



# School District of Manatee County



## Final Annual Budget

**2024-2025**

**September 10, 2024**



**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)

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# **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: August 29, 2024  
 TO: Members of the School Board  
 FROM: Jason C. Wysong, Ed.D., Superintendent of Schools JW  
 SUBJECT: 2024-2025 Final Budget

The following pages disclose the School District of Manatee County's Final Annual Budget for the 2024-2025 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 Fund	\$713,171,219	\$662,399,420	\$50,771,799
Capital Fund	\$666,622,412	\$545,167,616	\$121,454,796
Debt Service	\$49,479,150	\$35,339,811	\$14,139,339
Special Revenue	\$83,996,513	\$73,010,082	\$10,986,431
Internal Services	\$78,980,387	\$65,974,296	\$13,006,091
Trust and Agency	\$2,056,365	\$2,056,365	\$0
<b>Total</b>	<b>\$1,594,306,046</b>	<b>\$1,383,947,590</b>	<b>\$210,358,456</b>

This budget is based on funding expected to be received from the State based on 56,470 unweighted FTE for K-12 students as identified in the Florida Department of Education 2024-2025 2<sup>nd</sup> calculation published on July 17, 2024.

On Tuesday, September 10, 2024, I will recommend approval of the final millages and final budget for Fiscal Year 2024-2025.

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 - 2024-2025 FINAL BUDGET**  
**TOTAL BUDGET**

**Beginning Fund Balance**

General Fund	+	Special Revenue Fund	+	Internal Service Fund	+	Trust and Agency Fund	+	Debt Service Fund	+	Capital Projects Fund	=	Total Beginning Fund Balance
\$112,741,820		\$12,588,545		\$14,975,462		\$1,247,081		\$13,864,339		\$303,480,407		\$458,897,654

**Total Revenues**

General Fund	+	Special Revenue Fund	+	Internal Service Fund	+	Trust and Agency Fund	+	Debt Service Fund	+	Capital Projects Fund	=	Total Revenues
\$575,512,560		\$71,407,968		\$64,004,925		\$809,285		\$1,620,760		\$223,142,005		\$936,497,502

ω

**Transfers In**

General Fund	+	Special Revenue Fund	+	Internal Service Fund	+	Trust and Agency Fund	+	Debt Service Fund	+	Capital Projects Fund	=	Total Transfers In/Non Revenue Sources
\$24,916,839		\$0		\$0		\$0		\$33,994,051		\$140,000,000		\$198,910,890

**Total Revenues, Transfers In & Balances**

General Fund	+	Special Revenue Fund	+	Internal Service Fund	+	Trust and Agency Fund	+	Debt Service Fund	+	Capital Projects Fund	=	Total Budget
\$713,171,219		\$83,996,513		\$78,980,387		\$2,056,365		\$49,479,150		\$666,622,412		\$1,594,306,046

## **EXECUTIVE SUMMARY**

The School District of Manatee County continues to demonstrate strong financial stewardship. For the eighth consecutive year, the district anticipates ending FY 2023-2024 with a positive general fund balance of \$112,741,820.

### **MAJOR INITIATIVES AND ACCOMPLISHMENTS**

Fiscal year 2023-24 was an active and successful year for the School District of Manatee County. The District's accomplishments include:

#### **WE ARE SUSTAINING SUCCESS UNDER NEW LEADERSHIP**

- Dr. Jason Wysong completed his first school year as superintendent on May 24, 2024. A former deputy superintendent in Seminole County, he came to Manatee County in July 2023.
- Members of the District's Class of 2024 earned \$21.2 million in scholarships and were accepted into colleges and universities across the country and all five branches of the military.
- Manatee was one of 3 U.S. districts named "District of the Year" by Cambridge International for increasing access to rigorous curriculum and strong performance on course exams.
- District students won twenty-nine "Best in State" awards at the Florida Technology Student Association (TSA) Conference – the most by any district - and Braden River High won the high school state championship.
- The American Boat & Yacht Council named Manatee Technical College instructor Freddie Fowler the 2023 Marine Service Technology Instructor of the Year.

#### **WE ARE FINANCIALLY SOUND**

- The School District's General Fund Balance has grown from \$14.4 million on June 30, 2014, to \$112.7 million at the end of June 30, 2024.
- Global Financial Ratings firms – Moody's, Standard and Poor's, and Fitch Ratings – have all remained consistent 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 \$57,572 (including referendum supplement) in 2023-24.

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

- Palmetto High School has a major project in progress that includes a new two-story classroom.

building, new cafeteria, administration building renovation/addition, upgrades to the baseball facilities, new bus loop, and site improvements.

- The Buffalo Creek Middle School addition project was completed this past school year that included a new multi-story media center, eight classroom addition, renovations to the administration building, enhancements to the main entry, three additional classrooms and improved vehicular access off 69th Street East.
- Major renovations and additions are under construction at Haile Middle School, Tara Elementary, Blackburn Elementary, and Oneco Elementary Schools. Construction on the campuses commenced in the fall of 2023 and the projects are funded by the 2023 COPS.
- The Palma Sola Elementary School renovation and additions project is under design. The project will include the replacement of the majority of the existing campus buildings and renovation/remodeling of the newer structures on campus with campus-wide utility and infrastructure upgraded and is funded by the 2023 COPS.
- This past school year major addition projects were completed for two high schools: Southeast - science classroom addition and Lakewood Ranch - 20 classroom addition.
- The Parrish Community High School addition is under construction and will include an additional sixteen classrooms.
- The East County K-8 is under construction with the elementary portion of the campus scheduled for completion for the 2025-26 school year and the middle school the following school year.
- The Maintenance Division continues to focus on energy conservation by identifying and replacing inefficient lighting with LEDs at Stadiums, Gymnasiums, Parking Lots, Media Centers, Classrooms, and Auditoriums along with chillers and other HVAC infrastructure components.
- The District is participating in the Electric School Bus Grant offered through the Department of Environmental Protection. Four Electric School Buses were delivered this school year and construction was completed for the charging stations this spring.
- Construction has commenced for the new Middle School facility in the North River Ranch area with a planned completion for the 2025-26 school year.
- Planning is under way for two new Elementary Schools located in the Rye Ranch and Artisan Lakes areas with projected openings for the 2026-27 school year.
- For the 2023-2024 School Year Food and Nutrition Services (FNS) served over 8.4 million meals, averaging 16,000 breakfasts, 28,000 lunches and 3,000 after school meals daily.
- FNS in 2023-2024 completed a successful U.S.D.A. Summer Meals Administrative Review which included procurement, resource management, and menu compliance.

## **WE ARE A LEADER IN OFFERING STUDENT INNOVATIVE ACADEMIC OPTIONS**

- Guy Harvey Academy of Arts and Science at Anna Maria Elementary School in 2022, and Dr. Guy Harvey's artwork has been installed at two additional schools in 2024; Manatee High School and King Middle School to celebrate the educational partnership.
- The Woz-Ed program founded by Apple co-founder Steve Wozniak continues to offer educational opportunities to our Middle School teachers and students, providing a full day training session to our eighth-grade teachers across the district.
- Florida's first elementary agricultural program at Myakka City Elementary was established in 2023 and agricultural programs across multiple schools provide students with farm-to-table experiences.

## **WE ARE IMPLEMENTING OUR STRATEGIC PLAN AND TECHNOLOGY PLAN**

- Successfully implementing the District’s READY 2026 Strategic Plan.
- Board approved District Technology Plan December 8, 2020 – June 2025.
- Digitized over 6.8 million student, staff, and department records.
- Electronically transferred 6,610 student records between districts in the last two years.
- Dark fiber infrastructure upgrades completed at 54 sites connecting to (2) data centers.
- Network switch and wireless access point upgraded to seventeen elementary schools.
- 9,000+ student and staff computer devices deployed.
- Five elementary school media centers received innovative and modern renovation, furniture, and technology upgrades.

## **WE ARE INCREASING SECURITY**

- Phases 1, 2 and 3 of the security fencing projects have been completed.
- Annual Florida Safe Schools Assessment Tool (FSSAT) performed by school officials to identify threats and vulnerabilities in all schools.
- School Safety Guardians completed training and are prepared to protect staff and students on our school campuses.
- Prepared all schools and district buildings for a crisis utilizing a Crisis Alert System in compliance with Alyssa’s Law.
- Expanded Weapons Detection in schools by adding Evolv Weapons Detection Systems and a Firearms Detection Canine.

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

- Manatee County voters renewed a 15-year, Half-Cent Sales Tax for District capital needs in November 2016.
- Manatee County voters overwhelmingly renewed a 1-mill property tax in November 2021 by a margin of 69% to 31% to support additional instructional time, competitive teacher pay, STEAM programs and charter schools.

## **WE ARE CELEBRATING STUDENT AND STAFF ACHIEVEMENTS**

- The School Board honored sixteen employees with 40 or more years of service in our school district, including two employees with 50 years of service each.
- A total of seventy-seven district students auditioned and were accepted into the National Youth Choir. They traveled to New York with their Choral Directors and sang at Carnegie Hall.
- Prine Elementary third-grade teacher Katie Bagley was named the district’s Educator of the Year at the Excellence in Education Awards in February at Manatee High.
- Sea Breeze Elementary Paraprofessional Denise Costello was named Support Employee of the Year at the Excellence in Education Awards in February at Manatee High.

## **WE ARE CHAMPIONS**

- District high schools have won four-straight softball state championships: Lakewood Ranch High 2021 and 2022, and Parrish Community High 2023 and 2024.
- A ninth-grade student from Braden River High School, won the Girls Overall Singles State Championship in Class 3A.
- A senior at Palmetto High, won his third-straight Class 3A-State Weightlifting Championship at 169 pounds.

## **FISCAL YEAR 2024-2025 BUDGET OBJECTIVES**

Full Time Equivalent (FTE) Student enrollment has increased 1,829 FTE from the FY 2023-2024 Fourth Calculation to the FY 2024-2025 Second Calculation. District leadership developed the FY 2024-2025 budget to prepare for potential higher enrollment, maintain financial stability, academic achievement, and staff satisfaction.

The FY 2024-2025 Total Budget is \$1,594,306,046 and is comprised of General, Capital, Debt Service, Special Revenue, Internal Service, and Trust and Agency funds.

General fund 2024-2025 beginning fund balance, revenues, and transfers in from all sources are budgeted at \$713,171,219 an increase of 5.6% versus 2023-2024 FY. The increased funding will allow the District to continue the path of financial resiliency, educate over 56,470 students, fill current vacancies, and further improve upon the educational experience for all students.

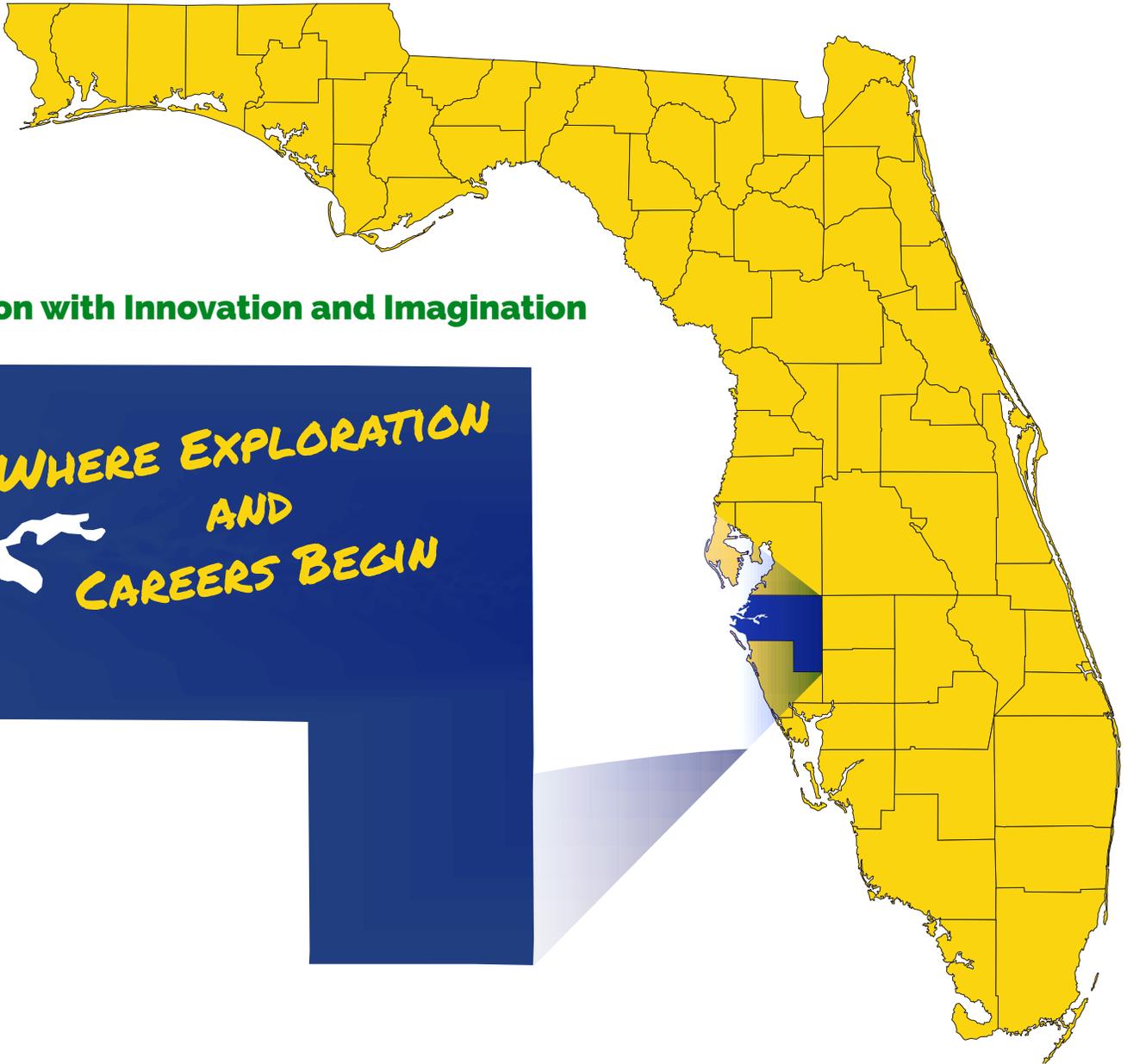
Capital 2024-2025 beginning fund balance, revenues, transfers in, and other funding sources are budgeted to be \$666,622,412 up by 20.1% versus 2023-2024 FY due primarily to an additional \$140,000,000 in revenue expected from a new issuance of Certificates of Participation, Series 2025A. The Certificates of Participation will fund the building of two new elementary schools.

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 our 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.

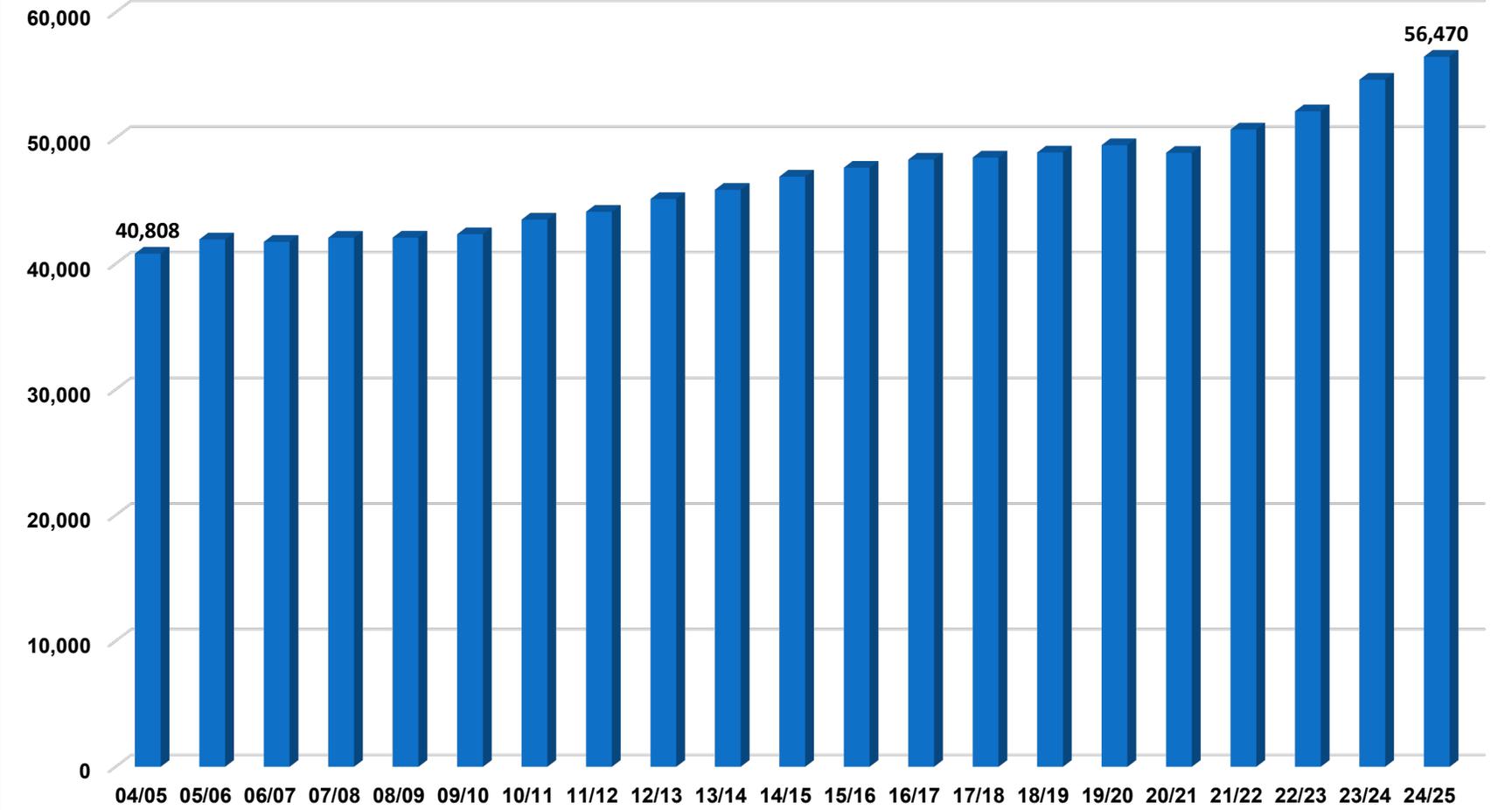
**WE BELIEVE IN** our commitment and dedication to every student.

## STUDENT GROWTH

<b>Fiscal Year</b>	<b>Unweighted FTE</b>	<b>Percentage Change</b>	<b>Actual Growth</b>	<b>Growth Rate</b>
24/25 2 <sup>nd</sup> Calc	56,470	3.24%	1,829	3.35%
23/24 4 <sup>th</sup> Calc	54,641	4.60%	2,511	4.82%
22/23 Final Calc	52,130	2.78%	1,450	2.86%
21/22 Final Calc	50,680	3.66%	1,854	3.80%
20/21 Final Calc	48,826	-1.25%	-611	-1.24%
19/20 Final Calc	49,436	1.18%	584	1.20%
18/19 Final Calc	48,853	0.82%	398	0.82%
17/18 Final Calc	48,454	0.35%	171	0.35%
16/17 Final Calc	48,284	1.32%	640	1.34%
15/16 Final Calc	47,644	1.50%	713	1.52%
14/15 Final Calc	46,931	2.22%	1,040	2.27%
13/14 Final Calc	45,890	1.61%	740	1.64%
12/13 Final Calc	45,150	2.25%	1,014	2.30%
11/12 Final Calc	44,136	1.40%	620	1.42%
10/11 Final Calc	43,516	2.68%	1,167	2.76%
09/10 Final Calc	42,349	0.62%	265	0.63%
08/09 Final Calc	42,084	0.03%	12	0.03%
07/08 Final Calc	42,072	0.78%	328	0.79%
06/07 Final Calc	41,744	-0.47%	-194	-0.46%
05/06 Final Calc	41,939	2.70%	1,130	2.77%
04/05 Final Calc	40,808	3.07%	1,255	3.17%

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.

# Unweighted FTE



# **SECTION II**

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

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



# Students, Parents, and Citizens of Manatee County

**School Board of Manatee County**  
 Chad Choate III, Cindy Spray, Gina Messenger, Mary Foreman, Richard Tatem

**Dr. Jason Wysong**  
 Superintendent

\* **Mike Barber**  
 Communications Director

\* **Jamara Clark**  
 Director Student Enrollment  
 & Educational Choice

\* **Kevin Chapman**  
 Executive Director  
 Administration

\* **Kevin Pendley**  
 General Counsel

\* **Joseph Ranaldi**  
 Deputy Superintendent  
 Operations

\* **Derek Jensen**  
 Deputy Superintendent  
 Instruction

\* **Rachel Sellers**  
 Deputy Superintendent  
 Business Services

\* **Paul Damico**  
 Chief of Safety  
 & Security

\* **Scott Hansen**  
 Chief  
 Technology  
 Officer

\* **Richard Bailey**  
 Chief of Human  
 Resources

\* **Willie Clark**  
 Executive Director  
 School Supports

**Patrick Bartholomew**  
 Safety & Security  
 Director

**Judy Pagan**  
 Business  
 Systems  
 Director

**Bill Kelley**  
 Risk  
 Management  
 Director

**Todd Henson**  
 Maintenance  
 & Operations  
 Director

**Reggie Goff**  
 Construction  
 Services  
 Director

**Regina Thoma**  
 Food Services  
 Director

**Jamie Warrington**  
 Transportation  
 Director

\* **Dr. Stephanie Callaway**  
 Executive Director  
 Elementary  
 Education

\* **Dr. Annette Codella**  
 Executive Director  
 Elementary  
 Education

\* **Sharon Scarbrough**  
 Executive Director  
 Secondary  
 Education

\* **Kaththea Johnson**  
 Executive Director  
 School Improvement  
 & Leadership  
 Development

\* **Dr. Paul Gansemer**  
 Executive Director  
 Adult, Career &  
 Technical Education

\* **Dr. Laurie Breslin**  
 Executive Director  
 Student Support &  
 Family Engagement

**Tiffany Spradling**  
 Secondary  
 Curriculum  
 Director

**Evan McCarthy**  
 Assessment  
 & Research  
 Director

**Alison Nichols**  
 Elementary  
 Curriculum  
 Director

**Principals**

**Principals**

**Principals**

**Principals**

**Doug Wagner**  
 Manatee  
 Technical College  
 Director

**Joshua Bennett**  
 ESE  
 Director

**Debra Estes**  
 ESOL & Migrant  
 Director

**Dr. Sheila Halpin**  
 Early Childhood  
 Learning  
 Director

**Lisa Lyon**  
 Student Services  
 & Alternative  
 Education Interim  
 Director

**Latrina Singleton**  
 Federal Programs  
 Director

**Ruth Gruett**  
 Purchasing  
 Director

**Gina Maliniak**  
 Budget  
 Director

**Cathy Miley**  
 Finance  
 Director

\* Cabinet Members are indicated by gold background.

Effective 7/15/24

## 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 2023 tax levy on September 5, 2023. 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**

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

### **Fiduciary Funds (Trust and Agency Funds)**

Funds used to report resources held by the school district in a trustee or custodial capacity for others that, therefore, cannot be used to support the school district's own programs. 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	Monday, July 1, 2024	Property Appraiser certifies taxable value
Day 19	Friday, July 19, 2024	No later than July 19th, the Commissioner of the DOE certifies the Required Local Effort millage rate
Day 24	Wednesday, July 24 ,2024	Within 24 days, Superintendent sends budget to the school board for advertising (Special Meeting)
Day 29	Monday, July 29, 2024	Within 29 days of certification of values, District advertises tentative budget and millage rates
Days 31-34	Wednesday, July 31 2024 - Saturday August 3, 2024	Within 2-5 days of advertisements, School Board holds public hearing on Tentative Budget/Millages
Day 35	Sunday, August 4, 2024	Within 35 days of certification of values, District notifies Property Appraiser of Tentative Millages
Day 55	Saturday, August 24, 2024	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	Tuesday, September 3, 2024 - Wednesday, September 18, 2024	Within 65 to 80 days of certification of values, School District holds Public Hearing on Final Budget/Millages
Day 70	Sunday, September 8, 2024	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 6.299 and is composed of the following:

Required Local Effort	3.039
Prior Period Millage Adjustment	0.012
Additional Voted Millage	<u>1.000</u>
	<b>4.051</b>
Local Capital Improvement (Capital Outlay)	1.500
Discretionary Operating	<u>0.748</u>
<b>Total Millage</b>	<b><u>6.299</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 mill. For FY 2008-09, the Legislature capped the millage at 0.498 mill. In FY 2009-10, the legislature further reduced the Capital Outlay Millage by 0.25 and added it to

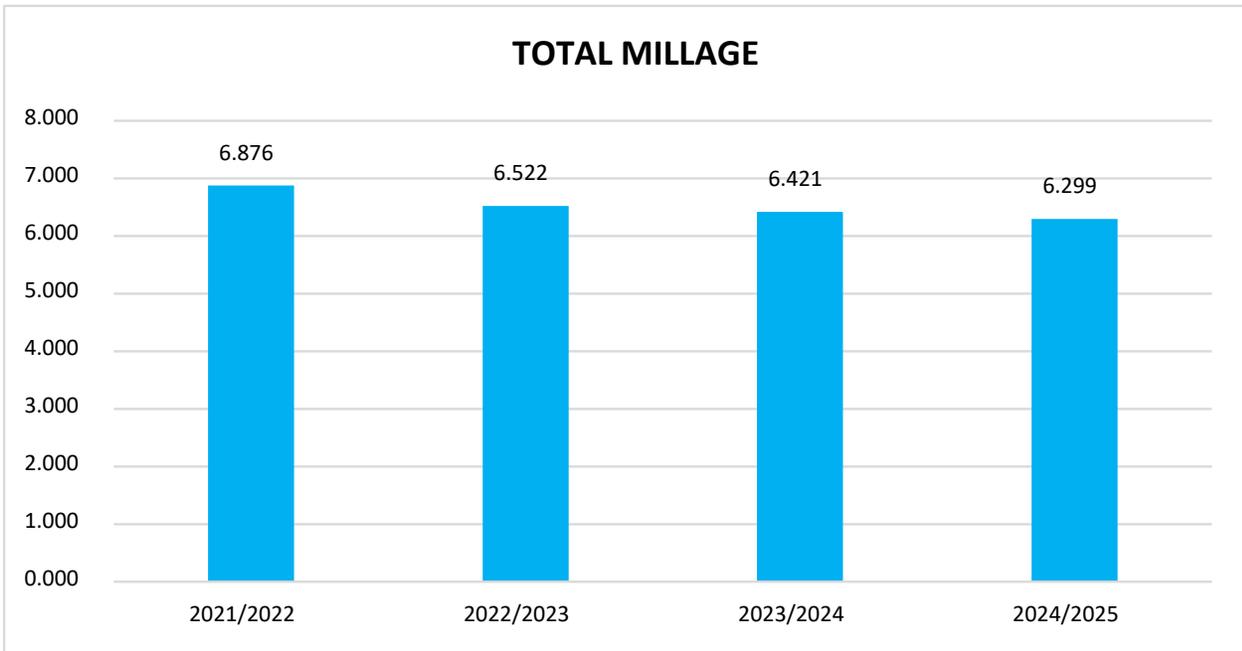
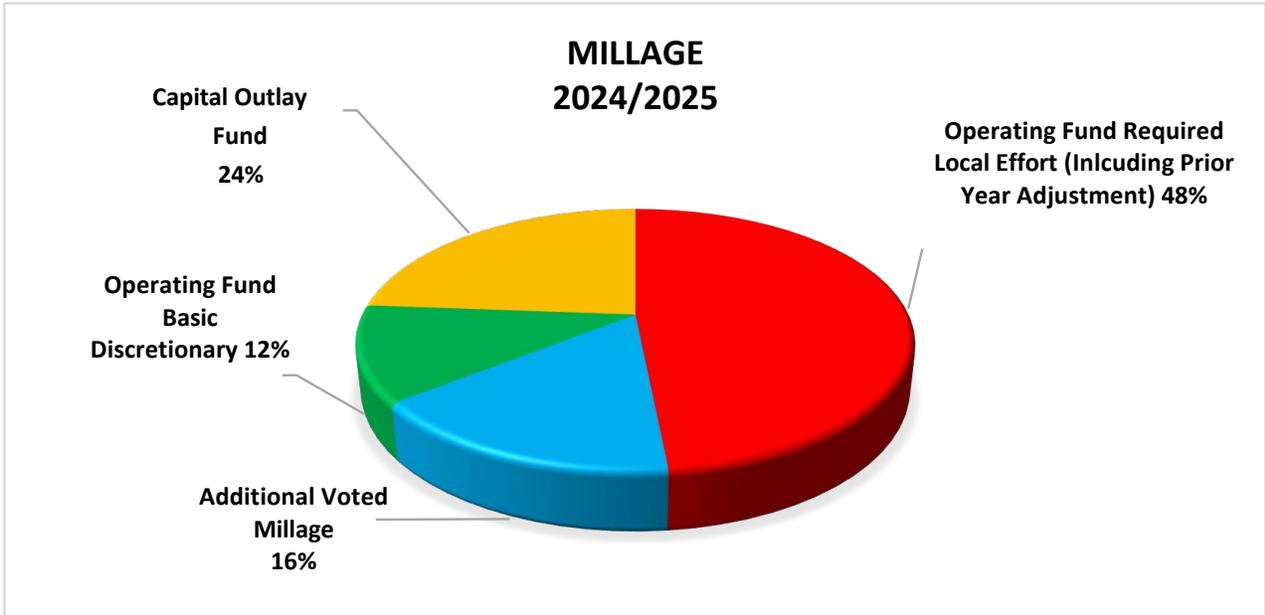
the Discretionary Millage, totaling 0.748 mill. The Discretionary Millage remains at 0.748 mill.

The Capital Improvement Millage is an amount levied to support the construction, maintenance and equipping of schools. The Millage uses and implementation are set by the School Board. Beginning FY 1994-95, this millage was capped at 2.00 mill. For 2008-09, the Legislature capped this millage at 1.750. 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 mill.

**SCHOOL BOARD OF MANATEE COUNTY  
MILLAGE LEVY**

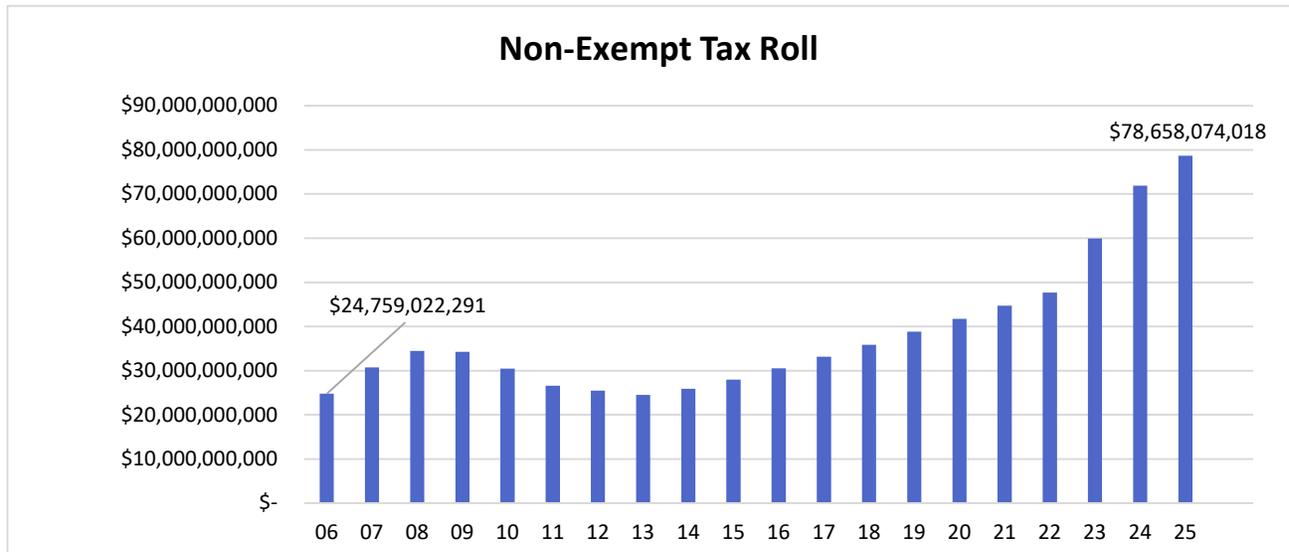
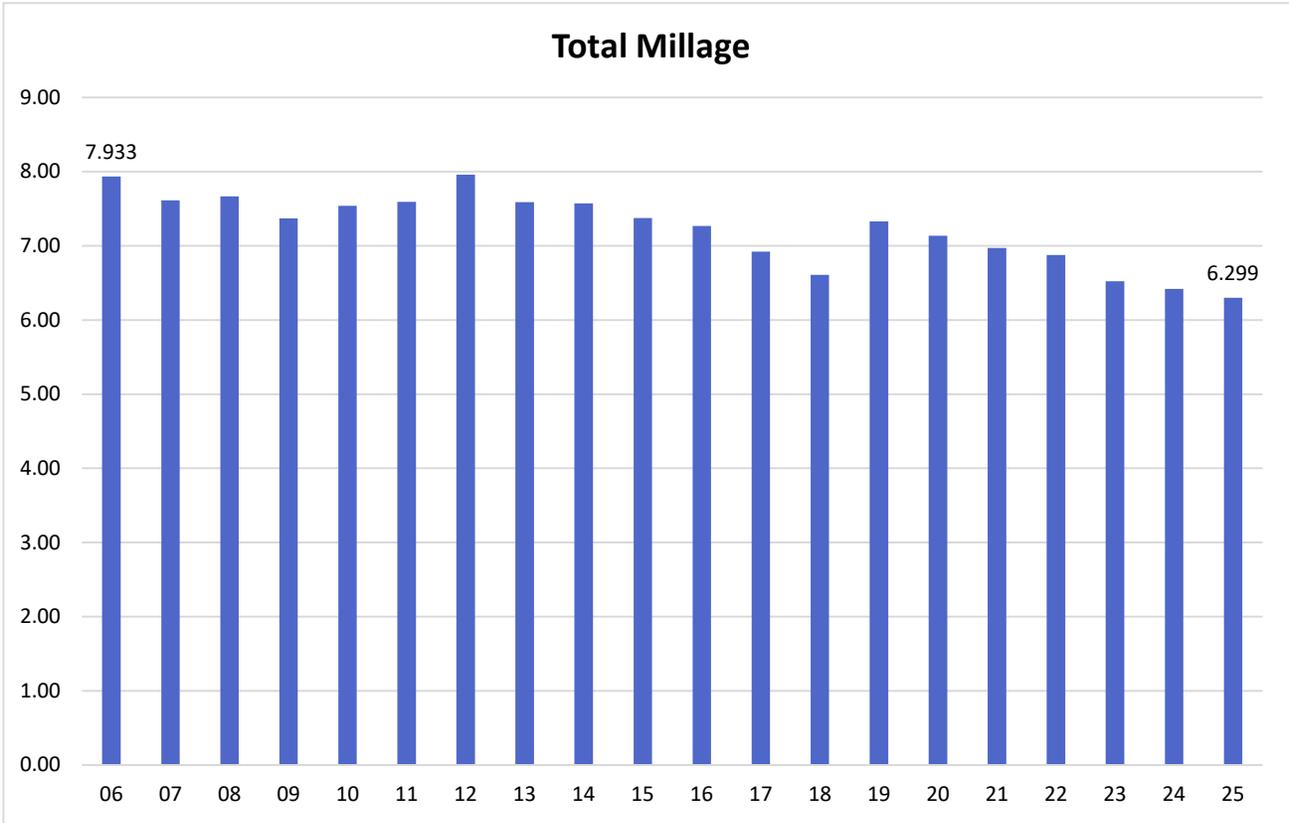
	2021-2022	2022-2023	2023-2024	2024-2025	2023-2024 vs 2024-2025 Increase / (Decrease)
<b>Operating Fund</b>					
Local Required Effort (Including Prior Year Adjustment)	3.628	3.274	3.173	3.051	(0.122)
Voted Millage	1.000	1.000	1.000	1.000	0.000
Basic Discretionary	0.748	0.748	0.748	0.748	0.000
Critical 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>	<b>6.876</b>	<b>6.522</b>	<b>6.421</b>	<b>6.299</b>	<b>(0.122)</b>

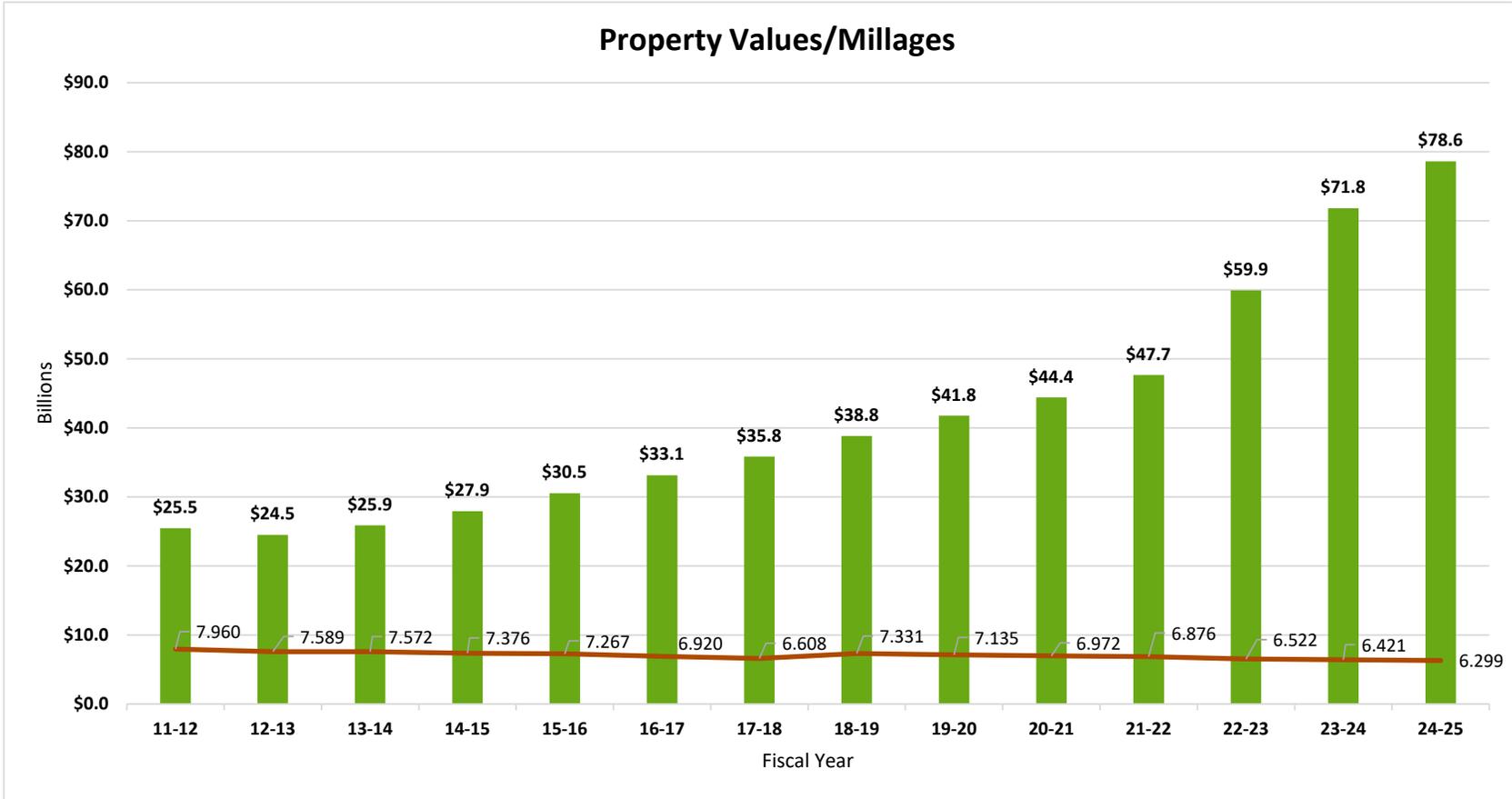
The proposed millage rate for 2024/2025 is 1.9% lower than the millage rate levied last year. The decrease is attributable to Required Local Effort (RLE) which is mandated by statute. The School Board must levy the RLE to receive state funding.



