



SARASOTA COUNTY SCHOOL BOARD

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EXECUTIVE SUMMARY

	General Fund			Debt Service			Capital Projects			Special Revenue			Internal Services			Total Funds		
	Projected	Tentative	Budget	Projected	Tentative	Budget	Projected	Tentative	Budget	Projected	Tentative	Budget	Projected	Tentative	Budget	Projected	Tentative	Budget
	Actuals	2023-2024		Actuals	2023-2024		Actuals	2023-2024		Actuals	2023-2024		Actuals	2023-2024		Actuals	2023-2024	
REVENUES																		
Federal Direct	\$	416,840	\$	367,170	\$	1,967,816	\$	-	\$	1,876,490	\$	1,994,475	\$	-	\$	4,261,146	\$	4,329,461
Federal Through State		1,160,952		1,160,952		-		-		72,215,966		99,709,570		-		73,376,918		100,870,522
State Sources		76,498,585		67,471,854		456,725		431,740		5,945,041		5,238,550		-		83,055,416		73,297,209
Local Sources		453,525,806		492,801,201		-		-		184,428,798		15,521,929		71,053,202		72,045,784		818,816,369
TOTAL REVENUES	531,602,183	561,801,177			2,399,556	2,424,541	190,373,839	243,686,005		88,933,201	117,381,039		71,053,202	72,045,784		884,386,966	997,313,561	
Transfers In		33,374,690		35,777,091		32,135,968		37,727,124		-	-	-	-	-		65,510,658	80,317,182	
Non Revenue Sources		2,449		-		665,027		146,745,742		164,500,000		-	-	-		147,413,218	164,500,000	
Nonspendable Fund Balance		11,741,930		11,741,930		-		-		259,618		-	-	-		12,001,548	11,741,930	
Restricted Fund Balance		10,247,815		10,247,815		31,558,007		33,400,645		168,775,706		13,406,426		-		224,595,554	183,638,805	
Assigned Fund Balance		7,999,668		7,999,668		-		-		-		-	-	-		7,999,668	7,999,668	
Unassigned Fund Balance		69,031,492		72,037,453		-		-		-		-	-	-		106,143,974	107,762,789	
TOTAL REVENUE, TRANSFERS AND FUND BALANCES																		
	\$	664,000,227	\$	699,605,134	\$	66,783,543	\$	73,527,325	\$	505,895,287	\$	130,787,465	\$	108,165,684	\$	1,448,051,586	\$	1,553,273,935
EXPENDITURES																		
Instruction	\$	361,923,200	\$	386,340,533	\$	-	\$	-	\$	29,158,379	\$	36,730,103	\$	-	\$	391,081,579	\$	423,070,636
Pupil Personnel Services		31,875,274		33,795,048		-		-		11,082,392		18,258,681		-		42,957,666	52,053,729	
Instructional Media Services		4,160,144		6,036,258		-		-		671,040		2,294,303		-		4,831,184	8,330,561	
Instruction and Curriculum Development SVS		3,883,018		3,670,608		-		-		1,419,523		2,291,934		-		5,302,541	5,962,542	
Instructional Staff Training Services		1,758,513		1,103,089		-		-		7,336,862		11,847,521		-		9,095,375	12,950,610	
Instruction-Related Technology		6,513,866		6,218,730		-		-		1,107,713		1,317,347		-		7,621,579	7,536,077	
Board of Education		1,192,485		1,144,381		-		-		-		-		-		1,192,485	1,144,381	
Legal Services		1,285,196		1,000,000		-		-		-		-		-		1,285,196	1,000,000	
General Administration		2,685,226		2,483,728		-		-		1,738,958		4,060,661		-		4,424,184	6,544,389	
School Administration		26,094,390		25,690,926		-		-		361,135		1,685,107		-		26,455,525	27,376,033	
Facilities Acquisition and Construction		3,705,117		3,936,050		-		-		127,231		680,831		-		317,633,058	330,295,166	
Fiscal Services		2,293,894		2,551,596		-		-		-		49,931		-		2,293,894	2,601,527	
Food Services		143,643		-		-		-		26,135,330		27,984,695		-		26,278,973	27,984,695	
Central Services		7,446,473		8,039,289		-		-		755,662		1,397,885		72,440,348		80,642,483	87,016,204	
Pupil Transportation		20,867,972		23,633,727		-		-		149,479		1,138,777		-		21,017,451	24,772,504	
Operation of Plant		54,476,735		59,985,103		-		-		63,278		1,089,536		-		54,540,013	61,074,639	
Maintenance of Plant		20,669,226		20,815,725		-		-		331,878		383,913		-		21,001,104	21,199,638	
Administrative Technology Services		7,129,009		7,139,258		-		-		261,357		871,153		-		7,390,366	8,010,411	
Community Services		3,869,980		3,256,966		-		-		9,100,202		8,189,074		-		12,970,182	11,446,040	
Debt Service		-		-		33,382,898		35,442,768		-		-		-		33,382,898	35,442,768	
TOTAL EXPENDITURES	561,973,361	596,841,015			35,442,768	33,382,898	313,800,710	325,678,285		89,800,419	120,271,452		72,440,348	77,579,030		1,071,397,736	1,155,812,550	
Transfers Out and Other Financing		-		-		-		73,504,215		-		-		-		65,510,658	80,317,182	
Nonspendable Fund Balance		11,741,930		11,741,930		-		-		-		500,000		-		11,741,930	12,241,930	
Restricted Fund Balance		10,247,815		10,247,815		33,400,645		38,084,557		113,905,512		129,003,176		-		170,960,398	187,351,561	
Assigned Fund Balance		7,999,668		7,999,668		-		-		12,678,407		13,397,215		-		20,678,075	21,396,883	
Unassigned Fund Balance		72,037,453		72,774,706		-		-		-		-		35,725,336		107,762,789	96,153,829	
TOTAL EXPENDITURES, TRANSFERS AND FUND BALANCES																		
	\$	664,000,227	\$	699,605,134	\$	66,783,543	\$	73,527,325	\$	505,895,287	\$	130,787,465	\$	108,165,684	\$	1,448,051,586	\$	1,553,273,935

2023-2024 District Budget

Budget development and preparation is a continuous process. This annual process is the cornerstone to the fulfillment of the School Board of Sarasota County's strategic plan and sets the course for goal and objective reassessment, achievement, and resource alignment.

