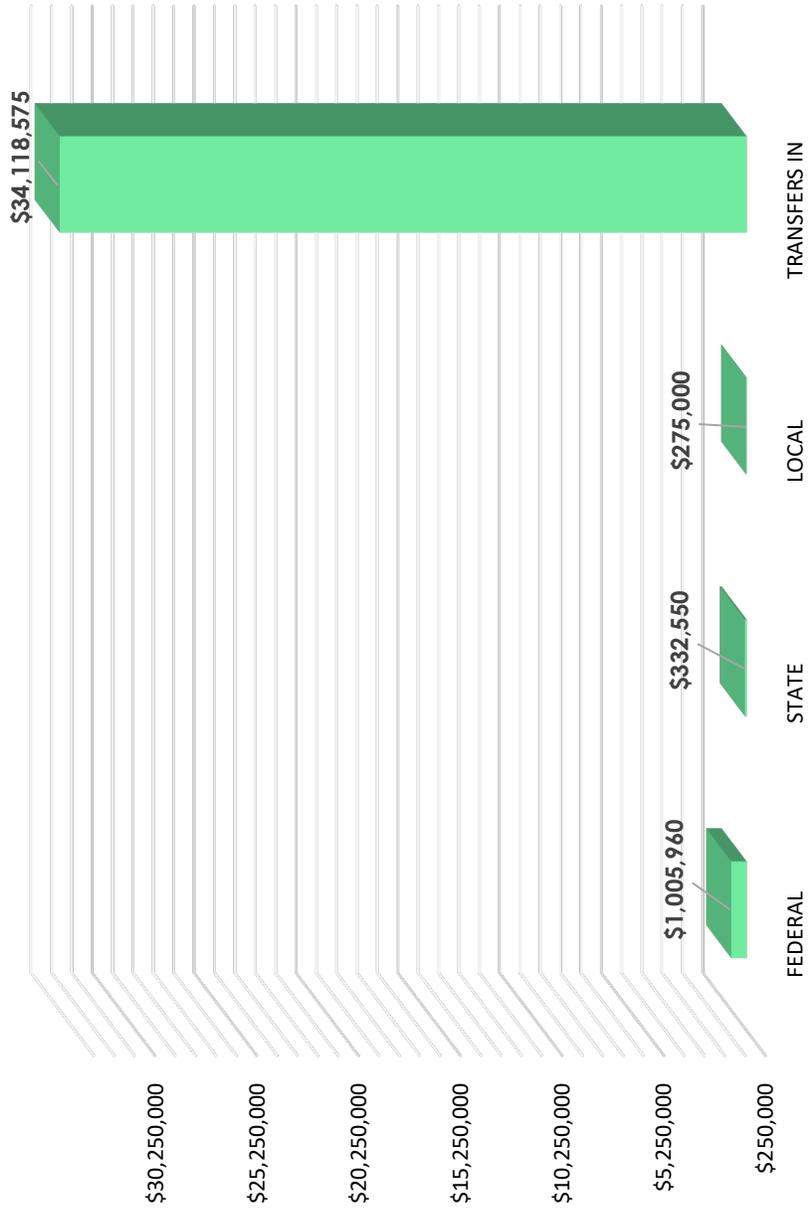
**General Obligation Bonds**

State Board of Education (SBE) Rule 6A-1.037(2) establishes a limit on the amount of General Obligation Bonds that a school district can issue. The bonds outstanding cannot exceed a value equal to 10% of the assessed value of taxable property on the tax roll.

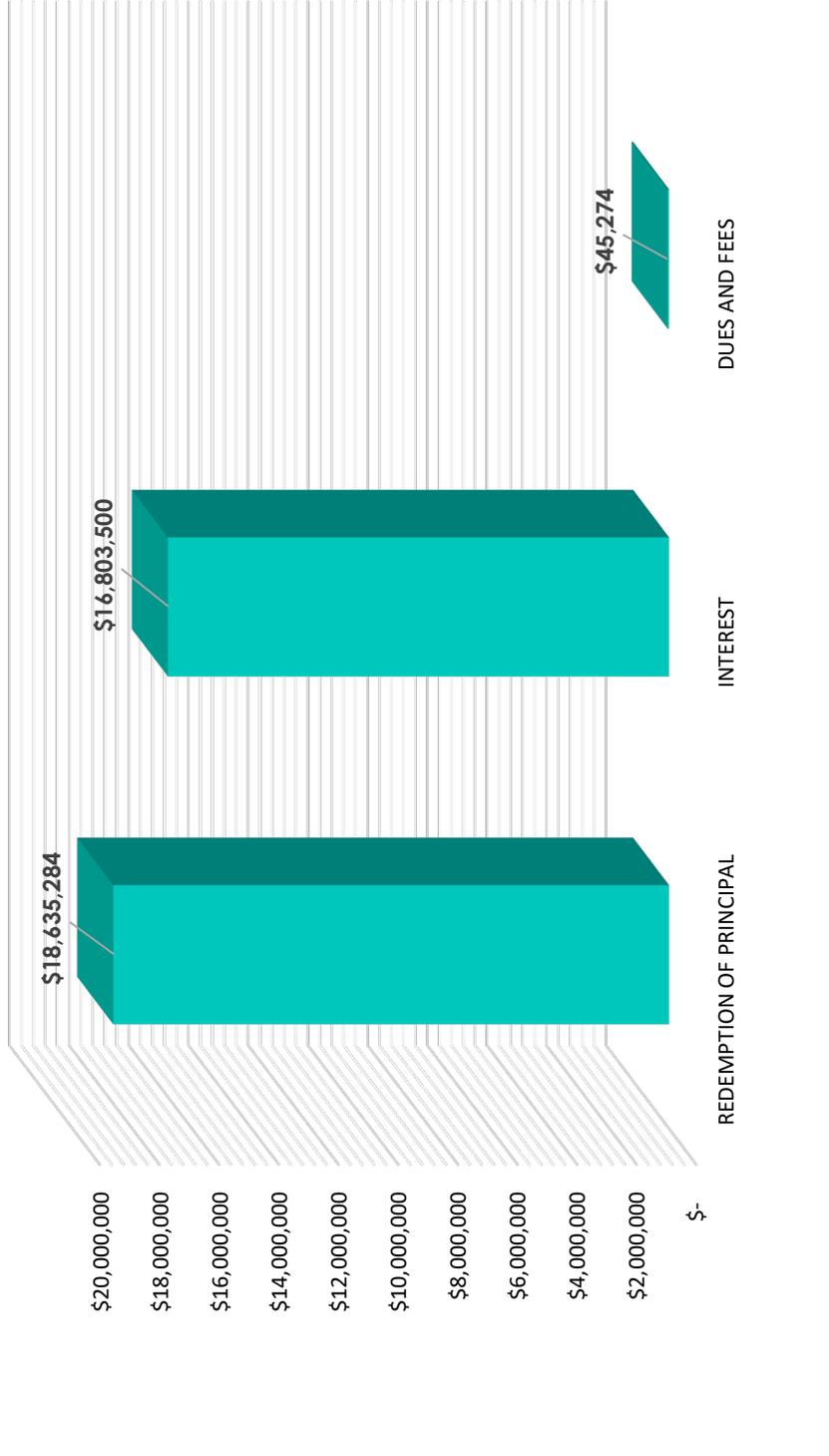
## DEBT SERVICE FUND

	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 BUDGET	2022-23 TO CHANGE	2023-24 PERCENT
<b>ESTIMATED REVENUE</b>					
<b>FEDERAL SOURCES</b>					
Misc Federal Direct	948,620	953,374	1,005,960	52,586	5.23%
<b>TOTAL FEDERAL SOURCES</b>	<b>948,620</b>	<b>953,374</b>	<b>1,005,960</b>	<b>52,586</b>	<b>5.23%</b>
<b>STATE SOURCES</b>					
CO&DS Withheld for SBOE Bonds	472,543	408,910	332,550	(76,360)	-22.96%
SBE Bond Interest	40	1,271	0	(1,271)	0.00%
<b>TOTAL STATE SOURCES</b>	<b>472,582</b>	<b>410,181</b>	<b>332,550</b>	<b>(77,631)</b>	<b>-23.34%</b>
<b>LOCAL SOURCES</b>					
Interest on Investments	374,947	380,376	275,000	(105,376)	-38.32%
<b>TOTAL LOCAL RESOURCES</b>	<b>374,947</b>	<b>380,376</b>	<b>275,000</b>	<b>(105,376)</b>	<b>-38.32%</b>
<b>TOTAL ESTIMATED REVENUE</b>	<b>1,796,150</b>	<b>1,743,931</b>	<b>1,613,510</b>	<b>(130,421)</b>	<b>-8.08%</b>
<b>INCOMING TRANSFERS</b>					
From Capital Projects	25,870,938	27,018,150	34,118,575	7,100,425	20.81%
<b>TOTAL INCOMING TRANSFERS</b>	<b>25,870,938</b>	<b>27,018,150</b>	<b>34,118,575</b>	<b>7,100,425</b>	<b>20.81%</b>
<b>EXPENDITURES, APPROPRIATIONS</b>					
<b>DEBT SERVICE</b>					
Redemption of Principal	18,087,454	17,441,000	18,635,284	1,194,284	6.41%
Interest	9,877,217	9,181,849	16,803,500	7,621,652	45.36%
Dues and Fees	16,127	1,197,433	45,274	(1,152,159)	-2544.86%
<b>TOTAL EXPENDITURES, APPROPRIATIONS</b>	<b>27,980,798</b>	<b>27,820,282</b>	<b>35,484,058</b>	<b>7,663,776</b>	<b>21.60%</b>
<b>BEGINNING FUND BALANCE PER ACFR</b>	<b>12,202,979</b>	<b>11,889,269</b>	<b>12,831,068</b>	<b>941,799</b>	<b>7.34%</b>
<b>ENDING FUND BALANCE RESTRICTED FOR DEBT SERVICE</b>	<b>11,889,269</b>	<b>12,831,068</b>	<b>13,079,095</b>	<b>248,028</b>	<b>1.90%</b>

# DEBT SERVICE REVENUE 2023-2024



# DEBT SERVICE EXPENSE 2023-2024



**SCHOOL DISTRICT OF MANATEE COUNTY, FL  
OUTSTANDING DEBT SERVICE  
FOR THE FISCAL YEAR ENDING 06/30/2024**

	Amount Outstanding	Interest Rates (Percent)	Annual Maturity To	Issued Amount
State School Bonds:				
Series 2017A-Refunding	352,000	5.00	2026	829,000
Series 2019A-Refunding	528,000	5.00	2029	744,000
Series 2020A-Refunding	654,000	5.00	2031	1,037,000
	<u>\$ 1,534,000</u>			<u>\$ 2,610,000</u>
District Revenue Bonds:				
Series 2017, Sales Tax	97,905,000	5.00	2033	131,785,000
	<u>\$ 97,905,000</u>			<u>\$ 131,785,000</u>
Certificates of Participation				
Series 2010A, QSCB	19,920,000	(1.00)	2029	21,600,000
Series 2015, Refunding	16,585,000	2.92	2027	38,470,000
Series 2016, Refunding	29,840,000	5.00	2029	36,780,000
Series 2017, Refunding	27,190,000	2.57	2031	55,890,000
Series 2023A	151,730,000	5.00	2038	151,730,000
	<u>\$ 245,265,000</u>			<u>\$ 304,470,000</u>
<b>Total</b>	<u><u>\$ 344,704,000</u></u>			<u><u>\$ 438,865,000</u></u>

## **CAPITAL PROJECTS FUND BUDGET OVERVIEW FY 2023-24**

The district Capital Fund contains revenue from both sales tax and local property tax millage of 1.5 mills.

The funds are primarily used to construct, repair, equip and maintain the District's schools and offices. On the following pages is a discussion of both revenue and expense of this fund.

### **Summary of Major Revenues**

Major sources of revenue in the Capital Projects funds are as follows:

#### **Revenue from State Sources:**

**Capital Outlay & Debt Service Funds** – CO & DS revenues are derived from motor vehicle license fees. It is also known as tag money. CO&DS funds are allocated by the Office of Educational Facilities Budgeting to the Manatee County School District based upon the constitutional funding formula. This formula provides \$600 for each instruction unit for the base year and \$800 for each growth unit. The base plus growth allocation equals the District's total entitlement. The District has the option to bond up to 90% of the annual capital outlay allocation for construction purposes. All future revenues will flow first to the annual debt service payment; then, if there are any revenues left, those funds will flow to the District.

**Public Education & Capital Outlay (PECO)** – Collections from gross receipts taxes are the source of revenues for PECO funding.

**PECO (Charter Schools)** – These funds are provided from the state for Charter School capital outlay allocation. The district receives the funds from the state and passes them through to the charter school. The amount of this allocation is approximately \$1 million annually and is brought into the budget as a budget amendment when the final allocations are determined by the state.

#### **Revenue from Local Sources:**

**Ad Valorem Taxes** – Prior to July 1, 2008, Section 1011.71(2), Florida Statutes authorized districts to levy up to 2.0 mills without voter approval. In the succeeding two fiscal years the statute was amended by .25 mill to reduce the maximum levy to 1.50 mills. Funds derived

from this levy may be used for new construction and remodeling projects, as set forth in sections 1011 and 1013, Florida Statutes.

**Sales Tax Proceeds** – In May 2002, the voters of Manatee County approved a one-half cent discretionary sales surtax on sales in the County for 15 years, effective January 1, 2003, to pay construction, reconstruction or improvements of school facilities and related costs, land acquisitions, improvements and related costs, and costs for retrofitting and providing for technology implementation, including hardware and software for the various sites within the District in accordance with Section 212.055(6), Florida Statutes. In November 2016, the voters of Manatee County approved an extension of the one-half cent discretionary sales surtax, effective January 1, 2018, through December 31, 2032.

**Impact Fee Revenue** – Impact fees are one-time payments that are used to construct system improvements, such as public schools, needed to accommodate growth. The fees are assessed on each new dwelling unit within the County. Impact fee revenue for 23-24 is estimated to be \$33,150,906.

**Interest Income** – The District invests idle funds in accordance with the board policy on investments.

**Debt Proceeds** – The District’s construction program is driven by the need for new schools and the renovation/remodeling of existing schools and sites.

**Long Term Capital Plan Revenues** – The districts’ planning for capital needs is communicated via the Tentative Educational Facilities Work Plan. The State requires a financially feasible 5-year capital plan.

Change in revenues over the next 5 years has been estimated as follows:

SCHOOL BOARD OF MANATEE COUNTY  
FIVE YEAR CAPITAL PLAN

CURRENT REVENUE - RATE OF CHANGE (PERCENTAGE)

	Actual FY 22/23	Budget FY 23/24	Budget FY 24/25	Budget FY 25/26	Budget FY 26/27	Budget FY 27/28
<b>ESTIMATED REVENUE</b>						
<b>Current Revenue - Local</b>						
AD VALOREM TAXES	\$ 86,830,455	\$ 103,930,554	\$ 109,281,456	\$ 116,549,568	\$ 124,670,592	\$ 133,037,712
% Inc/(Dec)	25.75%	19.69%	5.15%	6.65%	6.97%	6.71%
SALES TAX PROCEEDS	49,701,086	51,689,130	53,756,695	55,906,963	58,143,242	60,468,972
% Inc/(Dec)	10.13%	4.00%	4.00%	4.00%	4.00%	4.00%
IMPACT FEE REVENUE	37,442,455	33,150,906	31,150,906	31,150,906	31,150,906	31,150,906
% Inc/(Dec)	20.20%	-11.46%	-6.03%	0.00%	0.00%	0.00%
MISC. LOCAL REVENUE	97,458	909,875	79,875	79,875	79,875	79,875
% Inc/(Dec)	-2.11%	833.61%	-91.22%	0.00%	0.00%	0.00%
INTEREST	2,512,346	7,515,668	3,082,709	500,000	500,000	500,000
% Inc/(Dec)	93.38%	66.57%	-143.80%	-516.54%	0.00%	0.00%
<b>Local Revenue Total:</b>	<b>\$ 176,583,800</b>	<b>\$ 197,196,133</b>	<b>\$ 197,351,641</b>	<b>\$ 204,187,312</b>	<b>\$ 214,544,615</b>	<b>\$ 225,237,465</b>
<b>Current Revenue - State</b>						
CO & DS	1,602,281	1,596,886	1,596,886	1,596,886	1,596,886	1,596,886
% Inc/(Dec)	9.99%	-0.34%	0.00%	0.00%	0.00%	0.00%
Educational Facilities Grant & General Appropriations	573,744	3,555,937	-	-	-	-
% Inc/(Dec)	152.35%	519.78%	-100.00%	0.00%	0.00%	0.00%
PECO (Charter Schools)	4,485,828	4,492,248	4,492,248	4,492,248	4,492,248	4,492,248
% Inc/(Dec)	15.16%	0.14%	0.00%	0.00%	0.00%	0.00%
PECO (Construction)	109,511	4,770,785	-	-	-	-
% Inc/(Dec)	-9.31%	97.70%	0.00%	0.00%	0.00%	0.00%
<b>State Revenue Total:</b>	<b>\$ 6,771,364</b>	<b>\$ 14,415,856</b>	<b>\$ 6,089,134</b>	<b>\$ 6,089,134</b>	<b>\$ 6,089,134</b>	<b>\$ 6,089,134</b>

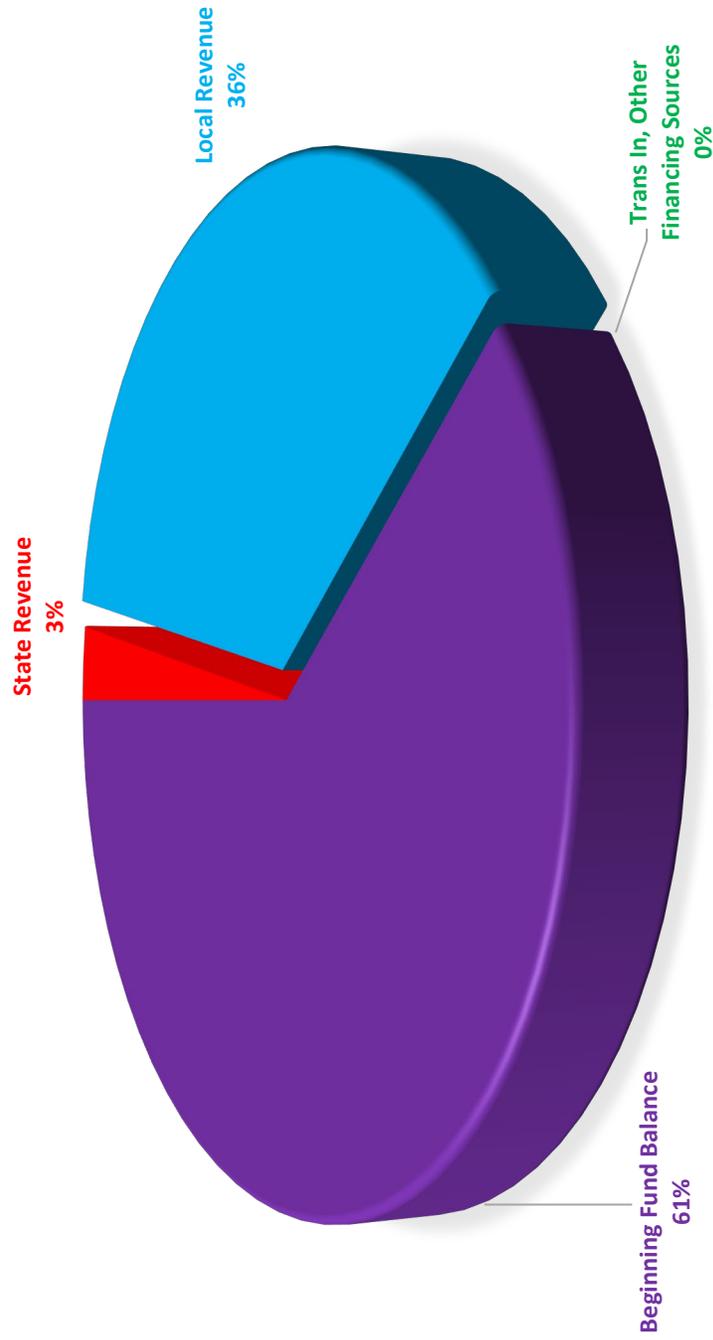
**Description of the impact on the Operating Budget from Major Capital Projects:**

**Renovation** – We have begun major renovation projects on one middle school, three elementary, and one high school.

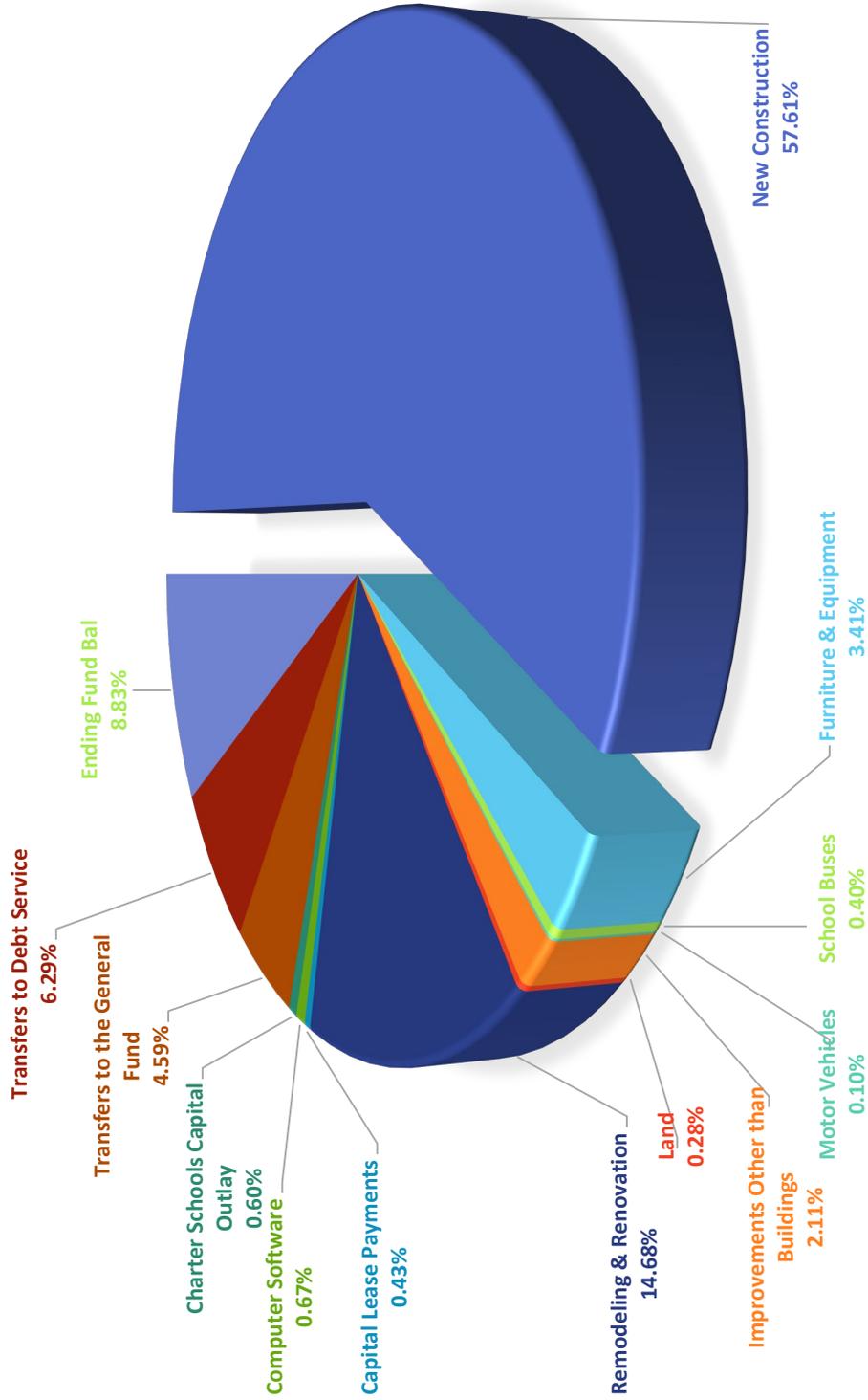
**New Construction** – We have several addition projects planned. We have started construction of a new middle school, and a new K-8 school. We are finishing up the construction to replace a middle school.

**Repair Projects** – The Board has numerous repair projects planned in this budget year. No change in operational cost is anticipated.

### CAPITAL PROJECTS REVENUE 2023-2024



## CAPITAL PROJECTS EXPENSE OBJECTS 2023-2024



**CAPITAL PROJECTS FUND**

	2021 - 22 ACTUAL	2022 - 23 ACTUAL	2023 - 24 BUDGET	2022 - 23 CHANGE	TO 2023-24 PERCENT
<b>REVENUES</b>					
<b>STATE SOURCES</b>					
CO & DS Distributed	1,442,884	1,567,895	1,567,895	0	0.00%
Interest-Undistrib CO & DS	13,833	34,386	28,991	(5,395)	-15.69%
Public Education Capital Outlay-PECO-Construction	119,704	109,511	4,770,785	4,661,274	100.00%
Charter School Cap Outlay PECO	3,895,369	4,485,828	4,492,248	6,420	0.14%
Other Misc. State Revenue	227,361	573,744	3,555,937	2,982,192	(573,744)
<b>TOTAL STATE REVENUE</b>	<b>5,699,151</b>	<b>6,771,364</b>	<b>14,415,856</b>	<b>7,644,491</b>	<b>112.89%</b>
<b>LOCAL SOURCES</b>					
District Local Capital Improvement	69,048,580	86,830,455	103,930,554	17,100,099	19.69%
Local Sales Tax	45,130,466	49,701,086	51,689,130	1,988,044	4.00%
Interest	166,366	2,512,346	7,515,668	5,003,322	199.15%
Other Misc. Local Sources	99,554	97,458	909,875	812,417	0.00%
Impact fees	31,150,906	37,442,455	33,150,906	(4,291,549)	-11%
<b>TOTAL LOCAL REVENUE</b>	<b>145,595,872</b>	<b>176,583,800</b>	<b>197,196,133</b>	<b>20,612,333</b>	<b>11.67%</b>
<b>TOTAL REVENUES</b>	<b>151,295,023</b>	<b>183,355,164</b>	<b>211,611,988</b>	<b>28,256,824</b>	<b>15.41%</b>
<b>EXPENDITURES, APPROPRIATIONS</b>					
New Construction	30,315,478	49,937,485	312,376,755	262,439,269	525.54%
Furniture, Fixtures & Equipment	12,981,514	11,922,279	18,501,483	6,579,204	55.18%
School Buses	27,867	892,792	2,192,965	1,300,173	145.63%
Motor Vehicles	209,811	609,208	563,446	(45,763)	-7.51%
Land	0	20,000	1,500,000	1,480,000	(20,000)
Improvement Other than Bldgs	6,365,109	3,656,062	11,422,016	7,765,954	212.41%
Remodeling & Renovation/Other	28,403,374	35,092,327	79,577,874	44,485,547	126.77%
Computer Software	2,836,663	3,456,889	3,658,937	202,049	5.84%
Charter Schools Capital Outlay	2,481,379	2,866,726	3,251,016	384,290	13.41%
Debt Service:					
Principal on Capital Lease	1,710,507	1,608,028	2,283,455	675,427	42.00%
Interest and Dues and Fees	122,152	76,466	33,870	(42,596)	-55.71%
<b>TOTAL EXPENDITURES, APPROPRIATIONS</b>	<b>85,453,854</b>	<b>110,138,262</b>	<b>435,361,818</b>	<b>325,223,555</b>	<b>295.29%</b>
<b>TRANSFERS OUT</b>					
To Debt Service	25,870,938	27,018,150	34,118,575	7,100,425	20.81%
To General Fund	16,550,664	18,198,276	24,872,578	6,674,302	26.83%
<b>TOTAL TRANSFERS OUT</b>	<b>42,421,602</b>	<b>45,216,425</b>	<b>58,991,153</b>	<b>13,774,728</b>	<b>23.35%</b>
<b>TRANSFERS IN AND OTHER FINANCING SOURCES</b>					
Certificates of Participation Issued	0	151,730,000	0	(151,730,000)	-100.00%
Premium on Certificates of Participation		24,482,011	0	(24,482,011)	-100.00%
Inception of Leases	1,100,565	265,327	0	(265,327)	-100.00%
Interfund Transfer	6,804,370	882,389	0	(882,389)	-100.00%
<b>TOTAL TRANSFERS IN, OTHER FINANCING SOURCES</b>	<b>7,904,935</b>	<b>177,359,727</b>	<b>0</b>	<b>(177,359,727)</b>	<b>-100.00%</b>
<b>BEGINNING BALANCE</b>	<b>93,921,482</b>	<b>125,245,984</b>	<b>330,606,188</b>	<b>205,360,204</b>	<b>163.97%</b>
<b>ENDING FUND BALANCE</b>	<b>125,245,984</b>	<b>330,606,188</b>	<b>47,865,206</b>	<b>(282,740,982)</b>	<b>-85.52%</b>