**SCHOOL DISTRICT MILLAGE HISTORY  
MANATEE COUNTY, FLORIDA  
MILLAGE RATES**

<b>Fiscal Year</b>	<b>Required Local Effort</b>	<b>Discretionary</b>	<b>Voted</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Total</b>	<b>Non-Exempt Tax Roll</b>
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	7.96	\$ 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	6.92	\$ 33,138,246,683
2018	4.36	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
2024	3.173	0.748	1.000	0.000	1.500	6.421	\$ 71,864,882,526
2025	3.051	0.748	1.000	0.000	1.500	6.299	\$ 78,658,074,018





## EFFECTS OF NEW MILLAGE - PROPOSED TAX INCREASE

### Last year's property tax levy

A. Initially proposed tax levy	\$	463,429,226
B. Less tax reductions due to Value Adjustment Board and other assessment changes.	\$	1,984,816
		461,444,410
C. Actual property tax levy	\$	<b>461,444,410</b>

### This year's proposed tax levy

	\$	<b>495,467,208</b>
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A portion of the tax levy is required under state law in order for the school board to receive **\$211,334,518** in state education grants. The required portion has **increased by 0.73** percent, and represents approximately five-tenths of the total proposed taxes.

Current Year Proposed State Law (RLE)	3.0510
Current Year Proposed Local Board	3.2480
<b>TOTAL</b>	<b>6.2990</b>

Current Year State Law (RLE) RBR	3.0289
Current Year Local Board RBR	3.1005
<b>TOTAL</b>	<b>6.1294</b>

**The total millage rate to be levied exceeds the roll-back rate by 2.77%**

RLE = Required Local Effort

RBR = Rolled-Back Rate

### Gross Taxable Value Comparison

	<u>2023-24</u>	<u>2024-25</u>	<u>Increase/(Decrease)</u>
	\$ 72,173,995,678	\$ 78,658,074,018	\$ 6,484,078,340
<b>Millage Revenue</b>			
	<u>2023-24</u>	<u>2024-25</u>	
	<u>Millage</u>	<u>Millage</u>	
	<u>Rate</u>	<u>Rate</u>	<u>Increase/(Decrease)</u>
<b>By State Law</b>			
Required Local Effort (RLE)	3.1720	3.0390	(0.1330)
Prior Year RLE Adjustment	0.0010	0.0120	0.0110
<b>Subtotal - State</b>	<b>3.1730</b>	<b>3.0510</b>	<b>(0.1220)</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>6.4210</b>	<b>6.2990</b>	<b>(0.1220)</b>
<b>Note: The Millage Rate Reflects the amount of Taxes per \$1,000 of Taxable Value</b>			

<b>Gross Taxable Value</b>			
	<u>2023-24</u>	<u>2024-25</u>	<u>Increase/(Decrease)</u>
	\$ 72,173,995,678	\$ 78,658,074,018	\$ 6,484,078,340
<b>Millage Revenue</b>			
	<u>2023-24</u>	<u>2024-25</u>	<u>Increase/(Decrease)</u>
	<u>Millage</u>	<u>Millage</u>	
<b>By State Law</b>	<b>Revenue</b>	<b>Revenue</b>	<b>Increase/(Decrease)</b>
Required Local Effort (RLE)	\$ 219,778,478	\$ 229,480,211	\$ 9,701,733
Prior Year RLE Adjustment	\$ 72,174	\$ 906,141	\$ 833,967
<b>Subtotal - State</b>	<b>\$ 219,850,652</b>	<b>\$ 230,386,352</b>	<b>\$ 10,535,700</b>
<b>By Local Board</b>			
Discretionary Operating	\$ 51,826,703	\$ 56,482,790	\$ 4,656,087
<i>Critical Operating Needs - 1 mil</i>	<i>\$ 69,287,036</i>	<i>\$ 75,511,751</i>	<i>\$ 6,224,715</i>
Local Capital Improvement	\$ 103,930,554	\$ 113,267,627	\$ 9,337,073
Critical Capital Outlay Needs	\$ -	\$ -	\$ -
<b>Subtotal - Local</b>	<b>\$ 225,044,292</b>	<b>\$ 245,262,168</b>	<b>\$ 20,217,876</b>
<b>TOTAL MILLAGE</b>	<b>\$ 444,894,944</b>	<b>\$ 475,648,520</b>	<b>\$ 30,753,576</b>
<b>Note: The Millage Rate Reflects the amount of Taxes per \$1,000 of Taxable Value</b>			

**Effect of Tax Rate Change on Manatee County Property Owner  
No Increase in Assessed Value**

	2023-24 Tax Year		2024-25 Tax Year	
	Property Owner		Property Owner With No Increase In Assessed Value	
Assessed Value (1)	\$	293,455	\$	293,455
Exemptions included in above	\$	-	\$	-
Taxable Value	\$	293,455	\$	293,455
<b>By State Law</b>	<b>Millage</b>	<b>Taxes</b>	<b>Millage</b>	<b>Taxes</b>
Required Local Effort (RLE)	3.1720	\$ 930.84	3.0390	\$ 891.81
Prior Year RLE Adjustment	0.0010	\$ 0.29	0.0120	\$ 3.52
<b>Subtotal - State</b>	<b>3.1730</b>	<b>\$ 931.13</b>	<b>3.0510</b>	<b>\$ 895.33</b>
<b>By Local Board</b>				
Discretionary Operating	0.748	\$ 219.50	0.748	\$ 219.50
<i>Critical Operating Needs - 1 mil</i>	1.000	\$ 293.46	1.000	\$ 293.46
Local Capital Improvement	1.500	\$ 440.18	1.500	\$ 440.18
Critical Capital Outlay Needs	0.000	\$ -	0.000	\$ -
<b>Subtotal - Local</b>	<b>3.248</b>	<b>\$ 953.14</b>	<b>3.248</b>	<b>\$ 953.14</b>
<b>TOTAL MILLAGE</b>	<b>6.4210</b>	<b>\$ 1,884.28</b>	<b>6.2990</b>	<b>\$ 1,848.48</b>
			<b>Decrease from prior year</b>	<b>\$ (35.80)</b>

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

**Effect of Tax Rate Change on Manatee County Property Owner  
Increase in Assessed Value**

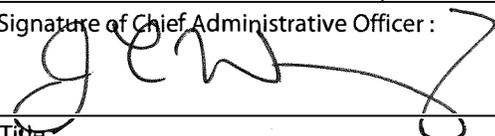
	2023-24 Tax Year		2024-25 Tax Year	
	Property Owner		Property Owner With Increase In Assessed Value	
Assessed Value (1)	\$	293,455	\$	318,282
Exemptions included in above	\$	-	\$	-
Taxable Value	\$	293,455	\$	318,282
<b>By State Law</b>	<b>Millage</b>	<b>Taxes</b>	<b>Millage</b>	<b>Taxes</b>
Required Local Effort (RLE)	3.1720	\$ 930.84	3.0390	\$ 967.26
Prior Year RLE Adjustment	0.0010	\$ 0.29	0.0120	\$ 3.82
<b>Subtotal - State</b>	<b>3.1730</b>	<b>\$ 931.13</b>	<b>3.0510</b>	<b>\$ 971.08</b>
<b>By Local Board</b>				
Discretionary Operating	0.7480	\$ 219.50	0.7480	\$ 238.08
<i>Critical Operating Needs - 1 mil</i>	1.0000	\$ 293.46	1.0000	\$ 318.28
Local Capital Improvement	1.5000	\$ 440.18	1.5000	\$ 477.42
Critical Capital Outlay Needs	0.0000	\$ -	0.0000	\$ -
<b>Subtotal - Local</b>	<b>3.2480</b>	<b>\$ 953.14</b>	<b>3.248</b>	<b>\$ 1,033.78</b>
<b>TOTAL MILLAGE</b>	<b>6.4210</b>	<b>\$ 1,884.28</b>	<b>6.2990</b>	<b>\$ 2,004.86</b>
		<b><i>Increase from prior year due to increase in assessed value</i></b>	<b>\$</b>	<b><i>120.58</i></b>

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



Name of School District :		DR-4205 R. 5/13 Page 2
18.	Current year state law proceeds (Line 16 multiplied by Line 4, divided by 1,000)	\$ 239,985,784 (18)
19.	Current year local board proceeds (Line 17 multiplied by Line 4, divided by 1,000)	\$ 255,481,424 (19)
20.	Current year total state law and local board proceeds (Line 18 plus Line 19)	\$ 495,467,208 (20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate (Line 16 divided by Line 14, minus 1, multiplied by 100)	0.73 % (21)
22.	Current year total proposed rate as a percent change of rolled-back rate $\{[(Line\ 16\ plus\ Line\ 17)\ divided\ by\ (Line\ 14\ plus\ Line\ 15)],\ minus\ 1\}$ , multiplied by 100	2.77 % (22)

Final public budget hearing	Date : 9/10/2024	Time : 5:05 PM EST	Place : 215 Manatee Ave W Bradenton 34205
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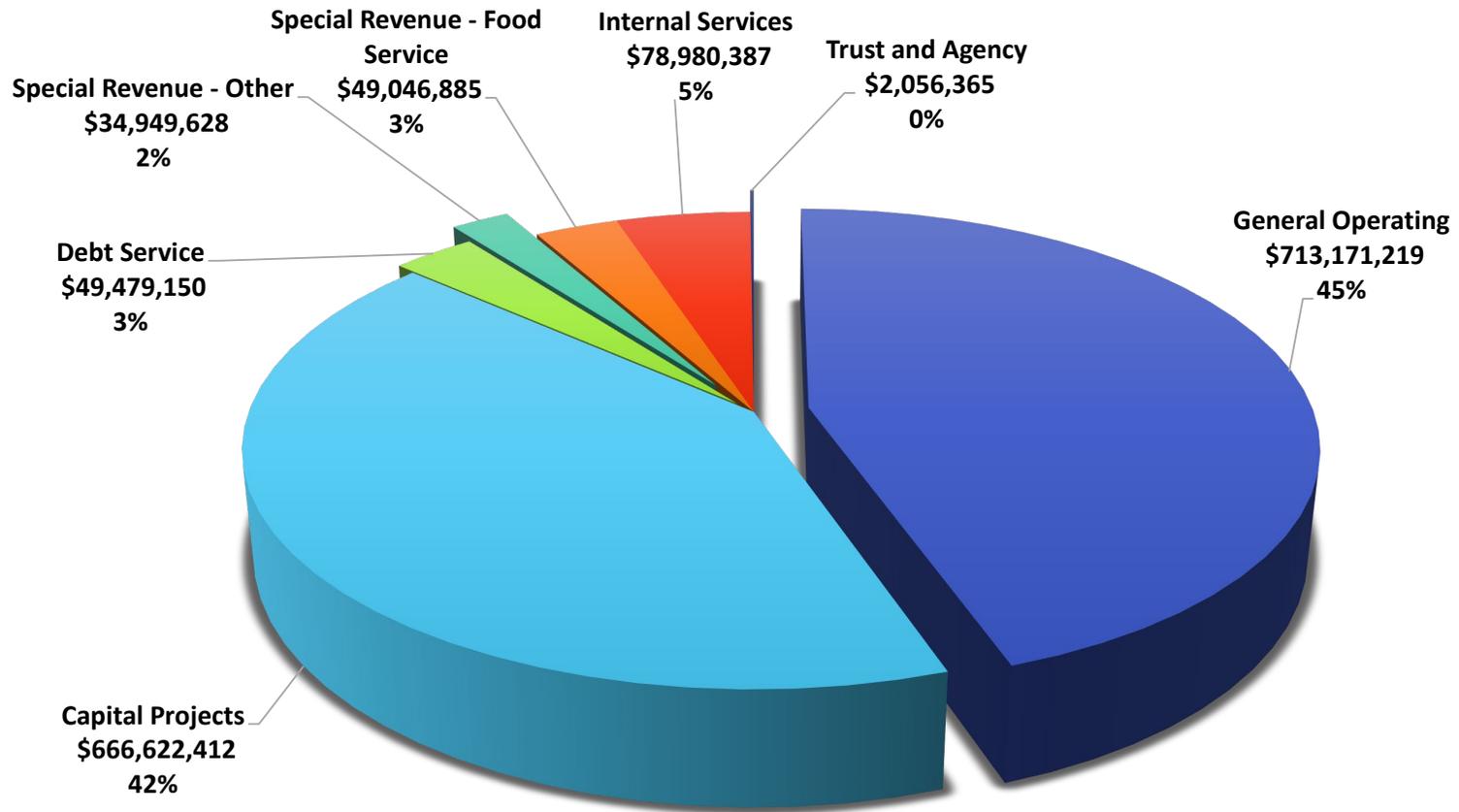
S I G N  H E R E	<b>Taxing Authority Certification</b>	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.			
	Signature of Chief Administrative Officer : 		Date : 07/22/2024		
	Title : Superintendent		Contact Name And Contact Title : Rachel Sellers, Deputy Superintendent of Business Services		
	Mailing Address : P.O. Box 9069 Bradenton, FL 34206 - 9069		Physical Address : 215 Manatee Ave. West		
	City, State, Zip : Bradenton, FL 34205		Phone Number : 941 7088770	Fax Number : 941 7088686	

# **SECTION III**

## **FINANCIAL SUMMARIES**

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

### SCHOOL BOARD OF MANATEE COUNTY 2024 - 2025 BUDGET BY FUND



TOTAL FINAL BUDGET BY FUND - \$1,594,306,046

## **GENERAL OPERATING FUND BUDGET OVERVIEW FY 2024-25**

The General Fund or Operating Fund is the largest fund in the School 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 59.6%. Examples of salaries and benefits paid from the General Fund are classroom teachers, principals, custodians, and administrative staff. The funds are also used to buy supplies such as classroom books, library books, classroom supplies and custodial supplies, provide student transportation, and pay for school utility bills.

The General Fund is supported mainly through the Florida Education Finance Program (FEFP). The FEFP is funded primary from two sources: state funds primarily generated from sales tax revenue, and local funds generated from property tax revenue. The FEFP is the primary mechanism for funding the operating costs of public schools. However, there are also programs like workforce development, and prekindergarten programs that are funded outside of the FEFP. The FEFP is basically a mathematical equation that attempts to adjust education funding to meet the needs and conditions of each individual school district. 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. Florida's legislature meets each year and reviews each current component of the funding equation, and may amend, remove, or add new ones.

The School District of Manatee County will receive \$16,961,132 more in state funding from the 2024-2025 FEFP Second Calculation compared to the 2023-2024 FEFP Fourth Calculation. Local contribution through property taxes increased by \$14,357,820. These funds are shared with our District Charter Schools and the Family Empowerment Scholarship voucher program.

### **GENERAL FUND BALANCE**

An adequate fund balance reserve is necessary to cover unforeseen events such as revenue shortfalls, or student enrollment under projections. During the annual budget development process the Superintendent shall plan for a general fund reserve not classified as restricted, committed, or non-spendable of at least five percent (5%) to include a three percent (3%) statutory reserve and a two percent (2%) strategic reserve and an additional contingency fund of up to three and one-half percent (3.5%) or provide the Board a written report explaining why these targets are not feasible. General fund revenues from all sources are budgeted at \$713,171,219 for FY 2024-2025, an increase of 5.59% vs. FY 2032-2024. The increased funding will support the District Strategic Plan Mission to educate all students today for their success tomorrow. This strong financial foundation will further support us in filling vacancies, retaining employees, and further improving the educational experience for all students. The unassigned budgeted fund balance at June 30, 2025 is estimated to be \$49,224,329 or 8.56% of General Fund revenues, excluding beginning fund balance and transfers in.

**FEFP Calculation Schedule**  
**2024-2025 FL DOE FEFP Second Calculation**

	FTE Students	x	Program Weights	=	Weighted FTE Students	x	Base Student Allocation (BSA)	x	Comparable Wage Factor (CWF)	=	
2025 2nd Calc	56,470				61,284		\$5,330.98		1.0000		
2024 4th Calc	<b>54,641</b>				<b>59,526</b>		<b>\$5,139.73</b>		<b>1.0000</b>		
	Base Funding	+	.748 Mill Discretionary Compression	+	ESE Guaranteed Allocation	+	Department of Juvenile Justice (DJJ)	+	Mental Health Assistance	+	
2025 2nd Calc	\$326,701,379		0		\$22,590,786		\$171,644		\$3,225,525		
2024 4th Calc	<b>\$305,947,722</b>		<b>0</b>		<b>\$21,787,105</b>		<b>\$174,816</b>		<b>\$2,857,352</b>		
	Safe Schools	+	Education Enrichment	+	Student Transportation	+	Proration to Appropriation	=	Gross State and Local Funding	-	
2025 2nd Calc	\$5,195,218		\$13,928,999		\$9,174,171		-\$402,139		\$380,585,583		
2024 4th Calc	<b>\$4,464,249</b>		<b>\$13,477,364</b>		<b>\$8,717,473</b>		<b>\$0</b>		<b>\$357,426,081</b>		
	Required Local Effort 2024-25 - 3.039 2023-24 - 3.172	+	Prior Year Adjustments	=	Net State FEFP	+	Class Size Reduction	+	State Funded Discretionary Supplement	=	
2025 2nd Calc	\$229,480,211		\$0		\$151,105,372		\$50,400,319		\$9,828,827		
2024 4th Calc	<b>\$219,778,478</b>		<b>\$1,246,820</b>		<b>\$138,894,423</b>		<b>\$49,876,529</b>		<b>\$6,849,254</b>		
	Total State Funding	+	Required Local Effort (RLE)	+	.748 Discretionary Local Effort	=	Total FEFP Funding Including PY Adj	-	FES 2024-25 UFTE 4,750.75 2023-24 UFTE 3,274.77	=	District FEFP Funding including PY adjustment
2025 2nd Calc	\$211,334,518		\$229,480,211		\$56,482,790		\$497,297,519		\$42,502,829		\$454,794,690
2024 4th Calc	<b>\$195,620,206</b>		<b>\$219,778,478</b>		<b>\$51,826,703</b>		<b>\$467,225,387</b>		<b>\$30,424,142</b>		<b>\$436,801,245</b>

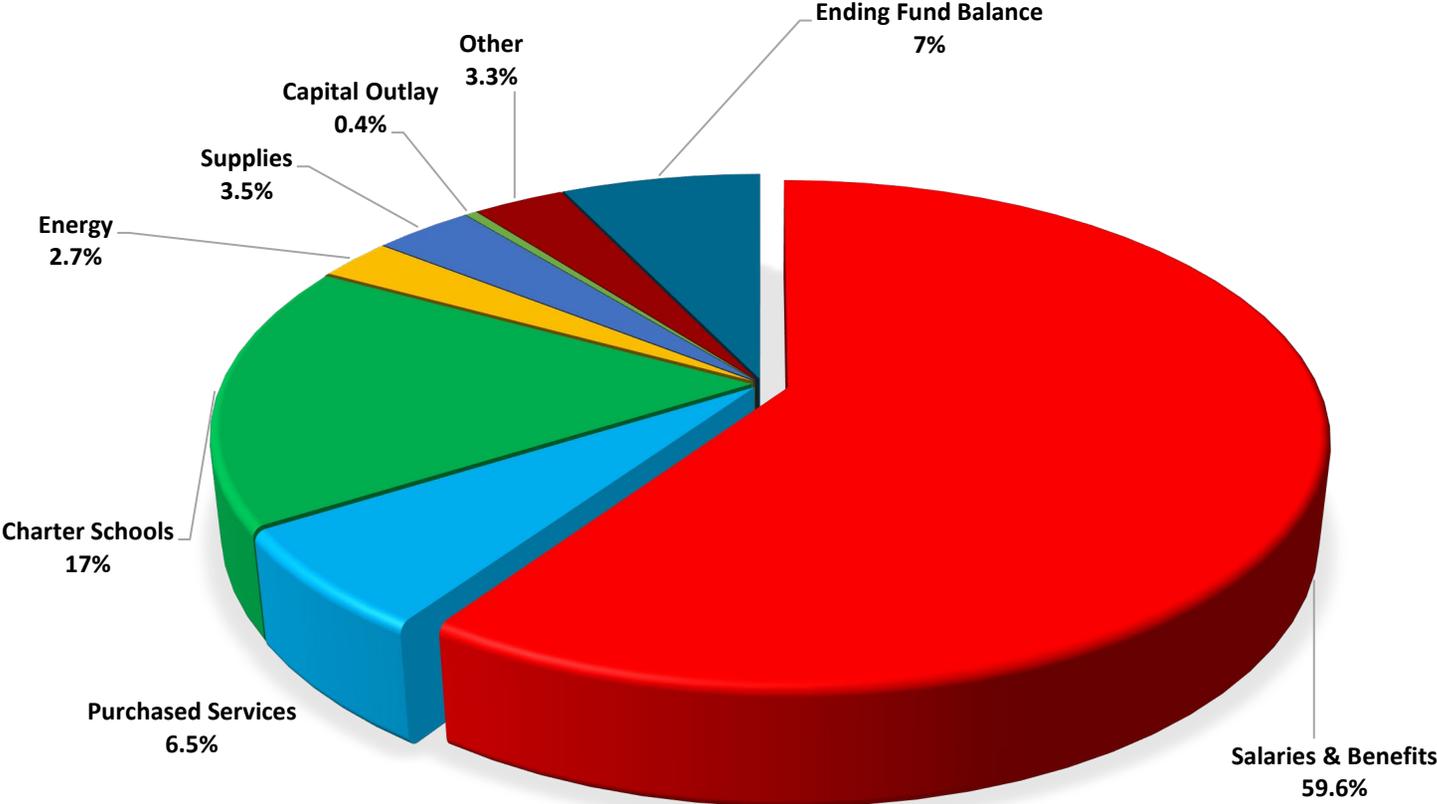
## GENERAL OPERATING FUND

	2022 - 2023 ACTUAL	2023 - 2024 ACTUAL	2024 - 2025 BUDGET	2023 - 2024 TO CHANGE	2024 - 2025 PERCENT
<b>REVENUES</b>					
<b>FEDERAL REVENUE</b>					
Reserve Officer Training (JROTC)	\$ 732,434	\$ 720,704	\$ 720,000	\$ (704)	-0.10%
Misc. Federal Direct	\$ -	\$ 6,035	\$ 3,584	\$ (2,451)	-40.61%
Medicaid	\$ 1,370,349	\$ 1,093,539	\$ 905,000	\$ (188,539)	-17.24%
Federal thru Local	\$ 333,999	\$ 274,198	\$ 115,000	\$ (159,198)	-58.06%
Education Stabilization	\$ 638,484	\$ 45,016	\$ -	\$ (45,016)	-100.00%
Other Federal Through State	\$ 1,152,486	\$ 2,248,223	\$ -	\$ (2,248,223)	-100.00%
<b>TOTAL FEDERAL REVENUE</b>	<b>\$ 4,227,752</b>	<b>\$ 4,387,714</b>	<b>\$ 1,743,584</b>	<b>\$ (2,644,130)</b>	<b>-60.26%</b>
<b>STATE SOURCES</b>					
<b>FEFP REVENUE</b>					
FEFP State Payment	\$ 117,738,050	\$ 115,319,535	\$ 118,431,370	\$ 3,111,835	2.70%
School Recognition	\$ 2,619,231	\$ 3,745,293	\$ -	\$ (3,745,293)	-100.00%
<b>TOTAL FEFP REVENUE</b>	<b>\$ 120,357,281</b>	<b>\$ 119,064,828</b>	<b>\$ 118,431,370</b>	<b>\$ (633,458)</b>	<b>-0.53%</b>
Work Force Development	\$ 9,687,398	\$ 10,144,293	\$ 10,347,179	\$ 202,886	2.00%
CO & DS Withheld - Admin Exp	\$ 30,104	\$ 31,919	\$ 31,200	\$ (719)	-2.25%
Workforce Education Performance	\$ 203,587	\$ 700,228	\$ 600,000	\$ (100,228)	-14.31%
State License Tax	\$ 359,595	\$ 372,958	\$ 360,000	\$ (12,958)	-3.47%
Voluntary Pre-K Program	\$ 2,680,941	\$ 2,626,206	\$ 2,256,570	\$ (369,636)	-14.07%
Class Size Constitutional Amendment	\$ 51,028,719	\$ 49,876,529	\$ 50,400,319	\$ 523,790	1.05%
Misc & Other State Revenue	\$ 632,809	\$ 2,191,699	\$ 51,520	\$ (2,140,179)	-97.65%
<b>TOTAL STATE REVENUE</b>	<b>\$ 64,623,152</b>	<b>\$ 65,943,831</b>	<b>\$ 64,046,788</b>	<b>\$ (1,897,043)</b>	<b>-2.88%</b>
<b>TOTAL FEFP AND STATE REVENUE</b>	<b>\$ 184,980,433</b>	<b>\$ 185,008,659</b>	<b>\$ 182,478,158</b>	<b>\$ (2,530,501)</b>	<b>-1.37%</b>
<b>LOCAL SOURCES</b>					
District School Tax - RLE and Discretionary	\$ 290,734,599	\$ 272,573,815	\$ 286,869,142	\$ 14,295,327	5.24%
District School Tax - Referendum	\$ -	\$ 69,501,832	\$ 75,511,751	\$ 6,009,919	8.65%
Lease Revenue	\$ 246,855	\$ 361,885	\$ 294,600	\$ (67,285)	-18.59%
Interest on Investments	\$ 9,990,127	\$ 16,431,797	\$ 11,000,000	\$ (5,431,797)	-33.06%
Vending Sales	\$ 22	\$ -	\$ -	\$ -	n/a
Gifts, Grants & Bequests	\$ 1,500	\$ 3,811	\$ -	\$ (3,811)	-100.00%
Post Secondary Course Fees	\$ 2,915,293	\$ 3,169,140	\$ 3,400,000	\$ 230,860	7.28%
Continuing Workforce Ed Fees	\$ 127,334	\$ 122,289	\$ 135,000	\$ 12,711	10.39%
Capital Improvement Fees	\$ 135,867	\$ 170,748	\$ 184,000	\$ 13,252	7.76%
Other Schools, Class Fees	\$ 27,379	\$ 33,397	\$ 47,200	\$ 13,803	41.33%
Other Student Fees, Financial Aid	\$ 648,433	\$ 669,500	\$ 215,400	\$ (454,100)	-67.83%
School Age Child Care	\$ 7,292,842	\$ 7,649,696	\$ 7,440,500	\$ (209,196)	-2.73%
Charges for Services	\$ 2,438	\$ 1,854	\$ -	\$ (1,854)	-100.00%
Bus Fees	\$ -	\$ -	\$ 65,000	\$ 65,000	n/a
Activity Bus Fees	\$ -	\$ -	\$ 35,000	\$ 35,000	n/a
Sale of Assets	\$ 157,763	\$ 184,143	\$ 184,000	\$ (143)	-0.08%
Federal Indirect Cost	\$ 3,431,818	\$ 2,893,497	\$ 1,400,000	\$ (1,493,497)	-51.62%
Other Local Sources	\$ 3,060,260	\$ 2,316,293	\$ 2,509,225	\$ 192,932	8.33%
Refunds of prior Year Expenses	\$ (217,239)	\$ 16,416	\$ -	\$ (16,416)	-100.00%
Lost, Damaged, Sold Textbooks	\$ 20,915	\$ 17,428	\$ -	\$ (17,428)	-100.00%
Food Service and Other Indirect Costs	\$ 1,877,789	\$ 2,001,459	\$ 2,000,000	\$ (1,459)	-0.07%
<b>TOTAL LOCAL REVENUE</b>	<b>\$ 320,453,994</b>	<b>\$ 378,119,001</b>	<b>\$ 391,290,818</b>	<b>\$ 13,171,817</b>	<b>3.48%</b>
<b>TOTAL REVENUES</b>	<b>\$ 509,662,180</b>	<b>\$ 567,515,375</b>	<b>\$ 575,512,560</b>	<b>\$ 7,997,185</b>	<b>1.41%</b>

## GENERAL OPERATING FUND

	2022 - 2023 ACTUAL	2023 - 2024 ACTUAL	2024 - 2025 BUDGET	2023 - 2024 TO CHANGE	2024 - 2025 PERCENT
<b>EXPENDITURES, APPROPRIATIONS</b>					
Instructional Services	\$ 325,907,810	\$ 366,821,158	\$ 436,533,273	\$ 69,712,115	19.00%
Pupil Personnel Services	\$ 15,367,967	\$ 22,072,115	\$ 30,119,211	\$ 8,047,095	36.46%
Instructional Media Services	\$ 5,089,535	\$ 5,593,720	\$ 5,750,308	\$ 156,589	2.80%
Instr., Curr. Development Services	\$ 7,352,744	\$ 8,299,135	\$ 9,038,935	\$ 739,800	8.91%
Instructional Staff Training Services	\$ 635,835	\$ 1,132,522	\$ 2,017,134	\$ 884,612	78.11%
Instructional Technology	\$ (13)	\$ 438	\$ 147	\$ (291)	-66.35%
Board of Education	\$ 1,186,783	\$ 1,045,489	\$ 1,630,123	\$ 584,634	55.92%
General Administration	\$ 2,431,291	\$ 3,188,073	\$ 4,440,064	\$ 1,251,991	39.27%
School Administration	\$ 32,169,007	\$ 33,503,034	\$ 38,952,677	\$ 5,449,643	16.27%
Facilities Acquisition & Construction	\$ 6,224,044	\$ 7,366,909	\$ 9,185,506	\$ 1,818,597	24.69%
Fiscal Services	\$ 3,196,578	\$ 3,428,798	\$ 3,881,577	\$ 452,779	13.21%
Food Service	\$ -	\$ -	\$ -	\$ -	n/a
Central Services	\$ 10,938,993	\$ 13,481,910	\$ 16,646,461	\$ 3,164,551	23.47%
Pupil Transportation Services	\$ 15,950,247	\$ 18,189,162	\$ 21,243,010	\$ 3,053,849	16.79%
Operation of Plant	\$ 42,094,511	\$ 47,026,071	\$ 53,906,399	\$ 6,880,328	14.63%
Maintenance of Plant	\$ 9,547,562	\$ 10,026,149	\$ 12,340,728	\$ 2,314,579	23.09%
Administrative Technology Services	\$ 7,361,894	\$ 7,758,371	\$ 9,114,384	\$ 1,356,012	17.48%
Community Services	\$ 6,867,699	\$ 6,994,255	\$ 6,944,106	\$ (50,149)	-0.72%
Debt Service	\$ 1,325,590	\$ 1,728,542	\$ 655,377	\$ (1,073,165)	-62.08%
<b>TOTAL EXPENDITURES, APPROPRIATIONS</b>	<b>\$ 493,648,077</b>	<b>\$ 557,655,851</b>	<b>\$ 662,399,420</b>	<b>\$ 104,743,569</b>	<b>18.78%</b>
To Capital Fund	\$ 882,389	\$ -	\$ -	\$ -	n/a
To Internal Accounts	\$ 15,000,000	\$ 5,000,000	\$ -	\$ (5,000,000)	-100.00%
<b>TOTAL TRANSFERS OUT</b>	<b>\$ 15,882,389</b>	<b>\$ 5,000,000</b>	<b>\$ -</b>	<b>\$ (5,000,000)</b>	<b>-100.00%</b>
<b>TRANSFERS IN</b>					
From Capital Fund	\$ 18,198,276	\$ 19,784,338	\$ 24,916,840	\$ 5,132,502	25.94%
From Special Revenue Fund	\$ 3,143,648	\$ 1,314,596	\$ -	\$ (1,314,596)	-100.00%
<b>TOTAL TRANSFERS IN</b>	<b>\$ 21,341,924</b>	<b>\$ 21,098,934</b>	<b>\$ 24,916,840</b>	<b>\$ 3,817,906</b>	<b>18.10%</b>
<b>OTHER FUNDING SOURCES</b>	\$ 14,100,000	\$ 821,389	\$ -	\$ (821,389)	-100.00%
<b>BEGINNING FUND BALANCE</b>					
Nonspendable Fund Balance	\$ 691,636	\$ 643,367	\$ 517,798	\$ (125,568)	-19.52%
Restricted Fund Balance	\$ 6,950,507	\$ 14,186,759	\$ 24,150,309	\$ 9,963,550	70.23%
Assigned Fund Balance	\$ 6,482,925	\$ 9,530,299	\$ 3,691,267	\$ (5,839,032)	-61.27%
Unassigned Fund Balance	\$ 36,263,268	\$ 61,601,549	\$ 84,382,446	\$ 22,780,897	36.98%
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$ 50,388,336</b>	<b>\$ 85,961,974</b>	<b>\$ 112,741,820</b>	<b>\$ 26,779,846</b>	<b>31.15%</b>
<b>ENDING FUND BALANCE</b>					
Nonspendable Fund Balance	\$ 643,367	\$ 517,798	\$ 517,798	\$ -	0.00%
Restricted Fund Balance	\$ 14,186,759	\$ 24,150,309	\$ 1,009,672	\$ (23,140,637)	-95.82%
Assigned Fund Balance	\$ 9,530,299	\$ 3,691,267	\$ -	\$ (3,691,267)	-100.00%
Unassigned Fund Balance	\$ 61,601,549	\$ 84,382,446	\$ 49,244,329	\$ (35,138,117)	-41.64%
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$ 85,961,974</b>	<b>\$ 112,741,820</b>	<b>\$ 50,771,799</b>	<b>\$ (61,970,020)</b>	<b>-54.97%</b>

# GENERAL OPERATING FUND EXPENSE BY OBJECTS



## **DEBT SERVICE FUND BUDGET OVERVIEW FY 2024-25**

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 \$34,339,811 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 \$1,279,000 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 2023-2024 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 2023-2024 Local Capital Improvement proceeds	\$ 104,265,829
75% of above proceeds	78,199,372
Less: Current COP Debt Service	<u>- 11,070,000</u>
Available Annual Debt Service from Capital Millage proceeds	<u>\$ 67,129,372</u>

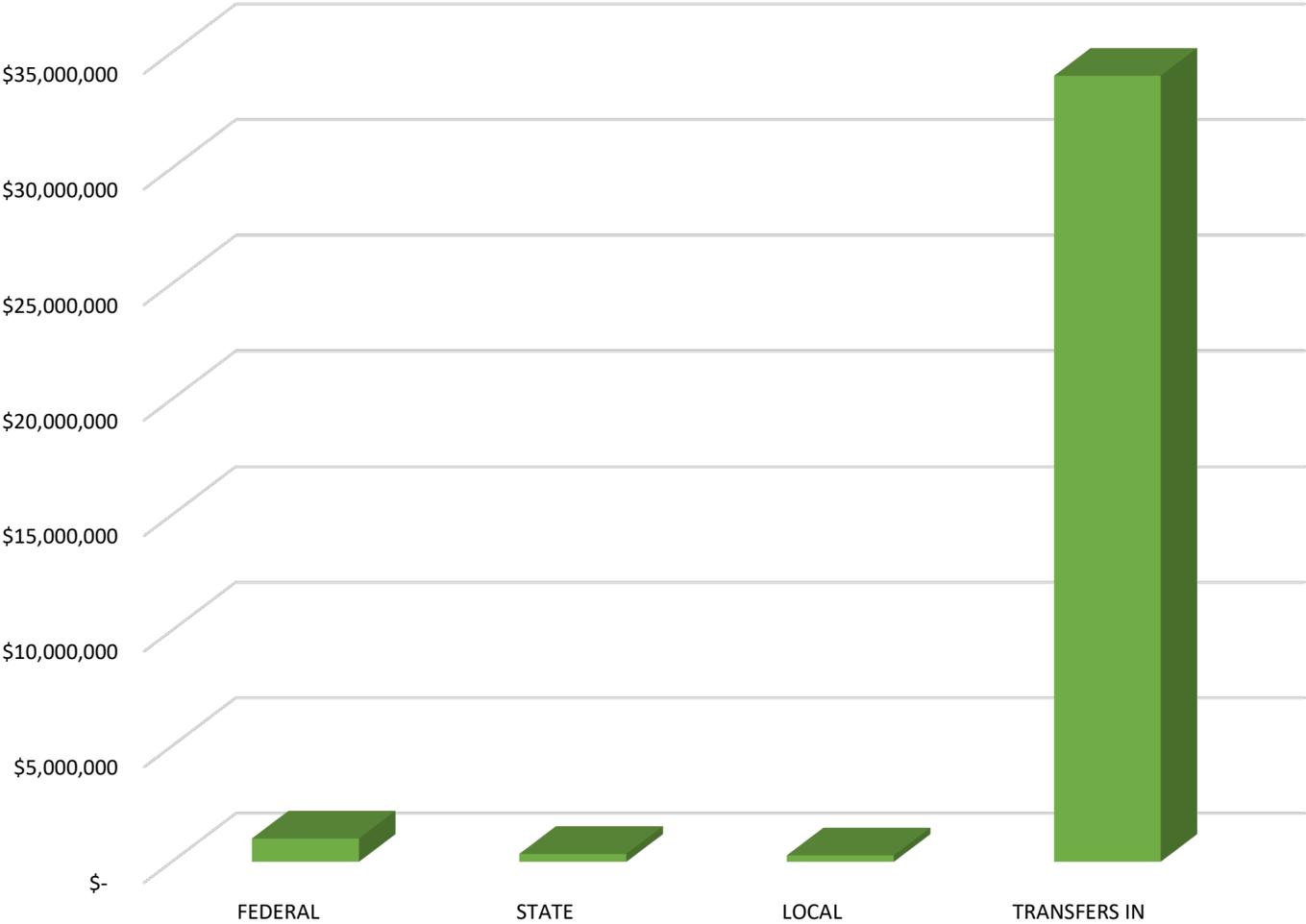
**General Obligation Bonds**

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.