Planning Phase

The 2023-2024 budget process began immediately after the 2022-2023 final budget was adopted. Student projections are forecasted over a five-year period identifying both operating and capital needs. The 2023-2024 student projections were due to the Florida Department of Education in January 2023. As of the Conference Report, the state reported a projected increase in 2023-2024 for Sarasota County Schools of 2,902.03 unweighted full-time equivalent (FTE), totaling 48,971.85 FTE. The increase is higher than usually expected due to the expansion of the scholarship programs. The Budget Calendar was created to document important events, dates, and timelines. The administration met to discuss and formulate goals and initiatives for the next school year. Enrollment projections, forecasted challenges, and opportunities, such as anticipated budgetary fund levels, program needs, class size, and staffing, were evaluated.

Budget Development Phase

It is the School Board's priorities and strategic plan that assist in departmental goals and objective development. Critical items such as student enrollment, academic success data information, staffing needs, fund balance projections, and new legislative mandates drive decisions in this process. It is during this process that zero-based budgeting occurs at department levels and is reviewed by Executive Directors.

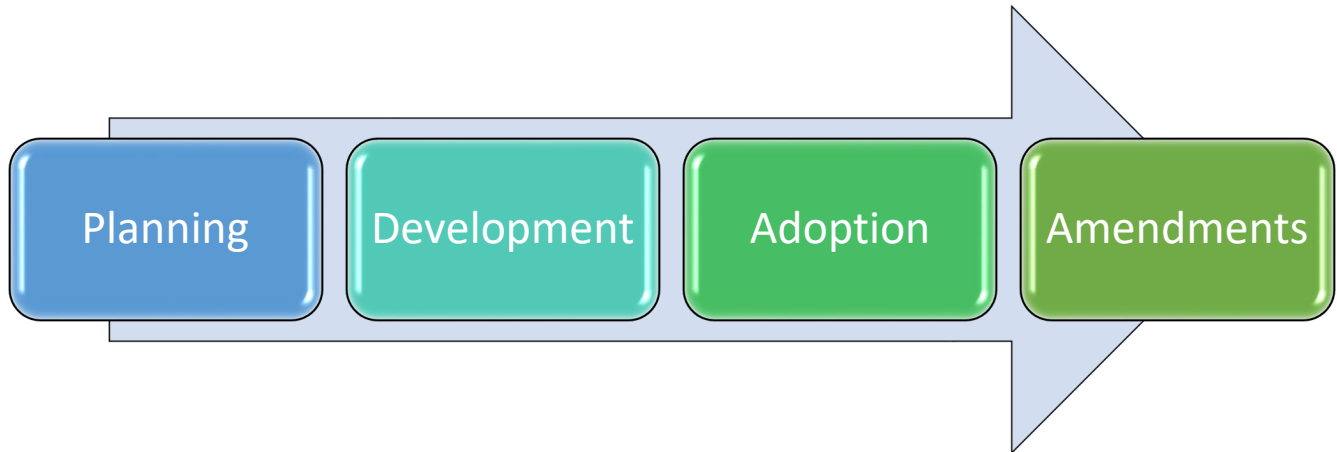
School staffing is calculated based on established formulas and enrollment projections. The administration discusses anticipated school needs and makes recommendations or determines accommodations. School staffing allocation worksheets are distributed to Principals to begin the staffing process. Principals work with their Executive Director on any necessary waivers to their school staffing allocations. School non-salary budgets are allocated based on an established full-time equivalent (FTE) formula using the predetermined distributions. The non-salary budget is provided electronically to the school. The Principal and the school align the budget based on their school's needs, goals, and objectives. The Budget department assesses the information and compares it to projected revenues for balancing the budget. The Budget is then reviewed by the Chief Financial Officer and the Superintendent.

Budget Adoption Phase

The preliminary budget is presented to the Board in a series of workshops. This provides an opportunity for the Board to discuss topics or issues of concern. The tentative budget and Truth in Millage (TRIM) are advertised in a local newspaper of circulation and approved after a public hearing that takes place in July. In September, final revisions are made to the budget, and the officially adopted budget is approved at that time.

Budget Amendment Phase

The budgeted appropriations are controlled at the object level (e.g., salaries, benefits, purchased services, etc.) and within each function area (e.g., instructional, pupil support services, professional development, etc.). The budget may be amended by resolution at any School Board meeting prior to the due date of the annual financial report.