**MANATEE COUNTY SCHOOL DISTRICT  
PROPOSED FIVE YEAR CAPITAL PLAN 2024-2028**

	Actual	FY22/23	Year 1 23/24	FY Year 2 24/25	FY Year 3 25/26	FY Year 4 26/27	FY Year 5 27/28	FY	5 Yr Total
<b>REVENUES</b>									
Ad Valorem Taxes 1.5 Mill	86,830,455		103,930,554	109,281,456	116,549,568	124,670,592	133,037,712		587,469,882
CO & DS	1,602,281		1,596,886	1,596,886	1,596,886	1,596,886	1,596,886		7,984,430
PECO - New Construction	109,511		4,770,785	-	-	-	-		4,770,785
PECO - Charter School Capital Outlay	4,485,828		4,492,248	4,492,248	4,492,248	4,492,248	4,492,248		22,461,240
Sales Tax Revenue	49,701,086		51,689,130	53,756,695	55,906,963	58,143,242	60,468,972		279,965,002
Impact Fee Revenue	37,442,455		33,150,906	31,150,906	31,150,906	31,150,906	31,150,906		157,754,530
Fuel Tax Refund	39,639		79,875	79,875	79,875	79,875	79,875		399,375
Educational Facility Safety Grants/General Revenue	573,744		3,555,937	-	-	-	-		3,555,937
MCR Health Grant	-		830,000	-	-	-	-		830,000
Interest & Refunds	2,570,165		7,515,668	3,082,709	500,000	500,000	500,000		12,098,377
Interfund Transfer	882,389		-	-	-	-	-		-
Lease Agreements	265,327		-	-	-	-	-		-
Certificates of Participation/Premium	176,212,011		-	262,000,000	-	-	-		262,000,000
<b>TOTAL REVENUES</b>	<b>\$ 360,714,891</b>		<b>211,611,989</b>	<b>\$ 465,440,775</b>	<b>\$ 210,276,446</b>	<b>\$ 220,633,749</b>	<b>\$ 231,326,599</b>		<b>\$ 1,339,289,557</b>
<b>EXPENDITURES</b>									
<b>Construction</b>	<b>65,044,325</b>		<b>365,945,453</b>	<b>149,165,650</b>	<b>200,009,764</b>	<b>180,415,000</b>	<b>56,439,000</b>		<b>951,974,867</b>
Ballard Elementary Fencing and Playground Improvements	-		55,000	-	-	-	-		55,000
Ballard Elementary School Renovation	-		-	-	-	24,600,000	-		24,600,000
Barbara Harvey Elementary School	21,475		-	-	-	-	-		-
Bayshore High Auditorium Renovation,Arts Magnet	-		-	-	3,145,920	20,000,000	-		23,145,920
Bayshore High Press Box/Rubber Tracks	(1,713)		-	-	-	-	-		-
Bayshore High Paint & Roof	25,635		2,974,365	-	-	-	-		2,974,365
Blackburn Elementary Renovation & Replace (750)	966,728		31,917,086	-	-	-	-		31,917,086
Braden River High School Addition (10PK)	-		-	-	-	-	9,159,200		9,159,200
Braden River Middle Renovation	5,886,888		316,953	-	-	-	-		316,953
Buffalo Creek Addition in media center	6,902,825		5,585,293	-	-	-	-		5,585,293
Daughtrey MCR Clinic	-		830,000	-	-	-	-		830,000
Freedom El School-Classroom Wing Addition (8PK, K-3)	3,672,856		873,109	-	-	-	-		873,109
Haile Middle Renovation & Addition	1,859,758		44,344,599	-	-	-	-		44,344,599
Harlee Middle School Renovation	-		-	-	-	-	20,000,000		20,000,000
King Middle Covered Walks	30,843		-	-	-	-	-		-
Kinnan Elementary School Renov/Install Projector	-		25,000	-	-	-	-		25,000
Lakewood Ranch Addition (20) 2 story	7,149,997		11,068,213	-	-	-	-		11,068,213
Lakewood Ranch Roof	-		3,500,000	-	-	-	-		3,500,000
Lee Middle School-Outdoor Ampitheater	-		500,000	-	-	-	-		500,000
Manatee ES Auditorium Renovations	32,400		467,600	-	-	-	-		467,600
Manatee High replace grandstands	347,379		-	-	-	-	-		-
Manatee High Paint/Room	13,870		3,486,130	-	-	-	-		3,486,130
Manatee High TV Studio	207,534		27,211	-	-	-	-		27,211
Matzke Transportation Office Renovation	117,547		9,486	-	-	-	-		9,486
Mills Entrance Repairs	119,651		70,349	-	-	-	-		70,349
MTC Aircraft Maint Tech Sch SRQ	-		5,500,000	-	-	-	-		5,500,000
MTC Expansion	113,724		7,550,990	2,000,000	-	-	-		9,550,990
MTC Firing Range	109,511		4,540,785	-	-	-	-		4,540,785
MTC Firing Range-Access Drive	-		850,000	-	-	-	-		850,000
MTC Renovation for Car Lift	58,607		10,552	-	-	-	-		10,552
Moody Elementary Renovation	-		-	-	-	30,000,000	-		30,000,000
Myakka Elementary Renovation	-		-	-	24,600,000	-	-		24,600,000
New K-8 East County - SMR Acedemic Avenue	42,387		27,027,560	41,430,650	28,448,844	-	-		96,907,054
New Middle School (1253)-North River Ranch	260		21,499,740	43,500,000	10,000,000	-	-		74,999,740
New Elementary School (974) North County -Rye Ranch	-		-	28,000,000	28,000,000	-	-		56,000,000
New Elementary School (974) Artisan Lakes	-		-	28,000,000	28,000,000	-	-		56,000,000
New High School Rangeland ParkwayRt 70	-		-	-	76,500,000	73,500,000	-		150,000,000
Nolan Middle School Addiiton (8PK)	-		-	-	-	-	5,964,800		5,964,800
Oneco Renovation	544,079		33,605,921	-	-	-	-		33,605,921
Palma Sola Renovation	614		28,999,386	-	-	-	-		28,999,386
Palm View Elementary Gym Addition	2,921		2,921	-	-	-	-		2,921
Palmetto High Renovation (2145)	7,351,543		31,206,082	-	-	-	-		31,206,082
Palmetto High Renovation Concessions/Restrooms	-		1,200,000	-	-	-	-		1,200,000
Parrish Community High	154,036		14,883,187	-	-	-	-		14,883,187
Rowlett Elementary School Renovation	-		-	-	-	-	20,000,000		20,000,000
Seabreeze Roof Replacements	2,108,889		1,054,615	-	-	-	-		1,054,615
Southeast High Rubber Tracks	1,051,359		177,321	-	-	-	-		177,321
Southeast High Science Building	5,806,376		10,936,936	-	-	-	-		10,936,936
SSC Renovation HVAC	600		16,700,000	-	-	-	-		16,700,000
Sugg Middle School Renovation	13,751,002		5,230,691	-	-	-	-		5,230,691
Tara Elementary School Renovation & Addition (4pk)	3,041,941		32,218,282	-	-	-	-		32,218,282
Tillman Elementary Renovation	-		-	-	-	31,000,000	-		31,000,000
Wakeland MCR Health Clinic	205,804		194,196	-	-	-	-		194,196
Witt Elementary Renovation/Addition/Roof	27,512		-	-	-	-	-		-
Districtwide - Bus Hubs (2)	-		1,500,000	1,500,000	-	-	-		3,000,000
Districtwide - DSC Professional & Technical Services	140,001		215,000	215,000	215,000	215,000	215,000		1,075,000
Districtwide - Security Fencing	995,002		855,751	400,000	400,000	400,000	400,000		2,455,751
Districtwide - Site Acquisition	20,000		1,500,000	-	-	-	-		1,500,000
Districtwide - HS Field Upgrades-Synthetic Turf	1,136,057		8,983,943	3,420,000	-	-	-		12,403,943
Districtwide - Media Centers	471,744		1,223,256	-	-	-	-		1,223,256
Districtwide - Safety DBA DAS Communication Systems	-		-	-	-	-	941,901		941,901
Districtwide - Vestibules for School Safety	556,684		1,286,043	700,000	700,000	700,000	700,000		4,086,043
<b>Maintenance</b>	<b>28,126,442</b>		<b>49,466,942</b>	<b>31,770,976</b>	<b>26,964,431</b>	<b>24,255,130</b>	<b>30,894,923</b>		<b>163,352,402</b>
County Wide Annual Repairs and Maintenance	13,160,013		14,388,944	11,795,314	12,291,924	12,892,770	13,300,423		64,669,375
Bleachers	38,187		190,000	-	70,000	70,000	-		330,000
CCTV	2,011,937		2,200,000	1,035,000	1,160,000	1,255,000	750,000		6,400,000
Electrical	114,487		1,205,090	425,000	390,000	150,000	250,000		2,420,090
Emergency Management-Storm Damage	377,675		906,061	-	-	-	-		906,061
Fire Alarm	524,422		2,328,434	1,725,000	1,400,000	1,200,000	1,600,000		8,253,434

	Actual	FY22/23	Year 1 23/24	FY Year 2 24/25	FY Year 3 25/26	FY Year 4 26/27	FY Year 5 27/28	FY	5 Yr Total
Flooring	2,705,844		5,812,667	3,339,062	3,042,607	1,150,000	1,500,000		14,844,336
HVAC	3,298,945		7,185,682	4,025,000	1,725,000	-	1,725,000		14,660,682
Improvement Projects	-		200,000	100,000	100,000	100,000	100,000		600,000
Lighting	420,671		619,376	735,000	447,000	286,000	215,000		2,302,376
Painting	1,901,793		4,900,063	3,400,000	2,300,000	2,100,000	5,700,000		18,400,063
Parking	183,953		453,283	145,200	111,000	207,080	73,000		989,563
Playcourts/Playgrounds	1,121,186		1,096,587	914,400	816,900	668,280	571,500		4,067,667
Plumbing	50,304		90,223	132,000	110,000	176,000	110,000		618,223
Portables - MCR Health	552,360		203,460	-	-	-	-		203,460
Roof Repair & Replacement	1,664,666		7,687,072	4,000,000	3,000,000	4,000,000	5,000,000		23,687,072
<b>Other</b>	<b>3,309,209</b>		<b>3,921,666</b>	<b>4,405,972</b>	<b>7,329,511</b>	<b>9,324,268</b>	<b>11,426,834</b>		<b>36,408,251</b>
Charter School Capital Outlay	2,866,726		3,251,016	3,661,146	6,584,685	8,621,468	10,776,834		32,895,148
Safety Initiatives	345,348		520,650	594,826	594,826	552,800	500,000		2,763,103
Emergency Management (Shelter needs)	97,135		-	-	-	-	-		-
Uninsured Property Losses	-		150,000	150,000	150,000	150,000	150,000		750,000
<b>Technology</b>	<b>8,520,573</b>		<b>12,087,095</b>	<b>13,571,348</b>	<b>13,124,967</b>	<b>13,153,532</b>	<b>13,168,979</b>		<b>65,105,921</b>
CW Technology	8,520,573		12,087,095	13,571,348	13,124,967	13,153,532	13,168,979		65,105,921
<b>Vehicles &amp; Equipment</b>	<b>5,135,280</b>		<b>3,940,662</b>	<b>2,291,918</b>	<b>2,390,614</b>	<b>2,210,938</b>	<b>2,457,735</b>		<b>13,291,867</b>
Buses	892,792		2,192,965	1,500,000	1,500,000	1,500,000	1,500,000		8,192,965
Bus Camers	1,415,793		83,078	-	-	-	-		83,078
Furniture, Fixtures & Equipment	534,560		479,641	390,000	390,000	390,000	390,000		2,039,641
Vehicles-Other	515,743		555,150	401,918	500,614	320,938	567,735		2,346,355
Leased Equipment	1,776,392		629,828	-	-	-	-		629,828
<b>Transfers</b>	<b>18,198,275</b>		<b>24,872,578</b>	<b>23,817,248</b>	<b>23,817,248</b>	<b>23,817,248</b>	<b>23,817,248</b>		<b>120,141,570</b>
Equipment - Music	119,784		167,081	165,000	165,000	165,000	165,000		827,081
Equipment - Band Uniforms	-		150,000	50,000	50,000	50,000	50,000		350,000
Equipment - School FF&E	329,412		488,356	485,000	485,000	485,000	485,000		2,428,356
Facility Project Management	1,661,168		1,905,000	1,905,000	1,905,000	1,905,000	1,905,000		9,525,000
Educational Facilities Security Grant	17,000		169,893	-	-	-	-		169,893
General School Maintenance	8,067,536		8,500,000	8,500,000	8,500,000	8,500,000	8,500,000		42,500,000
School Bus Drivers	-		3,500,000	4,000,000	4,000,000	4,000,000	4,000,000		19,500,000
Charter School Capital Outlay PECO/LCI	4,485,828		4,492,248	4,492,248	4,492,248	4,492,248	4,492,248		22,461,240
Property Insurance	3,517,487		5,500,000	4,220,000	4,220,000	4,220,000	4,220,000		22,380,000
<b>Debt Service</b>	<b>27,020,582</b>		<b>34,118,575</b>	<b>33,995,992</b>	<b>42,444,898</b>	<b>42,392,863</b>	<b>42,335,867</b>		<b>195,288,195</b>
CO & DS Dues & Fees	2,432		-	-	-	-	-		-
Sales Tax Revenue Bond, Series 2017	12,495,625		12,487,625	12,478,625	12,464,750	12,455,000	12,443,250		62,329,250
Certificates of Participation, Series 2015	4,454,466		4,456,432	4,455,508	4,456,226	4,453,440	-		17,821,606
Certificates of Participation, Series 2016	4,454,866		4,461,688	4,463,438	4,462,688	4,464,188	9,177,438		27,029,440
Certificates of Participation, Series 2017	3,802,628		3,808,471	3,803,672	3,811,946	3,807,907	3,806,812		19,038,808
Certificates of Participation, Series 2023	1,212,011		8,347,150	8,278,500	8,274,000	8,278,000	8,015,000		41,192,650
Certificates of Participation, Series 2026	-		-	-	8,500,000	8,500,000	8,500,000		25,500,000
Qualified School Construction Bond, Series 2010	598,554		557,209	516,249	475,288	434,328	393,367		2,376,441
<b>TOTAL EXPENDITURES</b>	<b>\$ 155,354,686</b>		<b>\$ 494,352,971</b>	<b>\$ 259,019,104</b>	<b>\$ 316,081,432</b>	<b>\$ 295,568,978</b>	<b>\$ 180,540,587</b>		<b>\$ 1,545,563,073</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$ 125,245,984</b>		<b>\$ 330,606,188</b>	<b>\$ 47,865,206</b>	<b>\$ 254,286,877</b>	<b>\$ 148,481,890</b>	<b>\$ 73,546,661</b>		<b>\$ 330,606,188</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 330,606,188</b>		<b>\$ 47,865,206</b>	<b>\$ 254,286,877</b>	<b>\$ 148,481,890</b>	<b>\$ 73,546,661</b>	<b>\$ 124,332,673</b>		<b>\$ 124,332,673</b>

**SPECIAL REVENUE FUND  
OTHER FEDERAL PROGRAMS  
BUDGET OVERVIEW  
FY 2023-2024**

The special revenue/federal project fund contains federal funds received by the school district. Federal funds are typically provided for specific programs and populations. At this time, the School District of Manatee County estimates receipt of approximately \$29.3 million in federal funds for the 2023-2024 school year. Other grants are expected, but the budgets are not approved.

**SPECIAL REVENUE FUND - OTHER FEDERAL PROGRAMS**

	2021 - 2022	2022 - 2023	2023 - 2024	2022 - 2023 TO	2023 - 2024
	ACTUAL	ACTUAL	BUDGET	CHANGE	PERCENT
<b>REVENUES</b>					
<b>FEDERAL REVENUE</b>					
Other Federal Direct	2,772,384	2,684,621	53,746	(2,630,875)	-98.00%
Vocational Education Acts	1,163,794	900,487	0	(900,487)	-100.00%
I.D.E.A.	11,329,946	11,470,475	16,468,765	4,998,290	43.58%
Elem & Sec Education, Title I	15,988,301	16,247,208	12,788,029	(3,459,179)	-21.29%
Teacher, Princ, Train and Recruit Title II	1,138,701	1,882,019	0	(1,882,019)	-100.00%
Adult General Education	575,964	651,102	0	(651,102)	-100.00%
Adult Migrant Education	307,537	302,937	0	(302,937)	-100.00%
Other Federal thru State	48,246,590	53,709,697	0	(53,709,697)	-100.00%
Other Miscellaneous State Revenue	0	0	0	0	n/a
<b>TOTAL FEDERAL REVENUE</b>	<b>81,523,217</b>	<b>87,848,546</b>	<b>29,310,540</b>	<b>(58,538,006)</b>	<b>-66.64%</b>
<b>TOTAL REVENUE</b>	<b>81,523,217</b>	<b>87,848,546</b>	<b>29,310,540</b>	<b>(58,538,006)</b>	<b>-66.64%</b>
<b>EXPENDITURES, APPROPRIATIONS</b>					
Instructional Services	41,691,876	43,131,416	15,676,647	(27,454,769)	-63.65%
Pupil Personnel Services	11,441,802	11,460,326	1,589,670	(9,870,656)	-86.13%
Instructional Media Services	44,136	0	0	0	n/a
Instr./Curr. Development Services	6,924,419	7,608,657	7,884,649	275,992	3.63%
Instruct. Staff Training Services	5,723,420	6,949,838	3,198,449	(3,751,389)	-53.98%
Instruction-Related Technology	79,722	74,633	0	(74,633)	-100.00%
Board	1,076	0	2,478	2,478	n/a
General Administration	3,412,717	3,430,528	886,941	(2,543,587)	-74.15%
School Administration	339,970	63,213	0	(63,213)	-100.00%
Facilities Acquisition & Construction	10,765	0	0	0	n/a
Fiscal Services	83,796	163,412	0	(163,412)	-100.00%
Food Service	280,890	0	0	0	n/a
Central Services	151,129	128,721	20,000	(108,721)	-84.46%
Pupil Transportation Services	377,709	425,126	51,706	(373,420)	-87.84%
Operation of Plant	799,947	362,273	0	(362,273)	-100.00%
Maintenance of Plant	101,499	14,623	0	(14,623)	-100.00%
Admin. Technology Services	376,482	784,892	0	(784,892)	-100.00%
Community Services	1,077	7,240	0	(7,240)	-100.00%
<b>TOTAL EXPENDITURES, APPROPRIATIONS</b>	<b>71,842,432</b>	<b>74,604,898</b>	<b>29,310,540</b>	<b>(45,294,358)</b>	<b>-60.71%</b>
<b>TRANSFERS OUT</b>					
To General Fund	4,180,785	3,143,648	0	0	0.00%
To Internal Service Fund	5,500,000	7,100,000	0	0	0.00%
<b>TOTAL TRANSFERS OUT</b>	<b>9,680,785</b>	<b>10,243,648</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

## MANATEE COUNTY SCHOOL DISTRICT FEDERAL PROGRAMS LIST

### Title I

#### Part A, BASIC - Improving the Academic Achievement of the Disadvantaged:

The grant provides financial assistance to schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging state academic standards.

#### Part C, Migrant Education Program:

The purpose of this grant is to:

1. Support high-quality and comprehensive educational programs for migratory children to help reduce the educational disruptions and other problems that result from repeated moves;
2. Ensure that migratory children who move among the States are not penalized in any manner by disparities among the States in curriculum, graduation requirements, and State academic content and student academic achievement standards;
3. Ensure that migratory children are provided with appropriate educational services (including supportive services) that address their special needs in a coordinated and efficient manner;
4. Ensure that migratory children receive full and appropriate opportunities to meet the same challenging State academic content and student academic achievement standards that all children are expected to meet;
5. Design programs to help migratory children overcome educational disruption, cultural and language barriers, social isolation, various health-related problems, and other factors that inhibit the ability of such children to do well in school, and to prepare such children to make a successful transition to postsecondary education or employment; and
6. Ensure that migratory children benefit from State and local systemic reforms.

*Part D, Local Delinquent Program:*

The Title I, Part D Grant is designed to provide services for students identified as neglected or delinquent within Manatee County. Services will be provided in an effort to educate, remediate, and track students between educational sites within the district, as well as the state.

**Title II** *Part A, Teacher and Principal Training:*

The grant is to provide teacher and principal training, especially to meet the federal guidelines established for Highly Qualified teachers.

**Title III** *Language Instruction for Limited English Proficient and Immigrant Students:*

The purpose of this grant is to ensure that English language learners (ELLs) obtain:

1. English language supplement support for English language
2. Enhanced instruction for new arrival immigrant children

**Title IV** *Part A, Student Support and Academic Enrichment (SSAE):*

The Title IV, Part A grant is to improve student academic achievement by increasing the capacity of school districts in the following areas:

1. Providing all students with access to a well-rounded education,
2. Improving school conditions for student learning to support safe and healthy students, and
3. Improving the use of technology in order to advance digital literacy of all students.

*Part B, 21<sup>st</sup> Century Community Learning Centers (ESSA):*

The Title IV, Part B grant is to provide before and after school programs, particularly for students in low-performing schools, that provide enrichment activities to help children meet the challenging state academic standards.

**Title IX**      *Part A, Education of Homeless Children and Youth Project:*

The McKinney-Vento Education for Homeless Children and Youth Program is designed to address the problems that homeless children and youth have faced in enrolling, attending, and succeeding in school.

**CARES Act**      *The Coronavirus Aid, Relief, and Economic Security (CARES) Act:*

The CARES Act Funds are comprised of three primary emergency relief funds: The Governor’s Emergency Education Relief (GEER), the Elementary and Secondary School Emergency Relief (ESSER) and the Higher Education Emergency Relief (HEERF) funds. These funds were designed to address the impact that COVID-19 has had and continues to have on elementary, secondary and postsecondary schools. These grants provided the district with additional funding for COVID-19 related expenses, technology for students that aids in regular and substantive educational interaction between students and their classroom instructors, technology for distant learners, counselors district-wide, postsecondary training for essential workforce skills, and financial aid for postsecondary students.

**IDEA**      *Part B, Individuals with Disabilities Education Improvement Act:*

To provide full educational opportunities to all children with disabilities by funding activities that increase the level, intensity, and quality of services provided to individual children.

*Part B, Pre-School Handicapped Act:*

To provide full educational opportunities to all children with disabilities, ages 3 to 5, by funding activities that increase the level, intensity, and quality of services provided to individual children.

**Perkins V**      *Strengthening Career & Technical Education for the 21<sup>st</sup> Century Act:*

The programs provide students with opportunities to develop occupational interests and acquire skills throughout their secondary and postsecondary educational experiences that will lead to gainful employment.

**UniSIG**      *Unified School Improvement Grant, Title I, Part A:*

Funds from the Unified School Improvement Grant (UniSIG) are awarded on a per pupil basis in accordance with section 1003 of Title I of the Elementary and Secondary Education Act (ESEA), as amended by the Every Student Succeeds Act (ESSA). These funds are used to serve students attending Title I schools identified for targeted (i.e., school grade of “D”) or comprehensive (i.e., school grade of “F” or two consecutive grades of “D”) support and improvement based on the most recent school grades release.

**SPECIAL REVENUE FUND  
FOOD SERVICE  
BUDGET OVERVIEW FY 2023-24**

The District Food and Nutrition Services Department Fund 41001 is a self-sustaining fund. Revenue comes from state and federal reimbursement, payments received from students and adults, commodities and district contract and catering. The Department participates in the U.S. Department of Agriculture School Breakfast, National School Lunch, After School Snack, After School Supper, Fresh Fruit & Vegetable and Commodity Distribution Programs. The USDA Community Eligibility Program is in place allowing all students at Title I schools to receive a free breakfast and free lunch. In addition, free breakfast is offered at all district schools and approximately 63% of students receive free or reduced meal benefits. Revenue received is used to pay all expenses attributed to the operation of district Food and Nutrition Service Program.

Approximately 170,000 meals were served over the summer and approximately 8,350,000 meals were served during the 2022-2023 school year.

## SPECIAL REVENUE FUND - FOOD SERVICE

	2021-2022 ACTUALS	2022-2023 ACTUALS	2023-2024 BUDGET	2022 - 2023 TO CHANGE	2023 - 2024 PERCENT
<b>ESTIMATED REVENUE</b>					
<b>FEDERAL THRU STATE</b>					
Fresh Fruit & Vegetables	23,519	0	0	0	n/a
School Lunch Reimbursement	24,351,331	16,887,905	16,380,000	(507,905)	-3.01%
School Breakfast Reimbursement	6,987,179	5,752,879	5,670,000	(82,879)	-1.44%
After School Snack Reimbursement	0	97,422	213,066	115,644	118.71%
Child Care Food Program	788,484	1,041,587	1,081,500	39,913	3.83%
USDA Donated Foods	2,453,372	2,757,818	2,213,190	(544,628)	-19.75%
Cash in Lieu of Donated	24,535	77,161	75,000	(2,161)	-2.80%
Summer Food Service Program	405,178	376,559	619,675	243,116	64.56%
Miscellaneous Federal Through	48,424	2,181,458	0	(2,181,458)	-100.00%
<b>TOTAL FEDERAL THRU STATE REVENUE</b>	<b>35,082,022</b>	<b>29,172,787</b>	<b>26,252,431</b>	<b>(2,920,356)</b>	<b>-10.01%</b>
<b>STATE SOURCES</b>					
Breakfast Supplement	145,139	145,215	150,000	4,785	3.30%
Lunch Supplement	164,794	164,895	170,000	5,105	3.10%
<b>TOTAL STATE SOURCES</b>	<b>309,933</b>	<b>310,110</b>	<b>320,000</b>	<b>9,890</b>	<b>3.19%</b>
<b>LOCAL SOURCES</b>					
Lease Revenue	0	2,600	0	(2,600)	-100.00%
Interest on Investments	74,418	654,832	200,000	(454,832)	-69.46%
Student Lunch Sales	0	3,528,075	3,800,000	271,925	7.71%
Adult Breakfast/Lunch	114,187	110,744	175,000	64,256	58.02%
Student/Adult Ala Carte	1,341,468	1,825,413	1,900,000	74,587	4.09%
Catering/Special	20,974	29,212	48,000	18,788	64.32%
Other Food Sales	(47)	0	0	0	n/a
Cash Short and Over	3,310	(943)	0	943	-100.00%
Other Misc. Local Sources	79,241	178,822	130,000	(48,822)	-27.30%
Refunds of Prior Year Expend	(495)	694	0	(694)	-100.00%
<b>TOTAL LOCAL SOURCES</b>	<b>1,633,055</b>	<b>6,329,449</b>	<b>6,253,000</b>	<b>(76,449)</b>	<b>-1.21%</b>
<b>TOTAL ESTIMATED REVENUE</b>	<b>37,025,010</b>	<b>35,812,347</b>	<b>32,825,431</b>	<b>(2,986,916)</b>	<b>-8.34%</b>
<b>APPROPRIATIONS/EXPENSES</b>					
Personnel Cost	10,185,177	11,632,813	12,379,187	746,374	6.42%
Food Cost	15,950,733	16,935,736	17,270,048	334,312	1.97%
Operational Cost	4,506,167	4,501,394	4,937,063	435,668	9.68%
Capital Outlay	525,256	906,405	2,186,104	1,279,700	141.18%
<b>TOTAL APPROPRIATIONS/EXPENSES</b>	<b>31,167,333</b>	<b>33,976,348</b>	<b>36,772,402</b>	<b>2,796,054</b>	<b>8.23%</b>
<b>TOTAL BEGINNING BALANCE</b>	<b>6,913,448</b>	<b>12,771,125</b>	<b>14,607,124</b>	<b>1,835,999</b>	<b>14.38%</b>
<b>ENDING FUND BALANCE</b>	<b>12,771,125</b>	<b>14,607,124</b>	<b>10,660,153</b>	<b>(3,946,971)</b>	<b>-27.02%</b>

## **INTERNAL SERVICE FUND**

### **BUDGET OVERVIEW FY 2023-24**

Internal Service Funds are used to account for Self-Insurance Programs. Currently, this fund contains the Medical Insurance Program as well as the Worker's Compensation Program. The Medical Program includes the employee health insurance. This program is sustained by employee, retiree and employer contributions. The Worker's Compensation Program is sustained by employer contributions and provides funding for the Worker's Compensation expenses.