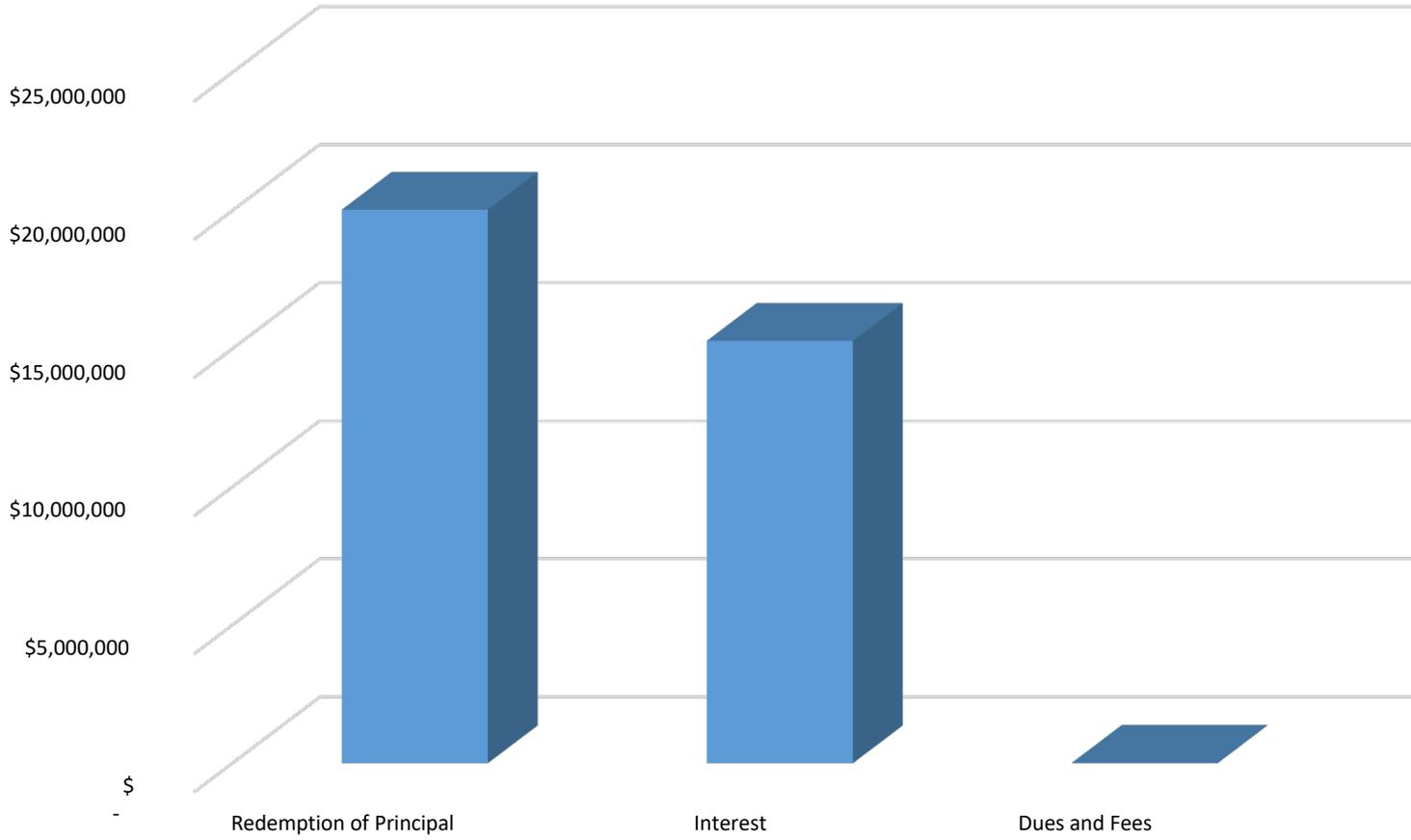
**DEBT SERVICE FUND**

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2023-24 TO CHANGE	2024-25 PERCENT
<b>ESTIMATED REVENUE</b>					
<b>FEDERAL SOURCES</b>					
Misc Federal Direct	\$ 953,374	\$ 952,796	\$ 1,005,960	\$ 52,586	5.23%
<b>TOTAL FEDERAL SOURCES</b>	<b>\$ 953,374</b>	<b>\$ 952,796</b>	<b>\$ 1,005,960</b>	<b>\$ 52,586</b>	<b>5.23%</b>
<b>STATE SOURCES</b>					
CO&DS Withheld for SBOE Bonds	\$ 408,910	\$ 324,431	\$ 339,800	\$ 15,369	4.52%
SBE Bond Interest	\$ 1,271	\$ 1,329	\$ -	\$ (1,329)	0.00%
<b>TOTAL STATE SOURCES</b>	<b>\$ 410,181</b>	<b>\$ 325,760</b>	<b>\$ 339,800</b>	<b>\$ 14,040</b>	<b>4.13%</b>
<b>LOCAL SOURCES</b>					
Interest on Investments	\$ 380,376	\$ 558,957	\$ 275,000	\$ (283,957)	-103.26%
<b>TOTAL LOCAL RESOURCES</b>	<b>\$ 380,376</b>	<b>\$ 558,957</b>	<b>\$ 275,000</b>	<b>\$ (283,957)</b>	<b>-103.26%</b>
<b>TOTAL ESTIMATED REVENUE</b>	<b>\$ 1,743,931</b>	<b>\$ 1,837,513</b>	<b>\$ 1,620,760</b>	<b>\$ (216,753)</b>	<b>-13.37%</b>
<b>INCOMING TRANSFERS</b>					
From Capital Projects	\$ 27,018,150	\$ 34,096,139	\$ 33,994,051	\$ (102,088)	-0.30%
<b>TOTAL INCOMING TRANSFERS</b>	<b>\$ 27,018,150</b>	<b>\$ 34,096,139</b>	<b>\$ 33,994,051</b>	<b>\$ (102,088)</b>	<b>-0.30%</b>
<b>EXPENDITURES, APPROPRIATIONS</b>					
<b>DEBT SERVICE</b>					
Redemption of Principal	\$ 17,441,000	\$ 18,080,000	\$ 20,034,323	\$ 1,954,323	9.75%
Interest	\$ 9,181,849	\$ 16,803,500	\$ 15,289,128	\$ (1,514,372)	-9.90%
Dues and Fees	\$ 1,197,433	\$ 16,881	\$ 16,360	\$ (521)	-3.18%
<b>TOTAL EXPENDITURES, APPROPRIATIONS</b>	<b>\$ 27,820,282</b>	<b>\$ 34,900,381</b>	<b>\$ 35,339,811</b>	<b>\$ 439,430</b>	<b>1.24%</b>
<b>BEGINNING FUND BALANCE PER ACFR</b>	<b>\$ 11,889,269</b>	<b>\$ 12,831,068</b>	<b>\$ 13,864,339</b>	<b>\$ 1,033,271</b>	<b>7.45%</b>
<b>Ending Fund Balance Restricted for Debt Service</b>	<b>\$ 12,831,068</b>	<b>\$ 13,864,339</b>	<b>\$ 14,139,339</b>	<b>\$ 275,000</b>	<b>1.94%</b>

**DEBT SERVICE FUND REVENUE  
2024-2025**



### DEBT SERVICE FUND EXPENSE 2024-2025



**SCHOOL DISTRICT OF MANATEE COUNTY, FL  
OUTSTANDING DEBT SERVICE  
FOR THE FISCAL YEAR ENDING 6/30/24**

	Amount Outstanding	Interest Rates (Percent)	Annual Maturity To	Issued Amount
State School Bonds:				
Series 2017A-Refunding	\$ 244,000	5.00	2026	\$ 829,000
Series 2019A-Refunding	\$ 461,000	5.00	2029	\$ 744,000
Series 2020A-Refunding	\$ 574,000	2.00-5.00	2031	\$ 1,037,000
	<b>\$ 1,279,000</b>			<b>\$ 2,610,000</b>
District Revenue Bonds:				
Series 2017, Sales Tax	\$ 90,120,000	5.00	2033	\$ 131,785,000
	<b>\$ 90,120,000</b>			<b>\$ 131,785,000</b>
Certificates of Participation				
Series 2010A, QSCB	\$ 19,920,000	(1)	2029	\$ 21,600,000
Series 2015, Refunding	\$ 12,615,000	2.92	2027	\$ 38,470,000
Series 2016, Refunding	\$ 26,875,000	5.00	2029	\$ 36,780,000
Series 2017, Refunding	\$ 24,085,000	2.57	2031	\$ 55,890,000
Series 2023A	\$ 151,730,000	5.00	2038	\$ 151,730,000
	<b>\$ 235,225,000</b>			<b>\$ 304,470,000</b>
<b>Total</b>	<b>\$ 326,624,000</b>			<b>\$ 438,865,000</b>

Note (1): The Federal government pays Interest on QSCB certificates to the purchasers of the certificates in the form of tax credits.

## **CAPITAL PROJECTS FUND BUDGET OVERVIEW FY 2024-25**

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

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 mill without voter approval. In the succeeding two fiscal years the statute was amended by .25 mill to reduce the maximum levy to 1.50 mill. 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 24-25 is estimated to be \$32,650,000.

**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)	0.00%	0.00%	0.00%	0.00%	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%	0.00%	0.00%	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)	0.00%	0.00%	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** – Major renovation projects on one middle school, three elementary, and one high school are in progress.

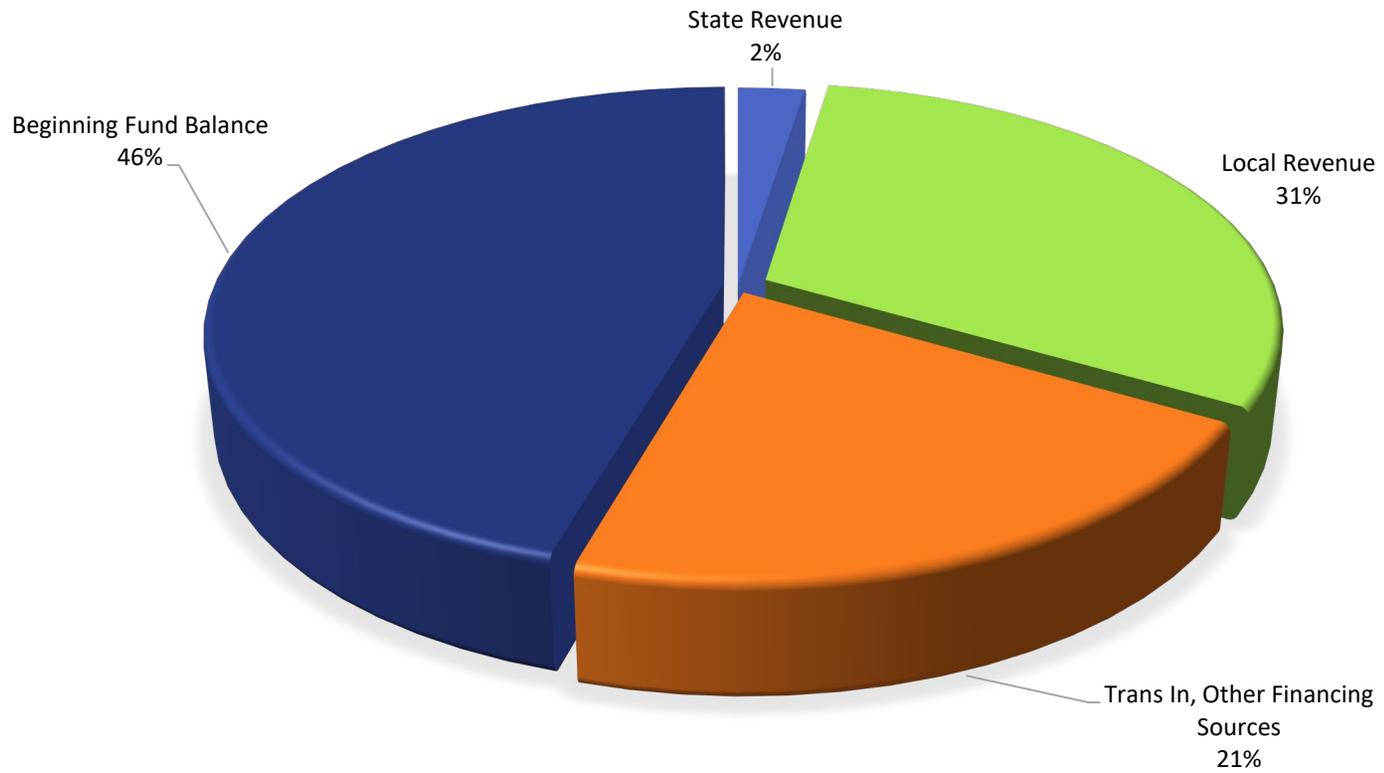
**New Construction** – We have several addition projects planned. We have construction in progress at a new middle grade school, and a new K-8 school.

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

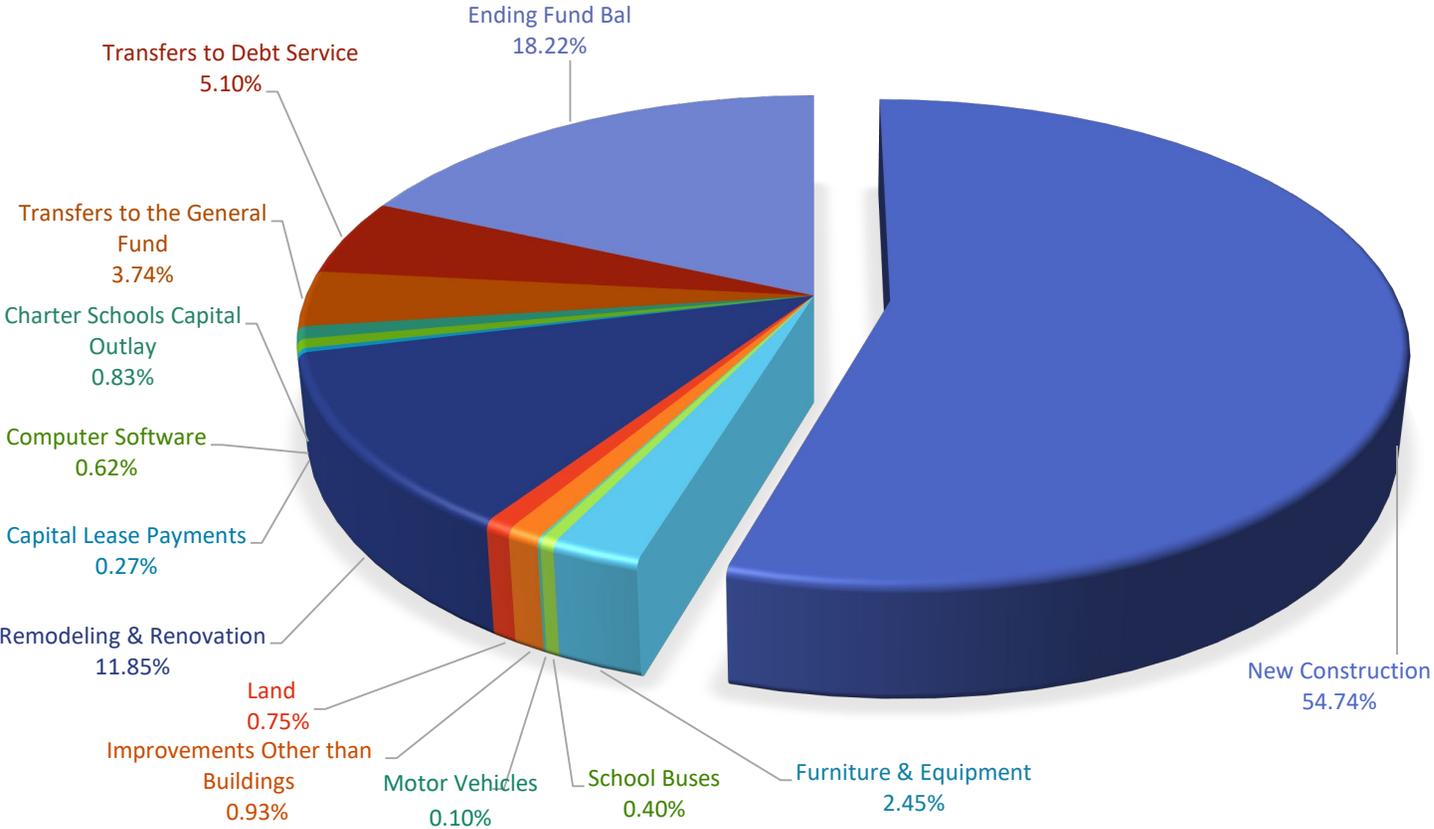
**CAPITAL PROJECTS FUND**

	2022 - 23 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	2023 - 24 TO 2024-25 CHANGE	PERCENT
<b>REVENUES</b>					
<b>STATE SOURCES</b>					
CO & DS Distributed	\$ 1,567,895	\$ 1,771,556	\$ 1,712,268	\$ (59,288)	-3.35%
Interest-Undistrib CO & DS	\$ 34,386	\$ 57,723	\$ 55,566	\$ (2,157)	-3.74%
Public Education Capital Outlay-PECO-Construction	\$ 109,511	\$ 1,022,784	\$ 3,748,001	\$ 2,725,217	266.45%
Charter School Cap Outlay PECO	\$ 4,485,828	\$ 5,202,301	\$ 6,745,480	\$ 1,543,179	29.66%
Other Misc. State Revenue	\$ 573,744	\$ 828,584	\$ 4,341,988	\$ 3,513,404	424.03%
<b>TOTAL STATE REVENUE</b>	<b>\$ 6,771,364</b>	<b>\$ 8,882,948</b>	<b>\$ 16,603,303</b>	<b>\$ 7,720,355</b>	<b>86.91%</b>
<b>LOCAL SOURCES</b>					
District Local Capital Improvement	\$ 86,830,455	\$ 104,265,829	\$ 113,267,626	\$ 9,001,797	8.63%
Local Sales Tax	\$ 49,701,086	\$ 51,689,130	\$ 53,756,695	\$ 2,067,565	4.00%
Interest	\$ 2,512,346	\$ 12,315,898	\$ 6,382,709	\$ (5,933,189)	-48.18%
Other Misc. Local Sources	\$ 97,458	\$ 843,676	\$ 79,875	\$ (763,801)	-90.53%
Impact fees	\$ 37,442,455	\$ 42,385,540	\$ 32,650,000	\$ (9,735,540)	-22.97%
<b>TOTAL LOCAL REVENUE</b>	<b>\$ 176,583,800</b>	<b>\$ 211,500,073</b>	<b>\$ 206,136,905</b>	<b>\$ (5,363,168)</b>	<b>-2.54%</b>
<b>TOTAL REVENUES</b>	<b>\$ 183,355,164</b>	<b>\$ 220,383,021</b>	<b>\$ 222,740,208</b>	<b>\$ 2,357,187</b>	<b>1.07%</b>
<b>EXPENDITURES, APPROPRIATIONS</b>					
New Construction	\$ 49,937,485	\$ 124,920,097	\$ 364,905,398	\$ 239,985,301	192.11%
Furniture, Fixtures & Equipment	\$ 11,922,279	\$ 17,451,412	\$ 16,324,706	\$ (1,126,706)	-6.46%
School Buses	\$ 892,792	\$ 694,418	\$ 2,691,705	\$ 1,997,287	287.62%
Motor Vehicles	\$ 609,208	\$ 1,689,680	\$ 634,686	\$ (1,054,994)	-62.44%
Land	\$ 20,000	\$ 249,640	\$ 5,000,000	\$ 4,750,360	1902.88%
Improvement Other than Bldgs	\$ 3,656,062	\$ 7,783,142	\$ 6,212,701	\$ (1,570,441)	-20.18%
Remodeling & Renovation/Other	\$ 35,092,327	\$ 35,799,534	\$ 79,024,468	\$ 43,224,934	120.74%
Computer Software	\$ 3,456,889	\$ 3,776,581	\$ 4,112,187	\$ 335,606	8.89%
Charter Schools Capital Outlay	\$ 2,866,726	\$ 3,177,251	\$ 5,531,542	\$ 2,354,291	74.10%
Debt Service:					
Principal on Lease Payments	\$ 1,608,028	\$ 2,064,937	\$ 1,819,333	\$ (245,604)	-11.89%
Interest and Dues and Fees	\$ 76,466	\$ 79,144	\$ -	\$ (79,144)	-100.00%
<b>TOTAL EXPENDITURES, APPROPRIATIONS</b>	<b>\$ 110,138,262</b>	<b>\$ 197,685,836</b>	<b>\$ 486,256,726</b>	<b>\$ 288,570,890</b>	<b>145.97%</b>
<b>TRANSFERS OUT</b>					
To Debt Service	\$ 27,018,150	\$ 34,096,139	\$ 33,994,051	\$ (102,088)	-0.30%
To General Fund	\$ 18,198,276	\$ 19,784,337	\$ 24,916,839	\$ 5,132,502	20.60%
<b>TOTAL TRANSFERS OUT</b>	<b>\$ 45,216,425</b>	<b>\$ 53,880,476</b>	<b>\$ 58,910,890</b>	<b>\$ 5,030,414</b>	<b>8.54%</b>
<b>TRANSFERS IN AND OTHER FINANCING SOURCES</b>					
Certificates of Participation Issued	\$ 151,730,000	\$ -	\$ 140,000,000	\$ 140,000,000	0.00%
Premium on Certificates of Participation	\$ 24,482,011	\$ -	\$ -	\$ -	0.00%
Inception of Leases	\$ 265,327	\$ 4,032,905	\$ 401,797	\$ (3,631,108)	-90.04%
Interfund Transfer	\$ 882,389	\$ -	\$ -	\$ -	0.00%
<b>TOTAL TRANSFERS IN, OTHER FINANCING SOURCES</b>	<b>\$ 177,359,727</b>	<b>\$ 4,032,905</b>	<b>\$ 140,401,797</b>	<b>\$ 136,368,892</b>	<b>3381.41%</b>
<b>BEGINNING FUND BALANCE</b>					
Beginning Balance	\$ 125,245,984	\$ 330,606,188	\$ 303,480,407	\$ (27,125,781)	-8.20%
Adjustment to Beginning Balance per ACFR	\$ -	\$ 24,605	\$ -	\$ (24,605)	-100.00%
<b>BEGINNING BALANCE</b>	<b>\$ 125,245,984</b>	<b>\$ 330,630,793</b>	<b>\$ 303,480,407</b>	<b>\$ (27,150,386)</b>	<b>-8.21%</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 330,606,188</b>	<b>\$ 303,480,407</b>	<b>\$ 121,454,796</b>	<b>\$ (182,025,611)</b>	<b>-59.98%</b>

### CAPITAL PROJECTS FUND REVENUE 2024-2025



### CAPITAL PROJECTS FUND EXPENSE OBJECTS 2024-2025



**MANATEE COUNTY SCHOOL DISTRICT  
PROPOSED FIVE YEAR CAPITAL PLAN 2025-2029**

<b>Expenditures</b>	<b>Actual FY 23/24</b>	<b>Year 1 FY 24/25</b>	<b>Year 2 FY 25/26</b>	<b>Year 3 FY 26/27</b>	<b>Year 4 FY 27/28</b>	<b>Year 5 FY 28/29</b>	<b>5 Yr Total</b>
Ad Valorem Taxes 1.5 Mill	\$ 104,265,829	\$ 113,267,626	\$ 117,911,088	\$ 126,017,280	\$ 134,195,472	\$ 143,025,264	\$ 634,416,730
CO & DS	1,771,556	1,712,268	1,712,268	1,712,268	1,712,268	1,712,268	8,561,340
CO & DS Interest	57,723	55,566	55,566	55,566	55,566	55,566	277,831
PECO - MTC Aviation Maintenance School	48,641	5,451,359	-	-	-	-	5,451,359
MTC Law Academy Range	1,022,784	748,001	-	-	-	-	748,001
Ed Facilities - Vestibule Security	773,954	896,617	-	-	-	-	896,617
Anna Maria-Guy Harvey	5,989	994,011	-	-	-	-	994,011
PECO - Charter School Capital Outlay	5,202,301	6,745,480	6,745,480	6,745,480	6,745,480	6,745,480	33,727,400
Sales Tax Revenue	51,689,130	53,756,695	55,906,963	58,143,242	60,468,972	62,887,731	291,163,603
Impact Fee Revenue	42,385,540	32,650,000	32,650,000	32,650,000	32,650,000	32,650,000	163,250,000
Fuel Tax Refund	72,507	79,875	79,875	79,875	79,875	79,875	399,375
MCR Health Grant	731,594	-	-	-	-	-	-
Interest and Refunds	12,355,473	6,382,709	500,000	500,000	500,000	500,000	8,382,709
Lease Agreements	4,032,905	401,797	-	-	-	-	401,797
Certificates of Participation	-	140,000,000	200,000,000	-	-	-	340,000,000
<b>TOTAL REVENUES</b>	<b>\$ 224,415,926</b>	<b>\$ 363,142,005</b>	<b>\$ 415,561,240</b>	<b>\$ 225,903,711</b>	<b>\$ 236,407,633</b>	<b>\$ 247,656,184</b>	<b>\$ 1,488,670,774</b>

**EXPENDITURES**

	<b>143,301,196</b>	<b>405,838,118</b>	<b>248,023,684</b>	<b>199,060,920</b>	<b>66,439,000</b>	<b>71,315,000</b>	<b>990,676,721</b>
<b>Construction</b>	<b>143,301,196</b>	<b>405,838,118</b>	<b>248,023,684</b>	<b>199,060,920</b>	<b>66,439,000</b>	<b>71,315,000</b>	<b>990,676,721</b>
Anna Maria - Guy Harvey Project	5,989	994,011	-	-	-	-	994,011
Ballard Elementary - Fencing and Playground Improve	-	55,000	-	-	-	-	55,000
Ballard Elementary School Renovation	-	-	-	24,600,000	-	-	24,600,000
Bayshore High Auditorium Renovation	-	-	1,000,000	12,145,920	10,000,000	-	23,145,920
Bayshore High Paint & Roof	816,483	2,157,882	-	-	-	-	2,157,882
Blackburn Elementary Renovate & Replace	9,801,411	29,518,675	-	-	-	-	29,518,675
Braden River High School Addition (10PK)	-	-	-	-	9,159,200	-	9,159,200
Braden River Middle Renovation	258,585	-	-	-	-	-	-
Buffalo Creek Addition in media center	4,140,991	1,444,302	-	-	-	-	1,444,302
Daughtry Elementary Health Clinic (MCR Health Grant)	731,594	-	-	-	-	-	-
Freedom El School-Classroom Wing Addition (8PK, K-3)	557,111	-	-	-	-	-	-
Haile Middle Renovation & Addition (889) 10-2-story	20,097,775	16,493,825	-	-	-	-	16,493,825
Haile Middle Addition (889) 10-2-story	5,476,030	1,426,970	-	-	-	-	1,426,970
Hartlee Middle School Renovation	-	-	-	-	20,000,000	-	20,000,000
Hartlee Middle School Renovation-Soar in 4 Program	-	695,000	-	-	-	-	695,000
Kinnan Café Projection Project	16,488	-	-	-	-	-	-
Lakewood Ranch Addition (20)	8,110,717	2,319,496	-	-	-	-	2,319,496
Lakewood Ranch Roof	1,366,535	2,133,465	-	-	-	-	2,133,465
Manatee ES Auditorium Renovations	637,947	2,429,653	-	-	-	-	2,429,653
Manatee Elementary School Renovations	-	-	-	-	-	20,000,000	20,000,000
Manatee High Paint & Roof	1,126,010	2,360,120	-	-	-	-	2,360,120
Matzke Transportation Office Renovation	2,057	-	-	-	-	-	-
Matzke Tower Repairs	12,800	11,800	-	-	-	-	11,800
Matzke Bus Wash Station Renovation	314,632	135,369	-	-	-	-	135,369
Mills Elementary School Entrance Repairs	10,836	-	-	-	-	-	-
MTC Addition/Expansion	41,655	7,509,335	2,000,000	-	-	-	9,509,335
MTC Aircraft Maint Tech School SRQ	48,641	5,451,359	-	-	-	-	5,451,359
MTC Law Academy Range	1,022,784	5,758,001	-	-	-	-	5,758,001
MTC Renovation for Car Lift	782	-	-	-	-	-	-
Moody Elementary School Renovation	-	-	-	30,000,000	-	-	30,000,000
Myakka Elementary School Renovation	-	-	24,600,000	-	-	-	24,600,000
New K-8 East County - SMR Acedemic Avenue	9,682,661	58,775,548	37,108,684	-	-	-	95,884,232
New Middle School (1253)-North River Ranch	12,094,796	61,404,945	2,000,000	-	-	-	63,404,945
New Elementary School (974) North County -Rye Ranch	-	35,000,000	35,000,000	-	-	-	70,000,000
New Elementary School (974) Artisan Lakes	-	35,000,000	35,000,000	-	-	-	70,000,000
New High School Rangeland Parkway Rt 70	-	-	100,000,000	100,000,000	-	-	200,000,000
Nolan Middle School Addiiton (8PK)	-	-	-	-	5,964,800	-	5,964,800
Oneco Renovation	5,966,599	32,984,538	-	-	-	-	32,984,538
Palma Sola Renovation	648,562	31,015,519	-	-	-	-	31,015,519
Palm View Elementary Gym Addition	2,921	-	-	-	-	-	-
Palm View Elementary Renovation	-	-	-	-	-	25,000,000	25,000,000
Palmetto High Renovation (2145)	24,884,980	7,864,507	-	-	-	-	7,864,507
Palmetto High Renovation Concession/Restrooms	-	-	-	-	-	-	-
Parrish Community High - Addition	2,042,709	12,840,478	-	-	-	-	12,840,478
Rowlett ES Renovation	-	-	-	-	20,000,000	-	20,000,000
Seabreeze Roof Replacements	85,358	969,257	-	-	-	-	969,257
Southeast High Rubber Tracks	5,411	-	-	-	-	-	-
Southeast High Science Building	7,405,106	1,730,497	-	-	-	-	1,730,497
SSC Renovation HVAC	95,707	8,104,293	8,500,000	-	-	-	16,604,293
Samoset Elementary Renovation	-	-	-	-	-	25,000,000	25,000,000
Sugg Middle School Renovation	3,036,088	102,944	-	-	-	-	102,944
Tara Elementary School Addition & Renovation	13,288,230	16,930,052	-	-	-	-	16,930,052
Tillman Elementary Renovation	-	-	-	31,000,000	-	-	31,000,000
Williams Elementary Addition	-	6,000,000	-	-	-	-	6,000,000
Districtwide - Bus Hubs (2)	-	1,500,000	1,500,000	-	-	-	3,000,000
Districtwide - DSC Professional & Technical Services	113,382	215,000	215,000	215,000	215,000	215,000	1,075,000
Districtwide - HS Field Upgrades Synthetic Turf	7,041,010	4,762,185	-	-	-	-	4,762,185
Districtwide - HS Theater Projectors	-	30,000	-	-	-	-	30,000
Districtwide - Media Centers	808,536	644,713	-	-	-	-	644,713
Districtwide - Security Fencing	601,769	502,130	400,000	400,000	400,000	400,000	2,102,130
Districtwide - Site Acquisition	249,640	5,000,000	-	-	-	-	5,000,000
Districtwide - Safety BDA DAS Communication System	-	1,610,628	-	-	-	-	1,610,628
Districtwide - Vestibule Renovation for School Safety Sec	649,881	1,956,621	700,000	700,000	700,000	700,000	4,756,621