Budget Calendar 2023-2024	
Date	Description
November-December 2022	Department Zero-Based Budgeting begins as position control and discretionary budget documents are distributed for the 2023-24 budget year. Review and final ZBB departmental meetings completed by December 16, 2022. School Full Time Equivalent (FTE)/Enrollment Meetings held to estimate the 2023-24 projected FTE. School Board workshop to review budget timeline.
January 2023	Budget sends 2023-24 proposed Department position control (draft job descriptions /organizational charts) and discretionary budget to the Superintendent for review. School Board workshop - 2023-24 FTE forecast shared with Board. School personnel allocation, discretionary funds, supplement allocations formulas shared.
February 2023	School Board workshop - Review comparisons of FEFP from Governor, House and Senate (if available) and the results of operation through December 31, 2022. Review Referendum funding and allocations. School Board's Zero Based Budget reviewed.
March 2023	School Board workshop to review the latest Legislative budget information and the estimated impact upon the General Fund Budget for 2023-24. Update the School Board on the General Fund results of operations through January 31, 2023. A special meeting will be called for Human Resources to provide Staffing Adjustment and staffing directions via a webinar, and updated seniority listings. Department and School position control / staffing allocations are released. School position control allocations are distributed to the cost center heads. During this time the respective Executive Director must approve all waivers. School and Department staffing allocations are returned to the Budget Department with the classified voluntary surplus, voluntary full time to part time, and voluntary lower classification forms necessary to reconcile position control.
April 2023	Final Date for completion by the Budget Department of position control / staffing adjustments and vacancy lists for all cost centers to be delivered to the Human Resources Department. School Board Workshop reviewing the latest data from the Legislature on the impact of the 2023-24 budget.
May 2023	School Board Workshop - packets are prepared including Position Control Allocations and ZBB Budgets.
June 2023	School Board workshop – review of the Superintendent's draft Tentative Budget prepared using the latest data available. Packets are prepared including Position Control Allocations and ZBB Budgets.
July 2023	Superintendent presents Superintendent's tentative budget and requests approval to advertise the intent to adopt a tentative budget and millage rates. The advertisement will be on Saturday July 29, 2023. TRIM requires the proposed budget no later than July 24, 2023.
August 2023	Required Public Hearing to adopt tentative millage and budget for 2023-2024. TRIM requires no later than August 4, 2023.
September 2023	Public Hearing to adopt the final millage and budget for 2023-2024 TRIM requires no later than September 18, 2023.

General Fund

The General Fund is the chief operating fund of the school district. Generally accepted accounting principles prescribe that the General Fund be used to account for all financial resources except those required to be accounted for in another fund. Most General Fund revenues are controlled by the State Legislature. Each year, the Legislature appropriates funding for school districts using the Florida Education Finance Program (FEFP). This funding system was enacted by the Florida Legislature in 1973 to guarantee equalized funding per student on a state-wide basis. A key feature of the FEFP funding model is that it bases financial support for education upon an individual student's participation in specific education programs rather than upon the number of teachers or classrooms.

General Fund Revenue	Projected Actuals 2022-2023	Tentative Budget 2023-2024	Increase/ (Decrease)
Federal Through State	\$ 1,577,792	\$ 1,528,122	\$ (49,670)
State Supplements	76,498,585	67,471,854	(9,026,731)
Local Sources	453,525,806	492,801,201	39,275,395
Loss Recoveries	2,449	-	(2,449)
Transfers from Grants	-	-	-
Transfers from Capital Funds	33,374,690	35,777,091	2,402,401
Beginning Fund Balance	99,020,905	102,026,866	3,005,961
Total	\$ 664,000,227	\$ 699,605,134	\$ 35,604,907

For the 2023-2024 fiscal year, revenues are increasing mainly due to the increase in the 2023 certified taxable value projection and its effect on Ad Valorem taxes and Referendum in Local revenues. Federal revenues are status quo, while State revenue is decreasing. This decrease in State funding is mainly due to the estimated participation increase in the Florida Family Empowerment Scholarships.

General Fund Expenditures	Projected Actuals 2022-2023	Tentative Budget 2023-2024	Increase/ (Decrease)
Salaries	\$ 321,532,920	\$ 330,019,134	\$ 8,486,214
Benefits	109,946,144	119,520,467	9,574,323
Purchased Services - District	33,198,243	33,754,795	556,552
Purchased Services - Charter	65,437,483	77,557,510	12,120,027
Energy Services	13,215,860	13,894,003	678,143
Materials and Supplies	10,876,723	11,757,655	880,932
Capital Outlay	1,826,337	1,051,948	(774,389)
Other Expenditures	5,939,651	9,285,503	3,345,852
Ending Fund Balance	102,026,866	102,764,119	737,253
Total	\$ 664,000,227	\$ 699,605,134	\$ 35,604,907

For the 2023-2024 fiscal year, expenditures are projected to increase compared to last year's projected actuals. Salaries are increasing mostly due to the contractual .5% increase, additional approved positions, and additional Board Appointed positions. Benefits are increasing as a result of a rate change in the Federal Retirement System (FRS), and a slight increase in medical benefits. Charters are anticipated to increase based on the flow through of projected enrollment and revenue. Energy Services are anticipated to increase over last year's expenditures due to the rate increases. Materials and Capital Outlay are forecasted to rise due to inflation's impact on these expenses, while Other Expenses continue to show an expected increase due to costs associated with Add-On FTE programs such as Advanced Placement (AP), International Baccalaureate (IB) and Advanced International Certificate of Education (AICE).

Debt Service Funds

Debt service funds are utilized to pay principal, interest and dues and fees on long-term debt. Sources for funds are Capital Outlay and Debt Service (CO&DS) allocation from the State and Local funding is interest earned on debt service balances. The major source of the transfer from capital to debt comes from the non-voted capital outlay millage levy. The Debt Service budget for 2023-2024 is \$68,388,859. This reflects a \$3,949,108 or 6.13% increase from the actual 2021-2022 fiscal year. We continue the \$1,911,980 annual payments made into the sinking fund reserve balance for the Series 2010-A Qualified School Construction Bonds (QSCB). The District expects to receive \$1,967,816 in revenue from the Internal Revenue Service as a direct payment credit subsidy to offset interest expense for our QSCB.