## INTERNAL SERVICE FUND - HEALTH INSURANCE

	2021 - 2022 ACTUAL	2022 - 2023 ACTUAL	2023 - 2024 Budget	2022 - 2023 TO 2023 - 2024 CHANGE PERCENT	
<b>REVENUES</b>					
<b>LOCAL SOURCES</b>					
Premium Income	49,053,539	46,155,806	54,642,000	8,486,194	18.39%
Misc. Local Sources	1,863	0	0	0	n/a
<b>TOTAL LOCAL REVENUE</b>	<b>49,055,403</b>	<b>46,155,806</b>	<b>54,642,000</b>	<b>8,486,194</b>	<b>18.39%</b>
<b>TOTAL ESTIMATED REVENUE</b>	<b>49,055,403</b>	<b>46,155,806</b>	<b>54,642,000</b>	<b>8,486,194</b>	<b>18.39%</b>
<b>EXPENDITURES, APPROPRIATIONS</b>					
Plan Administration	3,705,296	3,920,470	4,389,310	468,840	11.96%
Claims Expenses	54,084,548	59,909,554	55,118,581	(4,790,973)	-8.00%
<b>TOTAL EXPENDITURES, APPROPRIATIONS</b>	<b>57,789,844</b>	<b>63,830,024</b>	<b>59,507,891</b>	<b>(4,322,133)</b>	<b>-6.77%</b>
<b>TRANSFERS IN</b>					
From General Fund	0	15,000,000	0	(15,000,000)	-100.00%
From Special Revenue Fund	5,500,000	7,100,000	0	(7,100,000)	-100.00%
<b>TOTAL TRANSFERS IN</b>	<b>5,500,000</b>	<b>22,100,000</b>	<b>0</b>	<b>(22,100,000)</b>	<b>-100.00%</b>
<b>BEGINNING FUND BALANCE</b>	<b>11,678,999</b>	<b>8,444,558</b>	<b>12,870,340</b>	<b>4,425,782</b>	<b>52.41%</b>
<b>ENDING FUND BALANCE</b>	<b>8,444,558</b>	<b>12,870,340</b>	<b>8,004,449</b>	<b>(4,865,891)</b>	<b>-37.81%</b>

## INTERNAL SERVICE FUND - WORKERS COMPENSATION

	2021 - 2022 ACTUAL	2022 - 2023 ACTUAL	2023 - 2024 BUDGET	2022 - 2023 TO 2023 - 2024 CHANGE PERCENT	
<b>REVENUES</b>					
<b>LOCAL SOURCES</b>					
Premium Income	2,884,271	3,036,424	3,200,000	163,576	5.39%
<b>TOTAL LOCAL REVENUE</b>	<b>2,884,271</b>	<b>3,036,424</b>	<b>3,200,000</b>	<b>163,576</b>	<b>5.39%</b>
<b>TOTAL ESTIMATED REVENUE</b>	<b>2,884,271</b>	<b>3,036,424</b>	<b>3,200,000</b>	<b>163,576</b>	<b>5.39%</b>
<b>EXPENDITURES, APPROPRIATIONS</b>					
Plan Administration	549,656	536,843	679,800	142,956	26.63%
Claims Expenses	2,090,581	3,200,717	2,787,393	(413,325)	-12.91%
<b>TOTAL EXPENDITURES, APPROPRIATIONS</b>	<b>2,640,237</b>	<b>3,737,561</b>	<b>3,467,192</b>	<b>(270,368)</b>	<b>-7.23%</b>
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>2,022,148</b>	<b>2,266,182</b>	<b>1,565,045</b>	<b>(701,136)</b>	<b>-30.94%</b>
<b>ENDING FUND BALANCE</b>	<b>2,266,182</b>	<b>1,565,045</b>	<b>1,297,853</b>	<b>(267,192)</b>	<b>-17.07%</b>

## TRUST AND AGENCY FUND

### BUDGET OVERVIEW FY 2023-24

The Trust and Agency Funds are private-purpose funds used to report resources held by the District in a trustee or custodial capacity for others that, therefore, cannot be used to support the District's own programs. Included in these funds are Donation and MTC Scholarship Funds.

## TRUST AND AGENCY FUND

	2021 - 2022 ACTUAL	2022 - 2023 ACTUAL	2023 - 2024 BUDGET	2022 - 2023 TO 2023 - 2024 CHANGE PERCENT	
<b>REVENUES</b>					
<b>ESTIMATED REVENUE</b>					
Miscellaneous Federal Direct	216,593	217,823	215,000	(2,823)	-1.30%
Gift, Grants and Benefits	2,661	42,884	1,255	(41,629)	-97.07%
Financial Aid Fees	256,884	272,734	226,340	(46,394)	-17.01%
Other Misc Local Sources	303,565	293,653	250,100	(43,553)	-14.83%
<b>TOTAL ESTIMATED REVENUE</b>	<b>779,704</b>	<b>827,094</b>	<b>692,695</b>	<b>(134,399)</b>	<b>-16.25%</b>
<b>EXPENDITURES, APPROPRIATIONS</b>					
Instructional Services	427,737	598,997	1,756,034	1,157,037	193.16%
Pupil Personnel Services	4,063	41,715	6,567	(35,148)	-84.26%
Instruction and Curriculum Development	0	1,024	27,846	26,822	2618.47%
Instructional Staff Training Services	72	0	0	0	n/a
General Administration	0	2,502	12,656	10,154	405.81%
Central Services	3,430	6,352	7,752	1,400	22.04%
Community Services	0	0	3,500	3,500	n/a
<b>TOTAL EXPENDITURES, APPROPRIATIONS</b>	<b>435,302</b>	<b>650,590</b>	<b>1,814,355</b>	<b>1,160,265</b>	<b>178.34%</b>
<b>BEGINNING FUND BALANCE</b>	<b>600,753</b>	<b>945,156</b>	<b>1,121,660</b>	<b>176,504</b>	<b>18.67%</b>
<b>ENDING FUND BALANCE</b>	<b>945,156</b>	<b>1,121,660</b>	<b>0</b>	<b>(1,121,660)</b>	<b>-100.00%</b>

# **SECTION IV**

## **DEPARTMENTS**

- INSTRUCTIONAL FINANCIAL & STAFF ALLOCATIONS
- OPERATIONS FINANCIAL & STAFF ALLOCATIONS
- BUSINESS SERVICES FINANCIAL & STAFF ALLOCATIONS
- SUPERINTENDENT FINANCIAL & STAFF ALLOCATIONS
- SCHOLARSHIP AND RESERVES

# **INSTRUCTIONAL DIVISION**

## GENERAL FUND FINANCIAL ALLOCATIONS - INSTRUCTIONAL DIVISION

	2021 - 22 ACTUAL	2022 - 23 ACTUAL	2023 - 24 BUDGET	VARIANCE	% CHANGE
<b>7004 - E-TECH TEACHERS</b>					
E-tech provides an alternative for students to earn class credits virtually.					
Personnel Costs	374,177	312,662	510,904	198,242	63%
Operational Costs	214,633	161,688	242,716	81,028	50%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>588,810</b>	<b>474,350</b>	<b>753,620</b>	<b>279,270</b>	<b>59%</b>
<b>9301 - DEPUTY SUPERINTENDENT OF INSTRUCTION</b>					
The Division of Instructional Services consists of 15 Departments that guide and serve elementary, secondary, post secondary, and adult education. The division provides rigorous standards based curriculum, assessments of standards and targeted professional development for teachers and instructional leader to ensure student achievement.					
Personnel Costs	322,272	25,745	327,095	301,350	1171%
Operational Costs	485,660	523,976	548,775	24,799	5%
Capital Outlay	1,422	0	0	0	0%
<b>Total</b>	<b>809,355</b>	<b>549,721</b>	<b>875,870</b>	<b>326,149</b>	<b>59%</b>
<b>9302 - DISTRICT SUPPORT</b>					
District Support provides leadership and support for charter schools.					
Personnel Costs	209,825	161,635	257,593	95,957	59%
Operational Costs	2,490	2,754	8,013	5,259	191%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>212,315</b>	<b>164,389</b>	<b>265,606</b>	<b>101,217</b>	<b>62%</b>
<b>9304 - PROFESSIONAL LEARNING</b>					
The Professional Learning cost center merged with cost center 9534 in the 2022-23 School Year. Prior to that, this department was responsible for supporting administrators, teachers, and non-instructional support staff. This includes ongoing professional development for new and beginning teachers, the Alternative Certification Program, Learn and Earn program for non-instructional staff, reading endorsement classes, and leadership development opportunities.					
Personnel Costs	528,348	119,974	171,071	51,097	43%
Operational Costs	132,399	81,322	160,000	78,678	97%
Capital Outlay	0	300	0	(300)	-100%
<b>Total</b>	<b>660,747</b>	<b>201,596</b>	<b>331,071</b>	<b>129,474</b>	<b>64%</b>
<b>9305 - FEDERAL PROGRAMS &amp; GRANTS</b>					
The Federal Programs and Grants department supports the successful implementation of the Title I, Title III, and Title X grant. Each grant is designed to increase, enhance and improve student and staff performance in the School District.					
Personnel Costs	509,814	670,810	790,229	119,419	18%
Operational Costs	4,729	1,801	3,303	1,501	83%
Capital Outlay	0	1,251	1,318	67	5%
<b>Total</b>	<b>514,542</b>	<b>673,862</b>	<b>794,849</b>	<b>120,988</b>	<b>18%</b>

## GENERAL FUND FINANCIAL ALLOCATIONS - INSTRUCTIONAL DIVISION

	2021 - 22 ACTUAL	2022 - 23 ACTUAL	2023 - 24 BUDGET	VARIANCE	% CHANGE
--	---------------------	---------------------	---------------------	----------	----------

### 9306 - SCHOOL IMPROVEMENT

The Department of School Improvement facilitates the successful implementation of School Improvement Grants designed to support low-performing schools identified by the Department of Education. Each grant is designed to increase, enhance, and improve student and staff performance.

Personnel Costs	0	0	0	0	0%
Operational Costs	22,519	52,978	25,000	(27,978)	-53%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>22,519</b>	<b>52,978</b>	<b>25,000</b>	<b>(27,978)</b>	<b>-53%</b>

### 9307 - EARLY LEARNING

The Department of Early Learning coordinates prekindergarten curriculum and implementation, facilitates professional development for teachers and paraprofessionals, and coaches teachers to ensure all students are proficient in the Early Learning and Developmental Standards.

Personnel Costs	823,681	917,313	1,033,267	115,954	13%
Operational Costs	41,261	124,994	620,830	495,836	397%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>864,941</b>	<b>1,042,307</b>	<b>1,654,097</b>	<b>611,790</b>	<b>59%</b>

### 9308 - EXECUTIVE DIRECTOR, CURRICULUM

The Office of the Executive Director of Curriculum is responsible for curriculum development and ensuring instruction in Kindergarten through twelfth grade is aligned with state standards.

Personnel Costs	1,282,066	1,856,758	7,287,366	5,430,608	292%
Operational Costs	2,742,485	2,752,675	6,866,894	4,114,219	149%
Capital Outlay	79,269	125,291	190,118	64,826	52%
<b>Total</b>	<b>4,103,821</b>	<b>4,734,724</b>	<b>14,344,378</b>	<b>9,609,654</b>	<b>203%</b>

### 9309 - RESEARCH AND ASSESSMENT

Supervision of Measurement and Data analysis, Information Applications and the Office of Equity. Provides oversight and direction in the areas of test management, data analysis, data collection and School Improvement planning.

Personnel Costs	539,106	355,440	572,903	217,463	61%
Operational Costs	322,455	340,767	347,523	6,756	2%
Capital Outlay	3,990	1,017	4,590	3,573	351%
<b>Total</b>	<b>865,550</b>	<b>697,224</b>	<b>925,016</b>	<b>227,792</b>	<b>33%</b>

## GENERAL FUND FINANCIAL ALLOCATIONS - INSTRUCTIONAL DIVISION

	2021 - 22 ACTUAL	2022 - 23 ACTUAL	2023 - 24 BUDGET	VARIANCE	% CHANGE
<b>9310 - ESE</b>					
The Exceptional Student Education Department partners with others to provide district leadership, support and coordination in the areas of curriculum, instruction, health, behavior, transportation and parent and community involvement for students with disabilities. The Department also monitors compliance of Federal and State laws related to Exceptional Student Education.					
Personnel Costs	2,701,742	4,308,179	6,035,357	1,727,178	40%
Operational Costs	5,310,370	4,511,057	5,142,527	631,469	14%
Capital Outlay	10,845	4,314	12,200	7,886	183%
<b>Total</b>	<b>8,022,957</b>	<b>8,823,550</b>	<b>11,190,083</b>	<b>2,366,533</b>	<b>27%</b>

### 9311 - EXECUTIVE DIRECTOR PUPIL PERSONNEL SERVICES

Pupil Personnel Services encompasses several areas including Student Services, Exceptional Student Education (ESE), ESOL, Migrant & Dual Language, and Federal Programs & Grants.					
Personnel Costs	108,736	116,494	265,597	149,103	128%
Operational Costs	10,908	249	5,000	4,751	1906%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>119,644</b>	<b>116,744</b>	<b>270,597</b>	<b>153,854</b>	<b>132%</b>

### 9317 - STUDENT SERVICES

The Student Services Department includes the PreK Evaluation Team, school social workers and school psychologists. Staff provide mental health services, crisis intervention and prevention, and other types of academic and behavioral support to students. Student services also conducts assessments relating to RtI, Gifted, Section 504, and Exceptional Student Education. Student Services staff use their training and skills to team with educators and parents to ensure that all students learn in a safe, healthy and supportive environment.					
Personnel Costs	2,450,373	402,025	990,936	588,911	146%
Operational Costs	57,827	50,859	57,032	6,173	12%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>2,508,200</b>	<b>452,885</b>	<b>1,047,969</b>	<b>595,084</b>	<b>131%</b>

### 9318 - DROPOUT PREVENTION

Develops, implements and administers the Dropout Prevention/Alternative Education/Juvenile Justice and Truancy instructional programs throughout the district. Alternative education provides programs for students who may not be successful in traditional education programs. Truancy program: identify, and monitor students who fail to attend school on a regular basis. Monitors dropout and graduation coding.					
Personnel Costs	735,734	713,652	1,006,365	292,713	41%
Operational Costs	341,105	488,474	598,776	110,302	23%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>1,076,839</b>	<b>1,202,126</b>	<b>1,605,141</b>	<b>403,015</b>	<b>34%</b>

## GENERAL FUND FINANCIAL ALLOCATIONS - INSTRUCTIONAL DIVISION

	2021 - 22 ACTUAL	2022 - 23 ACTUAL	2023 - 24 BUDGET	VARIANCE	% CHANGE
<b>9320 - SCHOOL MANAGEMENT ELEMENTARY</b>					
Oversees and provides leadership for Principals and Assistant Principals for all Elementary Schools.					
Personnel Costs	437,831	441,978	475,319	33,342	8%
Operational Costs	5,337	4,162	11,401	7,238	174%
Capital Outlay	365	365	483	118	32%
<b>Total</b>	<b>443,533</b>	<b>446,505</b>	<b>487,203</b>	<b>40,698</b>	<b>9%</b>
<b>9321 - SCHOOL MANAGEMENT MIDDLE</b>					
Provides administrative responsibility for managing, supervising and monitoring the daily operation and implementation of district goals for all middle schools and appropriate alternative school programs.					
Personnel Costs	299,716	299,865	329,759	29,894	10%
Operational Costs	29,031	27,217	32,650	5,433	20%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>328,747</b>	<b>327,082</b>	<b>362,409</b>	<b>35,327</b>	<b>11%</b>
<b>9322 - SCHOOL MANAGEMENT SECONDARY</b>					
Provides administrative responsibility for managing, supervising and monitoring the daily operation and implementation of district goals for all middle schools and appropriate alternative school programs.					
Personnel Costs	102,386	126,232	235,216	108,984	86%
Operational Costs	253,210	283,338	166,775	(116,563)	-41%
Capital Outlay	0	9,620	0	(9,620)	-100%
<b>Total</b>	<b>355,596</b>	<b>419,190</b>	<b>401,991</b>	<b>(17,199)</b>	<b>-4%</b>
<b>9323 - ADULT CAREER AND TECHNICAL EDUCATION</b>					
The Adult, Career and Technical Education Department (ACT) consists of Career Pathways, Career and Technical Student Organizations, Extended Day Enhancement Program, all elementary, secondary, postsecondary career & technical education programs, adult education, all programs at the Manatee Technical College and the satellite adult locations in addition to the Transition and OJT programs that serve ESE students.					
Personnel Costs	5,163,264	5,340,535	1,126,923	(4,213,612)	-79%
Operational Costs	466,667	385,197	752,321	367,124	95%
Capital Outlay	32,829	23,857	0	(23,857)	-100%
<b>Total</b>	<b>5,662,761</b>	<b>5,749,590</b>	<b>1,879,244</b>	<b>(3,870,345)</b>	<b>-67%</b>
<b>INSTRUCTIONAL TOTALS</b>					
Personnel Costs	16,589,071	16,169,297	21,415,900	5,246,603	32%
Operational Costs	10,443,084	9,793,510	15,589,535	5,796,025	59%
Capital Outlay	128,720	166,014	208,709	42,694	26%
<b>Total</b>	<b>27,160,875</b>	<b>26,128,822</b>	<b>37,214,144</b>	<b>11,085,321</b>	<b>42%</b>

## GENERAL FUND STAFF ALLOCATIONS - INSTRUCTIONAL DIVISION

Cost Center	FY 22.23 Budget Staffing Unit Requests	FY 23.24 Budget Staffing Unit Requests	Variance 22.23 vs 23.24 Budget
<b>7004 - SDMC E-Tech Teachers</b>			
Registrar II	1.00	1.00	0.00
Prog Charter & Contracted Specialist	1.00	1.00	0.00
Gifted Teacher	0.00	0.20	0.20
Language Arts Teacher (MS)	1.00	1.00	0.00
<b>7004 Total</b>	<b>3.00</b>	<b>3.20</b>	<b>0.20</b>
<b>9301 - Deputy Superintendent of Instruction</b>			
Executive Assistant Supt Secretary	1.00	1.00	0.00
Fiscal Specialist	0.20	0.20	0.00
Deputy Superintendent of Instruction	1.00	1.00	0.00
<b>9301 Total</b>	<b>2.20</b>	<b>2.20</b>	<b>0.00</b>
<b>9302 - District Support</b>			
Instructional Coordinator	1.00	1.00	0.00
Instructional Specialist	1.00	1.00	0.00
<b>9302 Total</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>
<b>9305 - Federal Programs and Grants</b>			
ESOL Migrant & Immigrant Director	1.00	1.00	0.00
Federal Programs & Grants Director	0.20	0.20	0.00
ESOL Clerk	4.00	4.00	0.00
ESOL Specialist	1.00	1.00	0.00
Grant Resource Specialist	1.00	1.00	0.00
Fed & State Compliance Technician	1.00	1.00	0.00
Alt. & Supp. Program Translator	1.00	1.00	0.00
<b>9305 Total</b>	<b>9.20</b>	<b>9.20</b>	<b>0.00</b>
<b>9307 - Early Learning</b>			
School Bookkeeper 12 month	1.00	1.00	0.00
Campaign Read/Vol Program Coordinator	0.00	1.00	1.00
Early Childhood Ed Director	0.20	0.20	0.00
Speech & Language Pathologist	1.00	1.00	0.00
Program Admin, Ext Day Enrich	1.00	1.00	0.00
School Psychologist -12 Month	1.00	1.00	0.00
School Psychologist - 11 Month	1.00	0.00	-1.00
School Social Worker-12 Month	1.00	1.00	0.00
Administrative Secretary	1.00	1.00	0.00
Instruction Curriculum Secretary	2.00	2.00	0.00
Early Learning Compliance Specialist	0.20	1.00	0.80
Curriculum Specialist	1.00	1.00	0.00
<b>9307 Total</b>	<b>10.40</b>	<b>11.20</b>	<b>0.80</b>

<b>Cost Center</b>	<b>FY 22.23 Budget Staffing Unit Requests</b>	<b>FY 23.24 Budget Staffing Unit Requests</b>	<b>Variance 22.23 vs 23.24 Budget</b>
--------------------	---	---	---

**9308 - Department of Curriculum**

Instruction/Curriculum Coordinator	3.00	3.00	0.00
K-12 STEM Coordinator	1.00	1.00	0.00
Elementary Curriculum Director	1.00	1.00	0.00
Secondary Curriculum Director	1.00	1.00	0.00
Executive Director of Curr & Prof Learning	1.00	1.00	0.00
Instruction Curriculum Executive Secretary	1.00	1.00	0.00
Jr Accountant - Curriculum	2.00	2.00	0.00
Jr Accountant - EDEP	0.00	1.00	1.00
ProExt. Day Enrich - EDEP Program Admin	0.00	2.00	2.00
Secretary II - 12 Mo	1.00	1.00	0.00
Administrative Secretary	2.00	2.00	0.00
Curriculum Specialist	5.00	1.00	-4.00
Curriculum Specialist Media	0.00	1.00	1.00
Instruction Curriculum Specialist/Manager	0.00	4.00	4.00
<b>9308 Total</b>	<b>18.00</b>	<b>22.00</b>	<b>4.00</b>

**9309 - Research and Assessment**

Assessment Coordinator	1.00	1.00	0.00
Research & Assessment Director	1.00	1.00	0.00
Administrative Secretary	1.00	1.00	0.00
Assessment Specialist	1.00	1.00	0.00
Sr Statistical Data Analyst	1.00	1.00	0.00
Junior Data Analyst	0.20	0.20	0.00
<b>9309 Total</b>	<b>5.20</b>	<b>5.20</b>	<b>0.00</b>

**9310 - ESE/Student Services**

Physical Therapy Assistant	1.00	1.00	0.00
Behavior Tech I/II	5.50	6.00	0.50
Cluster Coord-ESE Student Svcs	0.80	0.80	0.00
Mental Health Coordinator	1.00	1.00	0.00
Exceptional Student Pgm Director	1.00	1.00	0.00
Psychology Intern	2.00	2.00	0.00
School Psychologist	15.00	0.00	-15.00
School Psychologist 10.5 Month	3.00	3.00	0.00
School Psychologist 11 Month	3.00	16.00	13.00
School Psychologist 12 Month	0.00	2.00	2.00
Jr Accountant	0.20	0.20	0.00
School Nurse	1.40	1.40	0.00
Occupational Therapist	2.00	2.00	0.00
Speech & Language Pathologist	4.00	3.00	-1.00
Physical Therapist	1.00	1.00	0.00

<b>Cost Center</b>	<b>FY 22.23 Budget Staffing Unit Requests</b>	<b>FY 23.24 Budget Staffing Unit Requests</b>	<b>Variance 22.23 vs 23.24 Budget</b>
Registrar II	1.00	1.00	0.00
Administrative Secretary	1.00	1.00	0.00
Instruction Curriculum Secretary	0.00	1.00	1.00
Behaviorial ESE Specialist	2.25	2.25	0.00
Health Services Specialist/Mgr	0.70	0.70	0.00
Charter/Contracted/ESE Specialist	1.00	1.00	0.00
Hearing Impaired Teacher	2.00	2.00	0.00
Visually Impaired Teacher	1.00	1.00	0.00
<b>9310 Total</b>	<b>49.85</b>	<b>50.35</b>	<b>0.50</b>
<b>9311 - Pupil Services</b>			
Executive Director of Pupil Personnel Services	1.00	1.00	0.00
Instruction Curriculum Adiminstrative Assistant	0.00	1.00	1.00
Executive Secretary	1.00	0.00	-1.00
<b>9311 Total</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>
<b>9317 - Student Services</b>			
School Social Worker-10 Month	2.00	4.00	2.00
Instruction Curriculum Secretary	2.00	0.00	-2.00
<b>9317 Total</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>
<b>9318 - Dropout Prevention &amp; Alternative Ed</b>			
Student Asst Prog Coordinator	1.00	0.00	-1.00
District Threat Management Coordinator	0.00	1.00	1.00
Dropout Prev/Altn/Traun Coordinator	1.00	1.00	0.00
Dropout Prev/Altn Coordinator	1.00	0.00	-1.00
Head Custodian II	0.33	0.33	0.00
Lead Custodian I	0.33	0.33	0.00
Custodian-8 hr	1.00	1.00	0.00
Director of Student Services	1.00	1.00	0.00
Registrar II	1.00	1.00	0.00
Secretary II-12 Mo	1.00	1.00	0.00
Instruction Curric Secretary	0.00	1.00	1.00
Administrative Secretary	1.00	1.00	0.00
Student Asst Prog Specialist	1.00	1.00	0.00
Safe & Drug Free Program Specialist	1.00	1.00	0.00
<b>9318 Total</b>	<b>10.67</b>	<b>10.67</b>	<b>0.00</b>
<b>9320 - Elementary School Management</b>			
Executive Director Elementary Schools	2.00	2.00	0.00
Administrative Secretary	1.00	1.00	0.00
<b>9320 Total</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>

<b>Cost Center</b>	<b>FY 22.23 Budget Staffing Unit Requests</b>	<b>FY 23.24 Budget Staffing Unit Requests</b>	<b>Variance 22.23 vs 23.24 Budget</b>
<b>9321 - Middle School Management</b>			
Executive Director of High Schools	1.00	1.00	0.00
Executive Director Secretary	1.00	1.00	0.00
<b>9321 Total</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>
<b>9322 - High School Management</b>			
Athletics & Physical Ed Supervisor	1.00	1.00	0.00
<b>9322 Total</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>
<b>9323 - Adult Career &amp; Technical Education</b>			
Executive Director of Adult Career & Tech Ed	0.50	1.00	0.50
Instr/Curriculum Executive Secretary	1.00	1.00	0.00
Asst Director of Adult Career & Tech	1.00	1.00	0.00
Fiscal Specialist	2.00	1.00	-1.00
Jr Accountant	0.00	1.00	1.00
Ext. Day Enrich (EDEP) Program Admin	3.00	0.00	-3.00
Administrative Secretary	1.00	0.00	-1.00
<b>9323 Total</b>	<b>8.50</b>	<b>5.00</b>	<b>-3.50</b>
<b>Instructional Division Total</b>	<b>131.02</b>	<b>133.02</b>	<b>2.00</b>

# **OPERATIONS DIVISION**

## GENERAL FUND FINANCIAL ALLOCATIONS - OPERATIONS DIVISON

	2021 - 22 ACTUAL	2022 - 23 ACTUAL	2023 - 24 BUDGET	VARIANCE	% CHANGE
--	---------------------	---------------------	---------------------	----------	----------

### 9303 - STUDENT DEMOGRAPHICS/PROJECTIONS/ASSIGNMENT

Manage the day-to-day process of student assignment activities, school choice, and home education status of students to develop accurate enrollment projections and FTE forecasts. They also assimilate data and make recommendations for school boundaries.

Personnel Costs	1,084,040	1,198,154	1,208,794	10,639	1%
Operational Costs	16,207	20,958	28,889	7,931	38%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>1,100,247</b>	<b>1,219,112</b>	<b>1,237,683</b>	<b>18,570</b>	<b>2%</b>

### 9501 - DEPUTY SUPERINTENDENT OF OPERATIONS

Provides leadership and vision in the ongoing planning, implementation, development, direction, review, and evaluation of the district's finances, operations and related support activities. Assists in providing district leadership in the absence of the Superintendent. Provides executive level support to the Superintendent and district administration.

Personnel Costs	307,911	321,104	340,298	19,194	6%
Operational Costs	4,881	10,458	16,203	5,745	55%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>312,792</b>	<b>331,562</b>	<b>356,501</b>	<b>24,939</b>	<b>8%</b>

### 9511 - AUXILIARY SUPPORT SERVICES

Directs, oversees and administers the delivery of services and programs for the District in the areas of Support Services, which includes Food Services, Construction Services, Maintenance, Operations and Transportation.

Personnel Costs	137,575	117,104	125,322	8,218	7%
Operational Costs	2,715	4,344	9,000	4,656	107%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>140,290</b>	<b>121,448</b>	<b>134,322</b>	<b>12,874</b>	<b>11%</b>

### 9512 - MAINTENANCE & OPERATIONS

The Maintenance and Operations Department consists of employees responsible for the daily operations of the District; including custodial, mechanical, buildings maintenance, grounds maintenance, pest control, workload control and energy and recycling. The department provides services, support and assistance to all schools and ancillary sites on a daily basis.

Personnel Costs	7,998,266	9,069,339	9,951,293	881,953	10%
Operational Costs	1,900,493	2,364,851	2,352,903	(11,948)	-1%
Capital Outlay	200,803	174,366	199,215	24,850	14%
<b>Total</b>	<b>10,099,562</b>	<b>11,608,556</b>	<b>12,503,411</b>	<b>894,855</b>	<b>8%</b>

## GENERAL FUND FINANCIAL ALLOCATIONS - OPERATIONS DIVISON

	2021 - 22 ACTUAL	2022 - 23 ACTUAL	2023 - 24 BUDGET	VARIANCE	% CHANGE
--	---------------------	---------------------	---------------------	----------	----------

### 9513 - VEHICLE MAINTENANCE/PARTS DEPARTMENT

The Vehicle Maintenance Department consists of employees responsible for the daily operations of school bus, vehicle and equipment inspection, maintenance, and repair. The Mission of the Vehicle Maintenance Department is to provide the safest mode of transportation for our students and staff.

Personnel Costs	1,650,578	1,421,058	2,122,917	701,859	49%
Operational Costs	2,179,847	2,316,718	2,499,199	182,481	8%
Capital Outlay	52	0	0	0	0%
<b>Total</b>	<b>3,830,476</b>	<b>3,737,776</b>	<b>4,622,116</b>	<b>884,340</b>	<b>24%</b>

### 9514 - SCHOOL BUS TRANSPORTATION

The Transportation Department consists of employees responsible for the daily requirements of getting students to and from school, including routing and extra curricular trips. The department provides transportation support and assistance to all schools, parents and district sites.