Expenditures	Actual FY 23/24	Year 1 FY 24/25	Year 2 FY 25/26	Year 3 FY 26/27	Year 4 FY 27/28	Year 5 FY 28/29	5 Yr Total
<b>Maintenance</b>	<b>33,270,379</b>	<b>56,459,602</b>	<b>36,731,682</b>	<b>34,522,604</b>	<b>39,649,061</b>	<b>40,366,606</b>	<b>207,729,556</b>
County Wide Annual Repairs and Maintenance	13,286,255	16,132,298	14,300,075	14,879,204	15,404,817	16,175,058	76,891,453
Bleachers	-	70,000	70,000	230,000	150,000	-	520,000
CCTV	2,197,957	1,390,000	1,540,000	3,470,000	540,000	320,000	7,260,000
Concrete Grinding	-	140,000	65,000	95,000	115,000	110,000	525,000
Electrical	280,458	1,494,103	390,000	150,000	250,000	180,000	2,464,103
Emergency Management-Storm Damage	771,768	-	-	-	-	-	-
Fire Alarm	752,662	2,360,564	1,100,000	1,550,000	2,000,000	2,000,000	9,010,564
Flooring	3,583,940	5,277,513	3,042,607	1,150,000	1,500,000	2,500,000	13,470,120
HVAC	3,472,384	11,966,813	2,800,000	2,950,000	6,300,000	5,850,000	29,866,813
Improvement Projects	94,594	58,300	-	-	-	-	58,300
Lighting	198,939	962,813	450,000	286,000	215,000	256,000	2,169,813
Painting	1,957,564	3,197,297	2,600,000	3,750,000	3,700,000	5,000,000	18,247,297
Parking	129,647	311,350	136,000	207,080	73,000	177,754	905,184
Playcourts/Playgrounds	802,212	1,947,013	799,400	1,331,280	417,500	490,884	4,986,077
Plumbing	49,239	132,866	138,600	194,040	203,744	306,910	976,160
Portables-MCR Health	209,148	-	-	-	-	-	-
Roof Repair & Replacement	5,355,423	9,443,674	9,000,000	4,000,000	8,500,000	7,000,000	37,943,674
Safety - Compliance HS1473	-	300,000	-	-	-	-	300,000
Safety - Vap Detectors	128,188	300,000	300,000	280,000	280,000	-	1,160,000
SSC Water Damage	-	975,000	-	-	-	-	975,000
<b>Other</b>	<b>3,196,151</b>	<b>5,988,218</b>	<b>9,143,395</b>	<b>10,595,832</b>	<b>13,285,131</b>	<b>21,042,782</b>	<b>60,055,358</b>
Charter School Capital Outlay 1.5 Mil	2,132,158	5,329,781	8,693,395	10,145,832	12,835,131	20,392,782	57,396,921
Charter School Capital Outlay Sales Tax	1,045,093	201,761	-	-	-	-	201,761
Safety Initiatives	18,900	300,000	300,000	300,000	300,000	500,000	1,700,000
Uninsured Property Losses	-	156,677	150,000	150,000	150,000	150,000	756,677
<b>Technology</b>	<b>10,341,469</b>	<b>12,111,971</b>	<b>11,276,201</b>	<b>11,665,883</b>	<b>11,992,992</b>	<b>13,379,670</b>	<b>60,426,718</b>
CW Technology	10,341,469	12,111,971	11,276,201	11,665,883	11,992,992	13,379,670	60,426,718
<b>Vehicles &amp; Equipment</b>	<b>1,203,095</b>	<b>3,617,677</b>	<b>2,376,030</b>	<b>2,051,030</b>	<b>2,051,030</b>	<b>2,111,030</b>	<b>12,206,797</b>
Buses	694,418	2,691,705	1,631,030	1,631,030	1,631,030	1,631,030	9,215,825
Bus Camera Systems	10,250	-	-	-	-	-	-
Furniture, Fixtures & Equipment	180,619	693,082	550,000	300,000	300,000	360,000	2,203,082
Vehicles-Other	317,808	232,889	195,000	120,000	120,000	120,000	787,889
<b>Leased Equipment</b>	<b>6,371,010</b>	<b>2,241,140</b>	<b>2,287,509</b>	<b>2,093,301</b>	<b>2,287,298</b>	<b>1,093,561</b>	<b>10,002,809</b>
Leased Computers	1,601,949	275,141	1,275,000	1,000,000	1,000,000	1,000,000	4,550,141
Leased Copiers	2,903,368	495,043	495,043	495,043	495,043	93,561	2,073,732
Leased Metal Detectors	313,959	510,117	136,852	397,320	344,520	-	1,388,810
Leased Vehicles	1,551,735	960,838	380,614	200,938	447,735	-	1,990,125
<b>Transfers</b>	<b>19,784,338</b>	<b>24,916,840</b>	<b>27,350,480</b>	<b>27,350,480</b>	<b>27,350,480</b>	<b>27,350,480</b>	<b>134,318,760</b>
Equipment - Music	83,843	168,305	165,000	165,000	165,000	165,000	828,305
Equipment - Band Uniforms	97,933	50,000	50,000	50,000	50,000	50,000	250,000
Equipment - School FF&E	249,447	485,000	485,000	485,000	485,000	485,000	2,425,000
Facility Project Management	1,071,082	1,905,000	1,905,000	1,905,000	1,905,000	1,905,000	9,525,000
Educational Facilities Security Grant	124,073	39,996	-	-	-	-	39,996
General School Maintenance	3,546,065	8,500,000	8,500,000	8,500,000	8,500,000	8,500,000	42,500,000
Transportation - School Bus Drivers	4,000,000	2,000,000	4,000,000	4,000,000	4,000,000	4,000,000	18,000,000
Charter School Capital Outlay (PECO)	5,202,301	6,745,480	6,745,480	6,745,480	6,745,480	6,745,480	33,727,400
Property Insurance	5,409,593	5,023,059	5,500,000	5,500,000	5,500,000	5,500,000	27,023,059
<b>Debt Service</b>	<b>34,098,674</b>	<b>33,994,051</b>	<b>39,085,319</b>	<b>51,628,700</b>	<b>59,041,577</b>	<b>58,990,212</b>	<b>242,739,858</b>
CO & DS Dues & Fees	2,535	-	-	-	-	-	-
Sales Tax Revenue Bond, Series 2017	12,485,625	12,478,625	12,464,750	12,455,000	12,443,250	12,433,375	62,275,000
Certificates of Participation, Series 2015	4,454,159	4,456,608	4,457,326	4,454,540	-	-	13,368,474
Certificates of Participation, Series 2016	4,458,019	4,462,725	4,461,975	4,463,475	9,176,725	9,175,725	31,740,625
Certificates of Participation, Series 2017	3,798,144	3,802,960	3,811,234	3,807,195	3,806,100	3,807,820	19,035,307
Certificates of Participation, Series 2023	8,342,597	8,276,500	8,272,000	8,276,000	8,013,000	8,011,250	40,848,750
Certificates of Participation, Series 2025	-	-	5,142,361	10,345,750	10,346,000	10,345,250	36,179,361
Certificates of Participation, Series 2026	-	-	-	7,392,028	14,862,750	14,864,000	37,118,778
Qualified School Construction Bond, Series 2010	557,594	516,633	475,673	434,713	393,752	352,792	2,173,563
<b>TOTAL EXPENDITURES</b>	<b>\$ 251,566,312</b>	<b>\$ 545,167,616</b>	<b>\$ 376,274,300</b>	<b>\$ 338,968,750</b>	<b>\$ 222,096,569</b>	<b>\$ 235,649,342</b>	<b>\$ 1,718,156,577</b>
<b>FUND BALANCE - BEGINNING</b>	<b>330,630,793</b>	<b>303,480,407</b>	<b>121,454,796</b>	<b>160,741,736</b>	<b>47,676,697</b>	<b>61,987,761</b>	<b>303,480,407</b>
<b>FUND BALANCE - ENDING</b>	<b>303,480,407</b>	<b>121,454,796</b>	<b>160,741,736</b>	<b>47,676,697</b>	<b>61,987,761</b>	<b>73,994,604</b>	<b>73,994,604</b>

**SPECIAL REVENUE FUND  
OTHER FEDERAL PROGRAMS  
BUDGET OVERVIEW  
FY 2024-2025**

The special revenue other federal project fund contains federal funds received by the school district. These funds are used to account for and report on activities of various Federal programs according to the specified purposes and requirements of each funding source. At this time, the School District of Manatee County estimates receipt of approximately \$34.9 million in federal funds for the 2024-2025 school year. Other grants are expected, but the budgets are not approved.

**SPECIAL REVENUE FUND - OTHER FEDERAL PROGRAMS**

	2022 - 2023	2023 - 2024	2024 - 2025	2023 - 2024 TO 2024 - 2025	
	ACTUAL	ACTUAL	BUDGET	CHANGE	PERCENT
<b>REVENUES</b>					
<b>FEDERAL REVENUE</b>					
Other Federal Direct	\$ 2,684,621	\$ 2,926,122	\$ -	\$ (2,926,122)	-100.00%
Vocational Education Acts	\$ 900,487	\$ 860,490	\$ -	\$ (860,490)	-100.00%
I.D.E.A.	\$ 11,470,475	\$ 12,000,730	\$ 19,190,477	\$ 7,189,747	59.91%
Elem & Sec Education, Title I	\$ 16,247,208	\$ 16,179,740	\$ 13,503,107	\$ (2,676,633)	-16.54%
Teacher, Princ, Train and Recruit Title II	\$ 1,882,019	\$ 1,664,126	\$ 2,256,044	\$ 591,918	35.57%
Adult General Education	\$ 651,102	\$ 618,826	\$ -	\$ (618,826)	-100.00%
Adult Migrant Education	\$ 302,937	\$ 271,152	\$ -	\$ (271,152)	-100.00%
Education Stabilization K-12	\$ 44,094,646	\$ 41,001,799	\$ -	\$ (41,001,799)	-100.00%
Education Stabilization Workforce	\$ 1,732,962	\$ 182,967	\$ -	\$ (182,967)	-100.00%
Education Stabilization VPK	\$ 25,495	\$ 86,748	\$ -	\$ (86,748)	-100.00%
Other Federal thru State	\$ 4,856,594	\$ 2,739,549	\$ -	\$ (2,739,549)	-100.00%
Other Miscellaneous State Revenue	\$ -	\$ -	\$ -	\$ -	n/a
<b>TOTAL FEDERAL REVENUE</b>	<b>\$ 84,848,546</b>	<b>\$ 78,532,249</b>	<b>\$ 34,949,628</b>	<b>\$ (43,582,621)</b>	<b>-55.50%</b>
				\$ -	n/a
<b>TOTAL ESTIMATED REVENUE</b>	<b>\$ 84,848,546</b>	<b>\$ 78,532,249</b>	<b>\$ 34,949,628</b>	<b>\$ (43,582,621)</b>	<b>-55.50%</b>
<b>EXPENDITURES, APPROPRIATIONS</b>					
Instructional Services	\$ 43,131,415	\$ 46,220,329	\$ 16,943,101	\$ (29,277,228)	-63.34%
Pupil Personnel Services	\$ 11,460,326	\$ 8,156,916	\$ 1,188,789	\$ (6,968,127)	-85.43%
Instructional Media Services	\$ -	\$ 52,000	\$ -	\$ (52,000)	-100.00%
Instr./Curr. Development Services	\$ 7,608,657	\$ 8,775,407	\$ 10,700,171	\$ 1,924,764	21.93%
Instruct. Staff Training Services	\$ 6,949,838	\$ 7,324,754	\$ 4,626,843	\$ (2,697,911)	-36.83%
Instruction-Related Technology	\$ 74,633	\$ 20,071	\$ 2,455	\$ (17,616)	-87.77%
Board	\$ -	\$ 1,000	\$ -	\$ (1,000)	-100.00%
General Administration	\$ 3,430,528	\$ 2,900,998	\$ 1,347,066	\$ (1,553,932)	-53.57%
School Administration	\$ 63,213	\$ 396,756	\$ -	\$ (396,756)	-100.00%
Facilities Acquisition & Construction	\$ -	\$ 14,000	\$ -	\$ (14,000)	-100.00%
Fiscal Services	\$ 163,412	\$ 215,933	\$ -	\$ (215,933)	-100.00%
Food Service	\$ -	\$ 305,930	\$ -	\$ (305,930)	-100.00%
Central Services	\$ 128,721	\$ 376,504	\$ 77,000	\$ (299,504)	-79.55%
Pupil Transportation Services	\$ 425,126	\$ 624,335	\$ 64,203	\$ (560,132)	-89.72%
Operation of Plant	\$ 362,273	\$ 753,711	\$ -	\$ (753,711)	-100.00%
Maintenance of Plant	\$ 14,623	\$ 106,451	\$ -	\$ (106,451)	-100.00%
Admin. Technology Services	\$ 784,892	\$ 348,848	\$ -	\$ (348,848)	-100.00%
Community Services	\$ 7,240	\$ 23,710	\$ -	\$ (23,710)	-100.00%
<b>TOTAL EXPENDITURES, APPROPRIATIONS</b>	<b>\$ 74,604,898</b>	<b>\$ 76,617,653</b>	<b>\$ 34,949,628</b>	<b>\$ (41,668,025)</b>	<b>-54.38%</b>
<b>TRANSFERS OUT</b>					
To General Fund	\$ 3,143,648	\$ 1,314,596	\$ -	\$ (1,314,596)	0.00%
To Internal Service	\$ 7,100,000	\$ 600,000	\$ -	\$ (600,000)	0.00%
<b>TOTAL TRANSFERS OUT</b>	<b>\$ 10,243,648</b>	<b>\$ 1,914,596</b>	<b>\$ -</b>	<b>\$ (1,314,596)</b>	<b>-</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 2024-25**

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 210,000 meals were served over the summer and approximately 8,460,000 meals were served during the 2023-2024 school year.

## SPECIAL REVENUE FUND - FOOD SERVICE

	2022-2023 ACTUALS	2023-2024 ACTUALS	2024-2025 BUDGET	2023 - 2024 TO 2024 - 2025 CHANGE PERCENT	
<b>ESTIMATED REVENUE</b>					
<b>FEDERAL THRU STATE</b>					
School Lunch Reimbursement	\$ 16,887,905	\$ 17,336,362	\$ 18,026,000	\$ 689,638	3.98%
School Breakfast Reimbursement	\$ 5,752,879	\$ 6,394,411	\$ 6,814,900	\$ 420,489	6.58%
After School Snack Reimbursement	\$ 97,422	\$ 129,508	\$ 135,725	\$ 6,217	4.80%
Child Care Food Program	\$ 1,041,587	\$ 1,178,754	\$ 1,262,525	\$ 83,771	7.11%
USDA Donated Foods	\$ 2,757,818	\$ 1,954,232	\$ 2,213,190	\$ 258,958	13.25%
Cash in Lieu of Donated	\$ 77,161	\$ 81,951	\$ 80,000	\$ (1,951)	-2.38%
Summer Food Service Program	\$ 376,559	\$ -	\$ -	\$ -	n/a
Miscellaneous Federal Through	\$ 2,181,458	\$ 1,229,451	\$ -	\$ (1,229,451)	-100.00%
<b>TOTAL FEDERAL THRU STATE REVENUE</b>	<b>\$ 29,172,787</b>	<b>\$ 28,304,669</b>	<b>\$ 28,532,340</b>	<b>\$ 227,671</b>	<b>0.80%</b>
<b>STATE SOURCES</b>					
Breakfast Supplement	\$ 145,215	\$ 145,085	\$ 150,000	\$ 4,915	3.39%
Lunch Supplement	\$ 164,895	\$ 164,781	\$ 170,000	\$ 5,219	3.17%
<b>TOTAL STATE SOURCES</b>	<b>\$ 310,110</b>	<b>\$ 309,866</b>	<b>\$ 320,000</b>	<b>\$ 10,134</b>	<b>3.27%</b>
<b>LOCAL SOURCES</b>					
Lease Revenue	\$ 2,600	\$ 2,400	\$ -	\$ (2,400)	-100.00%
Interest on Investments	\$ 654,832	\$ 711,099	\$ 420,000	\$ (291,099)	-40.94%
Student Lunch Sales	\$ 3,528,075	\$ 3,833,389	\$ 4,400,000	\$ 566,611	14.78%
Adult Breakfast/Lunch	\$ 110,744	\$ 133,354	\$ 190,000	\$ 56,646	42.48%
Student/Adult Ala Carte	\$ 1,825,413	\$ 2,304,298	\$ 2,400,000	\$ 95,702	4.15%
Catering/Special	\$ 29,212	\$ 30,455	\$ 46,000	\$ 15,545	51.04%
Other Food Sales	\$ -	\$ -	\$ -	\$ -	n/a
Cash Short and Over	\$ (943)	\$ (567)	\$ -	\$ 567	-100.00%
Sale of Assets	\$ 1,499	\$ 1,482	\$ -	\$ (1,482)	-100.00%
Other Misc. Local Sources	\$ 177,323	\$ 151,978	\$ 150,000	\$ (1,978)	-1.30%
Refunds of Prior Year Expend	\$ 694	\$ -	\$ -	\$ -	n/a
<b>TOTAL LOCAL SOURCES</b>	<b>\$ 6,329,449</b>	<b>\$ 7,167,887</b>	<b>\$ 7,606,000</b>	<b>\$ 438,113</b>	<b>6.11%</b>
<b>TOTAL ESTIMATED REVENUE</b>	<b>\$ 35,812,347</b>	<b>\$ 35,782,421</b>	<b>\$ 36,458,340</b>	<b>\$ 675,919</b>	<b>1.89%</b>
<b>APPROPRIATIONS/EXPENSES</b>					
Personnel Cost	\$ 11,632,813	\$ 12,856,455	\$ 13,303,161	\$ 446,706	3.47%
Food Cost	\$ 16,935,736	\$ 18,589,009	\$ 19,094,325	\$ 505,316	2.72%
Operational Cost	\$ 4,501,394	\$ 4,642,234	\$ 4,722,968	\$ 80,734	1.74%
Capital Outlay	\$ 906,405	\$ 1,713,304	\$ 940,000	\$ (773,304)	-45.14%
<b>TOTAL APPROPRIATIONS/EXPENSES</b>	<b>\$ 33,976,348</b>	<b>\$ 37,801,001</b>	<b>\$ 38,060,454</b>	<b>\$ 259,453</b>	<b>0.69%</b>
<b>TOTAL BEGINNING BALANCE</b>	<b>\$ 12,771,125</b>	<b>\$ 14,607,124</b>	<b>\$ 12,588,545</b>	<b>\$ (2,018,579)</b>	<b>-13.82%</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 14,607,124</b>	<b>\$ 12,588,545</b>	<b>\$ 10,986,431</b>	<b>\$ (1,602,114)</b>	<b>-12.73%</b>

**INTERNAL SERVICE FUND  
BUDGET OVERVIEW FY 2024-25**

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**

	2022 - 2023 ACTUAL	2023 - 2024 ACTUAL	2024 - 2025 BUDGET	2023 - 2024 TO CHANGE	2024 - 2025 PERCENT
<b>REVENUES</b>					
<b>LOCAL SOURCES</b>					
Premium Income	\$ 46,155,806	\$ 51,361,041	\$ 59,404,925	\$ 8,043,884	15.66%
Misc. Local Sources	\$ -	\$ -	\$ -	\$ -	n/a
<b>TOTAL LOCAL REVENUE</b>	<b>\$ 46,155,806</b>	<b>\$ 51,361,041</b>	<b>\$ 59,404,925</b>	<b>\$ 8,043,884</b>	<b>15.66%</b>
<b>TOTAL ESTIMATED REVENUE</b>	<b>\$ 46,155,806</b>	<b>\$ 51,361,041</b>	<b>\$ 59,404,925</b>	<b>\$ 8,043,884</b>	<b>15.66%</b>
<b>EXPENDITURES, APPROPRIATIONS</b>					
Plan Administration	\$ 3,920,470	\$ 4,085,260	\$ 4,192,267	\$ 107,007	2.62%
Claims Expenses	\$ 61,231,354	\$ 52,382,401	\$ 57,576,594	\$ 5,194,193	9.92%
<b>TOTAL EXPENDITURES, APPROPRIATIONS</b>	<b>\$ 65,151,824</b>	<b>\$ 56,467,662</b>	<b>\$ 61,768,861</b>	<b>\$ 5,301,199</b>	<b>9.39%</b>
<b>TRANSFERS IN</b>					
From General Fund	\$ 15,000,000	\$ 5,000,000	\$ -	\$ (5,000,000)	-100.00%
From Special Revenue Fund	\$ 7,100,000	\$ 600,000	\$ -	\$ (600,000)	-100.00%
<b>TOTAL TRANSFERS IN</b>	<b>\$ 22,100,000</b>	<b>\$ 5,600,000</b>	<b>\$ -</b>	<b>\$ (5,600,000)</b>	<b>-100.00%</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 9,766,358</b>	<b>\$ 12,870,340</b>	<b>\$ 13,363,719</b>	<b>\$ 493,379</b>	<b>3.83%</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 12,870,340</b>	<b>\$ 13,363,719</b>	<b>\$ 10,999,783</b>	<b>\$ (2,363,936)</b>	<b>-17.69%</b>

**INTERNAL SERVICE FUND - WORKERS COMPENSATION**

	<b>2022 - 2023</b>	<b>2023 - 2024</b>	<b>2024 - 2025</b>	<b>2023 - 2024 TO</b>	<b>2024 - 2025</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>CHANGE</b>	<b>PERCENT</b>
<b>REVENUES</b>					
<b>LOCAL SOURCES</b>					
Premium Income	\$ 3,036,424	\$ 4,050,772	\$ 4,600,000	\$ 549,228	13.56%
<b>TOTAL LOCAL REVENUE</b>	<b>\$ 3,036,424</b>	<b>\$ 4,050,772</b>	<b>\$ 4,600,000</b>	<b>\$ 549,228</b>	<b>13.56%</b>
<b>TOTAL ESTIMATED REVENUE</b>	<b>\$ 3,036,424</b>	<b>\$ 4,050,772</b>	<b>\$ 4,600,000</b>	<b>\$ 549,228</b>	<b>13.56%</b>
<b>EXPENDITURES, APPROPRIATIONS</b>					
Plan Administration	\$ 536,843	\$ 570,101	\$ 645,223	\$ 75,123	13.18%
Claims Expenses	\$ 3,200,717	\$ 3,433,974	\$ 3,560,212	\$ 126,239	3.68%
<b>TOTAL EXPENDITURES, APPROPRIATIONS</b>	<b>\$ 3,737,561</b>	<b>\$ 4,004,074</b>	<b>\$ 4,205,435</b>	<b>\$ 201,361</b>	<b>5.03%</b>
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$ 2,266,182</b>	<b>\$ 1,565,045</b>	<b>\$ 1,611,743</b>	<b>\$ 46,698</b>	<b>2.98%</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,565,045</b>	<b>\$ 1,611,743</b>	<b>\$ 2,006,308</b>	<b>\$ 394,565</b>	<b>24.48%</b>

**TRUST AND AGENCY FUND  
BUDGET OVERVIEW FY 2024-25**

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

	2022 - 2023 ACTUAL	2023 - 2024 ACTUAL	2024 - 20245 BUDGET	2023 - 2024 TO 2024 - 2025 CHANGE PERCENT	
<b>REVENUES</b>					
<b>ESTIMATED REVENUE</b>					
Miscellaneous Federal Direct	\$ 217,823	\$ 233,191	\$ 229,161	\$ (4,031)	-1.73%
Gift, Grants and Benefits	\$ 42,884	\$ 22,810	\$ -	\$ (22,810)	-100.00%
Financial Aid Fees	\$ 271,734	\$ 300,331	\$ 260,000	\$ (40,331)	-13.43%
Other Misc Local Sources	\$ 293,653	\$ 309,029	\$ 320,124	\$ 11,095	3.59%
<b>TOTAL ESTIMATED REVENUE</b>	<b>\$ 826,094</b>	<b>\$ 865,360</b>	<b>\$ 809,285</b>	<b>\$ (56,076)</b>	<b>-6.48%</b>
<b>EXPENDITURES, APPROPRIATIONS</b>					
Instructional Services	\$ 598,997	\$ 726,075	\$ 2,005,374	\$ 1,279,299	176.19%
Pupil Personnel Services	\$ 41,715	\$ 9,460	\$ 1,580	\$ (7,880)	-83.30%
Instruction and Curriculum Development	\$ 1,024	\$ 931	\$ 25,428	\$ 24,497	2631.41%
General Administration	\$ 2,502	\$ 220	\$ 13,839	\$ 13,619	6190.60%
Central Services	\$ 6,352	\$ 3,253	\$ 6,374	\$ 3,121	95.96%
Operation of Plant	\$ -	\$ -	\$ 270	\$ 270	n/a
Community Services	\$ -	\$ -	\$ 3,500	\$ 3,500	n/a
<b>TOTAL EXPENDITURES, APPROPRIATIONS</b>	<b>\$ 650,590</b>	<b>\$ 739,939</b>	<b>\$ 2,056,365</b>	<b>\$ 1,312,656</b>	<b>177.40%</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 945,156</b>	<b>\$ 1,121,660</b>	<b>\$ 1,247,081</b>	<b>\$ 125,421</b>	<b>11.18%</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,120,660</b>	<b>\$ 1,247,081</b>	<b>\$ 0</b>	<b>\$ (1,247,081)</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
- RESERVES & MISC. COST CENTERS

# **INSTRUCTIONAL DIVISION**

## GENERAL FUND FINANCIAL ALLOCATIONS - INSTRUCTIONAL DIVISION

	2022 - 23 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
<b>7004 - E-TECH TEACHERS</b>					
E-tech provides an alternative for students to earn class credits virtually.					
Personnel Costs	\$ 312,662	\$ 328,969	\$ 443,659	\$ 114,690	35%
Operational Costs	\$ 161,688	\$ 87,176	\$ 248,169	\$ 160,993	185%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0%
<b>Total</b>	<b>\$ 474,350</b>	<b>\$ 416,145</b>	<b>\$ 691,828</b>	<b>\$ 275,683</b>	<b>66%</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	\$ 25,745	\$ 266,500	\$ 324,637	\$ 58,136	22%
Operational Costs	\$ 523,976	\$ 537,223	\$ 756,194	\$ 218,971	41%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0%
<b>Total</b>	<b>\$ 549,721</b>	<b>\$ 803,723</b>	<b>\$ 1,080,831</b>	<b>\$ 277,107</b>	<b>34%</b>
<b>9302 - DISTRICT SUPPORT</b>					
District Support provides leadership and support for charter schools.					
Personnel Costs	\$ 161,635	\$ 259,230	\$ 268,246	\$ 9,016	3%
Operational Costs	\$ 2,754	\$ 6,392	\$ 8,056	\$ 1,664	26%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0%
<b>Total</b>	<b>\$ 164,389</b>	<b>\$ 265,622</b>	<b>\$ 276,302</b>	<b>\$ 10,680</b>	<b>4%</b>
<b>9304 - PROFESSIONAL LEARNING</b>					
This department is 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	\$ 119,974	\$ 134,124	\$ 159,281	\$ 25,157	19%
Operational Costs	\$ 81,322	\$ 61,068	\$ 190,708	\$ 129,640	212%
Capital Outlay	\$ 300	\$ -	\$ -	\$ -	0%
<b>Total</b>	<b>\$ 201,596</b>	<b>\$ 195,192</b>	<b>\$ 349,990</b>	<b>\$ 154,797</b>	<b>79%</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	\$ 670,810	\$ 813,581	\$ 824,063	\$ 10,483	1%
Operational Costs	\$ 1,801	\$ 9,467	\$ 7,660	\$ (1,807)	-19%
Capital Outlay	\$ 1,251	\$ 685	\$ 2,000	\$ 1,315	192%
<b>Total</b>	<b>\$ 673,862</b>	<b>\$ 823,733</b>	<b>\$ 833,723</b>	<b>\$ 9,991</b>	<b>1%</b>

## GENERAL FUND FINANCIAL ALLOCATIONS - INSTRUCTIONAL DIVISION

	2022 - 23 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
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### 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	\$ -	\$ 121,836	\$ 264,408	\$ 142,572	117%
Operational Costs	\$ 52,978	\$ 3,909	\$ 73,142	\$ 69,233	1771%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0%
<b>Total</b>	<b>\$ 52,978</b>	<b>\$ 125,745</b>	<b>\$ 337,550</b>	<b>\$ 211,805</b>	<b>168%</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	\$ 917,313	\$ 1,127,551	\$ 1,143,561	\$ 16,010	1%
Operational Costs	\$ 124,994	\$ 164,039	\$ 903,337	\$ 739,298	451%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0%
<b>Total</b>	<b>\$ 1,042,307</b>	<b>\$ 1,291,590</b>	<b>\$ 2,046,898</b>	<b>\$ 755,308</b>	<b>58%</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	\$ 1,856,758	\$ 7,044,345	\$ 7,316,551	\$ 272,206	4%
Operational Costs	\$ 2,752,675	\$ 3,550,058	\$ 6,187,282	\$ 2,637,225	74%
Capital Outlay	\$ 125,291	\$ 97,166	\$ 8,039	\$ (89,127)	-92%
<b>Total</b>	<b>\$ 4,734,724</b>	<b>\$ 10,691,568</b>	<b>\$ 13,511,872</b>	<b>\$ 2,820,304</b>	<b>26%</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	\$ 355,440	\$ 494,653	\$ 596,634	\$ 101,982	21%
Operational Costs	\$ 340,767	\$ 330,004	\$ 361,223	\$ 31,219	9%
Capital Outlay	\$ 1,017	\$ 1,539	\$ 6,665	\$ 5,126	333%
<b>Total</b>	<b>\$ 697,224</b>	<b>\$ 826,195</b>	<b>\$ 964,522</b>	<b>\$ 138,326</b>	<b>17%</b>

## GENERAL FUND FINANCIAL ALLOCATIONS - INSTRUCTIONAL DIVISION

	2022 - 23 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
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### 9310 - ESE

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	\$ 4,308,179	\$ 4,497,964	\$ 5,298,319	\$ 800,355	18%
Operational Costs	\$ 4,511,057	\$ 4,296,665	\$ 4,746,386	\$ 449,721	10%
Capital Outlay	\$ 4,314	\$ -	\$ 12,200	\$ 12,200	0%
<b>Total</b>	<b>\$ 8,823,550</b>	<b>\$ 8,794,629</b>	<b>\$ 10,056,905</b>	<b>\$ 1,262,276</b>	<b>14%</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	\$ 116,494	\$ 209,276	\$ 675,137	\$ 465,860	223%
Operational Costs	\$ 249	\$ 1,569	\$ 88,012	\$ 86,443	5510%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0%
<b>Total</b>	<b>\$ 116,744</b>	<b>\$ 210,845</b>	<b>\$ 763,148</b>	<b>\$ 552,303</b>	<b>262%</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	\$ 402,025	\$ 605,008	\$ 2,365,199	\$ 1,760,192	291%
Operational Costs	\$ 50,859	\$ 54,268	\$ 11,032	\$ (43,236)	-80%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0%
<b>Total</b>	<b>\$ 452,885</b>	<b>\$ 659,276</b>	<b>\$ 2,376,231</b>	<b>\$ 1,716,956</b>	<b>260%</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	\$ 713,652	\$ 870,434	\$ 1,005,775	\$ 135,341	16%
Operational Costs	\$ 488,474	\$ 421,038	\$ 598,649	\$ 177,612	42%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0%
<b>Total</b>	<b>\$ 1,202,126</b>	<b>\$ 1,291,472</b>	<b>\$ 1,604,425</b>	<b>\$ 312,953</b>	<b>24%</b>

## GENERAL FUND FINANCIAL ALLOCATIONS - INSTRUCTIONAL DIVISION

	2022 - 23	2023 - 24	2024 - 25	VARIANCE	
	ACTUAL	ACTUAL	BUDGET	24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
<b>9320 - SCHOOL MANAGEMENT ELEMENTARY</b>					
Oversees and provides leadership for Principals and Assistant Principals for all Elementary Schools.					
Personnel Costs	\$ 441,978	\$ 470,201	\$ 509,877	\$ 39,677	8%
Operational Costs	\$ 4,162	\$ 5,427	\$ 11,400	\$ 5,973	110%
Capital Outlay	\$ 365	\$ 30	\$ 483	\$ 453	1511%
<b>Total</b>	<b>\$ 446,505</b>	<b>\$ 475,658</b>	<b>\$ 521,760</b>	<b>\$ 46,102</b>	<b>10%</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	\$ 299,865	\$ 322,616	\$ 517,137	\$ 194,521	60%
Operational Costs	\$ 27,217	\$ 25,867	\$ 32,900	\$ 7,033	27%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0%
<b>Total</b>	<b>\$ 327,082</b>	<b>\$ 348,483</b>	<b>\$ 550,037</b>	<b>\$ 201,554</b>	<b>58%</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	\$ 126,232	\$ 182,705	\$ 169,489	\$ (13,216)	-7%
Operational Costs	\$ 283,338	\$ 142,873	\$ 173,135	\$ 30,262	21%
Capital Outlay	\$ 9,620	\$ 115,353	\$ -	\$ (115,353)	-100%
<b>Total</b>	<b>\$ 419,190</b>	<b>\$ 440,931</b>	<b>\$ 342,624</b>	<b>\$ (98,307)</b>	<b>-22%</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	\$ 5,340,535	\$ 784,285	\$ 755,538	\$ (28,747)	-4%
Operational Costs	\$ 385,233	\$ 285,734	\$ 2,305,417	\$ 2,019,683	707%
Capital Outlay	\$ 23,857	\$ 6,476	\$ -	\$ (6,476)	-100%
<b>Total</b>	<b>\$ 5,749,626</b>	<b>\$ 1,076,495</b>	<b>\$ 3,060,955</b>	<b>\$ 1,984,460</b>	<b>184%</b>
<b>INSTRUCTIONAL TOTALS</b>					
Personnel Costs	\$ 16,169,297	\$ 18,533,277	\$ 22,637,511	\$ 4,104,234	22%
Operational Costs	\$ 9,793,546	\$ 9,982,778	\$ 16,702,703	\$ 6,719,925	67%
Capital Outlay	\$ 166,014	\$ 221,248	\$ 29,387	\$ (191,861)	-87%
<b>Total</b>	<b>\$ 26,128,858</b>	<b>\$ 28,737,303</b>	<b>\$ 39,369,601</b>	<b>\$ 10,632,298</b>	<b>37%</b>

## GENERAL FUND STAFF ALLOCATIONS - INSTRUCTIONAL DIVISION

Cost Center	FY 23.24 Budget Staffing Unit Request	FY 24.25 Budget Staffing Request as of May 2024	FY 24.25 Budget Staffing Units Request to Date	Variance 23.24 vs 24.25 Staffing
<b>7004 - SDMC E-Tech Teachers</b>				
Registrar II	1.00	1.00	1.00	0.00
Spec, Prog Charter&Contr-12 Mo	1.00	1.00	1.00	0.00
Tchr, Gifted	0.20	0.00	0.00	-0.20
Tchr, Language Arts, MS	1.00	0.00	0.00	-1.00
7 out of 7 School Counselors	0.00	0.00	0.00	0.00
<b>7004 Total</b>	<b>3.20</b>	<b>2.00</b>	<b>2.00</b>	<b>-1.20</b>
<b>9301 - Deputy Superintendent of Instruction</b>				
Exec Secy, Administration	1.00	1.00	1.00	0.00
Spec, Fiscal	0.20	0.20	0.20	0.00
Superintendent, Deputy, Instruction	1.00	1.00	1.00	0.00
<b>9301 Total</b>	<b>2.20</b>	<b>2.20</b>	<b>2.20</b>	<b>0.00</b>
<b>9302 - District Support</b>				
Coordinator, Instruction/Curriculum	1.00	1.00	1.00	0.00
Spec, Instructional	1.00	1.00	1.00	0.00
<b>9302 Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>
<b>9304 - Professional Learning</b>				
Administration Secretary	0.00	1.00	1.00	1.00
<b>9304 Total</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>9305 - Federal Programs and Grants</b>				
Director, ESOL Migrant	1.00	1.00	1.00	0.00
Dir, Federal Programs & Grants	0.20	0.20	0.20	0.00
Asst, School Clerical, 10 Mo	4.00	4.00	4.00	0.00
Specialist, ESOL	1.00	1.00	1.00	0.00
Specialist, Grant Resource	1.00	1.00	1.00	0.00
Technician, Fed & State Compliance	1.00	1.00	1.00	0.00
Translator, Alt. & Supp. Prgm	1.00	1.00	1.00	0.00
<b>9305 Total</b>	<b>9.20</b>	<b>9.20</b>	<b>9.20</b>	<b>0.00</b>
<b>9306 - School Improvement</b>				
Executive Secretary	0.00	1.00	1.00	1.00
Executive Dir, School Improvement & Leadership	0.00	1.00	1.00	1.00
<b>9306 Total</b>	<b>0.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>9307 - Early Learning</b>				
Bookkeeper, School-12	1.00	1.00	1.00	0.00
Coord, Campaign Read/Vol Progr	1.00	1.00	1.00	0.00
Dir, Early Childhood Ed	0.20	0.20	0.20	0.00
Pathologist, Speech & Language	1.00	1.00	1.00	0.00
Program Admin, Ext Day Enrich	1.00	1.00	1.00	0.00
School Psychologist	1.00	2.00	2.00	1.00
School Social Worker - 12 Mo	1.00	1.00	1.00	0.00
Secretary II	0.00	1.00	1.00	1.00
Secretary, Administrative	1.00	1.00	1.00	0.00
Secy, Instruction Curric	2.00	1.00	1.00	-1.00
Specialist, Early Learning Compliance	1.00	1.00	1.00	0.00
Spec, Curriculum	1.00	1.00	1.00	0.00
Registrar	0.00	1.00	1.00	1.00
<b>9307 Total</b>	<b>11.20</b>	<b>13.20</b>	<b>13.20</b>	<b>2.00</b>

**GENERAL FUND STAFF ALLOCATIONS - INSTRUCTIONAL DIVISION**

<b>Cost Center</b>	<b>FY 23.24 Budget Staffing Unit Request</b>	<b>FY 24.25 Budget Staffing Request as of May 2024</b>	<b>FY 24.25 Budget Staffing Units Request to Date</b>	<b>Variance 23.24 vs 24.25 Staffing</b>
<b>9308 - Department of Curriculum</b>				
Coord, Instruction/Curriculum	3.00	3.00	4.00	1.00
Coordinator, K-12 STEM	1.00	1.00	1.00	0.00
Director, Elementary Curriculum	1.00	1.00	1.00	0.00
Director, Secondary Curriculum	1.00	1.00	1.00	0.00
Exec Dir, Curr & Prof Learning	1.00	0.00	0.00	-1.00
Exec Secy, Instruction Curric	1.00	0.00	0.00	-1.00
Jr Accountant - Curriculum	2.00	2.00	2.00	0.00
Jr Accountant - EDEP	1.00	1.00	1.00	0.00
Program Admin, Ext. Day Enrich - EDEP	2.00	2.00	2.00	0.00
Secretary II - 12 Mo	1.00	0.00	0.00	-1.00
Secretary, Administrative	2.00	2.00	2.00	0.00
Spec, Curriculum	1.00	2.00	1.00	0.00
Spec, Curriculum, Media	1.00	1.00	1.00	0.00
Spec, Professional Learning	0.00	1.00	1.00	1.00
Specialist/Mgr, Instrct/Curric	4.00	4.00	2.00	-2.00
Teacher, Special Assignment	0.00	1.00	2.00	2.00
<b>9308 Total</b>	<b>22.00</b>	<b>22.00</b>	<b>21.00</b>	<b>-1.00</b>
<b>9309 - Research and Assessment</b>				
Coordinator, Assessment	1.00	1.00	1.00	0.00
Dir, Research & Assessment	1.00	1.00	1.00	0.00
Secretary, Administrative	1.00	1.00	1.00	0.00
Specialist, Assessment	1.00	1.00	1.00	0.00
Sr Statistical Data Analyst	1.00	1.00	1.00	0.00
Junior Data Analyst	0.20	1.00	1.00	0.80
<b>9309 Total</b>	<b>5.20</b>	<b>6.00</b>	<b>6.00</b>	<b>0.80</b>
<b>9310 - ESE/Student Services</b>				
Assistant, Physical Therapy	1.00	1.00	1.00	0.00
Tech, Behavior I/II	6.00	2.25	2.25	-3.75
Cluster Coord-ESE Student Svcs	0.80	0.40	0.40	-0.40
Coordinator, Mental Health	1.00	1.00	1.00	0.00
Dir, Exceptional Student Pgm	1.00	1.00	1.00	0.00
Psychology Intern	2.00	2.00	2.00	0.00
School Psychologist 10.5 Month	3.00	3.00	3.00	0.00
School Psychologist 11 Month	16.00	16.00	16.00	0.00
School Psychologist 12 Month	2.00	2.00	2.00	0.00
Social Worker 10 Month	0.00	2.00	2.00	2.00
Jr Accountant	0.20	0.20	0.20	0.00
Nurse, School	1.40	0.40	0.40	-1.00
Occupational Therapist	2.00	2.00	2.00	0.00
Pathologist, Speech & Language	3.00	1.00	1.00	-2.00
Pathologist, Speech & Language (Eval Center)	0.00	1.00	1.00	1.00
Physical Therapist	1.00	1.00	1.00	0.00
Registrar II	1.00	1.00	1.00	0.00
Secretary, Administrative	1.00	1.00	1.00	0.00
Secy, Instruction Curric	1.00	1.00	1.00	0.00
Spec, Behaviorial ESE	2.25	0.00	0.00	-2.25
Specialist/Mgr, Health Svcs	0.70	0.70	0.70	0.00
Spec, Charter/Contracted/ESE	1.00	1.00	1.00	0.00
Tchr, Hearing Impaired	2.00	0.00	0.00	-2.00
Tchr, Visually Impaired	1.00	1.00	1.00	0.00
<b>9310 Total</b>	<b>50.35</b>	<b>41.95</b>	<b>41.95</b>	<b>-8.40</b>