Debt Service Funds Revenue	Projected Actuals 2022-2023	Tentative Budget 2023-2024	Increase/ (Decrease)
Federal Sources	\$ 1,967,816	\$ 1,967,816	\$ -
State Sources	456,725	431,740	(24,985)
Local Sources	665,027	-	(665,027)
Transfers from Capital Funds	32,135,968	37,727,124	5,591,156
Proceeds of Refunding Bonds	-	-	-
Restricted Fund Balance	31,558,007	33,400,645	1,842,638
Total	\$ 66,783,543	\$ 73,527,325	\$ 6,743,782

There are currently three CO&DS bonds. There are currently three COPS issues outstanding and it is anticipated that there will be two additional COPS issues (in the five-year capital outlay plan) for the construction of one new K-8 school and the construction of a new high school. Lease purchase agreements are initiated for computer refreshes and are included in the debt service budget.

Debt Service Funds Expenditures	Projected Actuals 2022-2023	Tentative Budget 2023-2024	Increase/ (Decrease)
Redemption of Principal	\$ 25,877,697	\$ 26,433,587	\$ 555,890
Interest	6,853,904	8,979,181	2,125,277
Dues and Fees	651,297	30,000	(621,297)
Miscellaneous Expense	-	-	-
Restricted Fund Balance	33,400,645	38,084,557	4,683,912
Total	\$ 66,783,543	\$ 73,527,325	\$ 6,743,782

Capital Projects Funds

Capital projects funds are utilized for the acquisition or construction of capital facilities, equipment and transfers to debt service.

Capital Projects Funds Revenue	Projected Actuals 2022-2023	Tentative Budget 2023-2024	Increase/ (Decrease)
CO&DS Distributed to the District	\$ 1,350,577	\$ 1,300,000	\$ (50,577)
Interest on CO&DS	26,956	15,000	(11,956)
Charter School Capital Outlay	3,432,687	3,923,550	490,863
Other State Sources	1,134,821	-	(1,134,821)
Ad Valorem Taxes	136,872,898	155,407,190	18,534,292
Sales Tax	32,172,538	23,222,340	(8,950,198)
Interest Income	5,884,862	100,000	(5,784,862)
Investment Net Increase (Decrease) - Fair Value	1,710,640	-	(1,710,640)
Impact Fees	7,675,222	5,413,800	(2,261,422)
Other Local Sources	112,638	-	(112,638)
Refund of Prior Year Expense	-	54,304,125	54,304,125
Other Financing Sources	146,745,742	171,312,967	24,567,225
Restricted Fund Balance	168,775,706	126,583,919	(42,191,787)
Total	\$ 505,895,287	\$ 541,582,891	\$ 35,687,604

The major sources of revenue are Ad Valorem Taxes and Local Voted Sales Tax. Other sources of revenue are Impact Fees, CO&DS, fuel tax and interest on invested balances. The total tentative capital projects funds budget for 2023-2024 is \$541,582,891.

Capital Projects Funds Expenditures	Projected Actuals 2022-2023	Tentative Budget 2023-2024	Increase/ (Decrease)
Buildings and Fixed Equipment	\$ 183,694,014	\$ 191,438,675	\$ 7,744,661
Furniture, Fixtures and Equipment	20,601,911	8,026,700	(12,575,211)
Motor Vehicles	7,016,582	4,000,000	(3,016,582)
Land	61,468	-	(61,468)
Improvements Other Than Buildings	12,231,003	10,952,000	(1,279,003)
Remodeling and Renovations	88,593,254	54,819,907	(33,773,347)
Dues and Fees	2,506	10,950	8,444
Computer Software	135,806	-	(135,806)
Charter School Local Capital Improvement	1,464,166	2,125,928	661,762
To General Fund	33,374,690	35,777,091	2,402,401
To Debt Service Funds	32,135,968	37,727,124	5,591,156
To Interfund	-	54,304,125	54,304,125
Restricted Fund Balance	126,583,919	142,400,391	15,816,472
Total	\$ 505,895,287	\$ 541,582,891	\$ 35,687,604

Tentative budgeted expenditures for 2023-2024 total \$325,678,285 for projects, \$35,777,091 to general fund and \$37,727,124 for debt service. Transfers to the general fund are for state qualified maintenance expenditures, equipment, property insurance, and copy equipment leases. The transfers to debt service are determined by amortization schedules and bond covenants.

Special Revenue Funds-Grant Programs

This funding comes from Federal, State, and Local sources and accounts for specific revenues that are legally restricted for specific purposes. The following programs constitute the majority of the Special Revenue Fund: the Elementary and Secondary School Emergency Relief Fund (ESSER III) (\$50.8 million), Individuals with Disabilities (IDEA) (\$11.8 million), Elementary and Secondary Education Act, Title I (\$11 million), and Trust & Agency (\$7 million).

Special Revenue-Other Revenue	Projected Actuals 2022-2023	Tentative Budget 2023-2024	Increase/ (Decrease)
Federal Direct	\$ 1,876,490	\$ 1,994,475	\$ 117,985
Federal Through State	25,055,438	27,120,465	2,065,027
CARES Act Relief	27,387,354	52,791,225	25,403,871
Others CARES Act Relief	1,031,380	1,208,744	177,364
Local Sources	9,121,630	9,226,229	104,599
Restricted Fund Balance	7,935,456	7,935,456	-
Total	\$ 72,407,748	\$ 100,276,594	\$ 27,868,846

ESSER III is to provide support to mitigate the effects of the pandemic. Title I is a federally funded program designed to ensure that all children have a fair, equal, and significant opportunity to obtain an education of the highest quality and reach, at minimum, proficiency on challenging state achievement standards and state assessments. It is designed to improve reading, writing, and mathematics. Individuals with Disabilities Education Act (IDEA) is a federally funded program that provides services for students with disabilities that negatively impact their educational outcomes. Trust and Agency funds are being reported in the Special Revenue Funds – Grant Programs to conform to the new requirements from the FL Dept. of Revenue and the Government Accounting Standards Board.