Personnel Costs	10,278,426	10,159,371	14,471,121	4,311,750	42%
Operational Costs	461,983	508,657	655,927	147,270	29%
Capital Outlay	464	15,464	6,852	(8,612)	-56%
<b>Total</b>	<b>10,740,873</b>	<b>10,683,492</b>	<b>15,133,900</b>	<b>4,450,408</b>	<b>42%</b>

### 9515 - DEPARTMENT OF CONSTRUCTION SERVICES

Facilitates the planning, design and construction of all new facilities. Ensure that all new, remodeled and renovated facilities and sites meet the highest standard of design, construction and appropriateness for the educational activities they are intended to foster.

Personnel Costs	1,167,436	1,498,766	1,820,065	321,300	21%
Operational Costs	118,057	88,007	283,504	195,497	222%
Capital Outlay	1,193	2,114	2,000	(114)	-5%
<b>Total</b>	<b>1,286,686</b>	<b>1,588,886</b>	<b>2,105,570</b>	<b>516,683</b>	<b>33%</b>

### 9516 - FOOD & NUTRITION SERVICES

As a self-supported program that provides quality nutritious meals to students and employees. Food & Nutrition Services serves over five million student lunches and breakfasts each year and provides service to over 80% of the student population. The general fund financial allocations of Food and Nutrition services is for referendum dollars and utility expenses.

Personnel Costs	630,911	717,242	2,274,714	1,557,472	217%
Operational Costs	135,662	146,858	148,586	1,728	1%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>766,574</b>	<b>864,100</b>	<b>2,423,300</b>	<b>1,559,200</b>	<b>180%</b>

## GENERAL FUND FINANCIAL ALLOCATIONS - OPERATIONS DIVISON

	2021 - 22 ACTUAL	2022 - 23 ACTUAL	2023 - 24 BUDGET	VARIANCE	% CHANGE
--	---------------------	---------------------	---------------------	----------	----------

### 9517 - WAREHOUSE

The Central Receiving/Warehouse Operations Department supports all District sites providing a central receiving and distribution point for freight, printing, instructional supplies, textbooks, custodial supplies, and all testing materials. District mail is sorted and delivered to all sites daily.

Personnel Costs	760,317	770,359	808,988	38,630	5%
Operational Costs	22,274	47,649	63,271	15,622	33%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>782,591</b>	<b>818,008</b>	<b>872,260</b>	<b>54,252</b>	<b>7%</b>

### 9518 - ADMINISTRATIVE SERVICES (SSC)

Visitor registration, switchboard operator, mail processing, media equipment services and custodial services for the District Administration Building (SSC).

Personnel Costs	281,998	232,078	261,714	29,636	13%
Operational Costs	186,444	179,721	251,607	71,886	40%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>468,441</b>	<b>411,799</b>	<b>513,321</b>	<b>101,522</b>	<b>25%</b>

### 9519 - PROFESSIONAL SUPPORT CENTER

Two buildings totaling 134,909 square feet reside on 19.5 acres. 19 district departments are housed in this facility.

Personnel Costs	338,235	396,310	440,636	44,326	11%
Operational Costs	228,997	272,267	324,124	51,857	19%
Capital Outlay	29,600	31,453	31,500	47	0%
<b>Total</b>	<b>596,832</b>	<b>700,030</b>	<b>796,260</b>	<b>96,230</b>	<b>14%</b>

### 9531 - DEPARTMENT OF SECURITY

The Security Department is responsible for the overall security of our students, staff and facilities. The department responds to general alarms within our buildings and monitors the camera and access control systems throughout the district. Security works closely with local law enforcement to provide for the School Resource Officer program at our schools and to manage the Guardians at our schools. Security also oversees the visitor management procedures in the district.

Personnel Costs	2,797,083	3,214,542	4,390,687	1,176,146	37%
Operational Costs	2,089,495	2,116,161	2,820,800	704,639	33%
Capital Outlay	6,022	13,005	166,806	153,802	1183%
<b>Total</b>	<b>4,892,599</b>	<b>5,343,707</b>	<b>7,378,294</b>	<b>2,034,586</b>	<b>38%</b>

## GENERAL FUND FINANCIAL ALLOCATIONS - OPERATIONS DIVISON

	2021 - 22 ACTUAL	2022 - 23 ACTUAL	2023 - 24 BUDGET	VARIANCE	% CHANGE
--	---------------------	---------------------	---------------------	----------	----------

### 9532 - DEPARTMENT OF SAFETY

The safety department ensures the safety of our students and employees. Emergency Management serves as the Fire Inspection and Sanitation Inspection entity, and handles all crisis planning, School Emergency Plans, Sanitation Guidelines, and a Hurricane Preparedness Plan.

Personnel Costs	366,625	381,504	404,242	22,739	6%
Operational Costs	44,531	35,468	118,650	83,182	235%
Capital Outlay	963	0	1,000	1,000	0%
<b>Total</b>	<b>412,119</b>	<b>416,972</b>	<b>523,892</b>	<b>106,921</b>	<b>26%</b>

### 9534 - PERSONNEL DEPARTMENT

Develop, implement and monitor all personnel resource services required by the District. Coordinates recruitment, employment, performance assessment, certification, licensure, retirement, FMLA/Leaves, salary determination, employee discipline, and termination for full and part-time employees.

Personnel Costs	1,558,870	1,474,973	1,923,144	448,171	30%
Operational Costs	470,942	671,539	1,106,973	435,435	65%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>2,029,813</b>	<b>2,146,512</b>	<b>3,030,117</b>	<b>883,605</b>	<b>41%</b>

### 9535 - BENEFITS DEPARTMENT

Oversees the District's health insurance funds. Provides support for all the benefits offered to school district employees such as healthing insurance coverage, employee wellness incentives, assistance programs, retirement and sick leave bank.

Personnel Costs	0	0	0	0	0%
Operational Costs	0	0	0	0	0%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>

### 9536 - CHIEF HUMAN RESOURCE OFFICER

Plan, organize, direct, coordinate, and supervise the operations of the Human Resource Services Division and Labor Relations.

Personnel Costs	54,167	376,625	501,785	125,160	33%
Operational Costs	17,166	23,315	26,250	2,935	13%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>71,332</b>	<b>399,940</b>	<b>528,035</b>	<b>128,095</b>	<b>32%</b>

## GENERAL FUND FINANCIAL ALLOCATIONS - OPERATIONS DIVISON

	2021 - 22 ACTUAL	2022 - 23 ACTUAL	2023 - 24 BUDGET	VARIANCE	% CHANGE
<b>9537 - RISK MANAGEMENT</b>					
Oversees the District's workers' compensation claims. Works to establish a safe environment for our employees, students, and visitors across the district.					
Personnel Costs	(2,465)	0	0	0	0%
Operational Costs	3,731,431	4,314,514	6,615,229	2,300,716	53%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>3,728,966</b>	<b>4,314,514</b>	<b>6,615,229</b>	<b>2,300,716</b>	<b>53%</b>
<b>9571 - INFORMATION TECHNOLOGY</b>					
Provides technological support to schools and departments. They repair all district computer equipment, develop and implement core district computer applications and provide user support.					
Personnel Costs	5,452,592	5,610,060	6,421,784	811,723	14%
Operational Costs	1,443,780	1,498,605	1,946,813	448,208	30%
Capital Outlay	458,894	220,031	320,867	100,836	46%
<b>Total</b>	<b>7,355,266</b>	<b>7,328,696</b>	<b>8,689,464</b>	<b>1,360,767</b>	<b>19%</b>
<b>9572 - PROPERTY RECORDS &amp; RECORDS RETENTION</b>					
<b>Property Records</b> is responsible for recording and tracking fixed assets district wide, with respect to the asset record update, location tracking, inventory audits, transfers and disposals. Provide support and training for schools and departments for property accountability. <b>Records Retention</b> provides support and training to schools and departments to promote appropriate records retention, maintenance and disposition. This includes the storing, scanning and destruction of records. Fulfill requests by former students of school records (transcripts, immunizations, etc.) 5 years after graduation.					
Personnel Costs	299,574	307,032	353,621	46,589	15%
Operational Costs	184,349	54,046	792,701	738,655	1367%
Capital Outlay	0	332	700	368	111%
<b>Total</b>	<b>483,923</b>	<b>361,410</b>	<b>1,147,023</b>	<b>785,612</b>	<b>217%</b>
<b>9573 - PRINTING AND DUPLICATING</b>					
Offers document essentials to meet the educational printing/copying needs of the District on a timely basis. *Printing expense is offset by printing revenue at fiscal year end.					
Personnel Costs	0	0	193,427	193,427	0%
Operational Costs	-10,589	-14,110	680,197	694,307	-4921%
Capital Outlay	0	0	39,285	39,285	0%
<b>Total</b>	<b>-10,589</b>	<b>-14,110</b>	<b>912,910</b>	<b>927,019</b>	<b>-6570%</b>
<b>OPERATIONS DIVISION TOTALS</b>					
Personnel Costs	35,162,139	37,265,621	48,014,553	10,748,932	29%
Operational Costs	13,228,666	14,660,026	20,740,828	6,080,802	41%
Capital Outlay	697,991	456,764	768,226	311,462	68%
<b>Total</b>	<b>49,088,795</b>	<b>52,382,411</b>	<b>69,523,607</b>	<b>17,141,196</b>	<b>33%</b>

## GENERAL FUND STAFF ALLOCATIONS - OPERATIONS DIVISION

Cost Center	FY 22.23 Budget Staffing Unit Requests	FY 23.24 Budget Staffing Unit Requests	Variance 22.23 vs 23.24 Budget
<b>9303 - Student Demographics</b>			
Info Applications Coordinator	3.00	3.00	0.00
Student Demo/Educ Choices Director	1.00	0.00	-1.00
Registrar I	2.00	3.00	1.00
Secretary II	1.00	1.00	0.00
Administrative Secretary	1.00	1.00	0.00
Instructional Specialist	1.00	1.00	0.00
Program (Choice) Specialist	1.00	1.00	0.00
State Reports Specialist I	4.00	4.00	0.00
Program (Choice) Specialist Assistant	1.00	1.00	0.00
Student Demo Proj & Assig Supervisor	1.00	1.00	0.00
<b>9303 Total</b>	<b>16.00</b>	<b>16.00</b>	<b>0.00</b>
<b>9501 - Deputy Superintendent of Operations</b>			
Deputy Superintendent of Operations	1.00	1.00	0.00
Executive Secretary	1.00	1.00	0.00
<b>9501 Total</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>
<b>9511 - Auxiliary Support Services</b>			
Chief Operating Officer (COO)	0.50	0.50	0.00
Executive Secretary Instructional Curriculum	0.15	0.15	0.00
<b>9511 Total</b>	<b>0.65</b>	<b>0.65</b>	<b>0.00</b>
<b>9512 - Maintenance and Operations</b>			
Analysis and Improvement Analyst	1.00	1.00	0.00
Asst HVAC Mechanic	4.00	4.00	0.00
Carpenter	1.00	1.00	0.00
Cabinet Shop Carpenter II	1.00	1.00	0.00
Cap Bldg Construction Carpenter II	4.00	4.00	0.00
Outside Carpenter II	8.00	8.00	0.00
Accounting Clerk II	5.00	5.00	0.00
Coordinator Energy & Recycling	1.00	1.00	0.00
Head Custodian I	2.00	2.00	0.00
Head Custodian II	1.00	1.00	0.00
Lead Custodian II	1.00	1.00	0.00
Custodian-12 Mo	6.00	6.00	0.00
Custodian-12 Mo - Floater	3.00	3.00	0.00
Director of Maint, Oper, Warehouse	1.00	1.00	0.00
Electrician II	4.00	4.00	0.00

<b>Cost Center</b>	<b>FY 22.23 Budget Staffing Unit Requests</b>	<b>FY 23.24 Budget Staffing Unit Requests</b>	<b>Variance 22.23 vs 23.24 Budget</b>
HVAC Filter Changer	2.00	2.00	0.00
Carpet Cleaning Foreman	1.00	1.00	0.00
Lawn Maintenance Foreman	1.00	1.00	0.00
Irrigation II	2.00	2.00	0.00
Lawn Maintenance Technician	3.00	3.00	0.00
Outside Lead Carpenter	1.00	1.00	0.00
Lead Electrician	1.00	1.00	0.00
Lead Painter	1.00	1.00	0.00
Grounds Maintenance Lead	1.00	1.00	0.00
Locksmith	2.00	2.00	0.00
Manager Business Services	1.00	1.00	0.00
Bldg Maint Svcs Manager	2.00	2.00	0.00
Cap Bldg Construction Manager	1.00	1.00	0.00
Electronics Maint Svcs Manager	1.00	1.00	0.00
Grounds Maint Manager	1.00	1.00	0.00
Labor Relations Manager	0.66	0.66	0.00
Mechanical Systems Manager	5.00	5.00	0.00
Manager of Oper, Inspection/Trng	4.00	4.00	0.00
Industrial Equip Mechanic II	3.00	3.00	0.00
Lead Refrig Mechanic	1.00	1.00	0.00
Resurfacing/Fencing Mechanic	2.00	2.00	0.00
Mechanic AC Refrigeration II	4.00	4.00	0.00
Mechanic Heating	1.00	1.00	0.00
Mechanic Industrial Equip Lead	1.00	1.00	0.00
Vehicle Mechanic	2.00	2.00	0.00
Equipment Operator	6.00	6.00	0.00
Special Equipment Operator	2.00	2.00	0.00
Painter	10.00	10.00	0.00
Plumber	3.00	3.00	0.00
Plumber Lead	1.00	1.00	0.00
Roofer	3.00	3.00	0.00
Lead Roofer	1.00	1.00	0.00
Secretary Administrative	1.00	1.00	0.00
Secretary II - 12 Month	1.00	1.00	0.00
Energy & Recycling Specialist	1.00	1.00	0.00
Building Maintenance Supervisor	1.00	1.00	0.00
Custodial Supervisor	1.00	1.00	0.00
Supervisor of Mechanical System	1.00	1.00	0.00
Sites Mgmt Supervisor	1.00	1.00	0.00
Controls Technician	3.00	3.00	0.00
Lead Controls Technician	1.00	1.00	0.00
Carpet Cleaning Technician	2.00	2.00	0.00

<b>Cost Center</b>	<b>FY 22.23 Budget Staffing Unit Requests</b>	<b>FY 23.24 Budget Staffing Unit Requests</b>	<b>Variance 22.23 vs 23.24 Budget</b>
Pest Control/Fire Extinguishing Technician	3.00	3.00	0.00
Playground Equip Repair Technician	1.00	1.00	0.00
Turf Maintenance Technician	1.00	1.00	0.00
Electronics, Fire Alarm Technician	3.00	3.00	0.00
Electronics, Security Technician	2.00	2.00	0.00
Lead Electronics, Fire Alarm Technician	1.00	1.00	0.00
Lead Electronics, Security Technician	1.00	1.00	0.00
<b>9512 Total</b>	<b>138.66</b>	<b>138.66</b>	<b>0.00</b>
<b>9513 - Vehicle Maintenance</b>			
Junior Accountant	0.50	0.50	0.00
Clerical Assistant II	1.00	1.00	0.00
Parts Assistant	3.00	3.00	0.00
Parts Manager	1.00	1.00	0.00
Vehicle Maintenance Manager	1.00	0.00	-1.00
Lead Vehicle Mechanic	5.00	5.00	0.00
Vehicle Mechanic	17.00	17.00	0.00
Vehicle Maintenance Supervisor	0.00	1.00	1.00
Vehicle Maintenance Trades Helper	1.00	1.00	0.00
<b>9513 Total</b>	<b>29.50</b>	<b>29.50</b>	<b>0.00</b>
<b>9514 - School Bus Transportation</b>			
Bus Aide	151.83	133.00	-18.83
Bus Driver	160.96	135.00	-25.96
CBI Bus Aide	0.75	0.75	0.00
CBI Bus Operator/Tchr Aide	0.75	0.75	0.00
Route Administrator	4.00	4.00	0.00
Route Analyst	4.00	4.00	0.00
Assistant Director of Transportation	1.00	1.00	0.00
Clerical Assistant II 12 Mo.	2.00	2.00	0.00
School Clerical Assistant	1.00	1.00	0.00
Junior Accountant	0.50	0.50	0.00
Accounting Clerk II	2.00	2.00	0.00
Transportation Coordinator	1.00	1.00	0.00
Director of Transportation	1.00	1.00	0.00
School Bus Trans Dispatcher	4.00	4.00	0.00
Customer Svc Transportation Rep	4.00	4.00	0.00
Trans Compliance Specialist	1.00	1.00	0.00
Safety Officer	3.00	3.00	0.00
School Bus Scheduler	1.00	1.00	0.00
Administrative Secretary	2.00	2.00	0.00
Transportation Operations Specialist	1.00	1.00	0.00

<b>Cost Center</b>	<b>FY 22.23 Budget Staffing Unit Requests</b>	<b>FY 23.24 Budget Staffing Unit Requests</b>	<b>Variance 22.23 vs 23.24 Budget</b>
Transportation School Liaison	1.00	1.00	0.00
Transportation Student Assistant	0.00	1.50	1.50
<b>9514 Total</b>	<b>347.79</b>	<b>304.50</b>	<b>-43.29</b>
<b>9515 - Construction Services</b>			
Chief Operating Officer (COO)	0.50	0.50	0.00
Executive Secretary Instructional Curriculum	0.85	0.85	0.00
Capital Projects Director	1.00	1.00	0.00
Project Director	3.00	4.00	1.00
Executive Planner	1.00	1.00	0.00
School Planning & Concurr Manager	1.00	1.00	0.00
Office Manager	1.00	1.00	0.00
Plans Room Clerk	1.00	1.00	0.00
Project Assistant	4.00	5.00	1.00
Facilities Planner	1.00	1.00	0.00
Project Coordinator	1.00	1.00	0.00
<b>9515 Total</b>	<b>15.35</b>	<b>17.35</b>	<b>2.00</b>
<b>9517 - Warehouse</b>			
Lead Receiving Clerk	1.00	1.00	0.00
Receiving Clerk	2.00	2.00	0.00
Stores Clerk	1.00	1.00	0.00
Warehouse Foreman	1.00	1.00	0.00
Warehouse Manager	1.00	1.00	0.00
Inventory/Material Specialist	1.00	1.00	0.00
Warehouse Worker/Driver I	8.00	8.00	0.00
<b>9517 Total</b>	<b>15.00</b>	<b>15.00</b>	<b>0.00</b>
<b>9518 - Central Admin Services - SSC</b>			
Custodian 12 Mo	2.00	2.00	0.00
Head Custodian I	1.00	1.00	0.00
Admin & Building Svcs Manager	0.00	1.00	1.00
Admin Services Specialist	2.00	1.00	-1.00
<b>9518 Total</b>	<b>5.00</b>	<b>5.00</b>	<b>0.00</b>
<b>9519 - Professional Support Center</b>			
Head Custodian I	1.00	1.00	0.00
Custodian-12 Mo	5.00	5.00	0.00
Admin & Building Svcs Manager	1.00	1.00	0.00
PSC Admin Services Specialist	1.00	1.00	0.00
<b>9519 Total</b>	<b>8.00</b>	<b>8.00</b>	<b>0.00</b>

<b>Cost Center</b>	<b>FY 22.23 Budget Staffing Unit Requests</b>	<b>FY 23.24 Budget Staffing Unit Requests</b>	<b>Variance 22.23 vs 23.24 Budget</b>
--------------------	---	---	---

**9531 - Department of Security**

Camera Monitor	1.00	1.00	0.00
Director of Safety & Security	1.00	1.00	0.00
Lead Guardian	2.00	2.00	0.00
Safety/School Guardian	46.00	53.00	7.00
Operations Secretary	1.00	1.00	0.00
Background and Fingerprinting Specialist	1.00	1.00	0.00
Armed Security Guard	3.00	4.00	1.00
Security Officers	3.00	3.00	0.00
<b>9531 Total</b>	<b>58.00</b>	<b>66.00</b>	<b>8.00</b>

**9532 - Department of Safety**

Chief of Safety, Security, Risk	1.00	1.00	0.00
Manager of Safety	1.00	1.00	0.00
Executive Director Secretary	1.00	1.00	0.00
<b>9532 Total</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>

**9534 - Personnel**

Assistant Director of HR	3.00	3.00	0.00
Administrative Secretary	2.00	2.00	0.00
Human Resources Specialist III	5.00	5.00	0.00
Recruitment Coordinator	1.00	1.00	0.00
Human Resources Specialist I	1.00	1.00	0.00
Certification Specialist	3.00	3.00	0.00
Labor Relations Manager	1.00	1.00	0.00
Human Resources Specialist II	3.00	3.00	0.00
Position Management Specialist	2.00	2.00	0.00
Unassigned Positions	2.00	2.00	0.00
<b>9534 Total</b>	<b>23.00</b>	<b>23.00</b>	<b>0.00</b>

**9535 - Benefits**

Employee LOA Analyst	1.00	1.00	0.00
Employee LOA Specialist	1.00	1.00	0.00
Business Systems Analyst	0.00	0.00	0.00
Employee Benefits and Compliance Analyst	1.00	0.00	-1.00
Employee Benefits Analyst	2.00	2.00	0.00
Employee Benefits Assistant	1.00	1.00	0.00
Health and Well-Being Educator	1.00	1.00	0.00
Employee Benefits Admin	1.00	1.00	0.00
Employee Benefits Specialist	3.00	3.00	0.00
<b>9535 Total</b>	<b>11.00</b>	<b>10.00</b>	<b>-1.00</b>

<b>Cost Center</b>	<b>FY 22.23 Budget Staffing Unit Requests</b>	<b>FY 23.24 Budget Staffing Unit Requests</b>	<b>Variance 22.23 vs 23.24 Budget</b>
--------------------	---	---	---

**9536 - Chief Human Resource Officer**

Chief Human Resources Officer	1.00	1.00	0.00
Staff Services Executive Secretary	1.00	1.00	0.00
HR Data Services Admin	1.00	1.00	0.00
<b>9536 Total</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>

**9537 - Risk Management**

Director of Risk Management	1.00	1.00	0.00
Risk Management Specialist	2.00	2.00	0.00
<b>9537 Total</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>

**9571 - Information Technology**

Systems Analyst	3.00	3.00	0.00
Business Process Analyst	5.00	0.00	-5.00
Business Systems Analyst	0.00	5.00	5.00
Info Application Coordinator	3.00	3.00	0.00
Senior Web & Media Developer	1.00	1.00	0.00
Business Systems Director	0.00	1.00	1.00
Infrastructure Services Director	1.00	0.00	-1.00
Site Support Services Director	1.00	0.00	-1.00
Site Support Services Supervisor	0.00	1.00	1.00
Data Center Support Engineer	10.00	10.00	0.00
Network Systems Engineer	4.00	3.00	-1.00
Field Support Engineer	4.00	4.00	0.00
Sr. Field Support Engineer	4.00	4.00	0.00
Sr Network Sys & Sec Engineer	3.00	3.00	0.00
Executive Director Secretary	1.00	1.00	0.00
Field Technician	21.00	22.00	1.00
Application Sup&Train Manager	1.00	1.00	0.00
Business Analysis Manager	1.00	1.00	0.00
IT Site Support Serv Manager	1.00	1.00	0.00
Chief Technology Officer	1.00	1.00	0.00
Tech Svc Desk Specialist	3.00	3.00	0.00
Data Ctr Serv Supervisor	1.00	1.00	0.00
Network Services Supervisor	1.00	1.00	0.00
AV Technician	2.00	2.00	0.00
<b>9571 Total</b>	<b>72.00</b>	<b>72.00</b>	<b>0.00</b>

Cost Center	FY 22.23 Budget Staffing Unit Requests	FY 23.24 Budget Staffing Unit Requests	Variance 22.23 vs 23.24 Budget
<b>9572 - Property Records and Retention</b>			
Clerical Assistant II	1.00	0.00	-1.00
Records Mgt Assistant I	1.00	0.00	-1.00
Property Control Manager	1.00	1.00	0.00
Property Records Supervisor	1.00	1.00	0.00
Records Management Specialist	1.00	3.00	2.00
<b>9572 Total</b>	<b>5.00</b>	<b>5.00</b>	<b>0.00</b>
<b>9573 - Print Shop</b>			
Printer Serv Coordinator	1.00	1.00	0.00
Senior Printer	2.00	2.00	0.00
<b>9573 Total</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>
<b>Operations Division Total</b>	<b>758.95</b>	<b>724.66</b>	<b>(34)</b>

**BUSINESS  
SERVICES  
DIVISION**

## GENERAL FUND FINANCIAL ALLOCATIONS - BUSINESS SERVICES DIVISION

	2021 - 22 ACTUAL	2022 - 23 ACTUAL	2023 - 24 BUDGET	VARIANCE	% CHANGE
--	---------------------	---------------------	---------------------	----------	----------

### 9551 - DEPUTY SUPERINTENDENT OF BUSINESS & FINANCE

Supervise and direct activities regarding budgeting, accounting, financial reporting, accounts payable, purchasing, cash management, investments, and capital financing.

Personnel Costs	381,602	413,053	551,796	138,743	34%
Operational Costs	4,342	13,919	43,798	29,879	215%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>385,944</b>	<b>426,971</b>	<b>595,593</b>	<b>168,622</b>	<b>39%</b>

### 9552 - BUDGET

Build, amend, monitor and report the District's revenue and expense budgets to provide the administration with timely, accurate fiscal information for the effective management of the financial resources of the school district. Assists in supervising, directing, planning and organizing the overall financial accounting and budgeting operations of the district.

Personnel Costs	220,934	329,956	362,823	32,867	10%
Operational Costs	2,473	2,569	8,500	5,931	231%
Capital Outlay	45	0	0	0	0%
<b>Total</b>	<b>223,452</b>	<b>332,525</b>	<b>371,323</b>	<b>38,798</b>	<b>12%</b>

### 9553 - FINANCE

Responsible for the daily financial transactions of the district; including accounts payable, accounts receivable, financial reporting, cash management, capital, debt, and accounting. Provides support and assistance to all school bookkeepers, senior school secretaries and departmental bookkeepers.

Personnel Costs	1,362,400	1,310,765	1,646,090	335,325	26%
Operational Costs	195,163	92,883	432,200	339,317	365%
Capital Outlay	0	0	2,100	2,100	0%
<b>Total</b>	<b>1,557,563</b>	<b>1,403,648</b>	<b>2,080,390</b>	<b>676,742</b>	<b>48%</b>

### 9554 - PURCHASING DEPARTMENT

It is the responsibility of the Purchasing Department to ensure that District funded purchases of goods and services are in compliance with Florida Statutes, State Department of Education Rules, and School Board Policies by obtaining the best value to the District. Purchasing promotes fair and open competition in the procurement process and provides professional leadership and guidance in understanding and using the best resources available.

Personnel Costs	518,475	580,577	645,121	64,544	11%
Operational Costs	1,639	8,592	13,120	4,528	53%
Capital Outlay	1,334	475	1,000	525	111%
<b>Total</b>	<b>521,447</b>	<b>589,644</b>	<b>659,241</b>	<b>69,597</b>	<b>12%</b>

## GENERAL FUND FINANCIAL ALLOCATIONS - BUSINESS SERVICES DIVISION

	2021 - 22 ACTUAL	2022 - 23 ACTUAL	2023 - 24 BUDGET	VARIANCE	% CHANGE
--	---------------------	---------------------	---------------------	----------	----------

---

### 9555 - PAYROLL

The Payroll Department supports all school sites and departments processing payroll for employees semi-monthly. The School District has 18 different pay calendars to meet the needs of its diverse workforce.