**GENERAL FUND STAFF ALLOCATIONS - INSTRUCTIONAL DIVISION**

<b>Cost Center</b>	<b>FY 23.24 Budget Staffing Unit Request</b>	<b>FY 24.25 Budget Staffing Request as of May 2024</b>	<b>FY 24.25 Budget Staffing Units Request to Date</b>	<b>Variance 23.24 vs 24.25 Staffing</b>
<b>9311 - Pupil Services</b>				
Exec Dir, Pupil Personnel Services	1.00	0.00	0.00	-1.00
Executive Dir, Student Support & Family Engagement	0.00	1.00	1.00	1.00
Admin Asst, InstructionCurric	1.00	0.00	0.00	-1.00
Secretary, Executive	0.00	1.00	1.00	1.00
Jr. Accountant	0.00	1.00	1.00	1.00
Coord, Instruction/Curriculum	0.00	0.75	0.75	0.75
School Multi-Tiered Supp Spec.	0.00	0.75	0.75	0.75
Spec,Safety and Security	0.00	1.00	1.00	1.00
Spec,Stud & Family Early Inter	0.00	0.75	0.75	0.75
<b>9311 Total</b>	<b>2.00</b>	<b>6.25</b>	<b>6.25</b>	<b>4.25</b>
<b>9317 - Student Services</b>				
School Social Worker-10 Month	4.00	21.00	21.00	17.00
School Social Worker-11 Month	0.00	3.00	3.00	3.00
<b>9317 Total</b>	<b>4.00</b>	<b>24.00</b>	<b>24.00</b>	<b>20.00</b>
<b>9318 - Dropout Prevention &amp; Alternative Ed</b>				
Coordinator, District Threat Management	1.00	1.00	1.00	0.00
Coordinator, Dropout Prev/Altn/Traun	1.00	1.00	1.00	0.00
Custodian, Head II	0.33	0.33	0.33	0.00
Custodian, Lead I	0.33	0.33	0.33	0.00
Custodian-8 hr	1.00	1.00	1.00	0.00
Director, Student Services	1.00	1.00	1.00	0.00
Registrar II	1.00	1.00	1.00	0.00
Secretary II-12 Mo	1.00	1.00	1.00	0.00
Secretary II	1.00	1.00	1.00	0.00
Secretary, Administrative	1.00	1.00	1.00	0.00
Spec, Student Asst Prog	1.00	1.00	1.00	0.00
Spec, Safe & Drug Free Program	1.00	1.00	1.00	0.00
<b>9318 Total</b>	<b>10.67</b>	<b>10.67</b>	<b>10.67</b>	<b>0.00</b>
<b>9320 - Elementary School Management</b>				
Exec. Dir., Elementary Schools	2.00	2.00	2.00	0.00
Exec Secy, Instruction Curric	1.00	1.00	1.00	0.00
<b>9320 Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>
<b>9321 - Middle School Management</b>				
Executive Director of High Schools	1.00	1.00	1.00	0.00
Exec Secy, Instruction Curric	1.00	1.00	1.00	0.00
Principal, Special Assignment	0.00	1.00	1.00	1.00
<b>9321 Total</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>	<b>1.00</b>
<b>9322 - High School Management</b>				
Supr, Athletics & Physical Ed	1.00	0.00	0.00	-1.00
<b>9322 Total</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-1.00</b>
<b>9323 - Adult Career &amp; Technical Education</b>				
Exec Dir, Adult Career & Tech Ed	1.00	1.00	1.00	0.00
Executive Secretary, Instr/Curriculum	1.00	1.00	1.00	0.00
Asst Dir, Adult Career & Tech	1.00	1.00	1.00	0.00
Fiscal Specialist	1.00	1.00	1.00	0.00
Jr Accountant	1.00	1.00	1.00	0.00
<b>9323 Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>0.00</b>
<b>Total Instructional</b>	<b>133.02</b>	<b>153.47</b>	<b>152.47</b>	<b>19.45</b>

# **OPERATIONS DIVISION**

## GENERAL FUND FINANCIAL ALLOCATIONS - OPERATIONS DIVISON

	2022 - 23 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
<b>9303 - STUDENT DEMOGRAPHICS/PROJECTIONS/ASSIGNMENT</b>					
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	\$ 1,198,154	\$ 1,093,607	\$ 1,242,053	\$ 1,242,053	114%
Operational Costs	\$ 20,958	\$ 26,653	\$ 28,893	\$ 28,893	108%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0%
<b>Total</b>	<b>\$ 1,219,112</b>	<b>\$ 1,120,260</b>	<b>\$ 1,270,946</b>	<b>\$ 1,270,946</b>	<b>113%</b>
<b>9501 - DEPUTY SUPERINTENDENT OF OPERATIONS</b>					
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	\$ 321,104	\$ 333,514	\$ 358,231	\$ 24,717	7%
Operational Costs	\$ 10,458	\$ 5,906	\$ 39,850	\$ 33,944	575%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0%
<b>Total</b>	<b>\$ 331,562</b>	<b>\$ 339,420</b>	<b>\$ 398,081</b>	<b>\$ 58,661</b>	<b>17%</b>
<b>9511 - AUXILIARY SUPPORT SERVICES</b>					
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	\$ 117,104	\$ 53,571	\$ 133,288	\$ 79,718	149%
Operational Costs	\$ 4,344	\$ 3,226	\$ 1,313,690	\$ 1,310,464	40622%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0%
<b>Total</b>	<b>\$ 121,448</b>	<b>\$ 56,797</b>	<b>\$ 1,446,978</b>	<b>\$ 1,390,182</b>	<b>2448%</b>
<b>9512 - MAINTENANCE &amp; OPERATIONS</b>					
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	\$ 9,069,339	\$ 9,012,706	\$ 10,571,844	\$ 1,559,138	17%
Operational Costs	\$ 2,364,851	\$ 2,252,953	\$ 2,580,207	\$ 327,254	15%
Capital Outlay	\$ 174,366	\$ 204,729	\$ 299,931	\$ 95,203	47%
<b>Total</b>	<b>\$ 11,608,556</b>	<b>\$ 11,470,388</b>	<b>\$ 13,451,982</b>	<b>\$ 1,981,595</b>	<b>17%</b>

## GENERAL FUND FINANCIAL ALLOCATIONS - OPERATIONS DIVISON

	2022 - 23 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
<b>9513 - VEHICLE MAINTENANCE/PARTS DEPARTMENT</b>					
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	\$ 1,421,058	\$ 1,241,219	\$ 1,854,606	\$ 613,387	49%
Operational Costs	\$ 2,316,718	\$ 2,177,121	\$ 2,555,530	\$ 378,409	17%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0%
<b>Total</b>	<b>\$ 3,737,776</b>	<b>\$ 3,418,340</b>	<b>\$ 4,410,136</b>	<b>\$ 991,796</b>	<b>29%</b>
<b>9514 - SCHOOL BUS TRANSPORTATION</b>					
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	\$ 10,159,371	\$ 11,080,648	\$ 14,077,021	\$ 2,996,373	27%
Operational Costs	\$ 508,657	\$ 461,639	\$ 766,478	\$ 304,839	66%
Capital Outlay	\$ 15,464	\$ 1,249,787	\$ 248,689	\$ (1,001,098)	-80%
<b>Total</b>	<b>\$ 10,683,492</b>	<b>\$ 12,792,073</b>	<b>\$ 15,092,188</b>	<b>\$ 2,300,115</b>	<b>18%</b>
<b>9515 - DEPARTMENT OF CONSTRUCTION SERVICES</b>					
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	\$ 1,498,766	\$ 1,591,310	\$ 2,025,350	\$ 434,039	27%
Operational Costs	\$ 88,007	\$ 32,391	\$ 225,504	\$ 193,114	596%
Capital Outlay	\$ 2,114	\$ 20,855	\$ 2,000	\$ (18,855)	-90%
<b>Total</b>	<b>\$ 1,588,886</b>	<b>\$ 1,644,556</b>	<b>\$ 2,252,854</b>	<b>\$ 608,298</b>	<b>37%</b>
<b>9516 - FOOD &amp; NUTRITION SERVICES</b>					
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	\$ 717,242	\$ 965,366	\$ 1,067,631	\$ 102,266	11%
Operational Costs	\$ 146,858	\$ 151,829	\$ 148,586	\$ (3,243)	-2%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0%
<b>Total</b>	<b>\$ 864,100</b>	<b>\$ 1,117,194</b>	<b>\$ 1,216,217</b>	<b>\$ 99,023</b>	<b>9%</b>

## GENERAL FUND FINANCIAL ALLOCATIONS - OPERATIONS DIVISON

	2022 - 23 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
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### 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	\$ 770,359	\$ 784,826	\$ 897,920	\$ 113,095	14%
Operational Costs	\$ 47,649	\$ 72,363	\$ 141,232	\$ 68,869	95%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0%
<b>Total</b>	<b>\$ 818,008</b>	<b>\$ 857,188</b>	<b>\$ 1,039,152</b>	<b>\$ 181,964</b>	<b>21%</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	\$ 232,078	\$ 230,425	\$ 276,063	\$ 45,637	20%
Operational Costs	\$ 179,721	\$ 194,449	\$ 252,065	\$ 57,616	30%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0%
<b>Total</b>	<b>\$ 411,799</b>	<b>\$ 424,875</b>	<b>\$ 528,128</b>	<b>\$ 103,253</b>	<b>24%</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	\$ 396,310	\$ 436,556	\$ 461,151	\$ 24,595	6%
Operational Costs	\$ 272,267	\$ 314,145	\$ 309,124	\$ (5,021)	-2%
Capital Outlay	\$ 31,453	\$ 31,279	\$ 32,000	\$ 721	2%
<b>Total</b>	<b>\$ 700,030</b>	<b>\$ 781,981</b>	<b>\$ 802,276</b>	<b>\$ 20,295</b>	<b>3%</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	\$ 3,214,542	\$ 3,874,113	\$ 5,258,905	\$ 1,384,792	36%
Operational Costs	\$ 2,116,161	\$ 2,414,209	\$ 3,443,720	\$ 1,029,511	43%
Capital Outlay	\$ 13,005	\$ 167,240	\$ 94,668	\$ (72,572)	-43%
<b>Total</b>	<b>\$ 5,343,707</b>	<b>\$ 6,455,562</b>	<b>\$ 8,797,293</b>	<b>\$ 2,341,731</b>	<b>36%</b>

## GENERAL FUND FINANCIAL ALLOCATIONS - OPERATIONS DIVISON

	2022 - 23 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
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### 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	\$ 381,504	\$ 404,465	\$ 428,014	\$ 23,549	6%
Operational Costs	\$ 35,468	\$ 67,599	\$ 108,890	\$ 41,290	61%
Capital Outlay	\$ -	\$ 281,613	\$ 6,000	\$ (275,613)	-98%
<b>Total</b>	<b>\$ 416,972</b>	<b>\$ 753,678</b>	<b>\$ 542,904</b>	<b>\$ (210,774)</b>	<b>-28%</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	\$ 1,474,973	\$ 1,537,653	\$ 1,690,541	\$ 152,889	10%
Operational Costs	\$ 671,539	\$ 961,956	\$ 1,131,734	\$ 169,778	18%
Capital Outlay	\$ -	\$ 427	\$ 340	\$ (87)	-20%
<b>Total</b>	<b>\$ 2,146,512</b>	<b>\$ 2,500,035</b>	<b>\$ 2,822,615</b>	<b>\$ 322,580</b>	<b>13%</b>

### 9535 - BENEFITS DEPARTMENT

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

Personnel Costs	\$ -	\$ -	\$ -	\$ -	0%
Operational Costs	\$ 15,000,000	\$ 5,000,000	\$ -	\$ (5,000,000)	-100%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0%
<b>Total</b>	<b>\$ 15,000,000</b>	<b>\$ 5,000,000</b>	<b>\$ -</b>	<b>\$ (5,000,000)</b>	<b>-100%</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	\$ 376,625	\$ 473,577	\$ 454,599	\$ (18,978)	-4%
Operational Costs	\$ 23,315	\$ 17,654	\$ 26,250	\$ 8,596	49%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0%
<b>Total</b>	<b>\$ 399,940</b>	<b>\$ 491,231</b>	<b>\$ 480,849</b>	<b>\$ (10,382)</b>	<b>-2%</b>

## GENERAL FUND FINANCIAL ALLOCATIONS - OPERATIONS DIVISON

	2022 - 23	2023 - 24	2024 - 25	24/25 BUDGET	VARIANCE	% CHANGE
	ACTUAL	ACTUAL	BUDGET	TO 23/24	ACTUAL	
<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	\$ -	\$ -	\$ -	\$ -	-	0%
Operational Costs	\$ 4,314,514	\$ 6,142,292	\$ 6,113,391	\$ (28,901)	-	0%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	0%
<b>Total</b>	<b>\$ 4,314,514</b>	<b>\$ 6,142,292</b>	<b>\$ 6,113,391</b>	<b>\$ (28,901)</b>	<b>-</b>	<b>0%</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	\$ 5,610,060	\$ 5,760,504	\$ 6,439,691	\$ 679,188	-	12%
Operational Costs	\$ 1,498,605	\$ 1,518,217	\$ 2,208,863	\$ 690,646	-	45%
Capital Outlay	\$ 220,031	\$ 431,154	\$ 427,389	\$ (3,766)	-	-1%
<b>Total</b>	<b>\$ 7,328,696</b>	<b>\$ 7,709,875</b>	<b>\$ 9,075,943</b>	<b>\$ 1,366,068</b>	<b>-</b>	<b>18%</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	\$ 307,032	\$ 311,542	\$ 348,992	\$ 37,450	-	12%
Operational Costs	\$ 54,046	\$ 530,703	\$ 89,886	\$ (440,817)	-	-83%
Capital Outlay	\$ 332	\$ -	\$ 700	\$ 700	-	0%
<b>Total</b>	<b>\$ 361,410</b>	<b>\$ 842,245</b>	<b>\$ 439,578</b>	<b>\$ (402,667)</b>	<b>-</b>	<b>-48%</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	\$ -	\$ -	\$ 199,913	\$ 199,913	-	0%
Operational Costs	\$ (14,110)	\$ 25,248	\$ 691,366	\$ 666,117	-	2638%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	0%
<b>Total</b>	<b>\$ (14,110)</b>	<b>\$ 25,248</b>	<b>\$ 891,279</b>	<b>\$ 866,031</b>	<b>-</b>	<b>3430%</b>
<b>OPERATIONS DIVISION TOTALS</b>						
Personnel Costs	\$ 37,265,621	\$ 39,185,601	\$ 47,785,815	\$ 8,600,214	-	22%
Operational Costs	\$ 29,660,026	\$ 22,370,553	\$ 22,175,259	\$ (195,294)	-	-1%
Capital Outlay	\$ 456,764	\$ 2,387,084	\$ 1,111,717	\$ (1,275,367)	-	-53%
<b>Total</b>	<b>\$ 67,382,411</b>	<b>\$ 63,943,238</b>	<b>\$ 71,072,791</b>	<b>\$ 7,129,553</b>	<b>-</b>	<b>11%</b>

## GENERAL FUND STAFF ALLOCATIONS - OPERATIONS DIVISION

Cost Center	FY 23.24 Budget Staffing Unit Request	FY 24.25 Budget Staffing Request as of May 2024	FY 24.25 Budget Staffing Units Request to Date	Variance 23.24 vs 24.25 Staffing
<b>9303 - Student Demographics</b>				
Coord, Info Applications	3.00	3.00	3.00	0.00
Registrar I	3.00	3.00	3.00	0.00
Secretary II	1.00	1.00	1.00	0.00
Secretary, Administrative	1.00	1.00	1.00	0.00
Spec, Instructional	1.00	1.00	1.00	0.00
Spec, Program (Choice)	1.00	1.00	1.00	0.00
Spec, State Reports I	4.00	4.00	4.00	0.00
Spec. Asst, Program (Choice)	1.00	1.00	1.00	0.00
Supv, Student Demo Proj & Assig	1.00	1.00	1.00	0.00
<b>9303 Total</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>0.00</b>
<b>9501 - Deputy Superintendent of Operations</b>				
Deputy Superintendent, Operations	1.00	1.00	1.00	0.00
Executive Secretary	1.00	1.00	1.00	0.00
<b>9501 Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>
<b>9511 - Operations Support Services</b>				
Chief Operating Officer (COO)	0.50	0.00	0.00	-0.50
Executive Director Operations	0.00	0.50	0.50	0.50
Exec Secy, Instruction Curric	0.15	0.15	0.15	0.00
<b>9511 Total</b>	<b>0.65</b>	<b>0.65</b>	<b>0.65</b>	<b>0.00</b>
<b>9512 - Maintenance and Operations</b>				
Analyst, Analysis and Improvement	1.00	1.00	1.00	0.00
Asst HVAC Mechanic	4.00	4.00	4.00	0.00
Carpenter	1.00	1.00	1.00	0.00
Carpenter II, Cabinet Shop	1.00	1.00	1.00	0.00
Carpenter II, Cap Bldg Construction	4.00	3.00	3.00	-1.00
Carpenter II, Outside	8.00	9.00	9.00	1.00
Clerk, Accounting II	5.00	5.00	5.00	0.00
Coord Energy & Recycling	1.00	0.00	0.00	-1.00
Custodian, Head I	2.00	2.00	2.00	0.00
Custodian, Head II	1.00	1.00	1.00	0.00
Custodian, Lead II	1.00	1.00	1.00	0.00
Custodian-12 Mo	6.00	6.00	6.00	0.00
Custodian-12 Mo - Floater	3.00	3.00	3.00	0.00
Director, Maint, Oper, Warehouse	1.00	1.00	1.00	0.00
Electrician II	4.00	4.00	4.00	0.00
Filter Changer, HVAC	2.00	2.00	2.00	0.00
Foreman, Carpet Cleaning	1.00	1.00	1.00	0.00
Foreman, Lawn Maintenance	1.00	1.00	1.00	0.00
Irrigation II	2.00	2.00	2.00	0.00
Lawn Maintenance Technician	3.00	3.00	3.00	0.00
Lead Carpenter, Outside	1.00	1.00	1.00	0.00
Lead Electrician	1.00	1.00	1.00	0.00

## GENERAL FUND STAFF ALLOCATIONS - OPERATIONS DIVISION

Cost Center	FY 23.24 Budget Staffing Unit Request	FY 24.25 Budget Staffing Request as of May 2024	FY 24.25 Budget Staffing Units Request to Date	Variance 23.24 vs 24.25 Staffing
Lead Painter	1.00	1.00	1.00	0.00
Lead, Grounds Maintenance	1.00	1.00	1.00	0.00
Locksmith	2.00	2.00	2.00	0.00
Manager Business Services	1.00	1.00	1.00	0.00
Manager, Bldg Maint Svcs	2.00	2.00	2.00	0.00
Manager, Cap Bldg Construction	1.00	1.00	1.00	0.00
Manager, Electronics Maint Svcs	1.00	1.00	1.00	0.00
Manager, Energy	0.00	1.00	1.00	1.00
Manager, Grounds Maint	1.00	1.00	1.00	0.00
Manager, Labor Relations	0.66	0.00	0.00	-0.66
Manager, Mechanical Systems	5.00	4.00	4.00	-1.00
Manager, Oper, Inspection/Trng	4.00	4.00	4.00	0.00
Mech, Industrial Equip II	3.00	3.00	3.00	0.00
Mech, Lead Refrig	1.00	1.00	1.00	0.00
Mech, Resurfacing/Fencing	2.00	2.00	2.00	0.00
Mechanic, AC Refrigeration II	4.00	4.00	4.00	0.00
Mechanic, Heating	1.00	1.00	1.00	0.00
Mechanic, Industrial Equip Lead	1.00	1.00	1.00	0.00
Mechanic, Vehicle	2.00	2.00	2.00	0.00
Operator, Equipment	6.00	6.00	6.00	0.00
Operator, Special Equipment	2.00	2.00	2.00	0.00
Painter	10.00	10.00	10.00	0.00
Plumber	3.00	3.00	3.00	0.00
Plumber Lead	1.00	1.00	1.00	0.00
Roofer	3.00	3.00	3.00	0.00
Roofer, Lead	1.00	1.00	1.00	0.00
Secretary Administrative	1.00	1.00	1.00	0.00
Secretary II - 12 Month	1.00	1.00	1.00	0.00
Spec Energy & Recycling	1.00	1.00	1.00	0.00
Supervisor, Building Maintenance	1.00	1.00	1.00	0.00
Supervisor, Custodial	1.00	1.00	1.00	0.00
Supervisor, Mechanical System	1.00	1.00	1.00	0.00
Supv, Sites Mgmt	1.00	1.00	1.00	0.00
Tech Controls	3.00	3.00	3.00	0.00
Tech Controls Lead	1.00	1.00	1.00	0.00
Tech, Carpet Cleaning	2.00	2.00	2.00	0.00
Tech, Pest Control/Fire Extinguishing	3.00	3.00	3.00	0.00
Tech, Playground Equip Repair	1.00	1.00	1.00	0.00
Tech, Turf Maintenance	1.00	1.00	1.00	0.00
Technician, Electronics, Fire Alarm	3.00	3.00	3.00	0.00
Technician, Electronics, Security	2.00	2.00	2.00	0.00
Technician, Lead Electronics, Fire Alarm	1.00	1.00	1.00	0.00
Technician, Lead, Electronics, Security	1.00	1.00	1.00	0.00
<b>9512 Total</b>	<b>138.66</b>	<b>137.00</b>	<b>137.00</b>	<b>-1.66</b>

## GENERAL FUND STAFF ALLOCATIONS - OPERATIONS DIVISION

Cost Center	FY 23.24 Budget Staffing Unit Request	FY 24.25 Budget Staffing Request as of May 2024	FY 24.25 Budget Staffing Units Request to Date	Variance 23.24 vs 24.25 Staffing
<b>9513 - Vehicle Maintenance</b>				
Accountant, Junior	0.50	0.50	0.50	0.00
Asst, Clerical II	1.00	1.00	1.00	0.00
Asst, Parts	3.00	3.00	3.00	0.00
Manager, Parts	1.00	1.00	1.00	0.00
Mech, Lead Vehicle	5.00	5.00	5.00	0.00
Mech, Vehicle	17.00	12.00	12.00	-5.00
Supervisor, Vehicle Maintenance	1.00	1.00	1.00	0.00
Trades Helper, Vehicle Maintenance	1.00	1.00	1.00	0.00
<b>9513 Total</b>	<b>29.50</b>	<b>24.50</b>	<b>24.50</b>	<b>-5.00</b>
<b>9514 - School Bus Transportation</b>				
Bus Aide	133.00	115.00	123.00	-10.00
Bus Driver	135.00	110.00	110.00	-25.00
CBI Bus Aide	0.75	1.00	1.00	0.25
CBI Bus Operator/Tchr Aide	0.75	1.00	1.00	0.25
Administrator, Route	4.00	4.00	4.00	0.00
Analyst, Route	4.00	4.00	4.00	0.00
Assistant Director of Transportation	1.00	1.00	1.00	0.00
Assistant, Clerical II 12 Mo.	2.00	2.00	2.00	0.00
Asst, Clerical	1.00	1.00	1.00	0.00
Accountant, Junior	0.50	0.50	0.50	0.00
Clerk, Accounting II	2.00	2.00	2.00	0.00
Coodinator, Transportation	1.00	1.00	1.00	0.00
Director of Transportation	1.00	1.00	1.00	0.00
Dispatcher, School Bus Trans	4.00	4.00	4.00	0.00
Rep, Customer Svc, Trans	4.00	4.00	4.00	0.00
Spec, Trans Compliance	1.00	1.00	1.00	0.00
Safety Officer	3.00	3.00	3.00	0.00
Scheduler, School Bus	1.00	1.00	1.00	0.00
Secretary, Administrative	2.00	2.00	2.00	0.00
Specialist, Transportation Operations	1.00	1.00	1.00	0.00
Transportation, School Liaison	1.00	1.00	1.00	0.00
Student Assistant, Trans.	1.50	1.50	1.50	0.00
Van Operator	0.00	5.00	5.00	5.00
<b>9514 Total</b>	<b>304.50</b>	<b>267.00</b>	<b>275.00</b>	<b>-29.50</b>
<b>9515 - Construction Services</b>				
Chief Operating Officer (COO)	0.50	0.00	0.00	-0.50
Executive Director Operations	0.00	0.50	0.50	0.50
Exec Secy, Instruction Curric	0.85	0.85	0.85	0.00
Dir, Capital Projects	1.00	1.00	1.00	0.00
Dir, Project	4.00	4.00	4.00	0.00
Executive Planner	1.00	1.00	1.00	0.00
Mgr, School Planning & Concurr	1.00	1.00	1.00	0.00
Manager, Office	1.00	1.00	1.00	0.00
Clerk, Plans Room	1.00	1.00	1.00	0.00

## GENERAL FUND STAFF ALLOCATIONS - OPERATIONS DIVISION

Cost Center	FY 23.24 Budget Staffing Unit Request	FY 24.25 Budget Staffing Request as of May 2024	FY 24.25 Budget Staffing Units Request to Date	Variance 23.24 vs 24.25 Staffing
Project Assistant	5.00	5.00	5.00	0.00
Facilities Planner	1.00	0.00	0.00	-1.00
Assistant Director	0.00	1.00	1.00	1.00
Project Coordinator	1.00	1.00	1.00	0.00
<b>9515 Total</b>	<b>17.35</b>	<b>17.35</b>	<b>17.35</b>	<b>0.00</b>
<b>9517 - Warehouse</b>				
Clerk, Lead Receiving	1.00	1.00	1.00	0.00
Clerk, Receiving	2.00	2.00	2.00	0.00
Clerk, Stores	1.00	1.00	1.00	0.00
Foreman, Warehouse	1.00	1.00	1.00	0.00
Manager, Warehouse	1.00	1.00	1.00	0.00
Specialist, Inventory/Material	1.00	1.00	1.00	0.00
Worker/Driver, Warehouse I	8.00	8.00	8.00	0.00
<b>9517 Total</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	<b>0.00</b>
<b>9518 - Central Admin Services - SSC</b>				
Custodian 8 Hr	2.00	2.00	2.00	0.00
Custodian Head I	1.00	1.00	1.00	0.00
Manager Admin & Building Svcs	1.00	1.00	1.00	0.00
Specialist, Admin Services	1.00	1.00	1.00	0.00
<b>9518 Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>0.00</b>
<b>9519 - Professional Support Center</b>				
Custodian, Head I	1.00	1.00	1.00	0.00
Custodian-12 Mo	5.00	4.50	4.50	-0.50
Manager, Admin & Building Svcs	1.00	1.00	1.00	0.00
PSC Specialist, Admin Services	0.00	1.00	1.00	1.00
Security & Reception Specialist	1.00	0.00	0.00	-1.00
<b>9519 Total</b>	<b>8.00</b>	<b>7.50</b>	<b>7.50</b>	<b>-0.50</b>
<b>9531 - Department of Security</b>				
Camera Monitor	1.00	1.00	1.00	0.00
Director, Safety & Security	1.00	1.00	1.00	0.00
Guardian, Lead	2.00	3.00	3.00	1.00
Guardian, Safety/School	53.00	62.00	62.00	9.00
Secretary, Operations	1.00	1.00	1.00	0.00
Specialist, Background and Fingerprinting	1.00	1.00	1.00	0.00
Security Guard, Armed	4.00	4.00	4.00	0.00
Security Officers	3.00	3.00	3.00	0.00
Security Supervisor	0.00	1.00	1.00	1.00
<b>9531 Total</b>	<b>66.00</b>	<b>77.00</b>	<b>77.00</b>	<b>11.00</b>
<b>9532 - Department of Safety</b>				
Chief, Safety, Security, Risk	1.00	1.00	1.00	0.00
Manager of Safety	1.00	1.00	1.00	0.00
Sec, Exec Dir	1.00	1.00	1.00	0.00
<b>9532 Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>

## GENERAL FUND STAFF ALLOCATIONS - OPERATIONS DIVISION

Cost Center	FY 23.24 Budget Staffing Unit Request	FY 24.25 Budget Staffing Request as of May 2024	FY 24.25 Budget Staffing Units Request to Date	Variance 23.24 vs 24.25 Staffing
<b>9534 - Personnel</b>				
Asst Dir, HR	3.00	2.00	2.00	-1.00
Secretary, Administrative	2.00	1.00	1.00	-1.00
Spec III, Human Resources	5.00	5.00	5.00	0.00
Coordinator, Recruitment	1.00	1.00	1.00	0.00
Specialist I, Human Resources	1.00	1.00	1.00	0.00
Specialist, Certification	3.00	3.00	3.00	0.00
Manager, Labor Relations	1.00	1.00	1.00	0.00
Specialist II, Human Resources	3.00	3.00	3.00	0.00
Spec, Position Management	2.00	2.00	2.00	0.00
Unassigned Positions	2.00	2.00	2.00	0.00
<b>9534 Total</b>	<b>23.00</b>	<b>21.00</b>	<b>21.00</b>	<b>-2.00</b>
<b>9535 - Benefits</b>				
Analyst, Employee LOA	1.00	1.00	1.00	0.00
Specialist, Employee LOA	1.00	1.00	1.00	0.00
Specialist, Term PO & Sick LB	1.00	1.00	1.00	0.00
Assistant, Employee Benefits	1.00	1.00	1.00	0.00
Educator, Health and Well-Being	1.00	1.00	1.00	0.00
Admin, Employee Benefits	1.00	1.00	1.00	0.00
Specialist, Employee Benefits	4.00	4.00	4.00	0.00
<b>9535 Total</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>0.00</b>
<b>9536 - Chief Human Resource Officer</b>				
Chief Human Resources Officer	1.00	1.00	1.00	0.00
Exec Secy, Staff Services	1.00	1.00	1.00	0.00
Admin, HR Data Services	1.00	1.00	1.00	0.00
<b>9536 Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>
<b>9537 - Risk Management</b>				
Director, Risk Management	1.00	1.00	1.00	0.00
Spec, Risk Management	2.00	1.00	1.00	-1.00
<b>9537 Total</b>	<b>3.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-1.00</b>
<b>9571 - Information Technology</b>				
Analyst, Systems	3.00	2.00	2.00	-1.00
Analyst, Business Systems	5.00	4.00	4.00	-1.00
Analyst, Business Intelligence	0.00	1.00	1.00	1.00
Coord, Info Application	3.00	3.00	3.00	0.00
Developer, Senior Web & Media	1.00	2.00	2.00	1.00
Director, Business Systems	1.00	1.00	1.00	0.00
Engineer, Data Center Support	10.00	10.00	10.00	0.00
Engineer, Network Systems	3.00	3.00	3.00	0.00
Engineer, Field Support	4.00	3.00	3.00	-1.00
Engineer, Sr. Field Support	4.00	4.00	4.00	0.00
Engineer, Sr Network Sys & Sec	3.00	3.00	3.00	0.00
Executive Director Secretary	1.00	1.00	1.00	0.00

## GENERAL FUND STAFF ALLOCATIONS - OPERATIONS DIVISION

Cost Center	FY 23.24 Budget Staffing Unit Request	FY 24.25 Budget Staffing Request as of May 2024	FY 24.25 Budget Staffing Units Request to Date	Variance 23.24 vs 24.25 Staffing
Field Technician	23.00	23.00	23.00	0.00
Manager, Application Sup&Train	1.00	1.00	1.00	0.00
Manager, Business Analysis	1.00	1.00	1.00	0.00
Manager, IT Site Support Serv	1.00	1.00	1.00	0.00
Manager, Systems & Programming	0.00	1.00	1.00	1.00
Officer, Chief Technology	1.00	1.00	1.00	0.00
Spec, Tech Svc Desk	3.00	2.00	2.00	-1.00
Supervisor, Data Ctr Serv	1.00	1.00	1.00	0.00
Supervisor, Network Services	1.00	1.00	1.00	0.00
Supervisor, Site Support Services	1.00	1.00	1.00	0.00
Tech, AV	2.00	2.00	2.00	0.00
<b>9571 Total</b>	<b>73.00</b>	<b>72.00</b>	<b>72.00</b>	<b>-1.00</b>
<b>9572 - Property Records and Retention</b>				
Manager, Property Control	1.00	1.00	1.00	0.00
Supervisor, Property Records	1.00	1.00	1.00	0.00
Spec, Records Management	3.00	3.00	3.00	0.00
<b>9572 Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>0.00</b>
<b>9573 - Print Shop</b>				
Coordinator, Printer Serv	1.00	1.00	1.00	0.00
Senior Printer	2.00	2.00	2.00	0.00
<b>9573 Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>
<b>Total Operations</b>	<b>725.66</b>	<b>688.00</b>	<b>696.00</b>	<b>-29.66</b>

**BUSINESS  
SERVICES  
DIVISION**

## GENERAL FUND FINANCIAL ALLOCATIONS - BUSINESS SERVICES DIVISION

	2022 - 23	2023 - 24	2024 - 25	24/25 BUDGET	VARIANCE	% CHANGE
	ACTUAL	ACTUAL	BUDGET	TO 23/24	ACTUAL	
<b>9551 - DEPUTY SUPERINTENDENT OF BUSINESS &amp; FINANCE</b>						
Supervise and direct activities regarding budgeting, accounting, financial reporting, accounts payable, purchasing, cash management, investments, and capital financing.						
Personnel Costs	\$ 413,053	\$ 539,663	\$ 601,298	\$ 61,635		11%
Operational Costs	\$ 13,919	\$ 21,178	\$ 98,066	\$ 76,888		363%
Capital Outlay	\$ -	\$ 438	\$ -	\$ (438)		-100%
<b>Total</b>	<b>\$ 426,971</b>	<b>\$ 561,279</b>	<b>\$ 699,364</b>	<b>\$ 138,085</b>		<b>25%</b>
<b>9552 - BUDGET</b>						
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	\$ 329,956	\$ 334,106	\$ 438,613	\$ 104,506		31%
Operational Costs	\$ 2,569	\$ 3,871	\$ 8,500	\$ 4,629		120%
Capital Outlay	\$ -	\$ 532	\$ -	\$ (532)		-100%
<b>Total</b>	<b>\$ 332,525</b>	<b>\$ 338,509</b>	<b>\$ 447,113</b>	<b>\$ 108,604</b>		<b>32%</b>
<b>9553 - FINANCE</b>						
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	\$ 1,310,765	\$ 1,471,340	\$ 1,583,117	\$ 111,777		8%
Operational Costs	\$ 92,883	\$ 243,192	\$ 325,977	\$ 82,784		34%
Capital Outlay	\$ -	\$ 1,862	\$ 2,100	\$ 238		13%
<b>Total</b>	<b>\$ 1,403,648</b>	<b>\$ 1,716,395</b>	<b>\$ 1,911,194</b>	<b>\$ 194,800</b>		<b>11%</b>
<b>9554 - PURCHASING DEPARTMENT</b>						
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	\$ 580,577	\$ 640,240	\$ 669,109	\$ 28,869		5%
Operational Costs	\$ 8,592	\$ 5,455	\$ 12,975	\$ 7,520		138%
Capital Outlay	\$ 475	\$ 964	\$ 1,000	\$ 36		4%
<b>Total</b>	<b>\$ 589,644</b>	<b>\$ 646,659</b>	<b>\$ 683,084</b>	<b>\$ 36,425</b>		<b>6%</b>

## GENERAL FUND FINANCIAL ALLOCATIONS - BUSINESS SERVICES DIVISION

	2022 - 23 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
<b>9555 - PAYROLL</b>					
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	\$ 492,783	\$ 484,120	\$ 494,385	\$ 10,265	2%
Operational Costs	\$ 5,968	\$ 8,254	\$ 10,150	\$ 1,896	23%
Capital Outlay	\$ -	\$ 1,596	\$ 500	\$ (1,096)	-69%
<b>Total</b>	<b>\$ 498,751</b>	<b>\$ 493,970</b>	<b>\$ 505,035</b>	<b>\$ 11,065</b>	<b>2%</b>
<b>BUSINESS SERVICES DIVISION TOTALS</b>					
Personnel Costs	\$ 3,127,134	\$ 3,469,470	\$ 3,786,523	\$ 317,052	9%
Operational Costs	\$ 123,932	\$ 281,949	\$ 455,668	\$ 173,719	62%
Capital Outlay	\$ 475	\$ 5,392	\$ 3,600	\$ (1,792)	-33%
<b>Total</b>	<b>\$ 3,251,540</b>	<b>\$ 3,756,812</b>	<b>\$ 4,245,790</b>	<b>\$ 488,979</b>	<b>13%</b>

## GENERAL FUND STAFF ALLOCATIONS - BUSINESS SERVICES

Cost Center	FY 23.24 Budget Staffing Unit Request	FY 24.25 Budget Staffing Request as of May 2024	FY 24.25 Budget Staffing Units Request to Date	Variance 23.24 vs 24.25 Staffing
<b>9551 - Deputy Superintendent Business Services</b>				
Administrator, Allocation	1.00	1.00	1.00	0.00
Deputy Supt, Bus & Finance	1.00	1.00	1.00	0.00
Executive Secretary, Fiscal	1.00	1.00	1.00	0.00
Specialist, Medicaid	1.00	1.00	1.00	0.00
<b>9551 Total</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>
<b>9552 - Budget Department</b>				
Analyst, Budget II	1.00	1.00	1.00	0.00
Analyst, Sr. Budget	1.25	1.81	1.81	0.56
Director, Budget	1.00	1.00	1.00	0.00
<b>9552 Total</b>	<b>3.25</b>	<b>3.81</b>	<b>3.81</b>	<b>0.56</b>
<b>9553 - Finance Department</b>				
Accountant	3.50	3.50	3.50	0.00
Accountant, Senior	2.00	2.00	2.00	0.00
Accounting Manager	1.00	1.00	1.00	0.00
Accounts Payable Specialist, Senior	1.00	1.00	1.00	0.00
Analyst, Budget I	0.50	0.50	0.50	0.00
Analyst, Budget II	2.00	2.00	2.00	0.00
Director of Finance	1.00	1.00	1.00	0.00
Spec, Fiscal	1.80	1.80	1.80	0.00
Junior Accountant	1.00	0.00	0.00	-1.00
Administrator Pcard	1.00	1.00	1.00	0.00
Accounting Specialist	1.00	1.00	1.00	0.00
Secretary, Executive Dir, Finance	1.00	1.00	1.00	0.00
Specialist, Accounts Payable	2.00	2.00	2.00	0.00
Financial Analyst	1.00	1.00	1.00	0.00
<b>9553 Total</b>	<b>19.80</b>	<b>18.80</b>	<b>18.80</b>	<b>-1.00</b>
<b>9554 - Purchasing</b>				
Associate Buyer	2.00	2.00	2.00	0.00
Buyer	2.00	2.00	2.00	0.00
Capital Buyer	1.00	1.00	1.00	0.00
Specialist, Procurement	2.00	2.00	2.00	0.00
Dir, Purchasing & Distribution	1.00	1.00	1.00	0.00
<b>9554 Total</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>0.00</b>
<b>9555 - Payroll Department</b>				
Administrator, Payroll	1.00	1.00	1.00	0.00
Coord, Payroll	1.00	2.00	2.00	1.00
Spec, Payroll	4.00	3.00	3.00	-1.00
Spec, Senior Payroll	2.00	1.00	1.00	-1.00
<b>9555 Total</b>	<b>8.00</b>	<b>7.00</b>	<b>7.00</b>	<b>-1.00</b>
<b>Total Business Services</b>	<b>43.05</b>	<b>41.61</b>	<b>41.61</b>	<b>-1.44</b>

# **SUPERINTENDENT DIVISION**

## GENERAL FUND FINANCIAL ALLOCATIONS - SUPERINTENDENT DIVISION

	2022 - 23		2023 - 24		2024 - 25	VARIANCE	
	ACTUAL		ACTUAL		BUDGET	24/25 BUDGET	% CHANGE
						TO 23/24	
						ACTUAL	

### 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	\$	423,684	\$	422,219	\$	520,777	\$	98,559	23%
Operational Costs	\$	653,047	\$	548,325	\$	1,024,616	\$	476,291	87%
Capital Outlay	\$	5,665	\$	-	\$	-	\$	-	0%
<b>Total</b>	<b>\$</b>	<b>1,082,396</b>	<b>\$</b>	<b>970,543</b>	<b>\$</b>	<b>1,545,393</b>	<b>\$</b>	<b>574,850</b>	<b>59%</b>

### 9602 - ENROLLMENT MANAGEMENT

Responsible for the overall plan to strengthen and increase student enrollment in the District operated schools and remain competitive with a family-centered mindset.