Special Revenue-Other Expenditures	Projected Actuals 2022-2023	Tentative Budget 2023-2024	Increase/ (Decrease)
Salaries	\$ 31,216,393	\$ 38,195,884	\$ 6,979,491
Benefits	10,599,568	15,166,636	4,567,068
Purchased Services	9,006,475	21,332,180	12,325,705
Energy Services	77,054	30,719	(46,335)
Materials and Supplies	2,358,382	9,596,989	7,238,607
Capital Outlay	460,349	500,150	39,801
Other Expenses	10,754,071	7,518,580	(3,235,491)
Transfers	-	-	-
Restricted Fund Balance	7,935,456	7,935,456	-
Total	\$ 72,407,748	\$ 100,276,594	\$ 27,868,846

Special Revenue Fund – Food Service

Sarasota Food and Nutrition Services provides nourishing meals in public schools through the National School Lunch Program, the School Breakfast Program, the Supper Program, and the Fresh Fruit and Vegetable Program. A la carte items are available in schools. The tentative budget for the 2023-2024 school year is \$30,510,871. None of the Food Service budget is derived from local tax dollars.

Food Service Fund Revenues	Projected Actuals 2022-2023	Tentative Budget 2023-2024	Increase/ (Decrease)
Federal Through State	\$ 18,741,794	\$ 18,589,136	\$ (152,658)
State Supplements	155,065	155,065	-
Local Sources	5,564,050	6,295,700	731,650
Transfer from Grants	-	-	-
Beginning Fund Balance	6,338,188	5,470,970	(867,218)
Total	\$ 30,799,097	\$ 30,510,871	\$ (288,226)

Sarasota County Food and Nutrition Services served 24,000 lunches, 9,000 breakfasts, 1,400 suppers/snacks daily, and approximately \$1.8 million in a la carte sales for the 2022-2023 school year. This was the first year resuming the National School Lunch Program since the pandemic, while being closed for Hurricane Ian 8-13 days for District programs and up to 22 days for some charter programs.

Food Service Fund Expenditures	Projected Actuals 2022-2023	Tentative Budget 2023-2024	Increase/ (Decrease)
Salaries	\$ 7,285,339	\$ 8,340,485	\$ 1,055,146
Benefits	4,623,620	4,747,928	124,308
Purchased Services	597,295	572,264	(25,031)
Energy Services	44,201	53,381	9,180
Materials and Supplies	12,315,886	13,673,774	1,357,888
Capital Outlay	7,914	7,482	(432)
Other Expenditures	453,872	535,000	81,128
Ending Fund Balance	5,470,970	2,580,557	(2,890,413)
Total	\$ 30,799,097	\$ 30,510,871	\$ (288,226)

Internal Service Fund

Internal Service Funds are used to account for the District's individual self-insurance programs. These programs include workers compensation, general and automobile liability insurance, dental, Internal revenue Code Section 125 benefits, and medical benefits.

Internal Service Funds Revenues	Projected Actuals 2022-2023	Tentative Budget 2023-2024	Increase/ (Decrease)
Operating Revenues	\$ 70,870,996	\$ 72,019,678	\$ 1,148,682
Non-Operating Revenues	182,206	26,106	(156,100)
Beginning Fund Balance	37,112,482	35,725,336	(1,387,146)
Total	\$ 108,165,684	\$ 107,771,120	\$ (394,564)

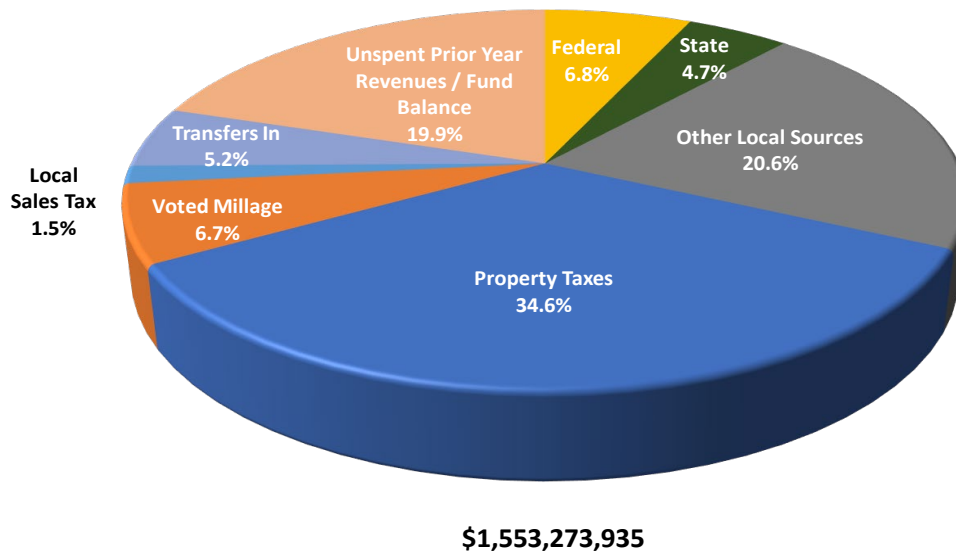
The tentative Internal Service Budget for the 2023-2024 school year is \$107,771,120 an increase of \$2,921,917. This increase is primarily attributed to the increased number of group health insurance claims and auto liability claims.