Personnel Costs	495,636	492,783	508,537	15,755	3%
Operational Costs	6,590	5,968	9,450	3,482	58%
Capital Outlay	0	0	600	600	0%
<b>Total</b>	<b>502,225</b>	<b>498,751</b>	<b>518,587</b>	<b>19,837</b>	<b>4%</b>

---

### BUSINESS SERVICES DIVISION TOTALS

Personnel Costs	2,979,046	3,127,134	3,714,367	587,234	19%
Operational Costs	210,206	123,932	507,068	383,136	309%
Capital Outlay	1,379	475	3,700	3,225	680%
<b>Total</b>	<b>3,190,631</b>	<b>3,251,540</b>	<b>4,225,135</b>	<b>973,595</b>	<b>30%</b>

## GENERAL FUND STAFF ALLOCATIONS - BUSINESS SERVICES DIVISION

Cost Center	FY 22.23 Budget Staffing Unit Requests	FY 23.24 Budget Staffing Unit Requests	Variance 22.23 vs 23.24 Budget
<b>9551 - Deputy Superintendent of Business Services</b>			
Allocation Administrator	1.00	1.00	0.00
Associate Superintendent of Finance	1.00	0.00	-1.00
Deputy Superintendent of Business & Finance	0.00	1.00	1.00
Executive Secretary	1.00	1.00	0.00
Medicaid Specialist	0.00	1.00	1.00
<b>9551 Total</b>	<b>3.00</b>	<b>4.00</b>	<b>1.00</b>
<b>9552 - Budget Department</b>			
Budget Analyst II	0.25	1.00	0.75
Sr. Budget Analyst	2.00	1.25	-0.75
Budget Director	1.00	1.00	0.00
<b>9552 Total</b>	<b>3.25</b>	<b>3.25</b>	<b>0.00</b>
<b>9553 - Finance Department</b>			
Accountant	2.00	3.50	1.50
Senior Accountant	2.00	2.00	0.00
Accounting Manager	1.00	1.00	0.00
Senior Accounts Payable Specialist	1.00	1.00	0.00
Budget Analyst I	1.50	0.50	-1.00
Budget Analyst II	1.50	2.00	0.50
Finance Director	1.00	1.00	0.00
Fiscal Specialist	0.80	1.80	1.00
Junior Accountant	1.00	1.00	0.00
Pcard Administrator	1.00	1.00	0.00
Accounting Specialist	1.00	1.00	0.00
Executive Secretary for Finance Director	1.00	1.00	0.00
Accounts Payable Specialist	2.00	2.00	0.00
Financial Analyst	1.00	1.00	0.00
Senior Financial Analyst	1.00	0.00	-1.00
<b>9553 Total</b>	<b>18.80</b>	<b>19.80</b>	<b>1.00</b>
<b>9554 - Purchasing</b>			
Associate Buyer	2.00	2.00	0.00
Buyer	3.00	2.00	-1.00
Capital Buyer	1.00	1.00	0.00
Specialist Procurement	1.00	2.00	1.00
Internal Services Data Entry Operator	1.00	0.00	-1.00
Purchasing Director	1.00	1.00	0.00
<b>9554 Total</b>	<b>9.00</b>	<b>8.00</b>	<b>-1.00</b>

Cost Center	FY 22.23 Budget Staffing Unit Requests	FY 23.24 Budget Staffing Unit Requests	Variance 22.23 vs 23.24 Budget
<b>9555 - Payroll Department</b>			
Payroll Administrator	1.00	1.00	0.00
Coord, Payroll	1.00	2.00	1.00
Spec, Payroll	4.00	3.00	-1.00
Spec, Senior Payroll	2.00	1.00	-1.00
<b>9555 Total</b>	<b>8.00</b>	<b>7.00</b>	<b>-1.00</b>
<hr/> <b>Business Services Divison Total</b>			
	<b>42.05</b>	<b>42.05</b>	<b>0</b>

# **SUPERINTENDENT DIVISION**

## GENERAL FUND FINANCIAL ALLOCATIONS - SUPERINTENDENT DIVISION

	2021 - 22 ACTUAL	2022 - 23 ACTUAL	2023 - 24 BUDGET	VARIANCE	% CHANGE
--	---------------------	---------------------	---------------------	----------	----------

### 9601 - SCHOOL BOARD

The School Board is the governing body of the District and is responsible for the control, operation, organization, management, and administration of public schools in the county pursuant to the provisions and minimum standards prescribed by Florida statutes and State Board of Education Rules.

Personnel Costs	408,261	423,684	398,948	(24,737)	-6%
Operational Costs	885,761	653,047	747,627	94,580	14%
Capital Outlay	2,381	5,665	0	(5,665)	-100%
<b>Total</b>	<b>1,296,403</b>	<b>1,082,396</b>	<b>1,146,574</b>	<b>64,178</b>	<b>6%</b>

### 9611 - SUPERINTENDENT

The School Board is the governing body of the District and is responsible for the control, operation, organization, management, and administration of public schools in the county pursuant to the provisions and minimum standards prescribed by Florida statutes and State Board of Education Rules.

Personnel Costs	445,141	469,304	636,336	167,032	36%
Operational Costs	115,292	113,411	156,868	43,458	38%
Capital Outlay	3,525	0	1,100	1,100	0%
<b>Total</b>	<b>563,958</b>	<b>582,715</b>	<b>794,305</b>	<b>211,590</b>	<b>36%</b>

### 9612 - STAFF ATTORNEY

Provide direct, full-time professional legal counsel to the Superintendent and the staff on school matters.

Personnel Costs	318,694	352,348	348,361	(3,987)	-1%
Operational Costs	148,273	291,455	311,767	20,311	7%
Capital Outlay	312	0	0	0	0%
<b>Total</b>	<b>467,279</b>	<b>643,803</b>	<b>660,128</b>	<b>16,324</b>	<b>3%</b>

### 9613 - OFFICE OF PROFESSIONAL SERVICES - OPS

The Office of Professional Standards shall conduct investigations into alleged employee misconduct or other matters concerning the School District. They are to make recommendations as to the disposition of such complaints or matters and report legally sufficient complaints to the Education Practices commission.

Personnel Costs	181,445	191,044	218,937	27,893	15%
Operational Costs	1,110	1,273	2,006	733	58%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>182,555</b>	<b>192,317</b>	<b>220,943</b>	<b>28,626</b>	<b>15%</b>

### 9614 - COMMUNICATIONS&FAMILY/COMMUNITY ENGAGEMENT

Lead and direct the development, implementation and operation of an integrated plan for all communication, interactive and public relations messaging to external and internal constituents of Manatee County Public Schools.

Personnel Costs	378,252	397,081	421,554	24,473	6%
Operational Costs	30,971	31,048	75,797	44,749	144%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>409,223</b>	<b>428,128</b>	<b>497,351</b>	<b>69,223</b>	<b>16%</b>

## GENERAL FUND FINANCIAL ALLOCATIONS - SUPERINTENDENT DIVISION

	2021 - 22 ACTUAL	2022 - 23 ACTUAL	2023 - 24 BUDGET	VARIANCE	% CHANGE
--	---------------------	---------------------	---------------------	----------	----------

### 9615 - INSTRUCTIONAL TELEVISION PROGRAM

Acquire, prepare and produce educational programming for broadcast and classroom use. In addition, the Instructional Television Program Manager assists to increase competency and use of effective television technology integration strategies for the School District.

Personnel Costs	400,479	476,012	567,671	91,660	19%
Operational Costs	38,435	42,618	50,105	7,487	18%
Capital Outlay	31,931	16,766	36,894	20,128	120%
<b>Total</b>	<b>470,845</b>	<b>535,395</b>	<b>654,671</b>	<b>119,275</b>	<b>22%</b>

### 9616 - INTERNAL AUDITOR

This cost center was eliminated for the 23/24 school year. Previously, it was under the direction of the School Board. Internal review of School District finances.

Personnel Costs	33,806	0	0	0	0%
Operational Costs	39,033	0	0	0	0%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>72,839</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>

### 9617 - STRATEGIC PLANNING

Lead and direct the development and implementation of the Strategic Plan for the School District

Personnel Costs	204,098	366,610	405,929	39,319	11%
Operational Costs	64,904	96,341	58,782	(37,559)	-39%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>269,003</b>	<b>462,951</b>	<b>464,712</b>	<b>1,760</b>	<b>0%</b>

### SUPERINTENDENT DIVISION TOTALS

Personnel Costs	2,370,176	2,676,083	2,997,736	321,653	12%
Operational Costs	1,323,780	1,229,192	1,402,953	173,760	14%
Capital Outlay	38,148	22,431	37,994	15,563	69%
<b>Total</b>	<b>3,732,104</b>	<b>3,927,706</b>	<b>4,438,683</b>	<b>510,977</b>	<b>13%</b>

## GENERAL FUND STAFF ALLOCATIONS - SUPERINTENDENT DIVISION

Cost Center	FY 22.23 Budget Staffing Unit Requests	FY 23.24 Budget Staffing Unit Requests	Variance 22.23 vs 23.24 Budget
<b>9601 - School Board</b>			
Agency Administrative Associate	1.00	1.00	0.00
Board Chair	1.00	1.00	0.00
Board Member	3.00	3.00	0.00
Board Vice Chair	1.00	1.00	0.00
<b>9601 Total</b>	<b>6.00</b>	<b>6.00</b>	<b>0.00</b>
<b>9611 - Office of the Superintendent</b>			
Superintendent	1.00	1.00	0.00
Superintendent Administrative Associate	1.00	1.00	0.00
Administration Executive Secretary	1.00	1.00	0.00
<b>9611 Total</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>
<b>9612 - Staff Attorney</b>			
Executive Assistant/Secretary	1.00	1.00	0.00
Administration Assistant Superintendent	1.00	0.00	-1.00
General Counsel	0.00	1.00	1.00
Secretary II	1.00	1.00	0.00
<b>9612 Total</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>
<b>9613 - Office of Professional Services - OPS</b>			
OPS Investigator	1.00	1.00	0.00
Registrar II	1.00	1.00	0.00
<b>9613 Total</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>
<b>9614 - Community Engagement</b>			
Family & Community Engagment Director	1.00	1.00	0.00
Info Svcs Public Relations	1.00	1.00	0.00
Community Engagement Specialist	1.00	1.00	0.00
Communications Specialist	1.00	1.00	0.00
District Martketing & Design Specialist	0.40	0.40	0.00
<b>9614 Total</b>	<b>4.40</b>	<b>4.40</b>	<b>0.00</b>

<b>Cost Center</b>	<b>FY 22.23 Budget Staffing Unit Requests</b>	<b>FY 23.24 Budget Staffing Unit Requests</b>	<b>Variance 22.23 vs 23.24 Budget</b>
<b>9615 - Instructional TV and EDTV</b>			
Instructional & TV Prog Manager	1.00	1.00	0.00
Live Video Production Manager	1.00	1.00	0.00
Video Production Specialist	1.00	1.00	0.00
Instr Tech Pgm Specialist	1.00	1.00	0.00
EDV TV Station Supervisor	1.00	1.00	0.00
Electronic Tech	1.00	1.00	0.00
<b>9615 Total</b>	<b>6.00</b>	<b>6.00</b>	<b>0.00</b>
<b>9616 - Internal Auditor</b>			
Internal Auditor	1.00	0.00	-1.00
<b>9616 Total</b>	<b>1.00</b>	<b>0.00</b>	<b>-1.00</b>
<b>9617 - Strategic Planning</b>			
Executive Director of Administration	1.00	1.00	0.00
Associate Director of Strategic Initiatives	1.00	1.00	0.00
<b>9617 Total</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>
<b>Superintendent Division Total</b>	<b>27.4</b>	<b>26.4</b>	<b>-1</b>

# **SCHOLARSHIP AND RESERVES**

**GENERAL FUND FINANCIAL ALLOCATIONS SCHOLARSHIP, RESERVE, MISC. COST CENTERS**

	2021 - 22 ACTUAL	2022 - 23 ACTUAL	2023 - 24 BUDGET	VARIANCE	% CHANGE
<b>3900 - FAMILY EMPOWERMENT SCHOLARSHIP</b>					
Personnel Costs	0	0	0	0	0%
Operational Costs	0	0	0	0	0%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>4001 - DUETTE</b>					
Personnel Costs	0	0	0	0	0%
Operational Costs	7,642	7,111	7,679	568	8%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>7,642</b>	<b>7,111</b>	<b>7,679</b>	<b>568</b>	<b>8%</b>
<b>9796 - DISTRICT RESERVES</b>					
Personnel Costs	15,668	32,408	192	(32,216)	-99%
Operational Costs	0	0	0	0	0%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>15,668</b>	<b>32,408</b>	<b>192</b>	<b>(32,216)</b>	<b>-99%</b>
<b>9798 - DISTRICT EXPENDITURES</b>					
Terminal Pay, Teacher Lead, and Tan Interest and Fees.					
Personnel Costs	2,961,475	3,311,748	3,770,694	458,947	14%
Operational Costs	7,799,531	3,009,202	6,529,967	3,520,765	117%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>10,761,006</b>	<b>6,320,950</b>	<b>10,300,661</b>	<b>3,979,712</b>	<b>63%</b>
<b>9799 - DISTRICT RESERVES</b>					
This is a budget only cost center. Includes Reserves for Referendum programs, Longevity Pay, L-T Subs FMLA, Grant Carryforward, and Leasing.					
Personnel Costs	0	0	1,702,006	1,702,006	0%
Operational Costs	0	0	7,938,921	7,938,921	0%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>0</b>	<b>0</b>	<b>9,640,928</b>	<b>9,640,928</b>	<b>0%</b>
<b>9855 - Cafes</b>					
The Cafes were eliminated in 22/23. Prior to that they were located at both the PSC and SSC.					
Personnel Costs	130,010	24	0	(24)	-100%
Operational Costs	76,019	260	0	(260)	-100%
Capital Outlay	2,267	0	0	0	0%
<b>Total</b>	<b>208,296</b>	<b>0</b>	<b>0</b>	<b>(284)</b>	<b>0%</b>
<b>SCHOLARSHIP &amp; RESERVE TOTALS</b>					
Personnel Costs	3,114,795	3,344,179	5,472,893	2,128,713	64%
Operational Costs	7,875,550	3,016,573	14,476,567	11,459,995	380%
Capital Outlay	2,267	0	0	0	0%
<b>Total</b>	<b>10,992,612</b>	<b>6,360,752</b>	<b>19,949,460</b>	<b>13,588,708</b>	<b>214%</b>

**GENERAL FUND FINANCIAL ALLOCATIONS SCHOLARSHIP, RESERVE, MISC. COST CENTERS**

	<b>2021 - 22 ACTUAL</b>	<b>2022 - 23 ACTUAL</b>	<b>2023 - 24 BUDGET</b>	<b>VARIANCE</b>	<b>% CHANGE</b>
<b>ALL DIVISION TOTALS</b>					
Personnel Total	60,215,228	62,582,315	81,615,450	19,033,135	30%
Operational Total	33,081,286	28,823,233	52,716,950	23,893,717	83%
Capital Total	868,505	645,684	1,018,629	372,945	58%
<b>Total</b>	<b>94,165,018</b>	<b>92,051,232</b>	<b>135,351,029</b>	<b>43,299,797</b>	<b>47%</b>

# **SECTION V**

## **SCHOOLS**

- SCHOOL LEVEL STAFFING KEY
- ELEMENTARY SCHOOLS FINANCIAL & STAFF ALLOCATIONS
- MIDDLE SCHOOLS FINANCIAL & STAFF ALLOCATIONS
- HIGH SCHOOLS FINANCIAL & STAFF ALLOCATIONS
- MTC, CHARTER SCHOOLS, CONTRACTED & ALTERNATIVE SITES  
FINANCIAL & STAFF ALLOCATIONS

**FY 2023-24 SCHOOL LEVEL STAFFING KEY**

**Instructional and Administrative Units**

Teachers	Basic, ESE, Enrichment, Alternative Education, Career & Technical
Student Support	Media Specialists, Certified School Counselors, Student Support Specialists, Flex Units, Deans, Athletic Trainers
Administration	Principals, Asst. Principals, Coordinators, Athletic Directors
Categoricals/Grants	SAI-Remediation, SAI- Reading Remediation, VPK, ROTC, Grant and special-funded positions
<b>Non-Instructional Units</b>	
Instructional Support	Paraprofessionals, Classroom Subs, PE Techs, Computer Lab Managers
Administrative Support	Secretaries, Registrars, Clerks, Bookkeepers
Categoricals/Grants	VPK Program, RNs, LPNs, Health Aides, Grant and special-funded positions
Custodial Services	Plant Operators, Custodians

**ELEMENTARY SCHOOL GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER**

	2021 - 22 ACTUAL	2022 - 23 ACTUAL	2023 - 24 BUDGET	VARIANCE	% CHANGE
<b>0031 - ANNA MARIA ELEMENTARY SCHOOL</b>					
Personnel Costs	2,256,200	2,230,434	2,249,737	19,304	1%
Operational Costs	127,552	142,555	170,514	27,959	20%
Capital Outlay	21,794	43,008	44,724	1,716	4%
<b>Total</b>	<b>2,405,546</b>	<b>2,415,997</b>	<b>2,464,975</b>	<b>48,979</b>	<b>2%</b>
<b>0051 - BALLARD ELEMENTARY SCHOOL</b>					
Personnel Costs	3,139,249	3,293,699	3,931,701	638,002	19%
Operational Costs	323,075	309,895	368,773	58,879	19%
Capital Outlay	11,238	26,123	11,106	(15,017)	-57%
<b>Total</b>	<b>3,473,562</b>	<b>3,629,717</b>	<b>4,311,580</b>	<b>681,863</b>	<b>19%</b>
<b>0061 - BAYSHORE ELEMENTARY SCHOOL</b>					
Personnel Costs	4,702,595	4,936,166	5,772,702	836,536	17%
Operational Costs	308,357	360,732	399,635	38,903	11%
Capital Outlay	32,162	7,230	13,453	6,223	86%
<b>Total</b>	<b>5,043,114</b>	<b>5,304,128</b>	<b>6,185,790</b>	<b>881,662</b>	<b>17%</b>
<b>0151 - MANATEE ELEMENTARY SCHOOL</b>					
Personnel Costs	3,659,198.07	3,924,281	4,691,129	766,848	20%
Operational Costs	294,903.05	307,636	265,944	(41,692)	-14%
Capital Outlay	6,501.50	18,766	34,189	15,423	82%
<b>Total</b>	<b>3,960,603</b>	<b>4,250,683</b>	<b>4,991,262</b>	<b>740,580</b>	<b>17%</b>
<b>0221 - MILLER ELEMENTARY SCHOOL</b>					
Personnel Costs	4,291,796.59	4,314,082	5,530,291	1,216,209	28%
Operational Costs	305,917.13	379,000	385,375	6,375	2%
Capital Outlay	7,637.91	8,265	14,040	5,775	70%
<b>Total</b>	<b>4,605,352</b>	<b>4,701,348</b>	<b>5,929,707</b>	<b>1,228,359</b>	<b>26%</b>
<b>0231 - MYAKKA CITY ELEMENTARY SCHOOL</b>					
Personnel Costs	3,100,141	3,258,770	3,518,486	259,716	8%
Operational Costs	216,485	261,963	277,124	15,162	6%
Capital Outlay	20,174	4,758	7,712	2,954	62%
<b>Total</b>	<b>3,336,800</b>	<b>3,525,490</b>	<b>3,803,322</b>	<b>277,832</b>	<b>8%</b>
<b>0261 - ONECO ELEMENTARY SCHOOL</b>					
Personnel Costs	4,209,535	4,419,923	5,403,627	983,704	22%
Operational Costs	215,355	225,174	264,287	39,113	17%
Capital Outlay	5,713	18,329	15,343	(2,986)	-16%
<b>Total</b>	<b>4,430,603</b>	<b>4,663,426</b>	<b>5,683,257</b>	<b>1,019,831</b>	<b>22%</b>
<b>0271 - ROGERS GARDEN-BULLOCK</b>					
Personnel Costs	4,828,729	4,922,300	5,501,297	578,997	12%
Operational Costs	310,090	349,393	394,401	45,008	13%
Capital Outlay	30,069	13,263	13,983	720	5%
<b>Total</b>	<b>5,168,888</b>	<b>5,284,956</b>	<b>5,909,681</b>	<b>624,725</b>	<b>12%</b>
<b>0281 - PALM VIEW K-8</b>					
Personnel Costs	5,473,771	5,405,220	6,290,182	884,963	16%
Operational Costs	596,261	361,164	376,809	15,644	4%
Capital Outlay	116,573	38,891	16,252	(22,639)	-58%
<b>Total</b>	<b>6,186,606</b>	<b>5,805,275</b>	<b>6,683,243</b>	<b>877,968</b>	<b>15%</b>
<b>0291 - PALMA SOLA ELEMENTARY SCHOOL</b>					
Personnel Costs	3,945,766	4,064,056	3,995,699	(68,357)	-2%
Operational Costs	269,755	296,918	320,692	23,774	8%
Capital Outlay	2,609	6,887	16,892	10,006	145%
<b>Total</b>	<b>4,218,130</b>	<b>4,367,861</b>	<b>4,333,284</b>	<b>(34,578)</b>	<b>-1%</b>

**ELEMENTARY SCHOOL GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER**

	2021 - 22 ACTUAL	2022 - 23 ACTUAL	2023 - 24 BUDGET	VARIANCE	% CHANGE
<b>0301 - PALMETTO ELEMENTARY SCHOOL</b>					
Personnel Costs	4,172,427	4,464,110	4,951,708	487,597	11%
Operational Costs	303,036	350,287	375,143	24,855	7%
Capital Outlay	27,243	11,529	18,773	7,244	63%
<b>Total</b>	<b>4,502,707</b>	<b>4,825,927</b>	<b>5,345,623</b>	<b>519,696</b>	<b>11%</b>
<b>0381 - PRINE ELEMENTARY SCHOOL</b>					
Personnel Costs	5,015,714	5,350,223	6,254,321	904,098	17%
Operational Costs	365,766	426,278	445,095	18,818	4%
Capital Outlay	8,318	13,308	16,683	3,375	25%
<b>Total</b>	<b>5,389,798</b>	<b>5,789,808</b>	<b>6,716,100</b>	<b>926,291</b>	<b>16%</b>
<b>0411 - DAUGHTREY ELEMENTARY SCHOOL</b>					
Personnel Costs	4,757,103	4,744,104	6,352,380	1,608,275	34%
Operational Costs	264,177	305,034	306,983	1,948	1%
Capital Outlay	26,893	10,322	20,378	10,056	97%
<b>Total</b>	<b>5,048,173</b>	<b>5,059,461</b>	<b>6,679,741</b>	<b>1,620,280</b>	<b>32%</b>
<b>0421 - SAMOSET ELEMENTARY SCHOOL</b>					
Personnel Costs	4,013,925	4,287,419	4,991,969	704,549	16%
Operational Costs	292,487	330,186	329,369	(818)	0%
Capital Outlay	35,581	18,550	14,145	(4,404)	-24%
<b>Total</b>	<b>4,341,992</b>	<b>4,636,155</b>	<b>5,335,482</b>	<b>699,327</b>	<b>15%</b>
<b>0521 - TILLMAN ELEMENTARY SCHOOL</b>					
Personnel Costs	4,151,748	3,812,497	4,999,100	1,186,603	31%
Operational Costs	282,318	371,199	323,980	(47,219)	-13%
Capital Outlay	5,280	15,226	11,369	(3,857)	-25%
<b>Total</b>	<b>4,439,346</b>	<b>4,198,922</b>	<b>5,334,448</b>	<b>1,135,526</b>	<b>27%</b>
<b>0541 - BLACKBURN ELEMENTARY SCHOOL</b>					
Personnel Costs	4,168,253	4,571,207	5,291,094	719,887	16%
Operational Costs	304,700	363,026	378,181	15,155	4%
Capital Outlay	27,847	4,799	9,112	4,313	90%
<b>Total</b>	<b>4,500,799</b>	<b>4,939,033</b>	<b>5,678,387</b>	<b>739,354</b>	<b>15%</b>
<b>0601 - MOODY ELEMENTARY SCHOOL</b>					
Personnel Costs	4,203,925	4,469,265	5,309,059	839,794	19%
Operational Costs	311,511	275,001	285,803	10,802	4%
Capital Outlay	2,287	9,579	13,178	3,599	38%
<b>Total</b>	<b>4,517,723</b>	<b>4,753,845</b>	<b>5,608,040</b>	<b>854,195</b>	<b>18%</b>
<b>0621 - ABEL ELEMENTARY SCHOOL</b>					
Personnel Costs	3,576,139	3,824,746	4,524,386	699,639	18%
Operational Costs	342,393	354,415	388,482	34,067	10%
Capital Outlay	7,185	9,705	8,751	(954)	-10%
<b>Total</b>	<b>3,925,717</b>	<b>4,188,867</b>	<b>4,921,619</b>	<b>732,752</b>	<b>17%</b>
<b>0631 - STEWART ELEMENTARY SCHOOL</b>					
Personnel Costs	3,473,675	3,651,901	3,436,323	(215,579)	-6%
Operational Costs	299,916	299,329	344,247	44,918	15%
Capital Outlay	10,787	19,539	13,488	(6,051)	-31%
<b>Total</b>	<b>3,784,378</b>	<b>3,970,770</b>	<b>3,794,057</b>	<b>(176,712)</b>	<b>-4%</b>
<b>0641 - BASHAW ELEMENTARY SCHOOL</b>					
Personnel Costs	4,314,227	4,322,250	5,163,581	841,331	19%
Operational Costs	308,587	282,749	293,972	11,223	4%
Capital Outlay	16,071	9,907	13,653	3,746	38%
<b>Total</b>	<b>4,638,884</b>	<b>4,614,905</b>	<b>5,471,206</b>	<b>856,301</b>	<b>19%</b>

**ELEMENTARY SCHOOL GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER**

**2021 - 22 ACTUAL    2022 - 23 ACTUAL    2023 - 24 BUDGET    VARIANCE    % CHANGE**

**0651 - BRADEN RIVER ELEMENTARY SCHOOL**

Personnel Costs	4,440,577	4,809,854	5,004,754	194,900	4%
Operational Costs	378,245	465,605	479,564	13,958	3%
Capital Outlay	14,922	34,517	30,112	(4,405)	-13%
<b>Total</b>	<b>4,833,744</b>	<b>5,309,976</b>	<b>5,514,430</b>	<b>204,454</b>	<b>4%</b>

**0671 - SEA BREEZE ELEMENTARY SCHOOL**

Personnel Costs	3,972,796	3,979,737	4,892,020	912,283	23%
Operational Costs	250,396	378,742	274,563	(104,179)	-28%
Capital Outlay	13,453	4,315	10,617	6,302	146%
<b>Total</b>	<b>4,236,645</b>	<b>4,362,794</b>	<b>5,177,200</b>	<b>814,406</b>	<b>19%</b>

**0681 - TARA ELEMENTARY SCHOOL**

Personnel Costs	4,420,789	4,752,694	4,900,178	147,484	3%
Operational Costs	256,050	265,286	270,502	5,216	2%
Capital Outlay	11,589	7,012	19,061	12,049	172%
<b>Total</b>	<b>4,688,428</b>	<b>5,024,991</b>	<b>5,189,740</b>	<b>164,749</b>	<b>3%</b>

**0701 - WITT ELEMENTARY SCHOOL**

Personnel Costs	4,853,778	5,326,251	5,533,550	207,299	4%
Operational Costs	342,954	333,016	343,733	10,717	3%
Capital Outlay	17,927	3,684	17,971	14,287	388%
<b>Total</b>	<b>5,214,659</b>	<b>5,662,951</b>	<b>5,895,255</b>	<b>232,303</b>	<b>4%</b>

**0741 - KINNAN ELEMENTARY SCHOOL**

Personnel Costs	4,272,151	4,445,684	4,799,920	354,236	8%
Operational Costs	280,132	304,271	283,085	(21,186)	-7%
Capital Outlay	10,716	7,703	8,619	915	12%
<b>Total</b>	<b>4,562,999</b>	<b>4,757,658</b>	<b>5,091,624</b>	<b>333,966</b>	<b>7%</b>

**0771 - MCNEAL ELEMENTARY SCHOOL**

Personnel Costs	4,825,655	5,039,909	5,267,869	227,961	5%
Operational Costs	298,390	327,639	334,685	7,046	2%
Capital Outlay	4,835	7,544	17,446	9,902	131%
<b>Total</b>	<b>5,128,880</b>	<b>5,375,092</b>	<b>5,620,000</b>	<b>244,908</b>	<b>5%</b>

**0781 - FREEDOM ELEMENTARY SCHOOL**

Personnel Costs	4,745,191	5,060,702	5,577,997	517,295	10%
Operational Costs	343,202	347,186	412,916	65,730	19%
Capital Outlay	8,473	13,958	16,342	2,384	17%
<b>Total</b>	<b>5,096,867</b>	<b>5,421,846</b>	<b>6,007,254</b>	<b>585,409</b>	<b>11%</b>

**0791 - MILLS ELEMENTARY SCHOOL**

Personnel Costs	5,182,450	5,711,265	6,127,859	416,594	7%
Operational Costs	352,335	396,223	395,656	(567)	0%
Capital Outlay	57,425	9,494	20,450	10,955	115%
<b>Total</b>	<b>5,592,210</b>	<b>6,116,982</b>	<b>6,543,965</b>	<b>426,982</b>	<b>7%</b>

**0801 - WILLIS ELEMENTARY**

Personnel Costs	4,929,446	5,356,613	5,809,616	453,003	8%
Operational Costs	405,736	459,354	485,956	26,602	6%
Capital Outlay	52,249	9,798	20,855	11,057	113%
<b>Total</b>	<b>5,387,430</b>	<b>5,825,765</b>	<b>6,316,427</b>	<b>490,662</b>	<b>8%</b>

**0811 - WILLIAMS ELEMENTARY SCHOOL**

Personnel Costs	4,836,126	5,708,305	6,113,739	405,434	7%
Operational Costs	348,360	367,791	396,765	28,974	8%
Capital Outlay	22,432	12,860	15,500	2,640	21%
<b>Total</b>	<b>5,206,918</b>	<b>6,088,955</b>	<b>6,526,004</b>	<b>437,049</b>	<b>7%</b>

**ELEMENTARY SCHOOL GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER**

**2021 - 22 ACTUAL    2022 - 23 ACTUAL    2023 - 24 BUDGET    VARIANCE    % CHANGE**

**0821 - GULLETT ELEMENTARY SCHOOL**

Personnel Costs	6,762,008	7,440,523	7,642,134	201,612	3%
Operational Costs	362,560	362,515	407,654	45,140	12%
Capital Outlay	23,511	15,296	19,384	4,088	27%
<b>Total</b>	<b>7,148,078</b>	<b>7,818,333</b>	<b>8,069,173</b>	<b>250,840</b>	<b>3%</b>