Personnel Costs	\$	-	\$	-	\$	184,150	\$	184,150	0%
Operational Costs	\$	-	\$	-	\$	-	\$	-	0%
Capital Outlay	\$	-	\$	-	\$	-	\$	-	0%
<b>Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>184,150</b>	<b>\$</b>	<b>184,150</b>	<b>0%</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	\$	469,304	\$	465,837	\$	587,785	\$	121,948	26%
Operational Costs	\$	113,411	\$	178,283	\$	156,868	\$	(21,415)	-12%
Capital Outlay	\$	-	\$	-	\$	1,100	\$	1,100	0%
<b>Total</b>	<b>\$</b>	<b>582,715</b>	<b>\$</b>	<b>644,121</b>	<b>\$</b>	<b>745,753</b>	<b>\$</b>	<b>101,633</b>	<b>16%</b>

### 9612 - STAFF ATTORNEY

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

Personnel Costs	\$	352,348	\$	221,461	\$	401,100	\$	179,639	81%
Operational Costs	\$	291,455	\$	802,765	\$	897,270	\$	94,505	12%
Capital Outlay	\$	-	\$	-	\$	-	\$	-	0%
<b>Total</b>	<b>\$</b>	<b>643,803</b>	<b>\$</b>	<b>1,024,226</b>	<b>\$</b>	<b>1,298,370</b>	<b>\$</b>	<b>274,144</b>	<b>27%</b>

**GENERAL FUND FINANCIAL ALLOCATIONS - SUPERINTENDENT DIVISION**

	2022 - 23 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
<b>9613 - OFFICE OF PROFESSIONAL SERVICES - OPS</b>					
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	\$ 191,044	\$ 200,601	\$ 233,749	\$ 33,148	17%
Operational Costs	\$ 1,273	\$ 1,180	\$ 1,975	\$ 795	67%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0%
<b>Total</b>	<b>\$ 192,317</b>	<b>\$ 201,781</b>	<b>\$ 235,724</b>	<b>\$ 33,943</b>	<b>17%</b>
<b>9614 - COMMUNICATIONS &amp; FAMILY/COMMUNITY ENGAGEMENT</b>					
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	\$ 397,081	\$ 398,239	\$ 490,544	\$ 92,305	23%
Operational Costs	\$ 31,048	\$ 58,705	\$ 69,828	\$ 11,123	19%
Capital Outlay	\$ -	\$ 542	\$ -	\$ (542)	-100%
<b>Total</b>	<b>\$ 428,128</b>	<b>\$ 457,487</b>	<b>\$ 560,372</b>	<b>\$ 102,886</b>	<b>22%</b>
<b>9615 - INSTRUCTIONAL TELEVISION PROGRAM</b>					
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	\$ 476,012	\$ 499,289	\$ 578,450	\$ 79,161	16%
Operational Costs	\$ 42,618	\$ 60,665	\$ 78,267	\$ 17,602	29%
Capital Outlay	\$ 16,766	\$ 6,380	\$ 31,800	\$ 25,420	398%
<b>Total</b>	<b>\$ 535,395</b>	<b>\$ 566,334</b>	<b>\$ 688,517</b>	<b>\$ 122,183</b>	<b>22%</b>
<b>9617 - STRATEGIC PLANNING</b>					
Lead and direct the development and implementation of the Strategic Plan for the School District.					
Personnel Costs	\$ 366,610	\$ 400,280	\$ 568,130	\$ 167,850	42%
Operational Costs	\$ 96,341	\$ 186,552	\$ 573,564	\$ 387,012	207%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0%
<b>Total</b>	<b>\$ 462,951</b>	<b>\$ 586,832</b>	<b>\$ 1,141,695</b>	<b>\$ 554,863</b>	<b>95%</b>
<b>SUPERINTENDENT DIVISION TOTALS</b>					
Personnel Costs	\$ 2,676,083	\$ 2,607,926	\$ 3,564,686	\$ 956,760	37%
Operational Costs	\$ 1,229,192	\$ 1,836,475	\$ 2,802,389	\$ 965,913	53%
Capital Outlay	\$ 22,431	\$ 6,922	\$ 32,900	\$ 25,978	375%
<b>Total</b>	<b>\$ 3,927,706</b>	<b>\$ 4,451,323</b>	<b>\$ 6,399,974</b>	<b>\$ 1,948,651</b>	<b>44%</b>

## GENERAL FUND STAFF ALLOCATIONS - SUPERINTENDENT DIVISION

Cost Center	FY 23.24 Budget Staffing Unit Request	FY 24.25 Budget Staffing Request as of May 2024	FY 24.25 Budget Staffing Units Request to Date	Variance 23.24 vs 24.25 Staffing
<b>9601 - School Board</b>				
Assoc, Agency Administrative	1.00	1.00	1.00	0.00
Board Chair	1.00	1.00	1.00	0.00
Board Member	3.00	3.00	3.00	0.00
Board Vice Chair	1.00	1.00	1.00	0.00
<b>9601 Total</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>0.00</b>
<b>9602 - Enrollment Management</b>				
Dir, Student Demographics & Educational Choices	0.00	1.00	1.00	1.00
<b>9602 Total</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>9611 - Office of the Superintendent</b>				
Superintendent	1.00	1.00	1.00	0.00
Superintendent Administrative Associate	1.00	1.00	1.00	0.00
Exec Secy, Administration	1.00	0.00	0.00	-1.00
<b>9611 Total</b>	<b>3.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-1.00</b>
<b>9612 - Staff Attorney</b>				
Asst Supt, Administration	1.00	1.00	1.00	0.00
Secretary, Executive	1.00	1.00	1.00	0.00
Secretary II - 12 Mo	1.00	1.00	0.00	-1.00
Paralegal	0.00	0.00	1.00	1.00
<b>9612 Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>
<b>9613 - Office of Professional Services - OPS</b>				
Investigator, OPS	1.00	1.00	1.00	0.00
Research Associate	1.00	1.00	1.00	0.00
<b>9613 Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>
<b>9614 - Community Engagement</b>				
Dir, Comm, Family & Community Engag.	1.00	1.00	1.00	0.00
Public Records Specialist	1.00	1.00	1.00	0.00
Spec, Community Engagement	1.00	1.00	1.00	0.00
Spec, Communications	1.00	1.00	1.00	0.00
Spec, District Mktg & Design	0.40	0.00	0.00	-0.40
Graphics Design & Marketing Specialist	0.00	1.00	1.00	1.00
<b>9614 Total</b>	<b>4.40</b>	<b>5.00</b>	<b>5.00</b>	<b>0.60</b>

## GENERAL FUND STAFF ALLOCATIONS - SUPERINTENDENT DIVISION

Cost Center	FY 23.24 Budget Staffing Unit Request	FY 24.25 Budget Staffing Request as of May 2024	FY 24.25 Budget Staffing Units Request to Date	Variance 23.24 vs 24.25 Staffing
<b>9615 - Instructional TV and EDTV</b>				
Mgr, Instructional & TV Prog	1.00	0.00	0.00	-1.00
Senior Producer	0.00	1.00	1.00	1.00
Production Manager, Live TV	1.00	1.00	1.00	0.00
Spec, Video Production Specialist	1.00	1.00	1.00	0.00
Spec, Instr Tech Pgm-12 Mo	1.00	1.00	1.00	0.00
Supervisor, EDV TV Station	1.00	1.00	1.00	0.00
Tech, Electronic	1.00	1.00	1.00	0.00
<b>9615 Total</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>0.00</b>
<b>9617 - Strategic Planning</b>				
Executive Director of Administration	1.00	1.00	1.00	0.00
Associate Director, Strategic Initiatives	1.00	2.00	2.00	1.00
<b>9617 Total</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>	<b>1.00</b>
<b>Total Superintendent</b>	<b>26.40</b>	<b>28.00</b>	<b>28.00</b>	<b>1.60</b>

# **RESERVES & MISC. COST CENTERS**

# GENERAL FUND FINANCIAL ALLOCATIONS RESERVES & MISC. COST CENTERS

VARIANCE 24/25

2022 - 23 ACTUAL    2023 - 24 ACTUAL    2024 - 25 BUDGET    BUDGET TO 23/24    % CHANGE  
ACTUAL

## 4001 - DUETTE

Historical one room school house. Utilities for the building.							
Personnel Costs	\$	-	\$	-	\$	-	0%
Operational Costs	\$	7,111	\$	7,062	\$	7,679	9%
Capital Outlay	\$	-	\$	-	\$	-	0%
<b>Total</b>	<b>\$</b>	<b>7,111</b>	<b>\$</b>	<b>7,062</b>	<b>\$</b>	<b>7,679</b>	<b>9%</b>

## 9796 - DISTRICT RESERVES

Personnel Costs	\$	32,408	\$	-	\$	-	0%
Operational Costs	\$	-	\$	31,271	\$	(31,271)	-100%
Capital Outlay	\$	-	\$	-	\$	-	0%
<b>Total</b>	<b>\$</b>	<b>32,408</b>	<b>\$</b>	<b>31,271</b>	<b>\$</b>	<b>(31,271)</b>	<b>-100%</b>

## 9798 - DISTRICT EXPENDITURES

Terminal Pay, Teacher Lead, and Tan Interest and Fees.							
Personnel Costs	\$	3,311,748	\$	3,303,346	\$	4,014,913	22%
Operational Costs	\$	3,009,202	\$	2,532,424	\$	5,473,742	116%
Capital Outlay	\$	-	\$	-	\$	-	0%
<b>Total</b>	<b>\$</b>	<b>6,320,950</b>	<b>\$</b>	<b>5,835,770</b>	<b>\$</b>	<b>9,488,655</b>	<b>63%</b>

## 9799 - DISTRICT RESERVES

This is a budget only cost center. Includes Reserves for Referendum programs, Longevity Pay, L-T Subs FMLA, Grant Carryforward, and Leasing.							
Personnel Costs	\$	-	\$	-	\$	5,974,199	0%
Operational Costs	\$	-	\$	-	\$	26,850,916	0%
Capital Outlay	\$	-	\$	-	\$	2,881	0%
<b>Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>32,827,996</b>	<b>0%</b>

## 9855 - CAFES

The Cafes were eliminated in 22/23. Prior to that they were located at both the PSC and SSC.							
Personnel Costs	\$	24	\$	-	\$	-	0%
Operational Costs	\$	260	\$	-	\$	-	0%
Capital Outlay	\$	-	\$	-	\$	-	0%
<b>Total</b>	<b>\$</b>	<b>284</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>0%</b>

## RESERVE & MISC. COST CENTER TOTALS

Personnel Costs	\$	3,344,179	\$	3,303,346	\$	9,989,112	202%
Operational Costs	\$	3,016,573	\$	2,570,757	\$	32,332,338	1158%
Capital Outlay	\$	-	\$	-	\$	2,881	0%
<b>Total</b>	<b>\$</b>	<b>6,360,752</b>	<b>\$</b>	<b>5,874,102</b>	<b>\$</b>	<b>42,324,330</b>	<b>621%</b>

# SECTION V

## SCHOOLS

- SCHOOL LEVEL STAFFING KEY
- ELEMENTARY SCHOOLS FINANCIAL & STAFF ALLOCATIONS
- K-8 SCHOOLS FINANCIAL & STAFF ALLOCATIONS
- MIDDLE SCHOOLS FINANCIAL & STAFF ALLOCATIONS
- HIGH SCHOOLS FINANCIAL & STAFF ALLOCATIONS
- CHARTER SCHOOLS, CONTRACTED & ALTERNATIVE SITES, MTC  
FINANCIAL & STAFF ALLOCATIONS

<b>FY 2024-25 SCHOOL LEVEL STAFFING KEY</b>
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**Instructional and Administrative Units**

Teachers	Basic Instructional, Student Services, Enrichment
Student Support	Media Specialists, Certified School Counselors, Student Support Specialists, Program Support, Testing Administrators, Deans, Athletic Trainers, College & Career Advisors
Administration	Principals, Asst. Principals, Coordinators, Athletic Directors
Categoricals/Grants	VPK, ROTC, Grant and special-funded positions

**Non-Instructional Units**

Paraprofessionals	Teacher Aides, Teacher Assistants, Computer Lab Managers
Clerical Staff	Secretaries, Registrars, Clerks, Bookkeepers
Categoricals/Grants	VPK CDAs, ESE 1:1 Aides, Behavior Specialists, RNs, LPNs, Health Aides, Grant and special-funded positions
Custodial Services	Plant Operators, Custodians

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

					VARIANCE 24/25 BUDGET TO		
	2022 - 2023 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	23/24 ACTUAL	23/24 ACTUAL	23/24 ACTUAL	% CHANGE
<b>ABEL ELEMENTARY SCHOOL - 0621</b>							
Personnel Costs	\$ 3,824,746	\$ 4,253,161	\$ 4,655,607	\$ 402,447			9%
Operational Costs	\$ 354,415	\$ 379,252	\$ 396,683	\$ 17,432			5%
Capital Outlay	\$ 9,705	\$ 6,588	\$ 8,106	\$ 1,518			23%
<b>Total</b>	<b>\$ 4,188,867</b>	<b>\$ 4,639,001</b>	<b>\$ 5,060,397</b>	<b>\$ 421,396</b>			<b>9%</b>
<b>ANNA MARIA ELEMENTARY SCHOOL - 0031</b>							
Personnel Costs	\$ 2,230,434	\$ 2,337,631	\$ 2,441,377	\$ 103,746			4%
Operational Costs	\$ 142,555	\$ 155,421	\$ 169,031	\$ 13,610			9%
Capital Outlay	\$ 43,008	\$ 22,634	\$ 4,884	\$ (17,750)			-78%
<b>Total</b>	<b>\$ 2,415,997</b>	<b>\$ 2,515,686</b>	<b>\$ 2,615,292</b>	<b>\$ 99,606</b>			<b>4%</b>
<b>BALLARD ELEMENTARY SCHOOL - 0051</b>							
Personnel Costs	\$ 3,293,699	\$ 3,754,537	\$ 4,083,231	\$ 328,693			9%
Operational Costs	\$ 309,895	\$ 311,432	\$ 351,010	\$ 39,577			13%
Capital Outlay	\$ 26,123	\$ 13,103	\$ 7,004	\$ (6,100)			-47%
<b>Total</b>	<b>\$ 3,629,717</b>	<b>\$ 4,079,073</b>	<b>\$ 4,441,244</b>	<b>\$ 362,171</b>			<b>9%</b>
<b>BASHAW ELEMENTARY SCHOOL - 0641</b>							
Personnel Costs	\$ 4,322,250	\$ 4,970,738	\$ 5,727,979	\$ 757,241			15%
Operational Costs	\$ 282,749	\$ 306,279	\$ 315,146	\$ 8,867			3%
Capital Outlay	\$ 9,907	\$ 21,391	\$ 11,744	\$ (9,647)			-45%
<b>Total</b>	<b>\$ 4,614,905</b>	<b>\$ 5,298,408</b>	<b>\$ 6,054,869</b>	<b>\$ 756,461</b>			<b>14%</b>
<b>BAYSHORE ELEMENTARY SCHOOL - 0061</b>							
Personnel Costs	\$ 4,936,166	\$ 5,444,277	\$ 6,247,466	\$ 803,189			15%
Operational Costs	\$ 360,732	\$ 408,082	\$ 403,369	\$ (4,713)			-1%
Capital Outlay	\$ 7,230	\$ 16,491	\$ 11,705	\$ (4,786)			-29%
<b>Total</b>	<b>\$ 5,304,128</b>	<b>\$ 5,868,850</b>	<b>\$ 6,662,540</b>	<b>\$ 793,690</b>			<b>14%</b>
<b>BLACKBURN ELEMENTARY SCHOOL - 0541</b>							
Personnel Costs	\$ 4,571,207	\$ 4,714,821	\$ 5,129,084	\$ 414,262			9%
Operational Costs	\$ 363,026	\$ 299,907	\$ 364,238	\$ 64,332			21%
Capital Outlay	\$ 4,799	\$ 3,942	\$ 7,046	\$ 3,104			79%
<b>Total</b>	<b>\$ 4,939,033</b>	<b>\$ 5,018,670</b>	<b>\$ 5,500,368</b>	<b>\$ 481,699</b>			<b>10%</b>
<b>BRADEN RIVER ELEMENTARY SCHOOL - 0651</b>							
Personnel Costs	\$ 4,809,854	\$ 5,141,403	\$ 5,112,979	\$ (28,424)			-1%
Operational Costs	\$ 465,605	\$ 490,185	\$ 471,336	\$ (18,849)			-4%
Capital Outlay	\$ 34,517	\$ 40,859	\$ 9,429	\$ (31,430)			-77%
<b>Total</b>	<b>\$ 5,309,976</b>	<b>\$ 5,672,447</b>	<b>\$ 5,593,744</b>	<b>\$ (78,703)</b>			<b>-1%</b>
<b>DAUGHTREY ELEMENTARY SCHOOL - 0411</b>							
Personnel Costs	\$ 4,744,104	\$ 5,479,406	\$ 6,448,609	\$ 969,203			18%
Operational Costs	\$ 305,034	\$ 337,950	\$ 300,662	\$ (37,288)			-11%
Capital Outlay	\$ 10,322	\$ 31,098	\$ 14,069	\$ (17,029)			-55%
<b>Total</b>	<b>\$ 5,059,461</b>	<b>\$ 5,848,454</b>	<b>\$ 6,763,341</b>	<b>\$ 914,886</b>			<b>16%</b>
<b>FREEDOM ELEMENTARY SCHOOL - 0781</b>							
Personnel Costs	\$ 5,060,702	\$ 5,571,119	\$ 5,905,519	\$ 334,400			6%
Operational Costs	\$ 347,186	\$ 418,330	\$ 421,501	\$ 3,171			1%
Capital Outlay	\$ 13,958	\$ 20,427	\$ 10,029	\$ (10,398)			-51%
<b>Total</b>	<b>\$ 5,421,846</b>	<b>\$ 6,009,876</b>	<b>\$ 6,337,049</b>	<b>\$ 327,173</b>			<b>5%</b>

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

					VARIANCE 24/25		
					BUDGET TO		
	2022 - 2023 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	23/24 ACTUAL			% CHANGE
<b>GULLETT ELEMENTARY SCHOOL - 0821</b>							
Personnel Costs	\$ 7,440,523	\$ 8,129,406	\$ 9,085,122	\$ 955,716			12%
Operational Costs	\$ 362,515	\$ 414,041	\$ 470,880	\$ 56,839			14%
Capital Outlay	\$ 15,296	\$ 22,778	\$ 23,134	\$ 356			2%
<b>Total</b>	<b>\$ 7,818,333</b>	<b>\$ 8,566,225</b>	<b>\$ 9,579,136</b>	<b>\$ 1,012,912</b>			<b>12%</b>
<b>BARBARA HARVEY ELEMENTARY SCHOOL - 0857</b>							
Personnel Costs	\$ 6,381,165	\$ 8,043,289	\$ 9,115,315	\$ 1,072,026			13%
Operational Costs	\$ 430,444	\$ 488,831	\$ 547,674	\$ 58,843			12%
Capital Outlay	\$ 13,874	\$ 19,991	\$ 23,276	\$ 3,285			16%
<b>Total</b>	<b>\$ 6,825,483</b>	<b>\$ 8,552,111</b>	<b>\$ 9,686,265</b>	<b>\$ 1,134,154</b>			<b>13%</b>
<b>KINNAN ELEMENTARY SCHOOL - 0741</b>							
Personnel Costs	\$ 4,445,684	\$ 4,520,626	\$ 4,923,288	\$ 402,662			9%
Operational Costs	\$ 304,271	\$ 339,419	\$ 289,098	\$ (50,321)			-15%
Capital Outlay	\$ 7,703	\$ 9,877	\$ 7,824	\$ (2,053)			-21%
<b>Total</b>	<b>\$ 4,757,658</b>	<b>\$ 4,869,922</b>	<b>\$ 5,220,210</b>	<b>\$ 350,288</b>			<b>7%</b>
<b>MANATEE ELEMENTARY SCHOOL - 0151</b>							
Personnel Costs	\$ 3,924,281	\$ 4,131,476	\$ 4,587,088	\$ 455,612			11%
Operational Costs	\$ 307,636	\$ 332,611	\$ 273,459	\$ (59,152)			-18%
Capital Outlay	\$ 18,766	\$ 31,063	\$ 8,389	\$ (22,674)			-73%
<b>Total</b>	<b>\$ 4,250,683</b>	<b>\$ 4,495,149</b>	<b>\$ 4,868,935</b>	<b>\$ 373,786</b>			<b>8%</b>
<b>MCNEAL ELEMENTARY SCHOOL - 0771</b>							
Personnel Costs	\$ 5,039,909	\$ 5,386,047	\$ 5,697,253	\$ 311,206			6%
Operational Costs	\$ 327,639	\$ 320,113	\$ 353,004	\$ 32,891			10%
Capital Outlay	\$ 7,544	\$ 33,527	\$ 10,525	\$ (23,002)			-69%
<b>Total</b>	<b>\$ 5,375,092</b>	<b>\$ 5,739,687</b>	<b>\$ 6,060,782</b>	<b>\$ 321,095</b>			<b>6%</b>
<b>MILLER ELEMENTARY SCHOOL - 0221</b>							
Personnel Costs	\$ 4,314,082	\$ 5,005,174	\$ 5,422,528	\$ 417,354			8%
Operational Costs	\$ 379,000	\$ 387,082	\$ 388,574	\$ 1,492			0%
Capital Outlay	\$ 8,265	\$ 8,368	\$ 8,882	\$ 514			6%
<b>Total</b>	<b>\$ 4,701,348</b>	<b>\$ 5,400,624</b>	<b>\$ 5,819,984</b>	<b>\$ 419,360</b>			<b>8%</b>
<b>MILLS ELEMENTARY SCHOOL - 0791</b>							
Personnel Costs	\$ 5,711,265	\$ 6,105,006	\$ 6,361,211	\$ 256,206			4%
Operational Costs	\$ 396,223	\$ 426,805	\$ 408,380	\$ (18,425)			-4%
Capital Outlay	\$ 9,494	\$ 20,906	\$ 12,504	\$ (8,402)			-40%
<b>Total</b>	<b>\$ 6,116,982</b>	<b>\$ 6,552,717</b>	<b>\$ 6,782,096</b>	<b>\$ 229,379</b>			<b>4%</b>
<b>MOODY ELEMENTARY SCHOOL - 0601</b>							
Personnel Costs	\$ 4,469,265	\$ 4,955,756	\$ 5,627,292	\$ 671,536			14%
Operational Costs	\$ 275,001	\$ 324,532	\$ 295,300	\$ (29,231)			-9%
Capital Outlay	\$ 9,579	\$ 10,984	\$ 10,490	\$ (494)			-4%
<b>Total</b>	<b>\$ 4,753,845</b>	<b>\$ 5,291,271</b>	<b>\$ 5,933,082</b>	<b>\$ 641,811</b>			<b>12%</b>
<b>MYAKKA CITY ELEMENTARY SCHOOL - 0231</b>							
Personnel Costs	\$ 3,258,770	\$ 3,612,398	\$ 3,623,183	\$ 10,784			0%
Operational Costs	\$ 261,963	\$ 287,778	\$ 276,791	\$ (10,987)			-4%
Capital Outlay	\$ 4,758	\$ 7,297	\$ 5,208	\$ (2,089)			-29%
<b>Total</b>	<b>\$ 3,525,490</b>	<b>\$ 3,907,473</b>	<b>\$ 3,905,181</b>	<b>\$ (2,292)</b>			<b>0%</b>

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

					VARIANCE 24/25		
					BUDGET TO		
	2022 - 2023 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	23/24 ACTUAL			% CHANGE
<b>ONECO ELEMENTARY SCHOOL - 0261</b>							
Personnel Costs	\$ 4,419,923	\$ 5,004,937	\$ 5,523,157	\$ 518,220			10%
Operational Costs	\$ 225,174	\$ 250,445	\$ 268,420	\$ 17,975			7%
Capital Outlay	\$ 18,329	\$ 18,125	\$ 10,631	\$ (7,494)			-41%
<b>Total</b>	<b>\$ 4,663,426</b>	<b>\$ 5,273,506</b>	<b>\$ 5,802,207</b>	<b>\$ 528,701</b>			<b>10%</b>
<b>PALMA SOLA ELEMENTARY SCHOOL - 0291</b>							
Personnel Costs	\$ 4,064,056	\$ 4,252,483	\$ 4,123,659	\$ (128,824)			-3%
Operational Costs	\$ 296,918	\$ 324,532	\$ 321,173	\$ (3,359)			-1%
Capital Outlay	\$ 6,887	\$ 20,852	\$ 6,128	\$ (14,724)			-71%
<b>Total</b>	<b>\$ 4,367,861</b>	<b>\$ 4,597,868</b>	<b>\$ 4,450,960</b>	<b>\$ (146,908)</b>			<b>-3%</b>
<b>PALMETTO ELEMENTARY SCHOOL - 0301</b>							
Personnel Costs	\$ 4,464,110	\$ 4,828,760	\$ 4,921,936	\$ 93,175			2%
Operational Costs	\$ 350,287	\$ 376,887	\$ 372,328	\$ (4,559)			-1%
Capital Outlay	\$ 11,529	\$ 22,762	\$ 8,406	\$ (14,356)			-63%
<b>Total</b>	<b>\$ 4,825,927</b>	<b>\$ 5,228,409</b>	<b>\$ 5,302,670</b>	<b>\$ 74,260</b>			<b>1%</b>
<b>PRINE ELEMENTARY SCHOOL - 0381</b>							
Personnel Costs	\$ 5,350,223	\$ 5,722,789	\$ 6,385,610	\$ 662,821			12%
Operational Costs	\$ 426,278	\$ 433,507	\$ 456,917	\$ 23,411			5%
Capital Outlay	\$ 13,308	\$ 15,536	\$ 12,220	\$ (3,316)			-21%
<b>Total</b>	<b>\$ 5,789,808</b>	<b>\$ 6,171,832</b>	<b>\$ 6,854,747</b>	<b>\$ 682,915</b>			<b>11%</b>
<b>ROGERS GARDEN-BULLOCK - 0271</b>							
Personnel Costs	\$ 4,922,300	\$ 4,980,904	\$ 5,716,512	\$ 735,609			15%
Operational Costs	\$ 349,393	\$ 382,773	\$ 400,366	\$ 17,593			5%
Capital Outlay	\$ 13,263	\$ 13,821	\$ 13,327	\$ (493)			-4%
<b>Total</b>	<b>\$ 5,284,956</b>	<b>\$ 5,377,497</b>	<b>\$ 6,130,206</b>	<b>\$ 752,708</b>			<b>14%</b>
<b>SAMOSSET ELEMENTARY SCHOOL - 0421</b>							
Personnel Costs	\$ 4,287,419	\$ 4,403,559	\$ 4,977,751	\$ 574,192			13%
Operational Costs	\$ 330,186	\$ 303,310	\$ 319,288	\$ 15,979			5%
Capital Outlay	\$ 18,550	\$ 34,656	\$ 8,973	\$ (25,683)			-74%
<b>Total</b>	<b>\$ 4,636,155</b>	<b>\$ 4,741,524</b>	<b>\$ 5,306,012</b>	<b>\$ 564,488</b>			<b>12%</b>
<b>SEA BREEZE ELEMENTARY SCHOOL - 0671</b>							
Personnel Costs	\$ 3,979,737	\$ 4,748,553	\$ 4,923,336	\$ 174,783			4%
Operational Costs	\$ 378,742	\$ 340,516	\$ 285,639	\$ (54,877)			-16%
Capital Outlay	\$ 4,315	\$ 27,978	\$ 10,382	\$ (17,597)			-63%
<b>Total</b>	<b>\$ 4,362,794</b>	<b>\$ 5,117,048</b>	<b>\$ 5,219,357</b>	<b>\$ 102,310</b>			<b>2%</b>
<b>STEWART ELEMENTARY SCHOOL - 0631</b>							
Personnel Costs	\$ 3,651,901	\$ 3,735,141	\$ 3,555,197	\$ (179,944)			-5%
Operational Costs	\$ 299,329	\$ 367,987	\$ 351,300	\$ (16,687)			-5%
Capital Outlay	\$ 19,539	\$ 13,202	\$ 6,740	\$ (6,463)			-49%
<b>Total</b>	<b>\$ 3,970,770</b>	<b>\$ 4,116,330</b>	<b>\$ 3,913,236</b>	<b>\$ (203,093)</b>			<b>-5%</b>
<b>TARA ELEMENTARY SCHOOL - 0681</b>							
Personnel Costs	\$ 4,752,694	\$ 5,223,027	\$ 5,108,417	\$ (114,609)			-2%
Operational Costs	\$ 265,286	\$ 356,477	\$ 290,086	\$ (66,391)			-19%
Capital Outlay	\$ 7,012	\$ 10,325	\$ 9,960	\$ (365)			-4%
<b>Total</b>	<b>\$ 5,024,991</b>	<b>\$ 5,589,829</b>	<b>\$ 5,408,463</b>	<b>\$ (181,366)</b>			<b>-3%</b>

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

					VARIANCE 24/25		
	2022 - 2023 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	BUDGET TO	23/24 ACTUAL	% CHANGE	
<b>TILLMAN ELEMENTARY SCHOOL - 0521</b>							
Personnel Costs	\$ 3,812,497	\$ 4,043,432	\$ 4,873,996	\$ 830,563		21%	
Operational Costs	\$ 371,199	\$ 408,990	\$ 324,229	\$ (84,762)		-21%	
Capital Outlay	\$ 15,226	\$ 5,554	\$ 9,272	\$ 3,718		67%	
<b>Total</b>	<b>\$ 4,198,922</b>	<b>\$ 4,457,976</b>	<b>\$ 5,207,496</b>	<b>\$ 749,520</b>		<b>17%</b>	
<b>WILLIAMS ELEMENTARY SCHOOL - 0811</b>							
Personnel Costs	\$ 5,708,305	\$ 6,272,783	\$ 6,922,300	\$ 649,517		10%	
Operational Costs	\$ 367,791	\$ 418,454	\$ 428,098	\$ 9,644		2%	
Capital Outlay	\$ 12,860	\$ 15,368	\$ 14,004	\$ (1,364)		-9%	
<b>Total</b>	<b>\$ 6,088,955</b>	<b>\$ 6,706,605</b>	<b>\$ 7,364,402</b>	<b>\$ 657,797</b>		<b>10%</b>	
<b>WILLIS ELEMENTARY - 0801</b>							
Personnel Costs	\$ 5,356,613	\$ 5,815,616	\$ 5,916,486	\$ 100,870		2%	
Operational Costs	\$ 459,354	\$ 500,893	\$ 502,667	\$ 1,774		0%	
Capital Outlay	\$ 9,798	\$ 18,240	\$ 13,263	\$ (4,977)		-27%	
<b>Total</b>	<b>\$ 5,825,765</b>	<b>\$ 6,334,749</b>	<b>\$ 6,432,416</b>	<b>\$ 97,667</b>		<b>2%</b>	
<b>WITT ELEMENTARY SCHOOL - 0701</b>							
Personnel Costs	\$ 5,326,251	\$ 5,800,354	\$ 5,672,860	\$ (127,494)		-2%	
Operational Costs	\$ 333,016	\$ 410,554	\$ 364,742	\$ (45,812)		-11%	
Capital Outlay	\$ 3,684	\$ 31,395	\$ 13,359	\$ (18,036)		-57%	
<b>Total</b>	<b>\$ 5,662,951</b>	<b>\$ 6,242,303</b>	<b>\$ 6,050,961</b>	<b>\$ (191,342)</b>		<b>-3%</b>	
<b>GRAND TOTAL ELEMENTARY SCHOOLS</b>							
Personnel Costs	\$ 142,874,135	\$ 156,388,609	\$ 168,815,349	\$ 12,426,739		8%	
Operational Costs	\$ 10,428,842	\$ 11,303,374	\$ 11,181,390	\$ (121,984)		-1%	
Capital Outlay	\$ 409,147	\$ 589,138	\$ 330,912	\$ (258,226)		-44%	
<b>Total</b>	<b>\$ 153,712,124</b>	<b>\$ 168,281,121</b>	<b>\$ 180,327,651</b>	<b>\$ 12,046,530</b>		<b>7%</b>	