Internal Service Funds Expenditures	Projected Actuals 2022-2023	Tentative Budget 2023-2024	Increase/ (Decrease)
Salaries	\$ 487,707	\$ 499,155	\$ 11,448
Benefits	127,267	127,318	51
Purchased Services	5,959,312	6,101,326	142,014
Materials & Supplies	400	412	12
Other Expenses	65,865,662	70,850,819	4,985,157
Transfer Out	-	6,812,967	6,812,967
Ending Fund Balance	35,725,336	23,379,123	(12,346,213)
Total	\$ 108,165,684	\$ 107,771,120	\$ (394,564)

How the School Board of Sarasota County is Funded

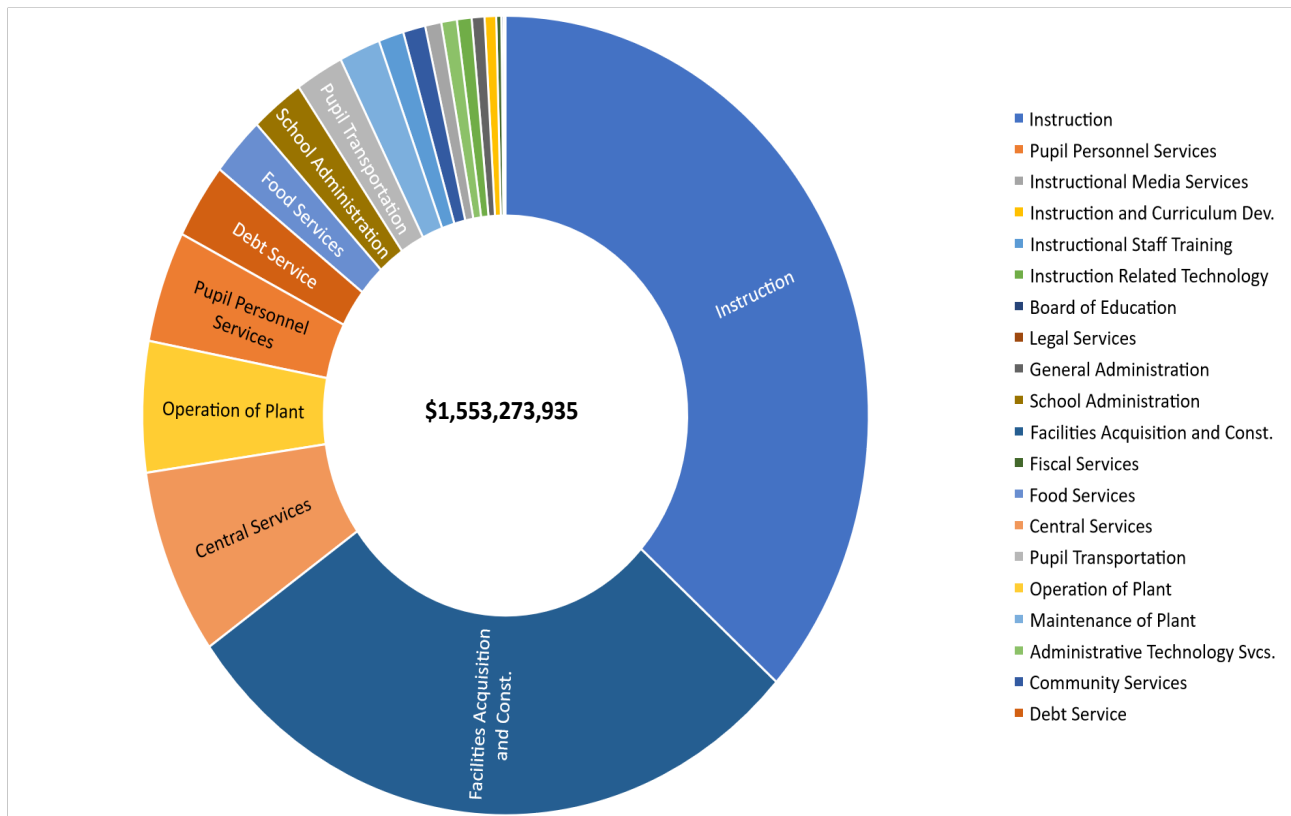
The majority of funding for school districts is defined in Florida Statutes 1010 and 1011. The Florida Legislature, each year, determines funding for public education as a part of the annual General Appropriations legislation. Other funding sources received by school districts are federal entitlement grants including Food and Nutrition services, services for Individuals with Disabilities, and supplemental services for students and families from low-income households. The operating fund for school districts receives a combination of property taxes, state general revenue, and fees. The largest portion of the school district's annual property tax millage levy is the Required Local Effort millage, which is mandated by the Florida Legislature and calculated by the Florida Department of Education each July after receipt of the certified taxable property values of each school board. This millage levy funds the general operations of the school district. The other authorized millage levies are at the discretion of the school board. In 2022, the voters of Sarasota County approved a 4-year extension of a 1 mill levy for operating purposes. Detailed information on the voted millage revenues and appropriations since its original approval in 2002 are contained in this Executive Summary.

REVENUES	General Fund	Debt Service	Capital Projects	Special Revenue	Internal Service	Total All Funds
Federal	\$ 1,528,122	\$ 1,967,816	\$ -	\$ 101,704,045	\$ -	\$ 105,199,983
State	67,471,854	431,740	5,238,550	155,065	-	73,297,209
Other Local Sources	7,930,769	-	224,317,925	15,521,929	72,045,784	319,816,407
Property Taxes	381,265,638	-	155,407,190	-	-	536,672,828
Voted Millage	103,604,794	-	-	-	-	103,604,794
Local Sales Tax	-	-	23,222,340	-	-	23,222,340
Transfers In	35,777,091	37,727,124	6,812,967	-	-	80,317,182
Unspent Prior Year Revenues / Fund Balance	102,026,866	33,400,645	126,583,919	13,406,426	35,725,336	311,143,192
TOTAL REVENUE AND FUND BALANCES	\$ 699,605,134	\$ 73,527,325	\$ 541,582,891	\$ 130,787,465	\$ 107,771,120	\$ 1,553,273,935