**0857 - BARBARA HARVEY ELEMENTARY SCHOOL**

Personnel Costs	5,552,625	6,381,165	8,000,048	1,618,883	25%
Operational Costs	344,828	430,444	487,552	57,108	13%
Capital Outlay	5,196	13,874	22,513	8,638	62%
<b>Total</b>	<b>5,902,649</b>	<b>6,825,483</b>	<b>8,510,113</b>	<b>1,684,629</b>	<b>25%</b>

**GRAND TOTAL ELEMENTARY SCHOOLS**

<b>Personnel Costs</b>	<b>140,247,708</b>	<b>148,279,354</b>	<b>167,828,455</b>	<b>19,549,100</b>	<b>13%</b>
<b>Operational Costs</b>	<b>10,005,830</b>	<b>10,790,007</b>	<b>11,267,441</b>	<b>477,434</b>	<b>4%</b>
<b>Capital Outlay</b>	<b>664,692</b>	<b>448,038</b>	<b>546,093</b>	<b>98,055</b>	<b>22%</b>
<b>Total</b>	<b>150,918,230</b>	<b>159,517,399</b>	<b>179,641,988</b>	<b>20,124,589</b>	<b>13%</b>

<b>ELEMENTARY SCHOOL STAFFING</b>	<b>Final Budget Staffing Units FY 22-23</b>	<b>Final Budget Staffing Units FY 23-24</b>	<b>Variance Inc/(Dec)</b>
<b>Abel Elementary</b>			
<b>Instructional and Administrative Units</b>			
Teachers	34.0	40.0	6.0
Student Support	3.0	3.0	0.0
Administration	2.0	2.0	0.0
Categoricals/Grants	5.0	4.0	-1.0
<b>Non-Instructional Units</b>			
Instructional Support (Paraprofessionals)	10.0	11.0	1.0
Administrative Support (Clerical)	5.0	4.0	-1.0
Categoricals/Grants	5.0	4.0	-1.0
Custodial Services	4.0	4.0	0.0
<b>Total School Level Positions</b>	<b>68.0</b>	<b>72.0</b>	<b>4.0</b>
<b>Anna Maria Elementary</b>			
<b>Instructional and Administrative Units</b>			
Teachers	16.0	16.0	0.0
Student Support	3.0	3.0	0.0
Administration	1.0	1.0	0.0
Categoricals/Grants	0.0	1.0	1.0
<b>Non-Instructional Units</b>			
Instructional Support (Paraprofessionals)	3.0	3.0	0.0
Administrative Support (Clerical)	4.0	4.0	0.0
Categoricals/Grants	1.0	2.0	1.0
Custodial Services	3.0	3.0	0.0
<b>Total School Level Positions</b>	<b>31.0</b>	<b>33.0</b>	<b>2.0</b>
<b>Ballard Elementary</b>			
<b>Instructional and Administrative Units</b>			
Teachers	26.0	29.0	3.0
Student Support	4.0	4.0	0.0
Administration	2.0	2.0	0.0
Categoricals/Grants	6.0	5.0	-1.0
<b>Non-Instructional Units</b>			
Instructional Support (Paraprofessionals)	8.0	9.0	1.0
Administrative Support (Clerical)	5.0	4.0	-1.0
Categoricals/Grants	4.0	7.0	3.0
Custodial Services	3.0	3.0	0.0
<b>Total School Level Positions</b>	<b>58.0</b>	<b>63.0</b>	<b>5.0</b>

<b>ELEMENTARY SCHOOL STAFFING</b>	<b>Final Budget Staffing Units FY 22-23</b>	<b>Final Budget Staffing Units FY 23-24</b>	<b>Variance Inc/(Dec)</b>
<b>Bashaw Elementary</b>			
<b>Instructional and Administrative Units</b>			
Teachers	44.0	43.0	-1.0
Student Support	3.0	3.0	0.0
Administration	2.0	2.0	0.0
Categoricals/Grants	5.0	4.0	-1.0
<b>Non-Instructional Units</b>			
Instructional Support (Paraprofessionals)	9.0	9.0	0.0
Administrative Support (Clerical)	4.0	5.0	1.0
Categoricals/Grants	7.0	6.0	-1.0
Custodial Services	4.0	4.0	0.0
<b>Total School Level Positions</b>	<b>78.0</b>	<b>76.0</b>	<b>-2.0</b>
<b>Bayshore Elementary</b>			
<b>Instructional and Administrative Units</b>			
Teachers	48.0	49.0	1.0
Student Support	6.0	6.0	0.0
Administration	2.0	2.0	0.0
Categoricals/Grants	5.0	5.0	0.0
<b>Non-Instructional Units</b>			
Instructional Support (Paraprofessionals)	12.0	13.0	1.0
Administrative Support (Clerical)	5.0	5.0	0.0
Categoricals/Grants	6.0	7.0	1.0
Custodial Services	5.0	5.0	0.0
<b>Total School Level Positions</b>	<b>89.0</b>	<b>92.0</b>	<b>3.0</b>
<b>Blackburn Elementary</b>			
<b>Instructional and Administrative Units</b>			
Teachers	42.6	41.6	-1.0
Student Support	5.0	5.0	0.0
Administration	2.0	3.0	1.0
Categoricals/Grants	5.0	5.0	0.0
<b>Non-Instructional Units</b>			
Instructional Support (Paraprofessionals)	13.0	13.0	0.0
Administrative Support (Clerical)	5.0	4.0	-1.0
Categoricals/Grants	15.0	12.0	-3.0
Custodial Services	4.0	4.0	0.0
<b>Total School Level Positions</b>	<b>91.6</b>	<b>87.6</b>	<b>-4.0</b>

<b>ELEMENTARY SCHOOL STAFFING</b>	<b>Final Budget Staffing Units FY 22-23</b>	<b>Final Budget Staffing Units FY 23-24</b>	<b>Variance Inc/(Dec)</b>
<b>Braden River Elementary</b>			
<b>Instructional and Administrative Units</b>			
Teachers	40.0	40.0	0.0
Student Support	4.0	4.0	0.0
Administration	2.0	2.0	0.0
Categoricals/Grants	2.0	2.0	0.0
<b>Non-Instructional Units</b>			
Instructional Support (Paraprofessionals)	12.0	13.0	1.0
Administrative Support (Clerical)	4.0	4.0	0.0
Categoricals/Grants	7.0	4.0	-3.0
Custodial Services	4.0	4.0	0.0
<b>Total School Level Positions</b>	<b>75.0</b>	<b>73.0</b>	<b>-2.0</b>
<b>Daughtrey Elementary</b>			
<b>Instructional and Administrative Units</b>			
Teachers	53.0	54.0	1.0
Student Support	6.0	6.0	0.0
Administration	3.0	3.0	0.0
Categoricals/Grants	3.0	2.0	-1.0
<b>Non-Instructional Units</b>			
Instructional Support (Paraprofessionals)	17.0	19.0	2.0
Administrative Support (Clerical)	6.0	5.0	-1.0
Categoricals/Grants	12.0	6.0	-6.0
Custodial Services	5.0	5.0	0.0
<b>Total School Level Positions</b>	<b>105.0</b>	<b>100.0</b>	<b>-5.0</b>
<b>Freedom Elementary</b>			
<b>Instructional and Administrative Units</b>			
Teachers	44.0	46.0	2.0
Student Support	3.0	3.0	0.0
Administration	2.0	2.0	0.0
Categoricals/Grants	3.0	3.0	0.0
<b>Non-Instructional Units</b>			
Instructional Support (Paraprofessionals)	13.0	14.0	1.0
Administrative Support (Clerical)	4.0	4.0	0.0
Categoricals/Grants	6.0	8.0	2.0
Custodial Services	5.0	5.0	0.0
<b>Total School Level Positions</b>	<b>80.0</b>	<b>85.0</b>	<b>5.0</b>

<b>ELEMENTARY SCHOOL STAFFING</b>	<b>Final Budget Staffing Units FY 22-23</b>	<b>Final Budget Staffing Units FY 23-24</b>	<b>Variance Inc/(Dec)</b>
<b>Gullett Elementary</b>			
<b>Instructional and Administrative Units</b>			
Teachers	71.0	69.0	-2.0
Student Support	5.0	5.0	0.0
Administration	3.0	3.0	0.0
Categoricals/Grants	0.0	0.0	0.0
<b>Non-Instructional Units</b>			
Instructional Support (Paraprofessionals)	16.0	14.0	-2.0
Administrative Support (Clerical)	6.0	7.0	1.0
Categoricals/Grants	6.0	5.0	-1.0
Custodial Services	6.0	6.0	0.0
<b>Total School Level Positions</b>	<b>113.0</b>	<b>109.0</b>	<b>-4.0</b>
<b>Harvey Elementary</b>			
<b>Instructional and Administrative Units</b>			
Teachers	61.0	73.0	12.0
Student Support	4.0	5.0	1.0
Administration	3.0	3.0	0.0
Categoricals/Grants	0.0	0.0	0.0
<b>Non-Instructional Units</b>			
Instructional Support (Paraprofessionals)	16.0	20.0	4.0
Administrative Support (Clerical)	6.0	6.0	0.0
Categoricals/Grants	6.0	8.0	2.0
Custodial Services	5.0	6.0	1.0
<b>Total School Level Positions</b>	<b>101.0</b>	<b>121.0</b>	<b>20.0</b>
<b>Johnson K-5</b>			
<b>Instructional and Administrative Units</b>			
Teachers	32.0	32.0	0.0
Student Support	4.0	4.0	0.0
Administration	1.0	1.0	0.0
Categoricals/Grants	4.0	4.0	0.0
<b>Non-Instructional Units</b>			
Instructional Support (Paraprofessionals)	9.0	6.0	-3.0
Administrative Support (Clerical)	2.0	2.0	0.0
Categoricals/Grants	2.0	2.0	0.0
Custodial Services	0.0	0.0	0.0
<b>Total School Level Positions</b>	<b>54.0</b>	<b>51.0</b>	<b>-3.0</b>

<b>ELEMENTARY SCHOOL STAFFING</b>	<b>Final Budget Staffing Units FY 22-23</b>	<b>Final Budget Staffing Units FY 23-24</b>	<b>Variance Inc/(Dec)</b>
<b>Kinnan Elementary</b>			
<b>Instructional and Administrative Units</b>			
Teachers	38.0	38.0	0.0
Student Support	3.0	3.0	0.0
Administration	2.0	2.0	0.0
Categoricals/Grants	4.0	4.0	0.0
<b>Non-Instructional Units</b>			
Instructional Support (Paraprofessionals)	11.0	12.0	1.0
Administrative Support (Clerical)	4.0	5.0	1.0
Categoricals/Grants	4.0	4.0	0.0
Custodial Services	5.0	4.0	-1.0
<b>Total School Level Positions</b>	<b>71.0</b>	<b>72.0</b>	<b>1.0</b>
<b>Manatee Elementary</b>			
<b>Instructional and Administrative Units</b>			
Teachers	42.0	39.0	-3.0
Student Support	5.0	4.0	-1.0
Administration	3.0	3.0	0.0
Categoricals/Grants	5.0	6.0	1.0
<b>Non-Instructional Units</b>			
Instructional Support (Paraprofessionals)	12.0	9.0	-3.0
Administrative Support (Clerical)	5.0	5.0	0.0
Categoricals/Grants	7.0	11.0	4.0
Custodial Services	4.0	4.0	0.0
<b>Total School Level Positions</b>	<b>83.0</b>	<b>81.0</b>	<b>-2.0</b>
<b>McNeal Elementary</b>			
<b>Instructional and Administrative Units</b>			
Teachers	46.0	45.0	-1.0
Student Support	4.0	4.0	0.0
Administration	2.0	2.0	0.0
Categoricals/Grants	2.0	2.0	0.0
<b>Non-Instructional Units</b>			
Instructional Support (Paraprofessionals)	9.0	9.0	0.0
Administrative Support (Clerical)	4.0	5.0	1.0
Categoricals/Grants	7.0	6.0	-1.0
Custodial Services	5.0	5.0	0.0
<b>Total School Level Positions</b>	<b>79.0</b>	<b>78.0</b>	<b>-1.0</b>

<b>ELEMENTARY SCHOOL STAFFING</b>	<b>Final Budget Staffing Units FY 22-23</b>	<b>Final Budget Staffing Units FY 23-24</b>	<b>Variance Inc/(Dec)</b>
<b>Miller Elementary</b>			
<b>Instructional and Administrative Units</b>			
Teachers	49.0	44.6	-4.4
Student Support	4.0	4.0	0.0
Administration	2.0	2.0	0.0
Categoricals/Grants	3.0	4.0	1.0
<b>Non-Instructional Units</b>			
Instructional Support (Paraprofessionals)	14.0	14.0	0.0
Administrative Support (Clerical)	4.0	4.0	0.0
Categoricals/Grants	4.0	4.0	0.0
Custodial Services	4.0	4.0	0.0
<b>Total School Level Positions</b>	<b>84.0</b>	<b>80.6</b>	<b>-3.4</b>
<b>Mills Elementary</b>			
<b>Instructional and Administrative Units</b>			
Teachers	52.0	51.0	-1.0
Student Support	5.0	5.0	0.0
Administration	2.0	2.0	0.0
Categoricals/Grants	3.0	4.0	1.0
<b>Non-Instructional Units</b>			
Instructional Support (Paraprofessionals)	13.0	13.0	0.0
Administrative Support (Clerical)	4.0	4.0	0.0
Categoricals/Grants	8.0	7.0	-1.0
Custodial Services	5.0	5.0	0.0
<b>Total School Level Positions</b>	<b>92.0</b>	<b>91.0</b>	<b>-1.0</b>
<b>Moody Elementary</b>			
<b>Instructional and Administrative Units</b>			
Teachers	43.0	46.0	3.0
Student Support	4.0	4.0	0.0
Administration	2.0	2.0	0.0
Categoricals/Grants	3.0	2.0	-1.0
<b>Non-Instructional Units</b>			
Instructional Support (Paraprofessionals)	13.0	13.0	0.0
Administrative Support (Clerical)	5.0	5.0	0.0
Categoricals/Grants	6.0	10.0	4.0
Custodial Services	4.0	4.0	0.0
<b>Total School Level Positions</b>	<b>80.0</b>	<b>86.0</b>	<b>6.0</b>

<b>ELEMENTARY SCHOOL STAFFING</b>	<b>Final Budget Staffing Units FY 22-23</b>	<b>Final Budget Staffing Units FY 23-24</b>	<b>Variance Inc/(Dec)</b>
<b>Myakka Elementary</b>			
<b>Instructional and Administrative Units</b>			
Teachers	23.0	23.0	0.0
Student Support	4.0	4.0	0.0
Administration	2.0	2.0	0.0
Categoricals/Grants	4.0	4.0	0.0
<b>Non-Instructional Units</b>			
Instructional Support (Paraprofessionals)	9.0	9.0	0.0
Administrative Support (Clerical)	4.0	4.0	0.0
Categoricals/Grants	3.0	2.0	-1.0
Custodial Services	4.0	4.0	0.0
<b>Total School Level Positions</b>	<b>53.0</b>	<b>52.0</b>	<b>-1.0</b>
<b>Oneco Elementary</b>			
<b>Instructional and Administrative Units</b>			
Teachers	45.0	48.0	3.0
Student Support	4.0	3.0	-1.0
Administration	3.0	3.0	0.0
Categoricals/Grants	3.0	5.0	2.0
<b>Non-Instructional Units</b>			
Instructional Support (Paraprofessionals)	13.0	13.0	0.0
Administrative Support (Clerical)	5.0	5.0	0.0
Categoricals/Grants	10.0	7.0	-3.0
Custodial Services	4.0	4.0	0.0
<b>Total School Level Positions</b>	<b>87.0</b>	<b>88.0</b>	<b>1.0</b>
<b>Palm View K-5</b>			
<b>Instructional and Administrative Units</b>			
Teachers	32.0	31.0	-1.0
Student Support	3.0	4.0	1.0
Administration	2.0	1.0	-1.0
Categoricals/Grants	2.0	2.0	0.0
<b>Non-Instructional Units</b>			
Instructional Support (Paraprofessionals)	9.0	9.0	0.0
Administrative Support (Clerical)	5.0	4.0	-1.0
Categoricals/Grants	5.0	7.0	2.0
Custodial Services	0.0	0.0	0.0
<b>Total School Level Positions</b>	<b>58.0</b>	<b>58.0</b>	<b>0.0</b>

<b>ELEMENTARY SCHOOL STAFFING</b>	<b>Final Budget Staffing Units FY 22-23</b>	<b>Final Budget Staffing Units FY 23-24</b>	<b>Variance Inc/(Dec)</b>
<b>Palma Sola Elementary</b>			
<b>Instructional and Administrative Units</b>			
Teachers	30.0	30.0	0.0
Student Support	3.0	3.0	0.0
Administration	2.0	2.0	0.0
Categoricals/Grants	2.0	2.0	0.0
<b>Non-Instructional Units</b>			
Instructional Support (Paraprofessionals)	9.0	9.0	0.0
Administrative Support (Clerical)	4.0	4.0	0.0
Categoricals/Grants	5.8	6.0	0.2
Custodial Services	4.0	4.0	0.0
<b>Total School Level Positions</b>	<b>59.8</b>	<b>60.0</b>	<b>0.2</b>
<b>Palmetto Elementary</b>			
<b>Instructional and Administrative Units</b>			
Teachers	40.0	39.0	-1.0
Student Support	5.0	5.0	0.0
Administration	3.0	3.0	0.0
Categoricals/Grants	4.0	4.0	0.0
<b>Non-Instructional Units</b>			
Instructional Support (Paraprofessionals)	13.0	12.0	-1.0
Administrative Support (Clerical)	5.0	4.0	-1.0
Categoricals/Grants	10.0	11.0	1.0
Custodial Services	4.0	4.0	0.0
<b>Total School Level Positions</b>	<b>84.0</b>	<b>82.0</b>	<b>-2.0</b>
<b>Prine Elementary</b>			
<b>Instructional and Administrative Units</b>			
Teachers	51.0	52.0	1.0
Student Support	5.0	6.0	1.0
Administration	2.0	2.0	0.0
Categoricals/Grants	6.0	6.0	0.0
<b>Non-Instructional Units</b>			
Instructional Support (Paraprofessionals)	19.0	19.0	0.0
Administrative Support (Clerical)	6.0	5.0	-1.0
Categoricals/Grants	6.0	8.0	2.0
Custodial Services	5.0	5.0	0.0
<b>Total School Level Positions</b>	<b>100.0</b>	<b>103.0</b>	<b>3.0</b>

<b>ELEMENTARY SCHOOL STAFFING</b>	<b>Final Budget Staffing Units FY 22-23</b>	<b>Final Budget Staffing Units FY 23-24</b>	<b>Variance Inc/(Dec)</b>
<b>Rogers Garden-Bullock Elementary</b>			
<b>Instructional and Administrative Units</b>			
Teachers	42.0	42.0	0.0
Student Support	6.0	5.0	-1.0
Administration	3.0	3.0	0.0
Categoricals/Grants	2.0	1.0	-1.0
<b>Non-Instructional Units</b>			
Instructional Support (Paraprofessionals)	22.0	22.0	0.0
Administrative Support (Clerical)	5.0	5.0	0.0
Categoricals/Grants	9.0	10.0	1.0
Custodial Services	4.0	4.0	0.0
<b>Total School Level Positions</b>	<b>93.0</b>	<b>92.0</b>	<b>-1.0</b>
<b>Samoset Elementary</b>			
<b>Instructional and Administrative Units</b>			
Teachers	42.0	43.0	1.0
Student Support	5.0	4.0	-1.0
Administration	3.0	3.0	0.0
Categoricals/Grants	5.0	6.0	1.0
<b>Non-Instructional Units</b>			
Instructional Support (Paraprofessionals)	13.0	13.0	0.0
Administrative Support (Clerical)	5.0	4.0	-1.0
Categoricals/Grants	7.0	9.0	2.0
Custodial Services	3.0	3.0	0.0
<b>Total School Level Positions</b>	<b>83.0</b>	<b>85.0</b>	<b>2.0</b>
<b>Sea Breeze Elementary</b>			
<b>Instructional and Administrative Units</b>			
Teachers	38.0	38.0	0.0
Student Support	5.0	5.0	0.0
Administration	2.0	2.0	0.0
Categoricals/Grants	4.0	4.0	0.0
<b>Non-Instructional Units</b>			
Instructional Support (Paraprofessionals)	13.0	13.0	0.0
Administrative Support (Clerical)	5.0	5.0	0.0
Categoricals/Grants	7.0	6.0	-1.0
Custodial Services	4.0	4.0	0.0
<b>Total School Level Positions</b>	<b>78.0</b>	<b>77.0</b>	<b>-1.0</b>

<b>ELEMENTARY SCHOOL STAFFING</b>	<b>Final Budget Staffing Units FY 22-23</b>	<b>Final Budget Staffing Units FY 23-24</b>	<b>Variance Inc/(Dec)</b>
<b>Stewart Elementary</b>			
<b>Instructional and Administrative Units</b>			
Teachers	26.5	25.0	-1.5
Student Support	3.0	3.0	0.0
Administration	2.0	2.0	0.0
Categoricals/Grants	2.0	2.0	0.0
<b>Non-Instructional Units</b>			
Instructional Support (Paraprofessionals)	6.0	6.0	0.0
Administrative Support (Clerical)	4.0	4.0	0.0
Categoricals/Grants	3.0	3.0	0.0
Custodial Services	3.0	3.0	0.0
<b>Total School Level Positions</b>	<b>49.5</b>	<b>48.0</b>	<b>-1.5</b>
<b>Tara Elementary</b>			
<b>Instructional and Administrative Units</b>			
Teachers	41.0	39.0	-2.0
Student Support	3.0	3.0	0.0
Administration	2.0	2.0	0.0
Categoricals/Grants	2.0	3.0	1.0
<b>Non-Instructional Units</b>			
Instructional Support (Paraprofessionals)	9.0	10.0	1.0
Administrative Support (Clerical)	4.0	5.0	1.0
Categoricals/Grants	3.0	6.0	3.0
Custodial Services	4.0	4.0	0.0
<b>Total School Level Positions</b>	<b>68.0</b>	<b>72.0</b>	<b>4.0</b>
<b>Tillman Elementary</b>			
<b>Instructional and Administrative Units</b>			
Teachers	44.0	42.0	-2.0
Student Support	4.0	3.0	-1.0
Administration	3.0	3.0	0.0
Categoricals/Grants	1.0	2.0	1.0
<b>Non-Instructional Units</b>			
Instructional Support (Paraprofessionals)	14.0	14.0	0.0
Administrative Support (Clerical)	4.0	4.0	0.0
Categoricals/Grants	4.0	5.0	1.0
Custodial Services	4.0	4.0	0.0
<b>Total School Level Positions</b>	<b>78.0</b>	<b>77.0</b>	<b>-1.0</b>

<b>ELEMENTARY SCHOOL STAFFING</b>	<b>Final Budget Staffing Units FY 22-23</b>	<b>Final Budget Staffing Units FY 23-24</b>	<b>Variance Inc/(Dec)</b>
<b>Williams Elementary</b>			
<b>Instructional and Administrative Units</b>			
Teachers	47.0	52.0	5.0
Student Support	4.0	5.0	1.0
Administration	2.0	2.0	0.0
Categoricals/Grants	3.0	3.0	0.0
<b>Non-Instructional Units</b>			
Instructional Support (Paraprofessionals)	11.0	12.0	1.0
Administrative Support (Clerical)	4.0	5.0	1.0
Categoricals/Grants	4.0	7.0	3.0
Custodial Services	4.0	4.0	0.0
<b>Total School Level Positions</b>	<b>79.0</b>	<b>90.0</b>	<b>11.0</b>
<b>Willis Elementary</b>			
<b>Instructional and Administrative Units</b>			
Teachers	47.0	49.0	2.0
Student Support	5.0	5.0	0.0
Administration	2.0	2.0	0.0
Categoricals/Grants	2.0	2.0	0.0
<b>Non-Instructional Units</b>			
Instructional Support (Paraprofessionals)	13.0	13.0	0.0
Administrative Support (Clerical)	4.0	4.0	0.0
Categoricals/Grants	4.0	5.0	1.0
Custodial Services	5.0	5.0	0.0
<b>Total School Level Positions</b>	<b>82.0</b>	<b>85.0</b>	<b>3.0</b>
<b>Witt Elementary</b>			
<b>Instructional and Administrative Units</b>			
Teachers	47.0	48.0	1.0
Student Support	4.0	3.0	-1.0
Administration	2.0	2.0	0.0
Categoricals/Grants	2.0	3.0	1.0
<b>Non-Instructional Units</b>			
Instructional Support (Paraprofessionals)	10.0	10.0	0.0
Administrative Support (Clerical)	4.0	4.0	0.0
Categoricals/Grants	7.0	7.0	0.0
Custodial Services	5.0	5.0	0.0
<b>Total School Level Positions</b>	<b>81.0</b>	<b>82.0</b>	<b>1.0</b>

**MIDDLE SCHOOL GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER**

	<b>2021 - 22 ACTUAL</b>	<b>2022 - 23 ACTUAL</b>	<b>2023 - 24 BUDGET</b>	<b>VARIANCE</b>	<b>% CHANGE</b>
<b>0581 - SUGG MIDDLE SCHOOL</b>					
Personnel Costs	5,597,494	5,351,698	7,207,615	1,855,917	35%
Operational Costs	415,457	441,301	375,055	(66,246)	-15%
Capital Outlay	177,969	106,582	40,254	(66,327)	-62%
<b>Total</b>	<b>6,190,920</b>	<b>5,899,580</b>	<b>7,622,925</b>	<b>1,723,344</b>	<b>29%</b>
<b>0611 - KING MIDDLE SCHOOL</b>					
Personnel Costs	5341580.15	5,074,775	6,327,779	1,253,004	25%
Operational Costs	470713.78	498,240	558,363	60,123	12%
Capital Outlay	52388.6	23,606	20,340	(3,266)	-14%
<b>Total</b>	<b>5,864,683</b>	<b>5,596,621</b>	<b>6,906,482</b>	<b>1,309,861</b>	<b>23%</b>
<b>0652 - BRADEN RIVER MIDDLE SCHOOL</b>					
Personnel Costs	5,257,277	4,960,748	5,680,909	720,161	15%
Operational Costs	370,720	408,186	535,306	127,120	31%
Capital Outlay	88,215	91,022	20,307	(70,715)	-78%
<b>Total</b>	<b>5,716,212</b>	<b>5,459,955</b>	<b>6,236,522</b>	<b>776,567</b>	<b>14%</b>
<b>0691 - JOHNSON K-8 SCHOOL</b>					
Personnel Costs	6,467,576	6,916,844	7,170,679	253,835	4%
Operational Costs	380,124	413,060	504,986	91,926	22%
Capital Outlay	22,790	58,125	31,361	(26,763)	-46%
<b>Total</b>	<b>6,870,490</b>	<b>7,388,028</b>	<b>7,707,026</b>	<b>318,997</b>	<b>4%</b>
<b>0711 - HAILE MIDDLE SCHOOL</b>					
Personnel Costs	4,549,506	4,574,573	5,221,033	646,460	14%
Operational Costs	418,064	419,612	496,093	76,481	18%
Capital Outlay	36,746	62,811	17,810	(45,001)	-72%
<b>Total</b>	<b>5,004,315</b>	<b>5,056,996</b>	<b>5,734,936</b>	<b>677,940</b>	<b>13%</b>
<b>0752 - NOLAN MIDDLE SCHOOL</b>					
Personnel Costs	4,432,645	4,657,118	4,919,344	262,226	6%
Operational Costs	389,563	427,102	519,027	91,925	22%
Capital Outlay	198,483	82,423	34,730	(47,693)	-58%
<b>Total</b>	<b>5,020,691</b>	<b>5,166,643</b>	<b>5,473,100</b>	<b>306,457</b>	<b>6%</b>
<b>0761 - LEE MIDDLE SCHOOL</b>					
Personnel Costs	4,934,494	4,873,564	5,671,443	797,880	16%
Operational Costs	384,843	517,830	595,667	77,837	15%
Capital Outlay	71,331	31,498	46,883	15,384	49%
<b>Total</b>	<b>5,390,667</b>	<b>5,422,891</b>	<b>6,313,993</b>	<b>891,102</b>	<b>16%</b>
<b>0842 - BUFFALO CREEK MIDDLE</b>					
Personnel Costs	6,380,638	5,831,407	7,321,712	1,490,305	26%
Operational Costs	433,747	592,745	730,012	137,267	23%
Capital Outlay	153,554	28,554	27,547	(1,008)	-4%
<b>Total</b>	<b>6,967,939</b>	<b>6,452,707</b>	<b>8,079,271</b>	<b>1,626,564</b>	<b>25%</b>
<b>0853 - MONA JAIN MIDDLE SCHOOL</b>					
Personnel Costs	5,265,436	5,344,334	6,135,992	791,658	15%
Operational Costs	311,966	362,109	427,233	65,124	18%
Capital Outlay	33,883	12,245	22,801	10,556	86%
<b>Total</b>	<b>5,611,285</b>	<b>5,718,688</b>	<b>6,586,026</b>	<b>867,339</b>	<b>15%</b>
<b>0861 - Lincoln Memorial Middle School</b>					
Personnel Costs	2,922,015	3,119,068	3,910,729	791,661	25%
Operational Costs	416,879	493,939	541,883	47,944	10%
Capital Outlay	188,700	86,147	132,017	45,870	53%
<b>Total</b>	<b>3,527,594</b>	<b>3,699,154</b>	<b>4,584,628</b>	<b>885,475</b>	<b>24%</b>
<b>GRAND TOTAL MIDDLE SCHOOLS</b>					
Personnel Costs	51,148,659	50,704,128	59,567,236	8,863,108	17%
Operational Costs	3,992,077	4,574,122	5,283,623	709,501	16%
Capital Outlay	1,024,061	583,012	394,049	(188,963)	-32%
<b>Total</b>	<b>56,164,797</b>	<b>55,861,262</b>	<b>65,244,908</b>	<b>9,383,646</b>	<b>17%</b>