**ELEMENTARY SCHOOL STAFFING**

Final Budget  
Staffing Units  
FY 23-24

Board Workshop  
Staffing Units  
May 2024

Final Budget  
Staffing Units  
FY 24-25

Variance  
Inc/(Dec) vs.  
23-24 Budget

**Abel Elementary****Instructional and Administrative Units**

Teachers	38.8	35.0	37.8	(1.0)
Student Support	3.0	3.0	3.0	0.0
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	4.0	3.0	3.0	(1.0)

**Non-Instructional Units**

Paraprofessionals	11.0	10.0	11.0	0.0
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	4.0	4.0	6.0	2.0
Custodial Services	4.0	4.0	4.0	0.0

<b>Total School Level Positions</b>	<b>70.8</b>	<b>65.0</b>	<b>70.8</b>	<b>0.0</b>
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**Anna Maria Elementary****Instructional and Administrative Units**

Teachers	16.0	15.0	16.0	0.0
Student Support	3.0	3.0	3.0	0.0
School Leadership	1.0	1.0	1.0	0.0
Categoricals/Grants	1.0	1.0	1.0	0.0

**Non-Instructional Units**

Paraprofessionals	3.0	2.0	2.0	(1.0)
Clerical Staff	4.0	3.0	3.0	(1.0)
Categoricals/Grants	2.0	2.0	2.0	0.0
Custodial Services	3.0	3.0	3.0	0.0

<b>Total School Level Positions</b>	<b>33.0</b>	<b>30.0</b>	<b>31.0</b>	<b>(2.0)</b>
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**Ballard Elementary****Instructional and Administrative Units**

Teachers	28.0	27.0	29.0	1.0
Student Support	4.0	3.0	3.0	(1.0)
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	5.0	5.0	5.0	0.0

**Non-Instructional Units**

Paraprofessionals	9.0	7.0	7.0	(2.0)
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	8.0	4.0	6.0	(2.0)
Custodial Services	3.0	3.0	3.0	0.0

<b>Total School Level Positions</b>	<b>63.0</b>	<b>55.0</b>	<b>59.0</b>	<b>(4.0)</b>
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**ELEMENTARY SCHOOL STAFFING**

Final Budget  
Staffing Units  
FY 23-24

Board Workshop  
Staffing Units  
May 2024

Final Budget  
Staffing Units  
FY 24-25

Variance  
Inc/(Dec) vs.  
23-24 Budget

**Bashaw Elementary****Instructional and Administrative Units**

Teachers	41.0	46.0	46.0	5.0
Student Support	3.0	3.0	3.0	0.0
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	4.0	2.0	3.0	(1.0)

**Non-Instructional Units**

Paraprofessionals	9.0	11.0	11.0	2.0
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	9.0	5.0	8.0	(1.0)
Custodial Services	4.0	4.0	4.0	0.0

**Total School Level Positions**

**77.0                      78.0                      82.0                      5.0**

**Bayshore Elementary****Instructional and Administrative Units**

Teachers	47.0	49.0	49.0	2.0
Student Support	6.0	4.0	4.0	(2.0)
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	6.0	4.0	4.0	(2.0)

**Non-Instructional Units**

Paraprofessionals	13.0	12.0	11.0	(2.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	9.0	5.0	8.0	(1.0)
Custodial Services	5.0	5.0	5.0	0.0

**Total School Level Positions**

**93.0                      86.0                      88.0                      (5.0)**

**Blackburn Elementary****Instructional and Administrative Units**

Teachers	36.6	32.6	36.6	0.0
Student Support	5.0	4.0	4.0	(1.0)
School Leadership	4.0	3.0	3.0	(1.0)
Categoricals/Grants	5.0	4.0	4.0	(1.0)

**Non-Instructional Units**

Paraprofessionals	14.0	12.0	12.0	(2.0)
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	12.0	8.0	13.0	1.0
Custodial Services	4.0	4.0	4.0	0.0

**Total School Level Positions**

**84.6                      71.6                      80.6                      (4.0)**

**ELEMENTARY SCHOOL STAFFING**

Final Budget  
Staffing Units  
FY 23-24

Board Workshop  
Staffing Units  
May 2024

Final Budget  
Staffing Units  
FY 24-25

Variance  
Inc/(Dec) vs.  
23-24 Budget

**Braden River Elementary****Instructional and Administrative Units**

Teachers	38.0	37.0	38.0	0.0
Student Support	4.0	4.0	4.0	0.0
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	2.0	2.0	2.0	0.0

**Non-Instructional Units**

Paraprofessionals	13.0	13.0	13.0	0.0
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	4.0	3.0	4.0	0.0
Custodial Services	4.0	4.0	4.0	0.0

**Total School Level Positions**

**71.0                      69.0                      71.0                      0.0**

**Daughtrey Elementary****Instructional and Administrative Units**

Teachers	48.0	50.0	50.0	2.0
Student Support	6.0	4.0	4.0	(2.0)
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	4.0	1.0	1.0	(3.0)

**Non-Instructional Units**

Paraprofessionals	20.0	18.0	18.0	(2.0)
Clerical Staff	5.0	4.0	4.0	(1.0)
Categoricals/Grants	7.0	4.0	5.0	(2.0)
Custodial Services	5.0	5.0	5.0	0.0

**Total School Level Positions**

**98.0                      89.0                      90.0                      (8.0)**

**Freedom Elementary****Instructional and Administrative Units**

Teachers	44.0	40.0	46.0	2.0
Student Support	3.0	3.0	3.0	0.0
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	3.0	3.0	3.0	0.0

**Non-Instructional Units**

Paraprofessionals	14.0	12.0	12.0	(2.0)
Clerical Staff	4.0	5.0	5.0	1.0
Categoricals/Grants	10.0	4.0	8.0	(2.0)
Custodial Services	5.0	5.0	5.0	0.0

**Total School Level Positions**

**85.0                      74.0                      84.0                      (1.0)**

**ELEMENTARY SCHOOL STAFFING**

Final Budget  
Staffing Units  
FY 23-24

Board Workshop  
Staffing Units  
May 2024

Final Budget  
Staffing Units  
FY 24-25

Variance  
Inc/(Dec) vs.  
23-24 Budget

**Gullett Elementary****Instructional and Administrative Units**

Teachers	77.0	77.0	78.0	1.0
Student Support	5.0	5.0	5.0	0.0
School Leadership	3.0	3.0	4.0	1.0
Categoricals/Grants	0.0	0.0	0.0	0.0

**Non-Instructional Units**

Paraprofessionals	15.0	14.0	15.0	0.0
Clerical Staff	7.0	7.0	7.0	0.0
Categoricals/Grants	3.0	2.0	4.0	1.0
Custodial Services	6.0	6.0	6.0	0.0

<b>Total School Level Positions</b>	<b>116.0</b>	<b>114.0</b>	<b>119.0</b>	<b>3.0</b>
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**Harvey Elementary****Instructional and Administrative Units**

Teachers	75.0	77.0	79.0	4.0
Student Support	5.0	5.0	5.0	0.0
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	0.0	0.0	0.0	0.0

**Non-Instructional Units**

Paraprofessionals	21.0	20.0	21.0	0.0
Clerical Staff	6.0	6.0	6.0	0.0
Categoricals/Grants	8.0	2.0	9.0	1.0
Custodial Services	6.0	6.0	6.0	0.0

<b>Total School Level Positions</b>	<b>124.0</b>	<b>119.0</b>	<b>129.0</b>	<b>5.0</b>
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**Kinnan Elementary****Instructional and Administrative Units**

Teachers	37.0	37.0	36.0	(1.0)
Student Support	3.0	3.0	3.0	0.0
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	4.0	2.0	3.0	(1.0)

**Non-Instructional Units**

Paraprofessionals	13.0	12.0	12.0	(1.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	6.0	5.0	6.0	0.0
Custodial Services	4.0	4.0	4.0	0.0

<b>Total School Level Positions</b>	<b>74.0</b>	<b>70.0</b>	<b>71.0</b>	<b>(3.0)</b>
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**ELEMENTARY SCHOOL STAFFING**

Final Budget  
Staffing Units  
FY 23-24

Board Workshop  
Staffing Units  
May 2024

Final Budget  
Staffing Units  
FY 24-25

Variance  
Inc/(Dec) vs.  
23-24 Budget

**Manatee Elementary****Instructional and Administrative Units**

Teachers	36.0	34.0	34.0	(2.0)
Student Support	5.0	3.0	3.0	(2.0)
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	7.0	3.0	3.0	(4.0)

**Non-Instructional Units**

Paraprofessionals	10.0	9.0	9.0	(1.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	10.0	8.0	9.0	(1.0)
Custodial Services	4.0	4.0	4.0	0.0

<b>Total School Level Positions</b>	<b>80.0</b>	<b>69.0</b>	<b>70.0</b>	<b>(10.0)</b>
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**McNeal Elementary****Instructional and Administrative Units**

Teachers	43.0	41.0	44.0	1.0
Student Support	4.0	4.0	4.0	0.0
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	2.0	2.0	3.0	1.0

**Non-Instructional Units**

Paraprofessionals	9.0	7.0	7.0	(2.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	5.0	4.0	6.0	1.0
Custodial Services	5.0	5.0	5.0	0.0

<b>Total School Level Positions</b>	<b>75.0</b>	<b>70.0</b>	<b>76.0</b>	<b>1.0</b>
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**Miller Elementary****Instructional and Administrative Units**

Teachers	42.0	38.0	40.0	(2.0)
Student Support	4.0	3.0	3.0	(1.0)
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	4.0	4.0	3.0	(1.0)

**Non-Instructional Units**

Paraprofessionals	14.0	13.0	13.0	(1.0)
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	5.0	4.0	5.0	0.0
Custodial Services	4.0	4.0	4.0	0.0

<b>Total School Level Positions</b>	<b>79.0</b>	<b>72.0</b>	<b>74.0</b>	<b>(5.0)</b>
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**ELEMENTARY SCHOOL STAFFING**Final Budget  
Staffing Units  
FY 23-24Board Workshop  
Staffing Units  
May 2024Final Budget  
Staffing Units  
FY 24-25Variance  
Inc/(Dec) vs.  
23-24 Budget**Mills Elementary****Instructional and Administrative Units**

Teachers	50.0	50.0	49.0	(1.0)
Student Support	5.0	4.0	4.0	(1.0)
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	3.0	4.0	3.0	0.0

**Non-Instructional Units**

Paraprofessionals	14.0	12.0	12.0	(2.0)
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	9.0	6.0	9.0	0.0
Custodial Services	5.0	5.0	5.0	0.0

<b>Total School Level Positions</b>	<b>92.0</b>	<b>87.0</b>	<b>88.0</b>	<b>(4.0)</b>
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**Moody Elementary****Instructional and Administrative Units**

Teachers	42.0	44.0	46.0	4.0
Student Support	4.0	3.0	3.0	(1.0)
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	3.0	2.0	2.0	(1.0)

**Non-Instructional Units**

Paraprofessionals	14.0	13.0	14.0	0.0
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	9.0	4.0	6.0	(3.0)
Custodial Services	4.0	4.0	4.0	0.0

<b>Total School Level Positions</b>	<b>83.0</b>	<b>77.0</b>	<b>82.0</b>	<b>(1.0)</b>
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**Myakka Elementary****Instructional and Administrative Units**

Teachers	23.0	21.0	22.0	(1.0)
Student Support	4.0	3.0	3.0	(1.0)
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	4.0	2.0	3.0	(1.0)

**Non-Instructional Units**

Paraprofessionals	9.0	7.0	7.0	(2.0)
Clerical Staff	4.0	3.0	3.0	(1.0)
Categoricals/Grants	2.0	3.0	3.0	1.0
Custodial Services	4.0	4.0	4.0	0.0

<b>Total School Level Positions</b>	<b>52.0</b>	<b>45.0</b>	<b>47.0</b>	<b>(5.0)</b>
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**ELEMENTARY SCHOOL STAFFING**

Final Budget  
Staffing Units  
FY 23-24

Board Workshop  
Staffing Units  
May 2024

Final Budget  
Staffing Units  
FY 24-25

Variance  
Inc/(Dec) vs.  
23-24 Budget

**Oneco Elementary****Instructional and Administrative Units**

Teachers	44.0	42.0	42.0	(2.0)
Student Support	3.0	3.0	3.0	0.0
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	5.0	2.0	2.0	(3.0)

**Non-Instructional Units**

Paraprofessionals	13.0	13.0	13.0	0.0
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	7.0	4.0	7.0	0.0
Custodial Services	4.0	4.0	4.0	0.0

<b>Total School Level Positions</b>	<b>84.0</b>	<b>76.0</b>	<b>79.0</b>	<b>(5.0)</b>
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**Palma Sola Elementary****Instructional and Administrative Units**

Teachers	29.0	27.0	29.0	0.0
Student Support	3.0	3.0	3.0	0.0
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	2.0	2.0	2.0	0.0

**Non-Instructional Units**

Paraprofessionals	11.0	10.0	9.0	(2.0)
Clerical Staff	4.0	3.0	4.0	0.0
Categoricals/Grants	6.0	4.0	6.0	0.0
Custodial Services	4.0	4.0	4.0	0.0

<b>Total School Level Positions</b>	<b>61.0</b>	<b>55.0</b>	<b>59.0</b>	<b>(2.0)</b>
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**Palmetto Elementary****Instructional and Administrative Units**

Teachers	39.0	35.0	34.0	(5.0)
Student Support	5.0	4.0	4.0	(1.0)
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	5.0	4.0	4.0	(1.0)

**Non-Instructional Units**

Paraprofessionals	12.0	11.0	11.0	(1.0)
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	10.0	7.0	12.0	2.0
Custodial Services	4.0	4.0	4.0	0.0

<b>Total School Level Positions</b>	<b>82.0</b>	<b>72.0</b>	<b>76.0</b>	<b>(6.0)</b>
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**ELEMENTARY SCHOOL STAFFING**

Final Budget  
Staffing Units  
FY 23-24

Board Workshop  
Staffing Units  
May 2024

Final Budget  
Staffing Units  
FY 24-25

Variance  
Inc/(Dec) vs.  
23-24 Budget

**Prine Elementary****Instructional and Administrative Units**

Teachers	50.0	50.0	50.0	0.0
Student Support	6.0	4.0	4.0	(2.0)
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	7.0	6.0	6.0	(1.0)

**Non-Instructional Units**

Paraprofessionals	20.0	16.0	16.0	(4.0)
Clerical Staff	5.0	4.0	4.0	(1.0)
Categoricals/Grants	9.0	5.0	7.0	(2.0)
Custodial Services	5.0	5.0	5.0	0.0

<b>Total School Level Positions</b>	<b>104.0</b>	<b>92.0</b>	<b>94.0</b>	<b>(10.0)</b>
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**Rogers Garden-Bullock Elementary****Instructional and Administrative Units**

Teachers	39.0	41.0	41.0	2.0
Student Support	5.0	4.0	4.0	(1.0)
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	2.0	1.0	1.0	(1.0)

**Non-Instructional Units**

Paraprofessionals	23.0	21.0	21.0	(2.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	11.0	6.0	6.0	(5.0)
Custodial Services	4.0	4.0	4.0	0.0

<b>Total School Level Positions</b>	<b>92.0</b>	<b>85.0</b>	<b>85.0</b>	<b>(7.0)</b>
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**Samoset Elementary****Instructional and Administrative Units**

Teachers	39.0	37.0	38.0	(1.0)
Student Support	4.0	4.0	4.0	0.0
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	7.0	4.0	4.0	(3.0)

**Non-Instructional Units**

Paraprofessionals	12.0	11.0	11.0	(1.0)
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	9.0	5.0	6.0	(3.0)
Custodial Services	4.0	4.0	4.0	0.0

<b>Total School Level Positions</b>	<b>82.0</b>	<b>72.0</b>	<b>74.0</b>	<b>(8.0)</b>
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**ELEMENTARY SCHOOL STAFFING**

Final Budget  
Staffing Units  
FY 23-24

Board Workshop  
Staffing Units  
May 2024

Final Budget  
Staffing Units  
FY 24-25

Variance  
Inc/(Dec) vs.  
23-24 Budget

**Sea Breeze Elementary****Instructional and Administrative Units**

Teachers	38.0	35.0	38.0	0.0
Student Support	5.0	3.0	3.0	(2.0)
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	4.0	4.0	4.0	0.0

**Non-Instructional Units**

Paraprofessionals	14.0	12.0	12.0	(2.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	7.0	5.0	8.0	1.0
Custodial Services	4.0	4.0	4.0	0.0

<b>Total School Level Positions</b>	<b>79.0</b>	<b>70.0</b>	<b>76.0</b>	<b>(3.0)</b>
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**Stewart Elementary****Instructional and Administrative Units**

Teachers	26.0	24.0	25.0	(1.0)
Student Support	3.0	3.0	3.0	0.0
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	2.0	2.0	2.0	0.0

**Non-Instructional Units**

Paraprofessionals	5.0	4.0	4.0	(1.0)
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	3.0	3.0	3.0	0.0
Custodial Services	3.0	3.0	3.0	0.0

<b>Total School Level Positions</b>	<b>48.0</b>	<b>45.0</b>	<b>46.0</b>	<b>(2.0)</b>
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**Tara Elementary****Instructional and Administrative Units**

Teachers	40.0	38.0	38.0	(2.0)
Student Support	3.0	3.0	3.0	0.0
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	3.0	3.0	3.0	0.0

**Non-Instructional Units**

Paraprofessionals	10.0	8.0	8.0	(2.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	5.0	4.0	7.0	2.0
Custodial Services	4.0	4.0	4.0	0.0

<b>Total School Level Positions</b>	<b>72.0</b>	<b>67.0</b>	<b>70.0</b>	<b>(2.0)</b>
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**ELEMENTARY SCHOOL STAFFING**

Final Budget  
Staffing Units  
FY 23-24

Board Workshop  
Staffing Units  
May 2024

Final Budget  
Staffing Units  
FY 24-25

Variance  
Inc/(Dec) vs.  
23-24 Budget

**Tillman Elementary****Instructional and Administrative Units**

Teachers	39.0	38.0	38.0	(1.0)
Student Support	3.0	3.0	3.0	0.0
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	3.0	2.0	2.0	(1.0)

**Non-Instructional Units**

Paraprofessionals	13.0	11.0	11.0	(2.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	8.0	3.0	4.0	(4.0)
Custodial Services	4.0	4.0	4.0	0.0

<b>Total School Level Positions</b>	<b>78.0</b>	<b>69.0</b>	<b>70.0</b>	<b>(8.0)</b>
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**Williams Elementary****Instructional and Administrative Units**

Teachers	52.0	50.0	55.0	3.0
Student Support	5.0	5.0	5.0	0.0
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	3.0	3.0	3.0	0.0

**Non-Instructional Units**

Paraprofessionals	11.0	11.0	12.0	1.0
Clerical Staff	5.0	7.0	7.0	2.0
Categoricals/Grants	10.0	5.0	11.0	1.0
Custodial Services	4.0	4.0	4.0	0.0

<b>Total School Level Positions</b>	<b>92.0</b>	<b>87.0</b>	<b>99.0</b>	<b>7.0</b>
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**Willis Elementary****Instructional and Administrative Units**

Teachers	47.0	46.0	47.0	0.0
Student Support	5.0	4.0	4.0	(1.0)
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	2.0	2.0	2.0	0.0

**Non-Instructional Units**

Paraprofessionals	12.0	10.0	10.0	(2.0)
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	6.0	3.0	6.0	0.0
Custodial Services	5.0	5.0	5.0	0.0

<b>Total School Level Positions</b>	<b>83.0</b>	<b>76.0</b>	<b>80.0</b>	<b>(3.0)</b>
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**ELEMENTARY SCHOOL STAFFING**

	Final Budget Staffing Units FY 23-24	Board Workshop Staffing Units May 2024	Final Budget Staffing Units FY 24-25	Variance Inc/(Dec) vs. 23-24 Budget
<b>Witt Elementary</b>				
<b>Instructional and Administrative Units</b>				
Teachers	46.1	46.0	45.4	(0.7)
Student Support	3.0	3.0	3.0	0.0
School Leadership	2.0	2.0	2.0	0.0
Categoricals/Grants	3.0	3.0	3.0	0.0
<b>Non-Instructional Units</b>				
Paraprofessionals	10.0	9.0	9.0	(1.0)
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	6.0	5.0	6.0	0.0
Custodial Services	5.0	5.0	5.0	0.0
<b>Total School Level Positions</b>	<b>79.1</b>	<b>77.0</b>	<b>77.4</b>	<b>(1.7)</b>
<b>Totals:</b>				
<b>Instructional and Administrative Units</b>				
Teachers	1,290.5	1,259.6	1,296.8	6.3
Student Support	129.0	110.0	110.0	(19.0)
School Leadership	72.0	71.0	72.0	0.0
Categoricals/Grants	109.0	82.0	84.0	(25.0)
<b>Total Instructional and Administrative Units</b>	<b>1,600.5</b>	<b>1,522.6</b>	<b>1,562.8</b>	<b>(37.7)</b>
<b>Non-Instructional Units</b>				
Paraprofessionals	391.0	351.0	354.0	(37.0)
Clerical Staff	143.0	141.0	142.0	(1.0)
Categoricals/Grants	219.0	136.0	206.0	(13.0)
Custodial Services	133.0	133.0	133.0	0.0
<b>Total Non-Instructional Units</b>	<b>886.0</b>	<b>761.0</b>	<b>835.0</b>	<b>(51.0)</b>
<b>GRAND TOTAL</b>	<b>2,486.5</b>	<b>2,283.6</b>	<b>2,397.8</b>	<b>(88.7)</b>

**K-8 SCHOOL GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER**

	2022 - 2023 ACTUAL		2023 - 24 ACTUAL		2024 - 25 BUDGET		VARIANCE 24/25 BUDGET TO 23/24 ACTUAL	% CHANGE
<b>JOHNSON K-8 SCHOOL - 0691</b>								
Personnel Costs	\$	6,916,844	\$	7,276,850	\$	7,429,392	\$ 152,542	2%
Operational Costs	\$	413,060	\$	524,056	\$	472,789	\$ (51,267)	-10%
Capital Outlay	\$	58,125	\$	22,145	\$	19,478	\$ (2,667)	-12%
<b>Total</b>	<b>\$</b>	<b>7,388,028</b>	<b>\$</b>	<b>7,823,051</b>	<b>\$</b>	<b>7,921,659</b>	<b>\$ 98,609</b>	<b>1%</b>
<b>PALM VIEW K-8 SCHOOL - 0281</b>								
Personnel Costs	\$	5,405,220	\$	5,731,329	\$	6,265,026	\$ 533,697	9%
Operational Costs	\$	361,164	\$	474,326	\$	367,984	\$ (106,341)	-22%
Capital Outlay	\$	38,891	\$	59,686	\$	13,983	\$ (45,703)	-77%
<b>Total</b>	<b>\$</b>	<b>5,805,275</b>	<b>\$</b>	<b>6,265,341</b>	<b>\$</b>	<b>6,646,994</b>	<b>\$ 381,652</b>	<b>6%</b>
<b>GRAND TOTAL K-8 SCHOOLS</b>								
Personnel Costs	\$	12,322,063	\$	13,008,179	\$	13,694,419	\$ 686,240	5%
Operational Costs	\$	774,224	\$	998,382	\$	840,773	\$ (157,608)	-16%
Capital Outlay	\$	97,016	\$	81,831	\$	33,461	\$ (48,370)	-59%
<b>Total</b>	<b>\$</b>	<b>13,193,303</b>	<b>\$</b>	<b>14,088,392</b>	<b>\$</b>	<b>14,568,653</b>	<b>\$ 480,261</b>	<b>3%</b>

<b>K-8 SCHOOL STAFFING</b>	<b>Final Budget Staffing Units FY 23-24</b>	<b>Board Workshop Staffing Units May 2024</b>	<b>Final Budget Staffing Units FY 24-25</b>	<b>Variance Inc/(Dec) vs. 23-24 Budget</b>
<b>Johnson K-8</b>				
<b>Instructional and Administrative Units</b>				
Teachers	56.4	54.0	54.0	(2.4)
Student Support	10.0	10.0	10.0	0.0
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	4.0	2.0	2.0	(2.0)
<b>Non-Instructional Units</b>				
Paraprofessionals	8.0	9.0	9.0	1.0
Clerical Staff	7.0	6.0	6.0	(1.0)
Categoricals/Grants	5.0	4.0	4.0	(1.0)
Custodial Services	7.0	7.0	7.0	0.0
<b>Total School Level Positions</b>	<b>100.4</b>	<b>95.0</b>	<b>95.0</b>	<b>(5.4)</b>
<b>Palm View K-8</b>				
<b>Instructional and Administrative Units</b>				
Teachers	45.0	44.0	44.0	(1.0)
Student Support	9.0	9.0	9.0	0.0
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	3.0	2.0	1.0	(2.0)
<b>Non-Instructional Units</b>				
Paraprofessionals	14.0	13.0	13.0	(1.0)
Clerical Staff	6.0	5.0	5.0	(1.0)
Categoricals/Grants	8.0	7.0	10.0	2.0
Custodial Services	5.0	5.0	5.0	0.0
<b>Total School Level Positions</b>	<b>93.0</b>	<b>88.0</b>	<b>90.0</b>	<b>(3.0)</b>
<b>Totals:</b>				
<b>Instructional and Administrative Units</b>				
Teachers	101.4	98.0	98.0	(3.4)
Student Support	19.0	19.0	19.0	0.0
School Leadership	6.0	6.0	6.0	0.0
Categoricals/Grants	7.0	4.0	3.0	(4.0)
<b>Total Instructional and Administrative Units</b>	<b>133.4</b>	<b>127.0</b>	<b>126.0</b>	<b>(7.4)</b>
<b>Non-Instructional Units</b>				
Paraprofessionals	22.0	22.0	22.0	0.0
Clerical Staff	13.0	11.0	11.0	(2.0)
Categoricals/Grants	13.0	11.0	14.0	1.0
Custodial Services	12.0	12.0	12.0	0.0
<b>Total Non-Instructional Units</b>	<b>60.0</b>	<b>56.0</b>	<b>59.0</b>	<b>(1.0)</b>
<b>GRAND TOTAL</b>	<b>193.4</b>	<b>183.0</b>	<b>185.0</b>	<b>(8.4)</b>

MIDDLE SCHOOL GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER

VARIANCE 24/25  
BUDGET TO 23/24

	2022 - 2023 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	ACTUAL	% CHANGE
<b>BRADEN RIVER MIDDLE SCHOOL - 0652</b>					
Personnel Costs	\$ 4,960,748	\$ 5,931,876	\$ 5,644,504	\$ (287,371)	-5%
Operational Costs	\$ 408,186	\$ 436,469	\$ 513,480	\$ 77,012	18%
Capital Outlay	\$ 91,022	\$ 22,338	\$ 22,506	\$ 168	1%
<b>Total</b>	<b>\$ 5,459,955</b>	<b>\$ 6,390,683</b>	<b>\$ 6,180,491</b>	<b>\$ (210,192)</b>	<b>-3%</b>
<b>BUFFALO CREEK MIDDLE - 0842</b>					
Personnel Costs	\$ 5,831,407	\$ 7,294,259	\$ 7,500,533	\$ 206,274	3%
Operational Costs	\$ 592,745	\$ 672,630	\$ 703,059	\$ 30,429	5%
Capital Outlay	\$ 28,554	\$ 65,809	\$ 26,880	\$ (38,929)	-59%
<b>Total</b>	<b>\$ 6,452,707</b>	<b>\$ 8,032,698</b>	<b>\$ 8,230,472</b>	<b>\$ 197,774</b>	<b>2%</b>
<b>HAILE MIDDLE SCHOOL - 0711</b>					
Personnel Costs	\$ 4,574,573	\$ 5,026,093	\$ 5,031,009	\$ 4,916	0%
Operational Costs	\$ 419,612	\$ 546,553	\$ 473,312	\$ (73,241)	-13%
Capital Outlay	\$ 62,811	\$ 40,564	\$ 15,838	\$ (24,726)	-61%
<b>Total</b>	<b>\$ 5,056,996</b>	<b>\$ 5,613,210</b>	<b>\$ 5,520,159</b>	<b>\$ (93,051)</b>	<b>-2%</b>
<b>JAIN MIDDLE SCHOOL - 0853</b>					
Personnel Costs	\$ 5,344,334	\$ 5,557,174	\$ 5,883,910	\$ 326,736	6%
Operational Costs	\$ 362,109	\$ 453,647	\$ 409,768	\$ (43,879)	-10%
Capital Outlay	\$ 12,245	\$ 54,995	\$ 40,730	\$ (14,265)	-26%
<b>Total</b>	<b>\$ 5,718,688</b>	<b>\$ 6,065,816</b>	<b>\$ 6,334,408</b>	<b>\$ 268,592</b>	<b>4%</b>
<b>KING MIDDLE SCHOOL - 0611</b>					
Personnel Costs	\$ 5,074,775	\$ 6,065,537	\$ 6,512,128	\$ 446,592	7%
Operational Costs	\$ 498,240	\$ 552,350	\$ 510,619	\$ (41,731)	-8%
Capital Outlay	\$ 23,606	\$ 36,455	\$ 40,154	\$ 3,699	10%
<b>Total</b>	<b>\$ 5,596,621</b>	<b>\$ 6,654,341</b>	<b>\$ 7,062,901</b>	<b>\$ 408,560</b>	<b>6%</b>
<b>LEE MIDDLE SCHOOL - 0761</b>					
Personnel Costs	\$ 4,873,564	\$ 5,104,792	\$ 5,693,672	\$ 588,880	12%
Operational Costs	\$ 517,830	\$ 516,767	\$ 515,967	\$ (800)	0%
Capital Outlay	\$ 31,498	\$ 81,005	\$ 17,533	\$ (63,472)	-78%
<b>Total</b>	<b>\$ 5,422,891</b>	<b>\$ 5,702,564</b>	<b>\$ 6,227,173</b>	<b>\$ 524,609</b>	<b>9%</b>
<b>LINCOLN MEMORIAL MIDDLE SCHOOL - 0861</b>					
Personnel Costs	\$ 3,119,068	\$ 3,583,432	\$ 4,500,759	\$ 917,327	26%
Operational Costs	\$ 493,938	\$ 525,449	\$ 505,293	\$ (20,156)	-4%
Capital Outlay	\$ 86,147	\$ 128,680	\$ 10,854	\$ (117,826)	-92%
<b>Total</b>	<b>\$ 3,699,153</b>	<b>\$ 4,237,560</b>	<b>\$ 5,016,906</b>	<b>\$ 779,346</b>	<b>18%</b>
<b>NOLAN MIDDLE SCHOOL - 0752</b>					
Personnel Costs	\$ 4,657,118	\$ 5,155,290	\$ 5,336,043	\$ 180,752	4%
Operational Costs	\$ 427,102	\$ 504,052	\$ 492,656	\$ (11,396)	-2%
Capital Outlay	\$ 82,423	\$ 43,851	\$ 18,186	\$ (25,664)	-59%
<b>Total</b>	<b>\$ 5,166,643</b>	<b>\$ 5,703,193</b>	<b>\$ 5,846,885</b>	<b>\$ 143,691</b>	<b>3%</b>
<b>SUGG MIDDLE SCHOOL - 0581</b>					
Personnel Costs	\$ 5,351,698	\$ 6,416,760	\$ 6,686,205	\$ 269,445	4%
Operational Costs	\$ 441,301	\$ 549,311	\$ 447,320	\$ (101,991)	-19%
Capital Outlay	\$ 106,582	\$ 40,147	\$ 42,474	\$ 2,327	6%
<b>Total</b>	<b>\$ 5,899,580</b>	<b>\$ 7,006,218</b>	<b>\$ 7,176,000</b>	<b>\$ 169,782</b>	<b>2%</b>
<b>GRAND TOTAL MIDDLE SCHOOLS</b>					
Personnel Costs	\$ 43,787,284	\$ 50,135,212	\$ 52,788,765	\$ 2,653,552	5%
Operational Costs	\$ 4,161,061	\$ 4,757,226	\$ 4,571,474	\$ (185,752)	-4%
Capital Outlay	\$ 524,888	\$ 513,845	\$ 235,156	\$ (278,689)	-54%
<b>Total</b>	<b>\$ 48,473,233</b>	<b>\$ 55,406,283</b>	<b>\$ 57,595,394</b>	<b>\$ 2,189,111</b>	<b>4%</b>

<b>MIDDLE SCHOOL STAFFING</b>	<b>Final Budget Staffing Units FY 23-24</b>	<b>Board Workshop Staffing Units May 2024</b>	<b>Final Budget Staffing Units FY 24-25</b>	<b>Variance Inc/(Dec) vs. 23-24 Budget</b>
<b>Braden River Middle School</b>				
<b>Instructional and Administrative Units</b>				
Teachers	46.8	43.8	43.8	(3.0)
Student Support	5.0	5.0	5.0	0.0
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	0.0	0.0	0.0	0.0
<b>Non-Instructional Units</b>				
Paraprofessionals	8.0	6.0	6.0	(2.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	6.0	2.0	4.0	(2.0)
Custodial Services	7.0	7.0	7.0	0.0
<b>Total School Level Positions</b>	<b>80.8</b>	<b>71.8</b>	<b>73.8</b>	<b>(7.0)</b>
<b>Buffalo Creek Middle School</b>				
<b>Instructional and Administrative Units</b>				
Teachers	62.0	60.0	60.0	(2.0)
Student Support	6.0	7.0	7.0	1.0
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	0.0	0.0	0.0	0.0
<b>Non-Instructional Units</b>				
Paraprofessionals	10.0	10.0	10.0	0.0
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	6.0	2.0	7.0	1.0
Custodial Services	8.0	8.0	8.0	0.0
<b>Total School Level Positions</b>	<b>100.0</b>	<b>95.0</b>	<b>100.0</b>	<b>0.0</b>
<b>Haile Middle School</b>				
<b>Instructional and Administrative Units</b>				
Teachers	38.0	35.0	35.0	(3.0)
Student Support	6.0	6.0	6.0	0.0
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	0.0	0.0	0.0	0.0
<b>Non-Instructional Units</b>				
Paraprofessionals	6.0	6.0	6.0	0.0
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	6.0	2.0	3.0	(3.0)
Custodial Services	7.0	7.0	7.0	0.0
<b>Total School Level Positions</b>	<b>71.0</b>	<b>64.0</b>	<b>65.0</b>	<b>(6.0)</b>

<b>MIDDLE SCHOOL STAFFING</b>	<b>Final Budget Staffing Units FY 23-24</b>	<b>Board Workshop Staffing Units May 2024</b>	<b>Final Budget Staffing Units FY 24-25</b>	<b>Variance Inc/(Dec) vs. 23-24 Budget</b>
<b>Jain Middle School</b>				
<b>Instructional and Administrative Units</b>				
Teachers	48.0	46.0	46.0	(2.0)
Student Support	5.0	5.0	5.0	0.0
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	0.0	0.0	0.0	0.0
<b>Non-Instructional Units</b>				
Paraprofessionals	8.0	7.0	7.0	(1.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	6.0	1.0	5.0	(1.0)
Custodial Services	6.0	6.0	6.0	0.0
<b>Total School Level Positions</b>	<b>81.0</b>	<b>73.0</b>	<b>77.0</b>	<b>(4.0)</b>
<b>King Middle School</b>				
<b>Instructional and Administrative Units</b>				
Teachers	50.0	49.0	49.0	(1.0)
Student Support	7.0	7.0	7.0	0.0
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	0.0	0.0	0.0	0.0
<b>Non-Instructional Units</b>				
Paraprofessionals	11.0	11.0	11.0	0.0
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	2.0	1.0	3.0	1.0
Custodial Services	7.0	7.0	7.0	0.0
<b>Total School Level Positions</b>	<b>85.0</b>	<b>83.0</b>	<b>85.0</b>	<b>0.0</b>
<b>Lee Middle School</b>				
<b>Instructional and Administrative Units</b>				
Teachers	41.0	41.0	41.0	0.0
Student Support	6.0	6.0	6.0	0.0
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	4.0	4.0	4.0	0.0
<b>Non-Instructional Units</b>				
Paraprofessionals	12.0	11.0	11.0	(1.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	7.0	3.0	5.0	(2.0)
Custodial Services	6.0	6.0	6.0	0.0
<b>Total School Level Positions</b>	<b>84.0</b>	<b>79.0</b>	<b>81.0</b>	<b>(3.0)</b>

<b>MIDDLE SCHOOL STAFFING</b>	<b>Final Budget Staffing Units FY 23-24</b>	<b>Board Workshop Staffing Units May 2024</b>	<b>Final Budget Staffing Units FY 24-25</b>	<b>Variance Inc/(Dec) vs. 23-24 Budget</b>
<b>Lincoln Middle School</b>				
<b>Instructional and Administrative Units</b>				
Teachers	26.0	26.0	26.0	0.0
Student Support	5.0	7.0	7.0	2.0
School Leadership	2.0	3.0	4.0	2.0
Categoricals/Grants	5.0	4.0	4.0	(1.0)
<b>Non-Instructional Units</b>				
Paraprofessionals	7.0	9.0	9.0	2.0
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	3.0	1.0	2.0	(1.0)
Custodial Services	6.0	6.0	6.0	0.0
<b>Total School Level Positions</b>	<b>58.0</b>	<b>60.0</b>	<b>62.0</b>	<b>4.0</b>
<b>Nolan Middle School</b>				
<b>Instructional and Administrative Units</b>				
Teachers	38.0	40.0	41.0	3.0
Student Support	6.0	6.0	6.0	0.0
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	0.0	0.0	0.0	0.0
<b>Non-Instructional Units</b>				
Paraprofessionals	8.0	8.0	8.0	0.0
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	8.0	1.0	12.0	4.0
Custodial Services	6.0	6.0	6.0	0.0
<b>Total School Level Positions</b>	<b>74.0</b>	<b>69.0</b>	<b>81.0</b>	<b>7.0</b>
<b>Sugg Middle School</b>				
<b>Instructional and Administrative Units</b>				
Teachers	59.0	53.0	53.0	(6.0)
Student Support	7.0	6.0	6.0	(1.0)
School Leadership	4.0	4.0	4.0	0.0
Categoricals/Grants	5.0	4.0	5.0	0.0
<b>Non-Instructional Units</b>				
Paraprofessionals	13.0	12.0	12.0	(1.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	7.0	2.0	6.0	(1.0)
Custodial Services	6.0	6.0	6.0	0.0
<b>Total School Level Positions</b>	<b>106.0</b>	<b>92.0</b>	<b>97.0</b>	<b>(9.0)</b>