All Funds Summary by Function

EXPENDITURES - FUNCTION	General Fund	Debt Service	Capital Projects	Special Revenue	Internal Service	Total All Funds
Instruction	\$ 386,340,533	\$ -	\$ -	\$ 36,730,103	-	\$ 423,070,636
Pupil Personnel Services	33,795,048	-	-	18,258,681	-	52,053,729
Instructional Media Services	6,036,258	-	-	2,294,303	-	8,330,561
Instruction and Curriculum Dev.	3,670,608	-	-	2,291,934	-	5,962,542
Instructional Staff Training	1,103,089	-	-	11,847,521	-	12,950,610
Instruction Related Technology	6,218,730	-	-	1,317,347	-	7,536,077
Board of Education	1,144,381	-	-	-	-	1,144,381
Legal Services	1,000,000	-	-	-	-	1,000,000
General Administration	2,483,728	-	-	4,060,661	-	6,544,389
School Administration	25,690,926	-	-	1,685,107	-	27,376,033
Facilities Acquisition and Const.	3,936,050	-	325,678,285	680,831	-	330,295,166
Fiscal Services	2,551,596	-	-	49,931	-	2,601,527
Food Services	-	-	-	27,984,695	-	27,984,695
Central Services	8,039,289	-	-	1,397,885	77,579,030	87,016,204
Pupil Transportation	23,633,727	-	-	1,138,777	-	24,772,504
Operation of Plant	59,985,103	-	-	1,089,536	-	61,074,639
Maintenance of Plant	20,815,725	-	-	383,913	-	21,199,638
Administrative Technology Svcs.	7,139,258	-	-	871,153	-	8,010,411
Community Services	3,256,966	-	-	8,189,074	-	11,446,040
Debt Service	-	35,442,768	-	-	-	35,442,768
TOTAL EXPENDITURES	596,841,015	35,442,768	325,678,285	120,271,452	77,579,030	1,155,812,550
Transfers Out	-	-	73,504,215	-	6,812,967	80,317,182
Ending Fund Balances	102,764,119	38,084,557	142,400,391	10,516,013	23,379,123	317,144,203
TOTAL EXPENDITURES, TRANSFERS AND FUND BALANCES	\$ 699,605,134	\$ 73,527,325	\$ 541,582,891	\$ 130,787,465	\$ 107,771,120	\$ 1,553,273,935



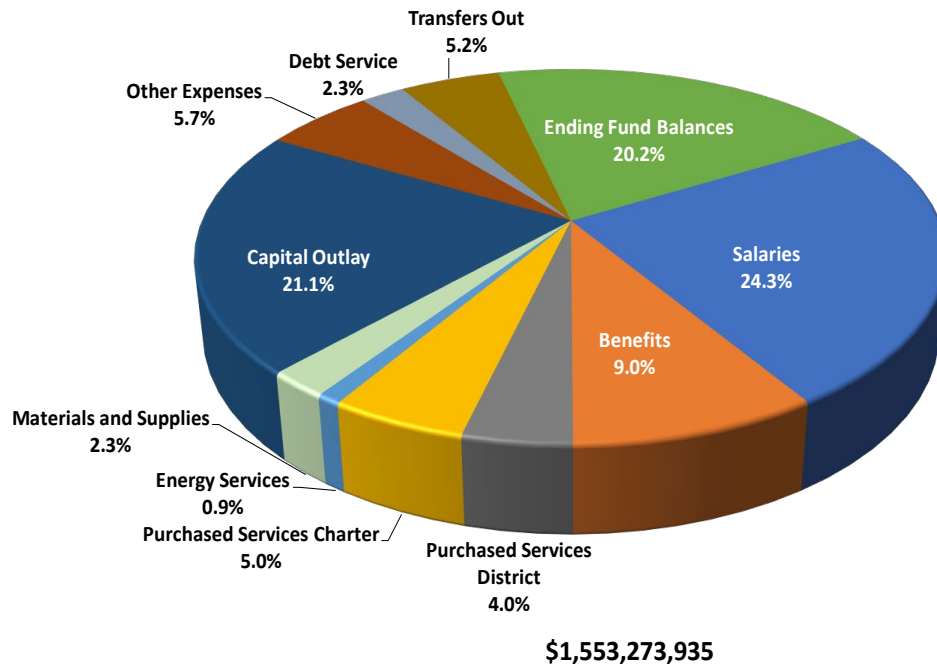
Description of Appropriations by Function

The appropriations by function are classified by expenditure categories mandated by the state chart of accounts. The categories are as follows:

- 1) Instruction – Activities dealing directly with the teaching of students.
- 2) Pupil Personnel Services – Activities include attendance and social work, guidance services, health services, psychological services, and parental involvement.
- 3) Instructional Media Services – Activities include developing and acquiring library materials and operating libraries.
- 4) Instruction and Curriculum Development Services – Activities designed to aid teachers in developing the curriculum, preparing, and utilizing support services to motivate students.
- 5) Instructional Staff Training Services – Activities designed to contribute to the professional or occupational growth and competence of members of the instructional staff.
- 6) Instruction-Related Technology - Activities and services for the purpose of supporting instruction.
- 7) School Board – Activities of the elected School Board Members including School Board Attorney, and external auditors.
- 8) General Administration – Activities performed by the superintendent and assistant superintendents in the general direction and management of all affairs of the school system.
- 9) School Administration – Activities concerned with directing and managing the operation of a particular school by the principal and assistant principal, including clerical staff for these activities.
- 10) Facilities Acquisition and Construction – Activities concerned with the acquisition of land, buildings, remodeling buildings, construction of buildings, other built-in equipment, and improvement of sites.
- 11) Fiscal Services – Activities concerned with the fiscal operation of the school system. Includes budgeting, receiving and disbursing funds, financial accounting, and payroll.
- 12) Food Services – Activities concerned with providing food to students and staff in a school system.
- 13) Central Services – Activities that support the other instruction and supporting program services. Included are planning, research, development, evaluation services, recruiting and placement of staff, buying, storing, and distributing materials and supplies, printing services, mail room services, etc.
- 14) Pupil Transportation Services – Activities related to the conveyance of pupils to and from schools. Includes all costs associated with maintenance of the school buses.
- 15) Operation of Plant – Activities concerned with keeping the physical plant open and ready for use. This includes utility costs, custodial costs, maintenance of grounds, etc.
- 16) Maintenance of Plant – Activities that are concerned with maintaining the buildings and equipment at an acceptable level of efficiency through repairs and preventative maintenance.
- 17) Administrative Technology Services – Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems, and other technology-related administrative costs.
- 18) Community Services – Activities that are not related to providing education for students. Most of this function is related to expenditures from school internal accounts.
- 19) Debt Service – Payments of principal and interest for the retirement of debt.