<b>MIDDLE SCHOOL STAFFING</b>	<b>Final Budget Staffing Units FY 22-23</b>	<b>Final Budget Staffing Units FY 23-24</b>	<b>Variance Inc/(Dec)</b>
<b>Braden River Middle School</b>			
<b>Instructional and Administrative Units</b>			
Teachers	39.8	41.8	2.0
Student Support	6.0	5.0	-1.0
Administration	3.0	3.0	0.0
Categoricals/Grants	6.0	6.0	0.0
<b>Non-Instructional Units</b>			
Instructional Support (Paraprofessionals)	9.0	9.0	0.0
Administrative Support (Clerical)	5.0	5.0	0.0
Categoricals/Grants	3.0	4.0	1.0
Custodial Services	7.0	7.0	0.0
<b>Total School Level Positions</b>	<b>78.8</b>	<b>80.8</b>	<b>2.0</b>
<b>Buffalo Creek Middle School</b>			
<b>Instructional and Administrative Units</b>			
Teachers	55.0	56.0	1.0
Student Support	8.0	7.0	-1.0
Administration	4.0	3.0	-1.0
Categoricals/Grants	8.0	8.0	0.0
<b>Non-Instructional Units</b>			
Instructional Support (Paraprofessionals)	11.0	12.0	1.0
Administrative Support (Clerical)	5.0	5.0	0.0
Categoricals/Grants	2.0	3.0	1.0
Custodial Services	7.0	7.0	0.0
<b>Total School Level Positions</b>	<b>100.0</b>	<b>101.0</b>	<b>1.0</b>
<b>Haile Middle School</b>			
<b>Instructional and Administrative Units</b>			
Teachers	36.0	35.0	-1.0
Student Support	6.0	6.0	0.0
Administration	3.0	3.0	0.0
Categoricals/Grants	5.0	5.0	0.0
<b>Non-Instructional Units</b>			
Instructional Support (Paraprofessionals)	8.0	7.0	-1.0
Administrative Support (Clerical)	5.0	5.0	0.0
Categoricals/Grants	2.0	3.0	1.0
Custodial Services	7.0	7.0	0.0
<b>Total School Level Positions</b>	<b>72.0</b>	<b>71.0</b>	<b>-1.0</b>

<b>MIDDLE SCHOOL STAFFING</b>	<b>Final Budget Staffing Units FY 22-23</b>	<b>Final Budget Staffing Units FY 23-24</b>	<b>Variance Inc/(Dec)</b>
<b>Jain Middle School</b>			
<b>Instructional and Administrative Units</b>			
Teachers	46.0	46.0	0.0
Student Support	6.0	6.0	0.0
Administration	3.0	3.0	0.0
Categoricals/Grants	5.0	5.0	0.0
<b>Non-Instructional Units</b>			
Instructional Support (Paraprofessionals)	9.0	9.0	0.0
Administrative Support (Clerical)	5.0	5.0	0.0
Categoricals/Grants	3.0	6.0	3.0
Custodial Services	6.0	6.0	0.0
<b>Total School Level Positions</b>	<b>83.0</b>	<b>86.0</b>	<b>3.0</b>
<b>Johnson 6-8</b>			
<b>Instructional and Administrative Units</b>			
Teachers	25.0	24.0	-1.0
Student Support	4.0	4.0	0.0
Administration	2.0	2.0	0.0
Categoricals/Grants	3.0	3.0	0.0
<b>Non-Instructional Units</b>			
Instructional Support (Paraprofessionals)	4.0	3.0	-1.0
Administrative Support (Clerical)	5.0	5.0	0.0
Categoricals/Grants	2.0	2.0	0.0
Custodial Services	7.0	7.0	0.0
<b>Total School Level Positions</b>	<b>52.0</b>	<b>50.0</b>	<b>-2.0</b>
<b>King Middle School</b>			
<b>Instructional and Administrative Units</b>			
Teachers	45.0	46.0	1.0
Student Support	5.0	6.0	1.0
Administration	3.0	3.0	0.0
Categoricals/Grants	7.0	6.0	-1.0
<b>Non-Instructional Units</b>			
Instructional Support (Paraprofessionals)	13.0	12.0	-1.0
Administrative Support (Clerical)	5.0	5.0	0.0
Categoricals/Grants	3.0	1.0	-2.0
Custodial Services	7.0	7.0	0.0
<b>Total School Level Positions</b>	<b>88.0</b>	<b>86.0</b>	<b>-2.0</b>

<b>MIDDLE SCHOOL STAFFING</b>	<b>Final Budget Staffing Units FY 22-23</b>	<b>Final Budget Staffing Units FY 23-24</b>	<b>Variance Inc/(Dec)</b>
<b>Lee Middle School</b>			
<b>Instructional and Administrative Units</b>			
Teachers	37.0	37.0	0.0
Student Support	6.0	6.0	0.0
Administration	3.0	3.0	0.0
Categoricals/Grants	11.0	11.0	0.0
<b>Non-Instructional Units</b>			
Instructional Support (Paraprofessionals)	13.0	13.0	0.0
Administrative Support (Clerical)	6.0	5.0	-1.0
Categoricals/Grants	6.0	5.0	-1.0
Custodial Services	6.0	6.0	0.0
<b>Total School Level Positions</b>	<b>88.0</b>	<b>86.0</b>	<b>-2.0</b>
<b>Lincoln Middle School</b>			
<b>Instructional and Administrative Units</b>			
Teachers	20.0	23.0	3.0
Student Support	3.0	3.0	0.0
Administration	2.0	2.0	0.0
Categoricals/Grants	8.0	9.0	1.0
<b>Non-Instructional Units</b>			
Instructional Support (Paraprofessionals)	8.0	9.0	1.0
Administrative Support (Clerical)	4.0	4.0	0.0
Categoricals/Grants	1.0	3.0	2.0
Custodial Services	6.0	6.0	0.0
<b>Total School Level Positions</b>	<b>52.0</b>	<b>59.0</b>	<b>7.0</b>
<b>Nolan Middle School</b>			
<b>Instructional and Administrative Units</b>			
Teachers	36.0	36.0	0.0
Student Support	5.0	5.0	0.0
Administration	3.0	3.0	0.0
Categoricals/Grants	2.0	2.0	0.0
<b>Non-Instructional Units</b>			
Instructional Support (Paraprofessionals)	8.0	8.0	0.0
Administrative Support (Clerical)	5.0	5.0	0.0
Categoricals/Grants	2.0	6.0	4.0
Custodial Services	6.0	6.0	0.0
<b>Total School Level Positions</b>	<b>67.0</b>	<b>71.0</b>	<b>4.0</b>

**MIDDLE SCHOOL STAFFING****Final Budget  
Staffing Units  
FY 22-23****Final Budget  
Staffing Units  
FY 23-24****Variance  
Inc/(Dec)**

---

**Palm View 6-8**

---

**Instructional and Administrative Units**

Teachers	18.0	18.0	0.0
Student Support	2.0	2.0	0.0
Administration	1.0	2.0	1.0
Categoricals/Grants	6.0	5.0	-1.0

**Non-Instructional Units**

Instructional Support (Paraprofessionals)	6.0	6.0	0.0
Administrative Support (Clerical)	2.0	2.0	0.0
Categoricals/Grants	2.0	1.0	-1.0
Custodial Services	5.0	5.0	0.0

---

**Total School Level Positions****42.0****41.0****-1.0**

---

---

**Sugg Middle School**

---

**Instructional and Administrative Units**

Teachers	52.0	54.0	2.0
Student Support	8.0	7.0	-1.0
Administration	4.0	4.0	0.0
Categoricals/Grants	13.0	13.0	0.0

**Non-Instructional Units**

Instructional Support (Paraprofessionals)	16.0	16.0	0.0
Administrative Support (Clerical)	6.0	5.0	-1.0
Categoricals/Grants	4.0	5.0	1.0
Custodial Services	5.0	6.0	1.0

---

**Total School Level Positions****108.0****110.0****2.0**

---

**HIGH SCHOOL GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER**

	2021 - 22 ACTUAL	2022 - 23 ACTUAL	2023 - 24 BUDGET	VARIANCE	% CHANGE
<b>0072 - BAYSHORE HIGH SCHOOL</b>					
Personnel Costs	8,441,736	8,449,774	9,789,481	1,339,707	16%
Operational Costs	865,978	952,921	1,187,188	234,267	25%
Capital Outlay	40,540	108,460	57,525	(50,935)	-47%
<b>Total</b>	<b>9,348,254</b>	<b>9,511,154</b>	<b>11,034,194</b>	<b>1,523,039</b>	<b>16%</b>
<b>0181 - MANATEE HIGH SCHOOL</b>					
Personnel Costs	10,777,013	10,803,811	11,330,304	526,493	5%
Operational Costs	1,142,462	1,456,735	2,087,793	631,057	43%
Capital Outlay	165,199	141,344	128,799	-12,545	-9%
<b>Total</b>	<b>12,084,674</b>	<b>12,401,890</b>	<b>13,546,896</b>	<b>1,145,005</b>	<b>9%</b>
<b>0351 - PALMETTO HIGH SCHOOL</b>					
Personnel Costs	9,896,045	10,398,238	11,734,328	1,336,090	13%
Operational Costs	1,412,946	1,597,907	3,060,002	1,462,094	92%
Capital Outlay	149,683	90,894	185,820	94,925	104%
<b>Total</b>	<b>11,458,673</b>	<b>12,087,039</b>	<b>14,980,149</b>	<b>2,893,110</b>	<b>24%</b>
<b>0431 - SOUTHEAST HIGH SCHOOL</b>					
Personnel Costs	9,392,253	9,677,110	11,220,994	1,543,884	16%
Operational Costs	1,127,229	1,394,249	1,728,260	334,010	24%
Capital Outlay	296,677	89,374	99,891	10,517	12%
<b>Total</b>	<b>10,816,160</b>	<b>11,160,734</b>	<b>13,049,145</b>	<b>1,888,411</b>	<b>17%</b>
<b>0721 - LAKEWOOD RANCH HIGH SCHOOL</b>					
Personnel Costs	11,011,006	11,821,382	13,060,023	1,238,641	10%
Operational Costs	1,254,019	1,500,685	2,381,760	881,075	59%
Capital Outlay	270,771	159,867	121,175	-38,692	-24%
<b>Total</b>	<b>12,535,795</b>	<b>13,481,934</b>	<b>15,562,958</b>	<b>2,081,023</b>	<b>15%</b>
<b>0762 - BRADEN RIVER HIGH SCHOOL</b>					
Personnel Costs	9,018,053	9,251,730	10,067,844	816,114	9%
Operational Costs	1,018,468	1,320,280	1,420,693	100,413	8%
Capital Outlay	232,059	207,194	140,280	-66,914	-32%
<b>Total</b>	<b>10,268,581</b>	<b>10,779,204</b>	<b>11,628,817</b>	<b>849,613</b>	<b>8%</b>
<b>0852 - PARRISH COMMUNITY HIGH SCHOOL</b>					
Personnel Costs	8,306,091	9,709,466	11,425,905	1,716,439	18%
Operational Costs	941,579	1,232,711	1,391,265	158,554	13%
Capital Outlay	132,459	119,217	81,726	-37,491	-31%
<b>Total</b>	<b>9,380,129</b>	<b>11,061,394</b>	<b>12,898,896</b>	<b>1,837,502</b>	<b>17%</b>
<b>GRAND TOTAL HIGH SCHOOLS</b>					
Personnel Costs	66,842,197	70,111,510	78,628,878	8,517,368	12%
Operational Costs	7,762,681	9,455,489	13,256,960	3,801,471	40%
Capital Outlay	1,287,388	916,351	815,215	-101,136	-11%
<b>Total</b>	<b>75,892,265</b>	<b>80,483,350</b>	<b>92,701,053</b>	<b>12,217,703</b>	<b>15%</b>

<b>HIGH SCHOOL STAFFING</b>	<b>Final Budget Staffing Units FY 22-23</b>	<b>Final Budget Staffing Units FY 23-24</b>	<b>Variance Inc/(Dec)</b>
<b>Bayshore High School</b>			
<b>Instructional and Administrative Units</b>			
Teachers	64.0	67.0	3.0
Student Support	13.0	13.0	0.0
Administration	5.0	5.0	0.0
Categoricals/Grants	12.0	12.0	0.0
<b>Non-Instructional Units</b>			
Instructional Support (Paraprofessionals)	11.0	10.0	-1.0
Administrative Support (Clerical)	8.0	9.0	1.0
Categoricals/Grants	7.0	8.0	1.0
Custodial Services	12.0	12.0	0.0
<b>Total School Level Positions</b>	<b>132.0</b>	<b>136.0</b>	<b>4.0</b>
<b>Braden River High School</b>			
<b>Instructional and Administrative Units</b>			
Teachers	73.0	70.0	-3.0
Student Support	11.0	11.0	0.0
Administration	5.0	5.0	0.0
Categoricals/Grants	10.0	10.0	0.0
<b>Non-Instructional Units</b>			
Instructional Support (Paraprofessionals)	11.0	11.0	0.0
Administrative Support (Clerical)	9.0	9.0	0.0
Categoricals/Grants	6.0	5.0	-1.0
Custodial Services	11.0	11.0	0.0
<b>Total School Level Positions</b>	<b>136.0</b>	<b>132.0</b>	<b>-4.0</b>
<b>Lakewood Ranch High School</b>			
<b>Instructional and Administrative Units</b>			
Teachers	98.0	100.0	2.0
Student Support	12.0	12.0	0.0
Administration	6.0	6.0	0.0
Categoricals/Grants	9.0	9.0	0.0
<b>Non-Instructional Units</b>			
Instructional Support (Paraprofessionals)	13.0	13.0	0.0
Administrative Support (Clerical)	9.0	9.0	0.0
Categoricals/Grants	8.0	10.0	2.0
Custodial Services	13.0	13.0	0.0
<b>Total School Level Positions</b>	<b>168.0</b>	<b>172.0</b>	<b>4.0</b>

**HIGH SCHOOL STAFFING****Final Budget  
Staffing Units  
FY 22-23****Final Budget  
Staffing Units  
FY 23-24****Variance  
Inc/(Dec)**

---

**Manatee High School**

---

**Instructional and Administrative Units**

Teachers	84.0	83.0	-1.0
Student Support	11.0	10.0	-1.0
Administration	5.0	5.0	0.0
Categoricals/Grants	13.0	13.0	0.0

**Non-Instructional Units**

Instructional Support (Paraprofessionals)	13.0	14.0	1.0
Administrative Support (Clerical)	9.0	9.0	0.0
Categoricals/Grants	5.0	6.0	1.0
Custodial Services	14.0	14.0	0.0

---

<b>Total School Level Positions</b>	<b>154.0</b>	<b>154.0</b>	<b>0.0</b>
-------------------------------------	--------------	--------------	------------

---

---

**Palmetto High School**

---

**Instructional and Administrative Units**

Teachers	86.0	87.0	1.0
Student Support	13.0	13.0	0.0
Administration	5.0	5.0	0.0
Categoricals/Grants	13.0	13.0	0.0

**Non-Instructional Units**

Instructional Support (Paraprofessionals)	15.0	14.0	-1.0
Administrative Support (Clerical)	9.0	9.0	0.0
Categoricals/Grants	7.0	5.0	-2.0
Custodial Services	13.0	13.0	0.0

---

<b>Total School Level Positions</b>	<b>161.0</b>	<b>159.0</b>	<b>-2.0</b>
-------------------------------------	--------------	--------------	-------------

---

<b>HIGH SCHOOL STAFFING</b>	<b>Final Budget Staffing Units FY 22-23</b>	<b>Final Budget Staffing Units FY 23-24</b>	<b>Variance Inc/(Dec)</b>
-----------------------------	---	---	-------------------------------

---

**Parrish Community High School**

---

**Instructional and Administrative Units**

Teachers	81.0	83.0	2.0
Student Support	10.0	12.0	2.0
Administration	5.0	5.0	0.0
Categoricals/Grants	9.0	9.0	0.0

**Non-Instructional Units**

Instructional Support (Paraprofessionals)	9.0	10.0	1.0
Administrative Support (Clerical)	9.0	9.0	0.0
Categoricals/Grants	2.0	3.0	1.0
Custodial Services	14.0	14.0	0.0

---

<b>Total School Level Positions</b>	<b>139.0</b>	<b>145.0</b>	<b>6.0</b>
-------------------------------------	--------------	--------------	------------

---

**Southeast High School**

---

**Instructional and Administrative Units**

Teachers	75.0	78.0	3.0
Student Support	13.0	13.0	0.0
Administration	5.0	5.0	0.0
Categoricals/Grants	14.0	15.0	1.0

**Non-Instructional Units**

Instructional Support (Paraprofessionals)	13.0	12.0	-1.0
Administrative Support (Clerical)	9.0	9.0	0.0
Categoricals/Grants	7.0	8.0	1.0
Custodial Services	15.0	15.0	0.0

---

<b>Total School Level Positions</b>	<b>151.0</b>	<b>155.0</b>	<b>4.0</b>
-------------------------------------	--------------	--------------	------------

---

**CHARTER AND CONTRACTED SITES GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER**

	2021 - 22 ACTUAL	2022 - 23 ACTUAL	2023 - 24 BUDGET	VARIANCE	% CHANGE
<b>2003 - EASTER SEALS MARC OF SOUTHWEST FLORIDA</b>					
Personnel Costs	0	0	0	0	0%
Operational Costs	146,098	106,553	72,090	(34,463)	-32%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>146,098</b>	<b>106,553</b>	<b>72,090</b>	<b>(34,463)</b>	<b>-32%</b>
<b>2004 - PACE CENTER FOR GIRLS</b>					
Personnel Costs	0	0	0	0	0%
Operational Costs	470,366	539,498	512,485	(27,013)	-5%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>470,366</b>	<b>539,498</b>	<b>512,485</b>	<b>(27,013)</b>	<b>-5%</b>
<b>2007 - JUST FOR GIRLS MIDDLE SCHOOL</b>					
Personnel Costs	0	0	0	0	0%
Operational Costs	229,078	187,583	187,252	(331)	0%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>229,078</b>	<b>187,583</b>	<b>187,252</b>	<b>(331)</b>	<b>0%</b>
<b>2014 - PINNACLE ACADEMY INC</b>					
Personnel Costs	0	0	0	0	0%
Operational Costs	21,692	10,774	9,960	(814)	-8%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>21,692</b>	<b>10,774</b>	<b>9,960</b>	<b>(814)</b>	<b>-8%</b>
<b>2019 - JUST FOR GIRLS ELEMENTARY SCHOOL</b>					
Personnel Costs	0	0	0	0	0%
Operational Costs	318,574	278,708	256,878	(21,830)	-8%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>318,574</b>	<b>278,708</b>	<b>256,878</b>	<b>(21,830)</b>	<b>-8%</b>
<b>2051 - JUVENILE DETENTION CENTER</b>					
Personnel Costs	354,567	371,341	419,966	48,625	13%
Operational Costs	1,566	277	3,691	3,414	1231%
Capital Outlay	1,289	0	308	308	0%
<b>Total</b>	<b>357,422</b>	<b>371,619</b>	<b>423,966</b>	<b>52,347</b>	<b>14%</b>
<b>2056 - PALM SHORES BEHAVIORAL HEALTH CENTER</b>					
Personnel Costs	0	0	0	0	0%
Operational Costs	1,148,424	1,509,719	1,486,221	(23,498)	-2%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>1,148,424</b>	<b>1,509,719</b>	<b>1,486,221</b>	<b>(23,498)</b>	<b>-2%</b>
<b>2068 - THE PORT ACADEMY</b>					
Personnel Costs	153,892	82,610	78,550	(4,060)	-5%
Operational Costs	0	0	1,059	1,059	0%
Capital Outlay	0	0	95	95	0%
<b>Total</b>	<b>153,892</b>	<b>82,610</b>	<b>79,704</b>	<b>(2,906)</b>	<b>-4%</b>

**CHARTER AND CONTRACTED SITES GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER**

	2021 - 22 ACTUAL	2022 - 23 ACTUAL	2023 - 24 BUDGET	VARIANCE	% CHANGE
<b>2081 - AMIKIDS MANATEE</b>					
Personnel Costs	0	0	0	0	0%
Operational Costs	308,147	309,466	229,868	(79,598)	-26%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>308,147</b>	<b>309,466</b>	<b>229,868</b>	<b>(79,598)</b>	<b>-26%</b>
<b>2086 - SELBY PRESCHOOL</b>					
Personnel Costs	0	0	0	0	0%
Operational Costs	48,482	50,129	50,290	162	0%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>48,482</b>	<b>50,129</b>	<b>50,290</b>	<b>162</b>	<b>0%</b>
<b>2101 - MANATEE SCHOOL OF ARTS &amp; SCIENCES</b>					
Personnel Costs	0	0	0	0	0%
Operational Costs	992,575	1,215,974	1,203,196	(12,778)	-1%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>992,575</b>	<b>1,215,974</b>	<b>1,203,196</b>	<b>(12,778)</b>	<b>-1%</b>
<b>2102 - TEAM SUCCESS A SCHOOL OF EXCELLENCE INC</b>					
Personnel Costs	0	0	0	0	0%
Operational Costs	10,448,997	11,792,746	12,629,467	836,722	7%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>10,448,997</b>	<b>11,792,746</b>	<b>12,629,467</b>	<b>836,722</b>	<b>7%</b>
<b>2104 - MANATEE SCHOOL FOR THE ARTS</b>					
Personnel Costs	0	0	0	0	0%
Operational Costs	15,944,580	17,437,733	19,056,216	1,618,483	9%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>15,944,580</b>	<b>17,437,733</b>	<b>19,056,216</b>	<b>1,618,483</b>	<b>9%</b>
<b>2120 - ROWLETT MIDDLE ACADEMY</b>					
Personnel Costs	0	0	0	0	0%
Operational Costs	5,573,025	6,233,901	6,598,879	364,978	6%
Capital Outlay	5	0	0	0	0%
<b>Total</b>	<b>5,573,030</b>	<b>6,233,901</b>	<b>6,598,879</b>	<b>364,978</b>	<b>6%</b>
<b>2121 - MANATEE CHARTER SCHOOL</b>					
Personnel Costs	0	0	0	0	0%
Operational Costs	4,233,243	4,819,835	4,982,630	162,794	3%
Capital Outlay	583	0	0	0	0%
<b>Total</b>	<b>4,233,826</b>	<b>4,819,835</b>	<b>4,982,630</b>	<b>162,794</b>	<b>3%</b>
<b>2122 - OASIS MIDDLE CHARTER SCHOOL</b>					
Personnel Costs	0	0	0	0	0%
Operational Costs	628,059	414,398	323,412	(90,987)	-22%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>628,059</b>	<b>414,398</b>	<b>323,412</b>	<b>(90,987)</b>	<b>-22%</b>
<b>2123 - IMAGINE CHARTER AT NORTH MANATEE</b>					
Personnel Costs	0	0	0	0	0%
Operational Costs	5,415,747	6,040,499	6,223,902	183,403	3%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>5,415,747</b>	<b>6,040,499</b>	<b>6,223,902</b>	<b>183,403</b>	<b>3%</b>

**CHARTER AND CONTRACTED SITES GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER**

	2021 - 22 ACTUAL	2022 - 23 ACTUAL	2023 - 24 BUDGET	VARIANCE	% CHANGE
<b>2124 - IMAGINE SCHOOL AT LAKEWOOD RANCH</b>					
Personnel Costs	0	0	0	0	0%
Operational Costs	4,356,713	4,750,544	5,119,374	368,830	8%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>4,356,713</b>	<b>4,750,544</b>	<b>5,119,374</b>	<b>368,830</b>	<b>8%</b>
<b>2131 - PALMETTO CHARTER SCHOOL</b>					
Personnel Costs	0	0	0	0	0%
Operational Costs	3,179,830	3,986,694	4,202,961	216,267	5%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>3,179,830</b>	<b>3,986,694</b>	<b>4,202,961</b>	<b>216,267</b>	<b>5%</b>
<b>2141 - STATE COLLEGE OF FL COLLEGIATE SCHOOL</b>					
Personnel Costs	0	0	0	0	0%
Operational Costs	4,037,285	4,452,441	4,474,902	22,461	1%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>4,037,285</b>	<b>4,452,441</b>	<b>4,474,902</b>	<b>22,461</b>	<b>1%</b>
<b>2161 - VISIBLE MEN ACADEMY INCORPORATED</b>					
Personnel Costs	0	0	0	0	0%
Operational Costs	647,301	563,619	589,811	26,192	5%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>647,301</b>	<b>563,619</b>	<b>589,811</b>	<b>26,192</b>	<b>5%</b>
<b>2171 - ROWLETT ACADEMY FOR ARTS &amp; COMMUNICATION</b>					
Personnel Costs	0	0	0	0	0%
Operational Costs	7,810,556	8,424,920	9,231,789	806,869	10%
Capital Outlay	2,713	0	0	0	0%
<b>Total</b>	<b>7,813,269</b>	<b>8,424,920</b>	<b>9,231,789</b>	<b>806,869</b>	<b>10%</b>
<b>2181 - PARRISH CHARTER ACADEMY</b>					
Personnel Costs	0	0	0	0	0%
Operational Costs	4,320,295	5,337,626	7,012,101	1,674,475	31%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>4,320,295</b>	<b>5,337,626</b>	<b>7,012,101</b>	<b>1,674,475</b>	<b>31%</b>
<b>2182 - LAKEWOOD RANCH PREPARATORY ACADEMY</b>					
Personnel Costs	0	0	0	0	0%
Operational Costs	0	6,800,783	8,616,093	1,815,310	27%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>0</b>	<b>6,800,783</b>	<b>8,616,093</b>	<b>1,815,310</b>	<b>27%</b>
<b>2192 - HOLA! ELEMENTARY @ MSA</b>					
Personnel Costs	0	0	0	0	0%
Operational Costs	0	0	2,896,767	2,896,767	0%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>0</b>	<b>0</b>	<b>2,896,767</b>	<b>2,896,767</b>	<b>0%</b>
<b>GRAND TOTAL CHARTER/CONTRACT SCHOOLS</b>					
Personnel Costs	508,459	453,951	498,516	44,565	10%
Operational Costs	70,280,632	85,264,420	95,971,294	10,706,873	13%
Capital Outlay	4,591	0	403	403	0%
<b>Total</b>	<b>70,793,682</b>	<b>85,718,371</b>	<b>96,470,213</b>	<b>10,751,842</b>	<b>13%</b>