**MIDDLE SCHOOL STAFFING**

	Final Budget Staffing Units FY 23-24	Board Workshop Staffing Units May 2024	Final Budget Staffing Units FY 24-25	Variance Inc/(Dec) vs. 23-24 Budget
<b>Totals:</b>				
<b>Instructional and Administrative Units</b>				
Teachers	408.8	393.8	394.8	(14.0)
Student Support	53.0	55.0	55.0	2.0
School Leadership	27.0	28.0	29.0	2.0
Categoricals/Grants	14.0	12.0	13.0	(1.0)
<b>Total Instructional and Administrative Units</b>	<b>502.8</b>	<b>488.8</b>	<b>491.8</b>	<b>(11.0)</b>
				0.0
<b>Non-Instructional Units</b>				0.0
Paraprofessionals	83.0	80.0	80.0	(3.0)
Clerical Staff	44.0	44.0	44.0	0.0
Categoricals/Grants	51.0	15.0	47.0	(4.0)
Custodial Services	59.0	59.0	59.0	0.0
<b>Total Non-Instructional Units</b>	<b>237.0</b>	<b>198.0</b>	<b>230.0</b>	<b>(7.0)</b>
<b>GRAND TOTAL</b>	<b>739.8</b>	<b>686.8</b>	<b>721.8</b>	<b>(18.0)</b>

**TOTAL STUDENTS**

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

				VARIANCE 24/25 BUDGET TO 23/24	
	2022 - 2023 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	ACTUAL	% CHANGE
<b>BAYSHORE HIGH SCHOOL - 0072</b>					
Personnel Costs	\$ 8,449,774	\$ 9,445,321	\$ 10,305,493	\$ 860,173	9%
Operational Costs	\$ 952,921	\$ 1,161,931	\$ 1,164,665	\$ 2,734	0%
Capital Outlay	\$ 108,460	\$ 109,767	\$ 54,999	\$ (54,768)	-50%
<b>Total</b>	<b>\$ 9,511,154</b>	<b>\$ 10,717,019</b>	<b>\$ 11,525,157</b>	<b>\$ 808,139</b>	<b>8%</b>
<b>BRADEN RIVER HIGH SCHOOL - 0762</b>					
Personnel Costs	\$ 9,251,730	\$ 10,215,631	\$ 10,602,382	\$ 386,751	4%
Operational Costs	\$ 1,320,280	\$ 1,333,324	\$ 1,772,039	\$ 438,716	33%
Capital Outlay	\$ 207,194	\$ 153,574	\$ 93,912	\$ (59,661)	-39%
<b>Total</b>	<b>\$ 10,779,204</b>	<b>\$ 11,702,528</b>	<b>\$ 12,468,334</b>	<b>\$ 765,806</b>	<b>7%</b>
<b>LAKEWOOD RANCH HIGH SCHOOL - 0721</b>					
Personnel Costs	\$ 11,821,382	\$ 13,289,704	\$ 12,922,567	\$ (367,137)	-3%
Operational Costs	\$ 1,500,685	\$ 1,507,909	\$ 2,740,915	\$ 1,233,006	82%
Capital Outlay	\$ 159,867	\$ 121,123	\$ 134,348	\$ 13,225	11%
<b>Total</b>	<b>\$ 13,481,934</b>	<b>\$ 14,918,736</b>	<b>\$ 15,797,830</b>	<b>\$ 879,094</b>	<b>6%</b>
<b>MANATEE HIGH SCHOOL - 0181</b>					
Personnel Costs	\$ 10,803,811	\$ 11,924,778	\$ 12,061,330	\$ 136,552	1%
Operational Costs	\$ 1,456,735	\$ 1,479,956	\$ 2,213,631	\$ 733,676	50%
Capital Outlay	\$ 141,344	\$ 157,304	\$ 42,809	\$ (114,494)	-73%
<b>Total</b>	<b>\$ 12,401,890</b>	<b>\$ 13,562,038</b>	<b>\$ 14,317,771</b>	<b>\$ 755,733</b>	<b>6%</b>
<b>PALMETTO HIGH SCHOOL - 0351</b>					
Personnel Costs	\$ 10,398,238	\$ 12,228,233	\$ 12,908,040	\$ 679,807	6%
Operational Costs	\$ 1,597,907	\$ 1,935,961	\$ 2,721,719	\$ 785,758	41%
Capital Outlay	\$ 90,894	\$ 472,756	\$ 293,726	\$ (179,031)	-38%
<b>Total</b>	<b>\$ 12,087,039</b>	<b>\$ 14,636,950</b>	<b>\$ 15,923,485</b>	<b>\$ 1,286,534</b>	<b>9%</b>
<b>PARRISH COMMUNITY HIGH SCHOOL - 0852</b>					
Personnel Costs	\$ 9,709,466	\$ 11,506,323	\$ 11,993,817	\$ 487,495	4%
Operational Costs	\$ 1,232,711	\$ 1,333,083	\$ 1,631,567	\$ 298,485	22%
Capital Outlay	\$ 119,217	\$ 132,292	\$ 115,938	\$ (16,354)	-12%
<b>Total</b>	<b>\$ 11,061,394</b>	<b>\$ 12,971,697</b>	<b>\$ 13,741,322</b>	<b>\$ 769,625</b>	<b>6%</b>
<b>SOUTHEAST HIGH SCHOOL - 0431</b>					
Personnel Costs	\$ 9,677,110	\$ 10,931,973	\$ 10,991,313	\$ 59,340	1%
Operational Costs	\$ 1,394,249	\$ 1,464,485	\$ 1,804,440	\$ 339,955	23%
Capital Outlay	\$ 89,374	\$ 176,076	\$ 40,349	\$ (135,727)	-77%
<b>Total</b>	<b>\$ 11,160,734</b>	<b>\$ 12,572,534</b>	<b>\$ 7,273</b>	<b>\$ 263,568</b>	<b>2%</b>
<b>GRAND TOTAL HIGH SCHOOLS</b>					
Personnel Costs	\$ 70,111,510	\$ 79,541,962	\$ 81,784,942	\$ 2,242,980	3%
Operational Costs	\$ 9,455,489	\$ 10,216,649	\$ 14,048,978	\$ 3,832,329	38%
Capital Outlay	\$ 916,351	\$ 1,322,890	\$ 776,081	\$ (546,810)	-41%
<b>Total</b>	<b>\$ 80,483,350</b>	<b>\$ 91,081,502</b>	<b>\$ 96,610,001</b>	<b>\$ 5,528,499</b>	<b>6%</b>

**HIGH SCHOOL STAFFING**

	Final Budget Staffing Units FY 23-24	Board Workshop Staffing Units May 2024	Final Budget Staffing Units FY 24-25	Variance Inc/(Dec) vs. 23-24 Budget
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**Bayshore High School****Instructional and Administrative Units**

Teachers	71.0	72.0	72.0	1.0
Student Support	15.0	15.0	15.0	0.0
School Leadership	5.0	5.0	5.0	0.0
Categoricals/Grants	4.0	3.0	3.0	(1.0)

**Non-Instructional Units**

Paraprofessionals	10.0	8.0	8.0	(2.0)
Clerical Staff	9.0	9.0	9.0	0.0
Categoricals/Grants	7.0	5.0	6.0	(1.0)
Custodial Services	12.0	12.0	12.0	0.0

<b>Total School Level Positions</b>	<b>133.0</b>	<b>129.0</b>	<b>130.0</b>	<b>(3.0)</b>
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**Braden River High School****Instructional and Administrative Units**

Teachers	78.0	78.0	79.0	1.0
Student Support	12.0	12.0	11.0	(1.0)
School Leadership	5.0	5.0	5.0	0.0
Categoricals/Grants	3.0	3.0	3.0	0.0

**Non-Instructional Units**

Paraprofessionals	10.0	8.0	8.0	(2.0)
Clerical Staff	9.0	9.0	9.0	0.0
Categoricals/Grants	6.0	2.0	5.0	(1.0)
Custodial Services	11.0	11.0	11.0	0.0

<b>Total School Level Positions</b>	<b>134.0</b>	<b>128.0</b>	<b>131.0</b>	<b>(3.0)</b>
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**Lakewood Ranch High School****Instructional and Administrative Units**

Teachers	102.0	101.0	101.0	(1.0)
Student Support	13.0	13.0	13.0	0.0
School Leadership	6.0	5.0	5.0	(1.0)
Categoricals/Grants	3.0	2.0	2.0	(1.0)

**Non-Instructional Units**

Paraprofessionals	13.0	9.0	9.0	(4.0)
Clerical Staff	9.0	9.0	9.0	0.0
Categoricals/Grants	8.0	5.0	7.0	(1.0)
Custodial Services	13.0	13.0	13.0	0.0

<b>Total School Level Positions</b>	<b>167.0</b>	<b>157.0</b>	<b>159.0</b>	<b>(8.0)</b>
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**HIGH SCHOOL STAFFING**

	<b>Final Budget Staffing Units FY 23-24</b>	<b>Board Workshop Staffing Units May 2024</b>	<b>Final Budget Staffing Units FY 24-25</b>	<b>Variance Inc/(Dec) vs. 23-24 Budget</b>
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**Manatee High School****Instructional and Administrative Units**

Teachers	89.0	87.0	88.0	(1.0)
Student Support	14.0	15.0	15.0	1.0
School Leadership	5.0	5.0	5.0	0.0
Categoricals/Grants	4.0	3.0	3.0	(1.0)

**Non-Instructional Units**

Paraprofessionals	15.0	12.0	12.0	(3.0)
Clerical Staff	9.0	9.0	9.0	0.0
Categoricals/Grants	6.0	2.0	5.0	(1.0)
Custodial Services	14.0	14.0	14.0	0.0

<b>Total School Level Positions</b>	<b>156.0</b>	<b>147.0</b>	<b>151.0</b>	<b>(5.0)</b>
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**Palmetto High School****Instructional and Administrative Units**

Teachers	95.0	98.0	101.0	6.0
Student Support	13.0	13.0	12.0	(1.0)
School Leadership	5.0	5.0	5.0	0.0
Categoricals/Grants	4.0	3.0	3.0	(1.0)

**Non-Instructional Units**

Paraprofessionals	13.0	12.0	12.0	(1.0)
Clerical Staff	9.0	9.0	9.0	0.0
Categoricals/Grants	7.0	2.0	7.0	0.0
Custodial Services	13.0	13.0	13.0	0.0

<b>Total School Level Positions</b>	<b>159.0</b>	<b>155.0</b>	<b>162.0</b>	<b>3.0</b>
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**Parrish Community High School****Instructional and Administrative Units**

Teachers	89.0	88.0	89.0	0.0
Student Support	15.0	15.0	15.0	0.0
School Leadership	5.0	5.0	5.0	0.0
Categoricals/Grants	2.0	2.0	2.0	0.0

**Non-Instructional Units**

Paraprofessionals	10.0	7.0	7.0	(3.0)
Clerical Staff	9.0	9.0	9.0	0.0
Categoricals/Grants	5.0	2.0	6.0	1.0
Custodial Services	14.0	14.0	14.0	0.0

<b>Total School Level Positions</b>	<b>149.0</b>	<b>142.0</b>	<b>147.0</b>	<b>(2.0)</b>
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**HIGH SCHOOL STAFFING**

	<b>Final Budget Staffing Units FY 23-24</b>	<b>Board Workshop Staffing Units May 2024</b>	<b>Final Budget Staffing Units FY 24-25</b>	<b>Variance Inc/(Dec) vs. 23-24 Budget</b>
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**Southeast High School**

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**Instructional and Administrative Units**

Teachers	82.0	80.0	80.0	(2.0)
Student Support	15.0	12.0	12.0	(3.0)
School Leadership	5.0	5.0	5.0	0.0
Categoricals/Grants	6.0	7.0	7.0	1.0

**Non-Instructional Units**

Paraprofessionals	11.0	10.0	10.0	(1.0)
Clerical Staff	9.0	9.0	9.0	0.0
Categoricals/Grants	7.0	7.0	10.0	3.0
Custodial Services	15.0	15.0	15.0	0.0

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<b>Total School Level Positions</b>	<b>150.0</b>	<b>145.0</b>	<b>148.0</b>	<b>(2.0)</b>
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**Totals:**

**Instructional and Administrative Units**

Teachers	<b>606.0</b>	<b>604.0</b>	<b>610.0</b>	<b>4.0</b>
Student Support	<b>97.0</b>	<b>95.0</b>	<b>93.0</b>	<b>(4.0)</b>
School Leadership	<b>36.0</b>	<b>35.0</b>	<b>35.0</b>	<b>(1.0)</b>
Categoricals/Grants	<b>26.0</b>	<b>23.0</b>	<b>23.0</b>	<b>(3.0)</b>

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<b>Total Instructional and Administrative Units</b>	<b>765.0</b>	<b>757.0</b>	<b>761.0</b>	<b>(4.0)</b>
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**Non-Instructional Units**

Paraprofessionals	<b>82.0</b>	<b>66.0</b>	<b>66.0</b>	<b>(14.0)</b>
Clerical Staff	<b>63.0</b>	<b>63.0</b>	<b>63.0</b>	<b>0.0</b>
Categoricals/Grants	<b>46.0</b>	<b>25.0</b>	<b>46.0</b>	<b>0.0</b>
Custodial Services	<b>92.0</b>	<b>92.0</b>	<b>92.0</b>	<b>0.0</b>

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<b>Total Non-Instructional Units</b>	<b>283.0</b>	<b>246.0</b>	<b>267.0</b>	<b>(14.0)</b>
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<b>GRAND TOTAL</b>	<b>1,048.0</b>	<b>1,003.0</b>	<b>1,028.0</b>	<b>(18.0)</b>
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**CHARTER AND CONTRACTED SITES GENERAL FUND FINANCIAL ALLOCATIONS BY COST CENTER**

	2022 - 2023 ACTUAL		2023 - 24 ACTUAL		2024 - 25 BUDGET		VARIANCE 24/25 BUDGET TO 23/24 ACTUAL		% CHANGE
<b>EASTER SEALS MARC OF SOUTHWEST FLORIDA - 2003</b>									
Personnel Costs	\$	-	\$	-	\$	-	\$	-	0%
Operational Costs	\$	106,553	\$	122,206	\$	132,929	\$	10,723	9%
Capital Outlay	\$	-	\$	-	\$	-	\$	-	0%
<b>Total</b>	<b>\$</b>	<b>106,553</b>	<b>\$</b>	<b>122,206</b>	<b>\$</b>	<b>132,929</b>	<b>\$</b>	<b>10,723</b>	<b>9%</b>
<b>PACE CENTER FOR GIRLS - 2004</b>									
Personnel Costs	\$	-	\$	-	\$	-	\$	-	0%
Operational Costs	\$	539,498	\$	318,573	\$	388,433	\$	69,860	22%
Capital Outlay	\$	-	\$	-	\$	-	\$	-	0%
<b>Total</b>	<b>\$</b>	<b>539,498</b>	<b>\$</b>	<b>318,573</b>	<b>\$</b>	<b>388,433</b>	<b>\$</b>	<b>69,860</b>	<b>22%</b>
<b>JUST FOR GIRLS MIDDLE SCHOOL -2007</b>									
Personnel Costs	\$	-	\$	-	\$	-	\$	-	0%
Operational Costs	\$	187,583	\$	204,213	\$	364,639	\$	160,427	79%
Capital Outlay	\$	-	\$	-	\$	-	\$	-	0%
<b>Total</b>	<b>\$</b>	<b>187,583</b>	<b>\$</b>	<b>204,213</b>	<b>\$</b>	<b>364,639</b>	<b>\$</b>	<b>160,427</b>	<b>79%</b>
<b>PINNACLE ACADEMY INC - 2014</b>									
Personnel Costs	\$	-	\$	-	\$	-	\$	-	0%
Operational Costs	\$	10,774	\$	5,433	\$	3,921	\$	(1,512)	-28%
Capital Outlay	\$	-	\$	-	\$	-	\$	-	0%
<b>Total</b>	<b>\$</b>	<b>10,774</b>	<b>\$</b>	<b>5,433</b>	<b>\$</b>	<b>3,921</b>	<b>\$</b>	<b>(1,512)</b>	<b>-28%</b>
<b>JUST FOR GIRLS ELEMENTARY SCHOOL - 2019</b>									
Personnel Costs	\$	-	\$	-	\$	-	\$	-	0%
Operational Costs	\$	278,708	\$	209,410	\$	514,849	\$	305,439	146%
Capital Outlay	\$	-	\$	-	\$	-	\$	-	0%
<b>Total</b>	<b>\$</b>	<b>278,708</b>	<b>\$</b>	<b>209,410</b>	<b>\$</b>	<b>514,849</b>	<b>\$</b>	<b>305,439</b>	<b>146%</b>
<b>PALM SHORES BEHAVIORAL HEALTH CENTER - 2056</b>									
Personnel Costs	\$	-	\$	-	\$	-	\$	-	0%
Operational Costs	\$	1,509,719	\$	2,012,355	\$	2,332,650	\$	320,295	16%
Capital Outlay	\$	-	\$	-	\$	-	\$	-	0%
<b>Total</b>	<b>\$</b>	<b>1,509,719</b>	<b>\$</b>	<b>2,012,355</b>	<b>\$</b>	<b>2,332,650</b>	<b>\$</b>	<b>320,295</b>	<b>16%</b>
<b>AMIKIDS MANATEE - 2081</b>									
Personnel Costs	\$	-	\$	-	\$	-	\$	-	0%
Operational Costs	\$	309,466	\$	279,959	\$	216,620	\$	(63,339)	-23%
Capital Outlay	\$	-	\$	-	\$	-	\$	-	0%
<b>Total</b>	<b>\$</b>	<b>309,466</b>	<b>\$</b>	<b>279,959</b>	<b>\$</b>	<b>216,620</b>	<b>\$</b>	<b>(63,339)</b>	<b>-23%</b>
<b>SELBY PRESCHOOL - 2086</b>									
Personnel Costs	\$	-	\$	-	\$	-	\$	-	0%
Operational Costs	\$	50,129	\$	53,509	\$	58,458	\$	4,949	9%
Capital Outlay	\$	-	\$	-	\$	-	\$	-	0%
<b>Total</b>	<b>\$</b>	<b>50,129</b>	<b>\$</b>	<b>53,509</b>	<b>\$</b>	<b>58,458</b>	<b>\$</b>	<b>4,949</b>	<b>9%</b>

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

	2022 - 2023 ACTUAL		2023 - 24 ACTUAL		2024 - 25 BUDGET		VARIANCE 24/25 BUDGET TO 23/24 ACTUAL		% CHANGE
<b>MANATEE SCHOOL OF ARTS &amp; SCIENCES - 2101</b>									
Personnel Costs	\$	-	\$	-	\$	-	\$	-	0%
Operational Costs	\$	1,215,974	\$	1,058,436	\$	1,277,009	\$	218,573	21%
Capital Outlay	\$	-	\$	-	\$	-	\$	-	0%
<b>Total</b>	<b>\$</b>	<b>1,215,974</b>	<b>\$</b>	<b>1,058,436</b>	<b>\$</b>	<b>1,277,009</b>	<b>\$</b>	<b>218,573</b>	<b>21%</b>
<b>TEAM SUCCESS A SCHOOL OF EXCELLENCE INC - 2102</b>									
Personnel Costs	\$	-	\$	-	\$	-	\$	-	0%
Operational Costs	\$	11,792,746	\$	13,450,922	\$	15,574,667	\$	2,123,745	16%
Capital Outlay	\$	-	\$	-	\$	-	\$	-	0%
<b>Total</b>	<b>\$</b>	<b>11,792,746</b>	<b>\$</b>	<b>13,450,922</b>	<b>\$</b>	<b>15,574,667</b>	<b>\$</b>	<b>2,123,745</b>	<b>16%</b>
<b>MANATEE SCHOOL FOR THE ARTS - 2104</b>									
Personnel Costs	\$	-	\$	-	\$	-	\$	-	0%
Operational Costs	\$	17,437,733	\$	18,906,886	\$	24,678,360	\$	5,771,474	31%
Capital Outlay	\$	-	\$	-	\$	-	\$	-	0%
<b>Total</b>	<b>\$</b>	<b>17,437,733</b>	<b>\$</b>	<b>18,906,886</b>	<b>\$</b>	<b>24,678,360</b>	<b>\$</b>	<b>5,771,474</b>	<b>31%</b>
<b>ROWLETT MIDDLE ACADEMY - 2120</b>									
Personnel Costs	\$	-	\$	-	\$	-	\$	-	0%
Operational Costs	\$	6,233,901	\$	6,609,741	\$	7,201,400	\$	591,659	9%
Capital Outlay	\$	-	\$	-	\$	-	\$	-	0%
<b>Total</b>	<b>\$</b>	<b>6,233,901</b>	<b>\$</b>	<b>6,609,741</b>	<b>\$</b>	<b>7,201,400</b>	<b>\$</b>	<b>591,659</b>	<b>9%</b>
<b>MANATEE CHARTER SCHOOL - 2121</b>									
Personnel Costs	\$	-	\$	-	\$	-	\$	-	0%
Operational Costs	\$	4,819,835	\$	5,344,838	\$	6,336,913	\$	992,075	19%
Capital Outlay	\$	-	\$	-	\$	-	\$	-	0%
<b>Total</b>	<b>\$</b>	<b>4,819,835</b>	<b>\$</b>	<b>5,344,838</b>	<b>\$</b>	<b>6,336,913</b>	<b>\$</b>	<b>992,075</b>	<b>19%</b>
<b>OASIS MIDDLE CHARTER SCHOOL - 2122</b>									
Personnel Costs	\$	-	\$	-	\$	-	\$	-	0%
Operational Costs	\$	414,398	\$	517,796	\$	434,764	\$	(83,032)	-16%
Capital Outlay	\$	-	\$	-	\$	-	\$	-	0%
<b>Total</b>	<b>\$</b>	<b>414,398</b>	<b>\$</b>	<b>517,796</b>	<b>\$</b>	<b>434,764</b>	<b>\$</b>	<b>(83,032)</b>	<b>-16%</b>
<b>IMAGINE CHARTER AT NORTH MANATEE - 2123</b>									
Personnel Costs	\$	-	\$	-	\$	-	\$	-	0%
Operational Costs	\$	6,040,499	\$	7,385,696	\$	8,473,502	\$	1,087,805	15%
Capital Outlay	\$	-	\$	-	\$	-	\$	-	0%
<b>Total</b>	<b>\$</b>	<b>6,040,499</b>	<b>\$</b>	<b>7,385,696</b>	<b>\$</b>	<b>8,473,502</b>	<b>\$</b>	<b>1,087,805</b>	<b>15%</b>
<b>IMAGINE SCHOOL AT LAKEWOOD RANCH - 2124</b>									
Personnel Costs	\$	-	\$	-	\$	-	\$	-	0%
Operational Costs	\$	4,750,544	\$	4,916,211	\$	4,970,377	\$	54,167	1%
Capital Outlay	\$	-	\$	-	\$	-	\$	-	0%
<b>Total</b>	<b>\$</b>	<b>4,750,544</b>	<b>\$</b>	<b>4,916,211</b>	<b>\$</b>	<b>4,970,377</b>	<b>\$</b>	<b>54,167</b>	<b>1%</b>

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

						VARIANCE 24/25 BUDGET TO		
	2022 - 2023 ACTUAL	2023 - 24 ACTUAL	2024 - 25 BUDGET	23/24 ACTUAL	% CHANGE			
<b>PALMETTO CHARTER SCHOOL - 2131</b>								
Personnel Costs	\$ -	\$ -	\$ -	\$ -	0%			
Operational Costs	\$ 3,986,694	\$ 4,441,139	\$ 4,695,153	\$ 254,014	6%			
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0%			
<b>Total</b>	<b>\$ 3,986,694</b>	<b>\$ 4,441,139</b>	<b>\$ 4,695,153</b>	<b>\$ 254,014</b>	<b>6%</b>			
<b>STATE COLLEGE OF FL COLLEGIATE SCHOOL - 2141</b>								
Personnel Costs	\$ -	\$ -	\$ -	\$ -	0%			
Operational Costs	\$ 4,452,441	\$ 4,713,354	\$ 4,930,238	\$ 216,884	5%			
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0%			
<b>Total</b>	<b>\$ 4,452,441</b>	<b>\$ 4,713,354</b>	<b>\$ 4,930,238</b>	<b>\$ 216,884</b>	<b>5%</b>			
<b>VISIBLE MEN ACADEMY INCORPORATED - 2161</b>								
Personnel Costs	\$ -	\$ -	\$ -	\$ -	0%			
Operational Costs	\$ 563,619	\$ 695,768	\$ 781,323	\$ 85,555	12%			
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0%			
<b>Total</b>	<b>\$ 563,619</b>	<b>\$ 695,768</b>	<b>\$ 781,323</b>	<b>\$ 85,555</b>	<b>12%</b>			
<b>ROWLETT ACADEMY FOR ARTS &amp; COMMUNICATION - 2171</b>								
Personnel Costs	\$ -	\$ -	\$ -	\$ -	0%			
Operational Costs	\$ 8,424,920	\$ 8,903,541	\$ 9,735,729	\$ 832,188	9%			
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0%			
<b>Total</b>	<b>\$ 8,424,920</b>	<b>\$ 8,903,541</b>	<b>\$ 9,735,729</b>	<b>\$ 832,188</b>	<b>9%</b>			
<b>PARRISH CHARTER ACADEMY - 2181</b>								
Personnel Costs	\$ -	\$ -	\$ -	\$ -	0%			
Operational Costs	\$ 5,337,626	\$ 7,387,094	\$ 8,546,192	\$ 1,159,097	16%			
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0%			
<b>Total</b>	<b>\$ 5,337,626</b>	<b>\$ 7,387,094</b>	<b>\$ 8,546,192</b>	<b>\$ 1,159,097</b>	<b>16%</b>			
<b>LAKEWOOD RANCH PREPARATORY ACADEMY - 2182</b>								
Personnel Costs	\$ -	\$ -	\$ -	\$ -	0%			
Operational Costs	\$ 6,800,783	\$ 11,717,331	\$ 13,536,231	\$ 1,818,900	16%			
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0%			
<b>Total</b>	<b>\$ 6,800,783</b>	<b>\$ 11,717,331</b>	<b>\$ 13,536,231</b>	<b>\$ 1,818,900</b>	<b>16%</b>			
<b>FL HIGH SCHOOL FOR ACCELERATED LEARNING - 2191</b>								
Personnel Costs	\$ -	\$ -	\$ -	\$ -	0%			
Operational Costs	\$ -	\$ -	\$ 1,140,332	\$ 1,140,332	0%			
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0%			
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,140,332</b>	<b>\$ 1,140,332</b>	<b>0%</b>			
<b>HOLA! ELEMENTARY @ MSA - 2192</b>								
Personnel Costs	\$ -	\$ -	\$ -	\$ -	0%			
Operational Costs	\$ -	\$ 3,765,075	\$ 4,580,360	\$ 815,286	22%			
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0%			
<b>Total</b>	<b>\$ -</b>	<b>\$ 3,765,075</b>	<b>\$ 4,580,360</b>	<b>\$ 815,286</b>	<b>22%</b>			
<b>GRAND TOTAL CHARTER/CONTRACT SCHOOLS</b>								
Personnel Costs	\$ -	\$ -	\$ -	\$ -	0%			
Operational Costs	\$ 85,264,143	\$ 103,019,485	\$ 120,905,048	\$ 17,885,563	17%			
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0%			
<b>Total</b>	<b>\$ 85,264,143</b>	<b>\$ 103,019,485</b>	<b>\$ 120,905,048</b>	<b>\$ 17,885,563</b>	<b>17%</b>			

**HORIZONS & CONTRACTED SITES**Final Budget  
Staffing Units  
FY 23-24Board Workshop  
Staffing Units  
May 2024Final Budget  
Staffing Units  
FY 24-25Variance  
Inc/(Dec) vs.  
23-24 Budget**Horizons Academy - 0731****Instructional and Administrative Units**

Teachers	25.7	26.0	26.0	0.3
Student Support	7.0	7.0	7.0	0.0
School Leadership	3.0	3.0	3.0	0.0
Categoricals/Grants	1.0	1.0	1.0	0.0

**Non-Instructional Units**

Paraprofessionals	9.0	6.0	6.0	-3.0
Clerical Staff	7.0	8.0	8.0	1.0
Categoricals/Grants	2.0	3.0	4.0	2.0
Custodial Services	3.0	3.0	3.0	0.0

**Total School Level Positions**

<b>57.7</b>	<b>57.0</b>	<b>58.0</b>	<b>0.3</b>
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**Access to Education - 2011**

Custodian 8 Hr	1.00	1.00	1.00	0.00
Custodian, Head II	0.33	0.33	0.33	0.00
Custodian, Lead I	0.33	0.33	0.33	0.00
Nurse, School, RN	1.00	1.00	1.00	0.00
Nurse, School, LPN	1.00	1.00	1.00	0.00
Tchr, VE	9.00	9.00	9.00	0.00
Tchr Aide, ESE	1.00	1.00	1.00	0.00
Aide, Health	3.00	3.00	3.00	0.00

**2011 Total**

<b>16.67</b>	<b>16.67</b>	<b>16.67</b>	<b>0.00</b>
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**Juvenile Detention Center - 2051**

Teacher Asst, Other Basic	2.00	2.00	2.00	0.00
Tchr, Dropout Prevention, HS	2.00	2.00	2.00	0.00

**2051 Total**

<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>
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**Hospital Homebound - 2053**

Tchr, Hospital/Homebound	2.00	2.00	2.00	0.00
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**2053 Total**

<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>
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**The Port Academy - 2068**

ESE & MG Integrated Teacher	1.00	1.00	1.00	0.00
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**2068 Total**

<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>
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**Sable - 2083**

Custodian 8 Hr	1.00	1.00	1.00	0.00
Custodian, Head II	0.33	0.33	0.33	0.00
Custodian, Lead I	0.33	0.33	0.33	0.00
Guidance Clerk	1.00	1.00	1.00	0.00
Health Aide	2.00	2.00	2.00	0.00
Elementary School Teacher	3.00	2.00	2.00	-1.00
Middle School Teacher	3.00	3.00	3.00	0.00
VE Teacher	1.00	1.00	1.00	0.00
VE Teacher PE	0.00	0.00	0.00	0.00
Tchr, VE/SC	1.00	1.00	1.00	0.00
Tchr Aide, ESE	4.00	4.00	4.00	0.00
ESE 1:1 Teacher Aide	0.00	0.00	0.00	0.00

**2083 Total**

<b>16.67</b>	<b>15.67</b>	<b>15.67</b>	<b>-1.00</b>
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## General Fund Staff Allocations by Cost Center - MTC

Cost Center	FY 23.24 Budget Staffing Unit Request	FY 24.25 Budget Staffing Request as of May 2024	FY 24.25 Budget Staffing Units Request to Date	Variance 24.25 Request vs 23.24 Budget Staffing
Acct Specialist, MTC	3.00	3.00	3.00	0.00
Analyst, Campus Solutions	1.00	1.00	1.00	0.00
Assessment & Industry Admin	1.00	1.00	1.00	0.00
Asst Dir, Manatee Tech College	3.00	3.00	3.00	0.00
Clerk, Receiving	1.00	1.00	1.00	0.00
Coord, Aviation Maint. Tech. S	0.00	0.00	1.00	1.00
Coord, Financial Aid	1.00	1.00	1.00	0.00
Coord, Public Service - MTC	1.00	1.00	1.00	0.00
Coordinator, Student Rec & Acc	1.00	1.00	1.00	0.00
Coord, Student Financials MTC	1.00	1.00	1.00	0.00
Coordinator, Accounting MTC	1.00	1.00	1.00	0.00
Coordinator, Health Educ	1.00	1.00	1.00	0.00
Coordinator, MTC Student Serv	1.00	1.00	1.00	0.00
Counselor, Career	9.75	7.40	7.50	-2.25
Custodian, Lead I	1.00	1.00	1.00	0.00
Custodian, Lead II	1.00	1.00	1.00	0.00
Custodian 8 Hr	11.00	11.00	11.00	0.00
Custodian 4 Hr	1.00	1.00	2.00	1.00
Dir, Criminal Justice Training	1.00	1.00	1.00	0.00
Dir, Manatee Technical College	1.00	1.00	1.00	0.00
Instructor, Auto Repair & Ref	1.00	1.00	1.00	0.00
Instructor, Baking&Pastry Arts	1.00	1.00	1.00	0.00
Instructor, Com Fds & Culinary	2.00	2.00	2.00	0.00
Instructor, Computer-Aided Drawing	0.00	1.00	1.00	1.00
Instructor, Diesel Systems Tech	1.00	1.00	1.00	0.00
Instructor, Dental Asst	3.00	3.00	3.00	0.00
Instructor, Digital Design	1.00	1.00	1.00	0.00
Instructor, Digital Video Prod	1.00	1.00	1.00	0.00
Instructor, Global Logistics	1.00	1.00	1.00	0.00
Instructor, Medical Asst	1.00	1.00	1.00	0.00
Instructor, Nursing	7.00	1.00	2.00	-5.00
Instructor, Optometric Asst	0.00	0.00	0.00	0.00
Instructor, Paramedic	2.00	2.00	2.00	0.00
Instructor, Pharmacy Tech	1.00	1.00	1.00	0.00
Instructor, Precision Machining Tech	1.00	1.00	1.00	0.00
Instructor, Surgical Tech	1.00	1.00	1.00	0.00
Junior Accountant - MTC	1.00	1.00	1.00	0.00
Manager, Case	2.00	2.00	2.00	0.00
Manager, Plant	1.00	1.00	1.00	0.00
Manager, Bookstore	1.00	1.00	1.00	0.00
MTC Steward/Evt & Cater Facili	1.00	0.00	0.00	-1.00
Office Mgr, Community Trng Ctr	1.00	0.00	0.00	-1.00

## General Fund Staff Allocations by Cost Center - MTC

Cost Center	FY 23.24 Budget Staffing Unit Request	FY 24.25 Budget Staffing Request as of May 2024	FY 24.25 Budget Staffing Units Request to Date	Variance 24.25 Request vs 23.24 Budget Staffing
Secretary, Senior School-12 Mo	3.00	3.00	3.00	0.00
Secretary, School II, 12 Mo	5.00	5.00	5.00	0.00
Secretary, School I-12 Mo	19.00	18.00	18.00	-1.00
Security Guard, Armed	2.00	2.00	2.00	0.00
Spec I, MTC State Reports	1.00	1.00	1.00	0.00
Specialist, Bus & Industry Svc	1.00	1.00	1.00	0.00
Specialist/Mgr, InstrctnCurric	1.00	1.00	1.00	0.00
Specialist, Occupational	1.00	1.00	1.00	0.00
Specialist, Dist Marketing & Design	0.60	1.00	0.60	0.00
Specialist, Financial Aid	4.00	4.00	4.00	0.00
Specialist, Marketing & Events	1.00	1.00	1.00	0.00
Supervisor, Program (MTC)	1.00	1.00	1.00	0.00
Supervisor, Comm and Grants Mgmt	1.00	1.00	1.00	0.00
Teacher, AC/Heating	2.00	2.00	2.00	0.00
Teacher, Agriculture / Nat Resrcs	1.00	1.00	1.00	0.00
Teacher, Auto Collision Repair	1.00	1.00	1.00	0.00
Teacher, Auto Mechanics	4.00	4.00	4.00	0.00
Teacher, Building Construction	1.00	1.00	1.00	0.00
Teacher, Business Technology Ed	2.00	1.00	1.00	-1.00
Teacher, Cosmetology	5.00	5.00	6.00	1.00
Teacher, Early Childhood Ed	1.00	1.00	1.00	0.00
Teacher, Electronics	1.00	1.00	2.00	1.00
Teacher, Industrial Electricity	1.00	1.00	1.00	0.00
Teacher, Law Enforcement	1.00	1.00	1.00	0.00
Teacher, Marine Engine Mechanics	2.00	2.00	2.00	0.00
Teacher, Network Sup Serv Tech	1.00	1.00	1.00	0.00
Teacher, Resource	0.00	0.50	0.60	0.60
Teacher, Technology	2.00	2.00	2.00	0.00
Teacher, Welding	6.00	4.00	4.00	-2.00
Teacher, Varying Exceptionalities	1.00	1.00	1.00	0.00
Teacher Aide	0.00	0.00	1.00	1.00
<b>0211 Total</b>	<b>145.35</b>	<b>132.90</b>	<b>138.70</b>	<b>-6.65</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.