**MTC, HORIZON, & CONTRACTED SITES GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER**

	2021 - 22 ACTUAL	2022 - 23 ACTUAL	2023 - 24 BUDGET	VARIANCE	% CHANGE
<b>0211 - MANATEE TECHNICAL COLLEGE</b>					
Personnel Costs	10,638,392	10,889,992	13,082,378	2,192,386	20%
Operational Costs	3,029,297	3,214,282	6,099,735	2,885,453	90%
Capital Outlay	948,547	1,473,259	301,216	(1,172,043)	-80%
<b>Total</b>	<b>14,616,235</b>	<b>15,577,534</b>	<b>19,483,329</b>	<b>3,905,796</b>	<b>25%</b>
<b>0591 - HARLLEE CENTER</b>					
Personnel Costs	0	0	0	0	0%
Operational Costs	0	0	30,261	30,261	0%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>0</b>	<b>0</b>	<b>30,261</b>	<b>30,261</b>	<b>0%</b>
<b>0731 - HORIZONS ACADEMY 27TH STREET EAST</b>					
Personnel Costs	3,332,237	3,377,552	4,160,811	783,258	23%
Operational Costs	164,283	203,475	267,303	63,828	31%
Capital Outlay	0	3,385	6,368	2,983	88%
<b>Total</b>	<b>3,496,519</b>	<b>3,584,412</b>	<b>4,434,481</b>	<b>850,070</b>	<b>24%</b>
<b>2011 - ACCESS TO EDUCATION</b>					
Personnel Costs	1,017,497	991,190	1,343,005	351,815	35%
Operational Costs	1,733	6,866	2,563	(4,304)	-63%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>1,019,230</b>	<b>998,057</b>	<b>1,345,568</b>	<b>347,511</b>	<b>35%</b>
<b>2053 - HOSPITAL-HOMEBOUND INSTRUCTION</b>					
Personnel Costs	350,342	250,622	326,413	75,792	30%
Operational Costs	6,871	7,253	6,000	(1,253)	-17%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>357,213</b>	<b>257,875</b>	<b>332,413</b>	<b>74,538</b>	<b>29%</b>
<b>2083 - SABLE - ACADEMIC BEHAVIORAL LEARNING EXC</b>					
Personnel Costs	572,333	471,279	986,941	515,661	109%
Operational Costs	3,996	8,460	4,911	(3,549)	-42%
Capital Outlay	0	-	272	272	0%
<b>Total</b>	<b>576,329</b>	<b>479,739</b>	<b>992,124</b>	<b>512,384</b>	<b>107%</b>
<b>GRAND TOTAL MTC, HORIZON, &amp; CONTRACTED SITE</b>					
Personnel Costs	15,910,801	15,980,636	19,899,548	3,918,912	25%
Operational Costs	3,206,179	3,440,337	6,380,511	2,940,175	85%
Capital Outlay	948,547	1,476,644	307,856	(1,168,788)	-79%
<b>Total</b>	<b>20,065,527</b>	<b>20,897,617</b>	<b>26,587,915</b>	<b>5,690,298</b>	<b>27%</b>

## GENERAL FUND STAFF ALLOCATIONS - MTC

Cost Center	FY 22.23 Budget Staffing Unit Requests	FY 23.24 Budget Staffing Unit Requests	Variance 22.23 vs 23.24 Budget
Acct Specialist, MTC	3.00	3.00	0.00
Analyst, Campus Solutions	1.00	1.00	0.00
Assessment & Industry Admin	1.00	1.00	0.00
Asst Dir, MTC	4.00	3.00	-1.00
Clerk, Receiving	1.00	1.00	0.00
Coord, Financial Aid	1.00	1.00	0.00
Coord, Public Service - MTC	1.00	1.00	0.00
Coord, Student Financials MTC	1.00	1.00	0.00
Coord, Accounting MTC	1.00	1.00	0.00
Coordinator, Health Educ	1.00	1.00	0.00
Coordinator, Student Rec & Acc	1.00	1.00	0.00
Coordinator, Student Services MTC	0.50	1.00	0.50
Counselor, Career	6.00	9.75	3.75
Custodian, Lead I	1.00	1.00	0.00
Custodian, Lead II	1.00	1.00	0.00
Custodian 8 Hr	10.00	11.00	1.00
Custodian 4 Hr	1.00	1.00	0.00
Dir, Adult Career & Tech Ed	0.50	0.00	-0.50
Dir, Criminal Justice Training	1.00	1.00	0.00
Dir, Manatee Technical College	1.00	1.00	0.00
Exec Dir, Adult Career & Tech Ed	0.00	0.00	0.00
Field Technician	1.00	0.00	-1.00
Instructor, Auto Repair & Ref	1.00	1.00	0.00
Instructor, Baking&Pastry Arts	0.50	1.00	0.50
Instructor, Collision Repair	0.00	1.00	1.00
Instructor, Com Fds & Culinary	2.00	2.00	0.00
Instructor, Diesel Systems Tech	0.00	1.00	1.00
Instructor, Dental Asst	3.00	3.00	0.00
Instructor, Digital Design	0.90	1.00	0.10
Instructor, Digital Video Prod	1.00	1.00	0.00
Instructor, Early Childhood Ed	0.00	1.00	1.00
Instructor, Global Logistics	0.00	1.00	1.00
Instructor, Med Coder/Billing	1.00	0.00	-1.00
Instructor, Medical Asst	1.00	1.00	0.00
Instructor, Nursing	5.00	7.00	2.00
Instructor, Optometric Asst	0.35	0.00	-0.35
Instructor, Paramedic	1.00	2.00	1.00
Instructor, Patient Care Tech	1.00	0.00	-1.00
Instructor, Pharmacy Tech	1.00	1.00	0.00
Instructor, Precision Machining Tech	1.00	1.00	0.00
Instructor, Surgical Tech	1.00	1.00	0.00

## GENERAL FUND STAFF ALLOCATIONS - MTC

Cost Center	FY 22.23 Budget Staffing Unit Requests	FY 23.24 Budget Staffing Unit Requests	Variance 22.23 vs 23.24 Budget
Instructor, Web Design Tech	1.00	0.00	-1.00
Junior Accountant - MTC	1.00	1.00	0.00
Manager, Case	1.00	2.00	1.00
Manager, Plant	1.00	1.00	0.00
Manager, Bookstore	1.00	1.00	0.00
MTC Steward/Evt & Cater Facili	1.00	1.00	0.00
Office Mgr, Community Trng Ctr	0.00	1.00	1.00
Secretary, Senior School-12 Mo	3.00	3.00	0.00
Secretary, School II, 12 Mo	5.00	5.00	0.00
Secretary, School I-12 Mo	19.00	19.00	0.00
Security Guard, Armed	1.00	2.00	1.00
Spec I, MTC State Reports	1.00	1.00	0.00
Specialist, Bus & Industry Svc	1.00	1.00	0.00
Specialist/Mgr, InstrctnCurric	1.00	1.00	0.00
Specialist, Occupational	1.00	1.00	0.00
Specialist, Dist Marketing & Design	0.60	0.60	0.00
Specialist, Financial Aid	4.00	4.00	0.00
Specialist, Marketing & Events	1.00	1.00	0.00
Supervisor, Program (MTC)	1.00	1.00	0.00
Supervisor, Comm and Grants Mgmt	1.00	1.00	0.00
Teacher, AC/Heating	2.00	2.00	0.00
Teacher, Agriculture / Nat Resrcs	1.00	1.00	0.00
Teacher, Auto Mechanics	3.50	4.00	0.50
Teacher, Building Construction	0.75	1.00	0.25
Teacher, Business Education	2.00	0.00	-2.00
Teacher, Business Technology Ed	0.00	2.00	2.00
Teacher, Cosmetology	4.00	5.00	1.00
Teacher, Drafting	1.00	0.00	-1.00
Teacher, Electronics	1.00	1.00	0.00
Teacher, Industrial Electricity	1.00	1.00	0.00
Teacher, Law Enforcement	1.00	1.00	0.00
Teacher, Marine Engine Mechanics	1.00	2.00	1.00
Teacher, Network Sup Serv Tech	1.00	1.00	0.00
Teacher, Technology	2.00	2.00	0.00
Teacher, Welding	5.00	6.00	1.00
Teacher, Varying Exceptionalities	0.00	1.00	1.00
<b>0211 Total</b>	<b>131.60</b>	<b>145.35</b>	<b>13.75</b>

<b>HORIZONS &amp; CONTRACTED SITES</b>	<b>Final Budget Staffing Units FY 22-23</b>	<b>Final Budget Staffing Units FY 23-24</b>	<b>Variance Inc/(Dec)</b>
--	---	---	-------------------------------

---

**Horizons Academy**

---

**Instructional and Administrative Units**

Teachers	23.0	24.0	1.0
Student Support	7.0	7.0	0.0
Administration	3.0	3.0	0.0
Categoricals/Grants	3.0	3.0	0.0

**Non-Instructional Units**

Instructional Support (Paraprofessionals)	10.0	9.0	-1.0
Administrative Support (Clerical)	7.0	7.0	0.0
Categoricals/Grants	2.0	2.5	0.5
Custodial Services	3.0	3.0	0.0

---

<b>Total School Level Positions</b>	<b>58.0</b>	<b>58.5</b>	<b>0.5</b>
-------------------------------------	-------------	-------------	------------

---

**2011 - Access to Education**

---

Custodian 12 Mo	0.67	0.67	0.00
Head Custodian II	0.67	0.67	0.00
Lead Custodian II	0.33	0.33	0.00
School Nurse	1.00	1.00	0.00
LPN Nurse	1.00	1.00	0.00
VE Teacher	9.00	9.00	0.00
ESE Teacher Aide	4.00	3.00	-1.00
Health Aide	6.00	6.00	0.00
<b>2011 Total</b>	<b>22.67</b>	<b>21.67</b>	<b>-1.00</b>

---

**2051 - Juvenile Detention Center**

---

Other Basic Teacher Asst.	2.00	2.00	0.00
HS Dropout Prevention Teacher	2.00	2.00	0.00
<b>2051 Total</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>

---

**2053 - Hospital Homebound**

---

Hospital/Homebound - Teacher	2.00	2.00	0.00
<b>2053 Total</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>

---

**HORIZONS & CONTRACTED SITES**

	<b>Final Budget Staffing Units FY 22-23</b>	<b>Final Budget Staffing Units FY 23-24</b>	<b>Variance Inc/(Dec)</b>
<b>2068 - The Port Academy</b>			
ESE & MG Integrated Teacher	1.00	1.00	0.00
<b>2068 Total</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>
<b>2083 - Sable</b>			
Custodian 12 Mo	0.67	0.67	0.00
Head Custodian II	0.67	0.67	0.00
Lead Custodian II	0.33	0.33	0.00
Elementary Teacher	0.00	1.00	1.00
Middle School Teacher	0.00	3.00	3.00
VE Teacher	7.00	1.00	-6.00
VE Teacher PE	1.00	0.00	-1.00
VE/SC Teacher	0.00	1.00	1.00
ESE Teacher Aide	6.00	4.00	-2.00
ESE 1:1 Teacher Aide	0.00	3.00	3.00
Guidance Clerk	0.00	1.00	1.00
Health Aide	3.00	3.00	0.00
<b>2083 Total</b>	<b>18.67</b>	<b>18.67</b>	<b>0.00</b>

# **SECTION VI**

## **GENERAL MISCELLANEOUS**

- **GLOSSARY**

## **GLOSSARY OF TERMS**

This glossary contains definitions of selected terms used in this document and additional terms and interpretative data as necessary for common understanding concerning financial accounting procedures for the School District of Manatee County. Several terms which are not primarily financial accounting terms have been included because of their significance for the budgeting process. The glossary is arranged alphabetically with appropriate cross-referencing where necessary.

### **ACCOUNTING SYSTEM**

The recording and reporting of activities and events affecting the money of an administrative unit and its programs. Specifically, it describes: (1) what accounting records are to be maintained, how they will be maintained, and the procedures, methods, and forms to be used; (2) data recording, classifying and summarizing activities or events; (3) analyzing and interpreting recorded data; and (4) preparing and initiating reports and statements which reflect conditions as of a given date, the results of operations for a specific period, and the evaluation of status and results of operation in terms of established objectives.

### **ACCRUAL BASIS**

The basis of accounting under which revenues are recorded when levies are made and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. See also REVENUE and EXPENDITURES.

### **ADMINISTRATION**

Those activities which have as their purpose the general regulation, direction, and control of the affairs of the local education agency.

### **AD VALOREM TAXES**

Taxes levied based on the assessed valuation (less exemptions) of real property.

### **APPROPRIATION**

An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. Note: An appropriation is usually limited in amount and as to the time when it may be expended.

### **APPROPRIATION ACCOUNT**

A budgetary account set up to record specific authorizations to spend. The account is credited with original and any supplemental appropriations and is charged with expenditures and encumbrances.

### **ASSESSED VALUATION**

A valuation set upon real estate by a government as a basis for levying taxes.

**AVERAGE DAILY ATTENDANCE, ADA**

In a given school year, the average daily attendance for a given school is the aggregate days of attendance of the school divided by the number of days school was actually in session. Only days in which the pupils were under the guidance and direction of teachers in the teaching process should be considered as days in session.

**BALANCE SHEET**

A summarized statement, at a given date, of the financial position of a local education agency per fund and/or all funds combined showing assets, liabilities, reserves, and fund balance.

**BASE STUDENT ALLOCATION (BSA)**

The state dollar allocation under the Florida Education Finance Program (FEFP) for a student in a program with a weight of 1.0. The base student allocation is multiplied by weighted factors for each program to determine a total allocation based on weighted full time equivalent students (WFTE).

**BOARD OF EDUCATION, DISTRICT**

The elected body created according to State law and vested with responsibilities for educational activities in the county wide school district.

**BOND**

A written promise to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

**BONDED DEBT**

The part of the school district debt which is covered by outstanding bonds of the district. Sometimes called "Funded Debt."

**BONDS PAYABLE**

The face value of bonds issued and unpaid.

**BUDGET**

A plan of financial operation embodying an estimate of proposed expenditures for a specific period of time (e.g. a fiscal year).

**BUDGET, ADOPTED**

The budget formally adopted by the Board after a final public hearing in September and submitted to the Department of Education for approval. It serves as the approved financial plan for the operations of the District for the fiscal year.

**BUDGET, PRELIMINARY**

Materials assembled in the early stages of budget preparation to be used for in-house budget review sessions.

**BUDGET, TENTATIVE**

The Superintendent's formal budget recommendation as delivered to the Board pursuant to law prior to the first public hearing on the budget in July. Expenditures may not legally be incurred against this budget since it has not been adopted by the Board.

**BUDGET, TENTATIVE APPROVED**

The budget tentatively adopted at the July hearing. Expenditures may be legally incurred against this budget until adoption of the approved budget at the final public hearing in September.

**BUDGET AMENDMENT**

An administrative procedure used to revise a budgeted amount after the Annual Budget has been adopted by the Board of Education and approved by the Department of Education.

**BUDGET CALENDAR**

The schedule of key dates used in the preparation and adoption of the Annual Budget.

**BUDGET DOCUMENT**

The instrument used as a comprehensive financial plan of operations of the Board of Education.

**BUDGETARY CONTROL**

The control or management of the business affairs of the school district in accordance with an approved budget with a responsibility to keep expenditures within the authorized amounts.

**BUILDINGS**

A fixed asset account which reflects the acquisition value of permanent structures used to house persons and property owned by the local education agency. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at time of acquisition.

**CAPITAL BUDGET**

A plan of proposed capital outlays and the means of financing them for the current fiscal period incorporated in the current budget.

**CAPITAL OUTLAYS**

Expenditures which result in the acquisition of, or addition to, fixed assets.

**CAPITAL PROGRAM**

A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long term work program. It sets forth each project or other contemplated expenditure in which the local education agency is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

**CASH ACCOUNTING**

A basis of accounting in which transactions are recorded when cash is either received or expended.

**CERTIFICATES OF PARTICIPATION (COP)**

Certificates of participation are a form of lease-purchase agreement whereby the cost of a major capital expenditure can be spread over a pre-determined number of years. It is similar to bond financing, however, a COP is dependent on the appropriation of funds each year to cover the amount of payments required that year. For this reason, it is a somewhat higher risk for the investor, and normally demands a somewhat higher interest rate than a bond.

**CERTIFIED TAXABLE VALUE**

The annual property tax value certified by the property appraiser of the county to the State Department of Revenue.

**CHART OF ACCOUNTS**

A list of accounts systematically arranged, applicable to a specific concern, giving account names and numbers. A chart of accounts, accompanied by descriptions of their use and of the general operation of the books of account, becomes a classification or manual of accounts. The District chart of accounts is specified in the Department of Education "Red Book".

**CLASSIFICATION, FUNCTION**

As applied to expenditures, this term has reference to an activity or service aimed at accomplishing a certain purpose or end; for example, Instruction, School Administration, Plant Maintenance and Operation.

**CLASSIFICATION, OBJECT**

As applied to expenditures, this term has reference to an article or service received; for example, payroll costs, purchased and contracted services, material, and supplies.

**COLLECTION RATE**

Pursuant to state statute, a collection rate of 96% is used to approximate the revenue to be collected from ad valorem taxes.

**COMPARABLE WAGE FACTOR (CWF)**

An adjustment to the gross Florida Educational Finance Program allocation based on cost-of-living differences in the 67 counties in the state as determined by the Florida Price Level Index.

**CONTRACT SERVICES**

Labor, material and other costs for services rendered by personnel who are not on the payroll of the local education agency.

**COST PER PUPIL**

Financial data (either budget or expenditures) for a given period of time divided by a pupil unit of measure (average daily membership, average daily attendance, etc.)

**DEBT**

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants, notes, etc.

**DEBT SERVICE FUND**

A fund established to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.

**DISBURSEMENTS**

Payments for goods and services.

**ELEMENTARY SCHOOL**

A school classified as elementary by state and local statutes or practice and commonly composed of kindergarten through grade five.

**ENCUMBRANCE ACCOUNTING**

A system or procedure which involves giving recognition in the accounting budgetary expenditure control records for the issuance of purchase orders, statements, or other commitments chargeable to an appropriation in advance of any liability or payment.

**ENCUMBRANCES**

Commitments in the form of purchase orders or contracts that are chargeable to an appropriation and that represent a reserve of the budgetary fund balances. Once a purchase order or contract is fulfilled, the encumbrance is removed for the accounting records.

**EQUIPMENT**

Those moveable items used for school operations that are of a non-expendable and mechanical nature and perform a specific operation. Typewriters, projectors, computers, lathes, machinery, and vehicles, etc., are classified as equipment. (Heating and air conditioning systems, lighting fixtures and similar items permanently fixed to or within a building are considered as part of the building.)

**EXCEPTIONAL STUDENT EDUCATION**

Consists of direct instructional activities designed to deal with the following pupil exceptionalities: (1) physically handicapped, (2) emotionally and/or socially handicapped, (3) culturally handicapped including compensatory education, (4) mentally handicapped, and (5) mentally gifted and talented.

**EXPENDITURES**

This includes total charges incurred, whether paid or unpaid, for current expense, capital outlay, and debt service.

**FEDERAL REVENUE**

Revenue provided by the federal government. Expenditures made with this revenue are identifiable as federally-supported expenditures.

**FEFP**

The Florida Education Finance Program.

**FISCAL YEAR (FY)**

A twelve-month period of time to which the annual budget applies and at the end of which a local education agency determines its financial position and the results of its operations. The School District of Manatee County operates on a fiscal year beginning July 1. For example, FY for 2023-24 begins on July 1, 2023 and ends June 30, 2024 and is referred to as FY2024.

**FIXED ASSETS**

Land, buildings, machinery, furniture, and other equipment which the school district intends to hold or continue in use over a long period of time. "Fixed" denotes probability or intent to continue use or possession and does not indicate immobility of an asset.

**FRINGE BENEFITS**

Total District's share of FICA, retirement, hospitalization, dental, disability, worker's compensation, and unemployment contributions made on behalf of employees.

**FTE (FULL TIME EQUIVALENT) - POSITION**

A Full Time Equivalent Position, sometimes referred to as "FTE unit", is equal to an individual working the full number of daily allotted hours for the full number of work days in a work year which may vary from 180 to 260 work days, depending on the effect of school calendars on individual position classifications. A full work day is set by definition and is currently 7, 7 1/2 or 8 hours depending on the job classification and requirements.

**FTE (FULL TIME EQUIVALENT) - ENROLLMENT**

A full definition of FTE may be found in Florida Statutes 236.013. In general terms, an FTE is one student in membership for one year, in one or more programs covered by the FEFP (Florida Education Finance Program). In a standard school, this equates to 900 hours of instruction for grades 4-12, and 720 hours of instruction for grades K - 3, within a 180 day period. For official enrollment purposes, FTE's are counted four times during the school year.

**FTE, WEIGHTED (WEIGHTED FULL TIME EQUIVALENT), or WFTE**

A regular full time student in grades 4-8 is counted as one FTE. All other students are "weighted", to compensate for differing cost levels to deal with different types of educational programs and students. For example, kindergarten children may require closer supervision, high school students may require more expensive lab equipment, and handicapped students may require special services. Weights to be assigned for calculating weighted FTE's are determined by the state, and are used as the basis for state funding formulas.

**FUNCTION**

An accounting term relating to both the budget and financial report. A "function" is a grouping of activities being performed for which salaries and other types of direct costs are expended and accounted. Functions and sub functions consist of activities which have somewhat the same general operational objectives.

**FUND**

A fund is a self-balancing group of accounts in which transactions relating to a particular purpose or funding source may be segregated for improved accountability.

**FUND BALANCE**

The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves and appropriations for the period. A fund balance is typically offset by reserves for specific purposes, such as payment of prior year encumbrances.

**FUND, CAPITAL PROJECTS**

Used to account for all resources used for acquiring capital sites, buildings, and equipment as specified by the five year capital plan. Capital project funds are designated to account for acquisition or construction of capital outlay assets which are not acquired directly by the general fund, special revenue funds, or enterprise funds. Under Florida Department of Education regulations, capital project funds may also be used for the maintenance, renovation and repair of capital facilities.

**FUND, DEBT SERVICE**

Used to finance and account for payment of principal and interest on long-term debts.

**FUND, ENTERPRISE**

Used to finance and account for the acquisition, operations, and maintenance of facilities and services which are entirely or significantly self-supportive by user charges.

**FUND, GENERAL**

The fund used to finance the ordinary operations of the local education agency. It is available for a legally authorized purpose and consists of money not specifically designated for some other particular purpose.

**FUND, INTERNAL SERVICE**

A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments and agencies within a single governmental unit. The district's self-insured program is accounted for as an internal service fund.

**FUND, SPECIAL REVENUE**

A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specific purposes. In The School District of Manatee County, most federal funds, and the food service program, are treated as special receiving funds.

**FUND, TRUST AND AGENCY – FIDUCIARY**

Used to account for money and property held in trust by a school system for individuals, government entities, or nonpublic organizations. A Trust Fund is usually in existence over a longer period of time than an Agency Fund. Primarily, Agency Funds function as a clearing mechanism for cash resources collected by the district held for a short period, and then disbursed to authorized recipients.

**GRANT**

Contributions of either money or material goods given by a contributing unit (public or private) to another receiving unit and for which the contributing unit expects no repayment. Grants may be for a specific or general purpose.

**HIGH SCHOOL**

A school classified as high school by state and local statutes or practices and composed of grades nine through twelve.

**INSTRUCTION**

Direct interaction between students and classroom teachers, paraprofessionals and/or related staff involving teaching students in a teaching/learning environment in a systematic program designed to assist students in acquiring competency in knowledge, skills, and understanding.

**INSTRUCTIONAL MATERIALS - SUPPLIES**

An object of expenditure related to amounts paid for the acquisition of devices, content materials, methods or experiences used for teaching and learning purposes. These include printed and non-printed sensory materials.

**INTER-FUND TRANSFERS**

Amounts transferred from one fund to another fund.

**INVOICE**

An itemized statement of merchandise shipped or sent to a purchaser, consignee, etc., with the quantity, value or prices, and charges.

**KINDERGARTEN**

A group or class that is organized to provide educational experience for children for the year immediately preceding the first grade and conducted during the regular school year.

**LAND**

A fixed asset account which reflects the acquisition value of land owned by a school system. If land is purchased, this account includes the purchase costs and other associated improvement costs which are incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its appraised value at time of acquisition.

**LEVY**

(Verb) To impose taxes or special assessments. (Noun) The total of taxes or special assessments imposed by a governmental unit.

**LIABILITY INSURANCE**

Expenditures for insurance coverage of the school system, or its officers, against losses resulting from judgments awarded against the system. Also recorded here are any expenditures (not judgments) made in lieu of liability insurance.

**LINE ITEM BUDGET**

A detailed expense or expenditure budget generally classified by object of expenditure within each organizational unit.

**LOST AND DAMAGED TEXTBOOKS**

The cost of replacing textbooks, lost or damaged, so that inventories are maintained at prescribed levels.

**LONG-TERM DEBT**

Debt with a maturity of more than one year after the date of issuance.

**MAINTENANCE OF PLANT**

Those activities which are concerned with keeping the grounds, buildings, and equipment at their original condition of completeness or efficiency, either through repairs or by replacements of property (anything less than replacement of a total building).

**MIDDLE SCHOOL**

A school classified as middle by state and local statutes or practices and composed of grades six through eight.

**MILL**

The rate of taxation based on dollars per thousand of taxable assessed value. A mill is one-tenth of a cent (\$.001).

**MILLAGE RATE**

The ad Valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value established by the governing authority each fiscal year.

**OBJECT**

An accounting term used to describe the service or commodity obtained as a result of a specific expenditure or to describe a specific revenue source.

**OTHER LOCAL RECEIPTS**

Included in these receipts is income from such items as compensation for property damage, tax, tuition, rent, etc.

**PER PUPIL (ALLOTMENT)**

An allotment to each school for supplies and equipment based upon the number of FTE students.

**PER PUPIL (EXPENDITURE)**

An accepted and commonly used norm to compare expenditures between school districts, state spending and national spending.

**PERSONNEL, ADMINISTRATIVE**

Personnel on the school district payroll who are primarily engaged in activities which have as their purpose the general regulation, direction, and control of the affairs of the school district that are system-wide and not confined to one school, subject, or narrow phase of school activity; for example, superintendent of schools.

**PERSONNEL, CLERICAL**

Personnel occupying positions which have as their major responsibilities the preparing, transferring, transcribing, systematizing, or preserving of written communications and records.

**PERSONNEL, HEALTH**

Persons in the field of physical and mental health such as physicians, psychiatrists, school nurses, dentists, dental hygienists, psychiatric social workers, and therapists, whose services are directed primarily at individuals, although sometimes used for group activities.

**PERSONNEL, INSTRUCTIONAL**

Those who render services dealing directly with the instruction of pupils. Included here are teachers and paraprofessionals.

**PERSONNEL, INSTRUCTIONAL STAFF**

Persons who manage, direct, and supervise the district-wide instructional program, and improve the quality of instruction and the curriculum. Included here are supervisors of instruction, curriculum, research and development, etc.

**PERSONNEL, MAINTENANCE**

Personnel on the school district payroll who are primarily engaged in the repairing and upkeep of grounds, buildings, and equipment.

**PROGRAM**

Program refers to activities, operations or organizational units designated to accomplish an objective or purpose. Educational programs are established by law for Florida school districts.

**PROPERTY INSURANCE**

Expenditures for all forms of insurance covering the loss of, or damage to, property of the local education agency from fire, theft, storm, or any other cause. Also recorded here are costs for appraisals of property for insurance purposes.

**PUPIL TRANSPORTATION SERVICES**

Consists of those activities involved with the conveyance of pupils to and from school activities, as provided by state law. Includes trips between home and school or trips to school activities. This service area is applicable to both schools and school system.

**PURCHASE ORDER**

Document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

**PURCHASED SERVICES**

Personal services rendered by personnel who are not on the payroll of the school system and other services which may be purchased by the school system.

**REIMBURSEMENT**

Cash or other assets received as a repayment of the cost of work or services performed, or of other expenditures made for or on behalf of another governmental unit or department, or for an individual, firm, or corporation.

**RENTALS**

Expenditures for the lease or rental of land, buildings, and equipment for the temporary or long-range use of the local education agency.

**REQUIRED LOCAL EFFORT**

Funding under the FEFP (Florida Education Finance Program) is comprised of both state and local revenue sources. After the state has determined the full amount of FEFP funding for the district, it determines what part of the funding must be paid from local sources. The state then determines the millage rate necessary to raise the local source amount, and requires the district to levy the millage necessary to collect that amount.

**RESERVE**

An account used to indicate that a portion of fund balance is restricted for a specific purpose.

**RESERVE FOR ENCUMBRANCES**

A reserve representing the designation of a portion of a fund balance to provide for unliquidated encumbrances. Separate accounts may be maintained for current and prior-year encumbrances.

**REVENUE**

Additions to the assets of a fund during a fiscal period that are available to finance the fund's expenditures during the fiscal period.

**REVISED BUDGET**

An increase or decrease to the initial budget (original amount as adopted by the governing body) amount.

**SALARIES**

Total expenditures for hourly, daily, and monthly salaries including overtime pay and sick pay.

**SALE OF ASSETS**

These are the receipts from the sale of scrap materials and worn-out or obsolete equipment declared surplus to the needs of the school system.

**SCHOOL**

A division of the school system consisting of a group of pupils composed of one or more teachers to give instruction of a defined type, and housed in a school plant of one or more buildings.

**SCHOOL PLANT**

The site, buildings, and equipment constituting the physical facilities used by a single school or by two or more schools sharing the use of common facilities.

**SCHOOL SITE**

The land and all improvements to the site, other than structures, such as grading, drainage, drives, parking areas, walls, plantings, play courts, and play fields.

**SOURCE OF FUNDS**

This dimension identifies the expenditure with the source of revenue, i.e., local, state, federal, and others.

**SUPPLIES**

Expenditures for material items of an expendable nature that are consumed, worn-out, or deteriorated by use or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

**TAXES**

Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

**TEACHER ALLOCATION**

The teachers are allocated to the schools on the basis of enrollment. The formula used for allocations meet the provisions of the State Department of Education and accrediting standards.

**TRAVEL**

An object of expenditure associated with carrying staff personnel from place to place and the furnishing of accommodations incidental to travel. Also included are per diem allowances, mileage allowances for use of privately owned vehicles, and other expenditures necessitated by travel.

**VOCATIONAL PROGRAM**

A school which is separately organized for the primary purpose of offering education and training in one or more semi-skilled, skilled, or technical occupations.