All Funds Summary by Object

EXPENDITURES - OBJECT	General Fund	Debt Service	Capital Projects	Special Revenue	Internal Service	Total All Funds
Salaries	\$ 330,019,134	\$ -	\$ -	\$ 46,536,369	\$ 499,155	\$ 377,054,658
Benefits	119,520,467	-	-	19,914,564	127,318	139,562,349
Purchased Services District	33,754,795	-	-	21,904,444	6,101,326	61,760,565
Purchased Services Charter	77,557,510	-	-	-	-	77,557,510
Energy Services	13,894,003	-	-	84,100	-	13,978,103
Materials and Supplies	11,757,655	-	-	23,270,763	412	35,028,830
Capital Outlay	1,051,948	-	325,678,285	507,632	-	327,237,865
Other Expenses	9,285,503	-	-	8,053,580	70,850,819	88,189,902
Debt Service	-	35,442,768	-	-	-	35,442,768
TOTAL EXPENDITURES	596,841,015	35,442,768	325,678,285	120,271,452	77,579,030	1,155,812,550
Transfers Out	-	-	73,504,215	-	6,812,967	80,317,182
Ending Fund Balances	102,764,119	38,084,557	142,400,391	10,516,013	23,379,123	317,144,203
TOTAL EXPENDITURES, TRANSFERS AND FUND BALANCES	\$ 699,605,134	\$ 73,527,325	\$ 541,582,891	\$ 130,787,465	\$ 107,771,120	\$ 1,553,273,935

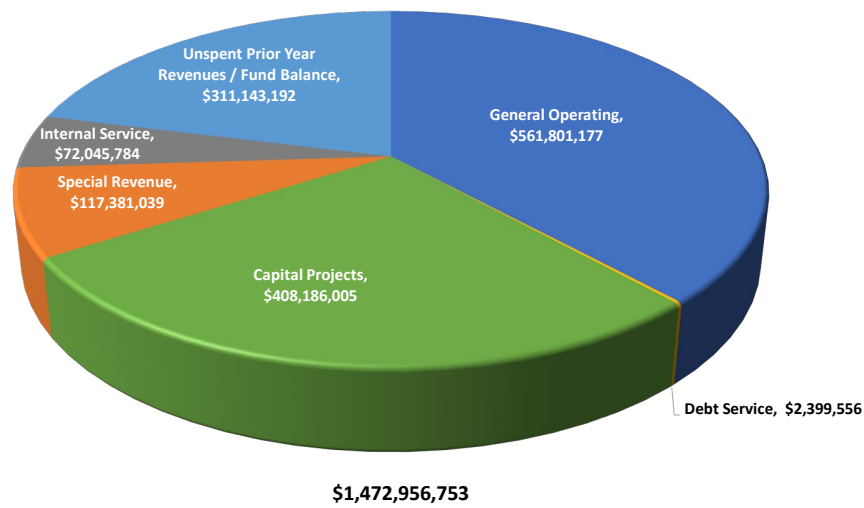


Description of Appropriations by Object

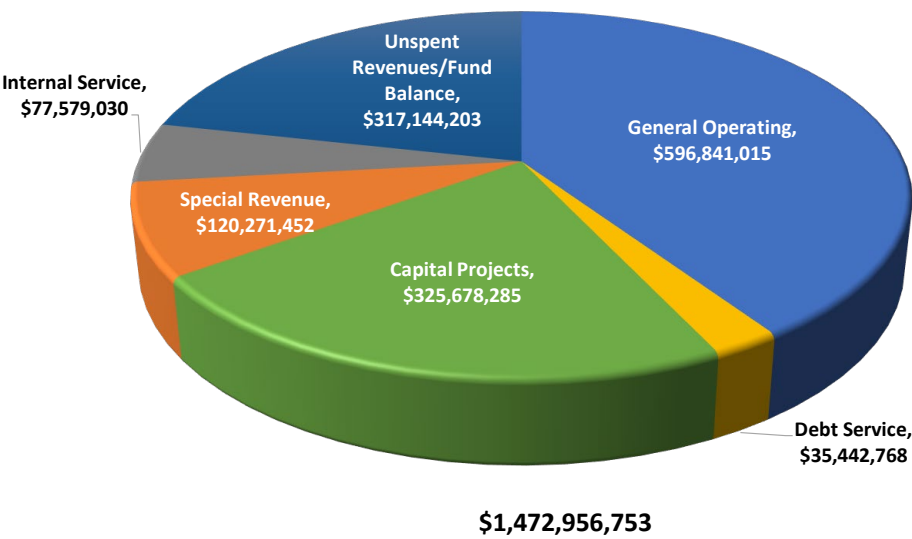
The appropriations by object are classified by expenditure categories mandated by the state chart of accounts. The categories of appropriations are as follows:

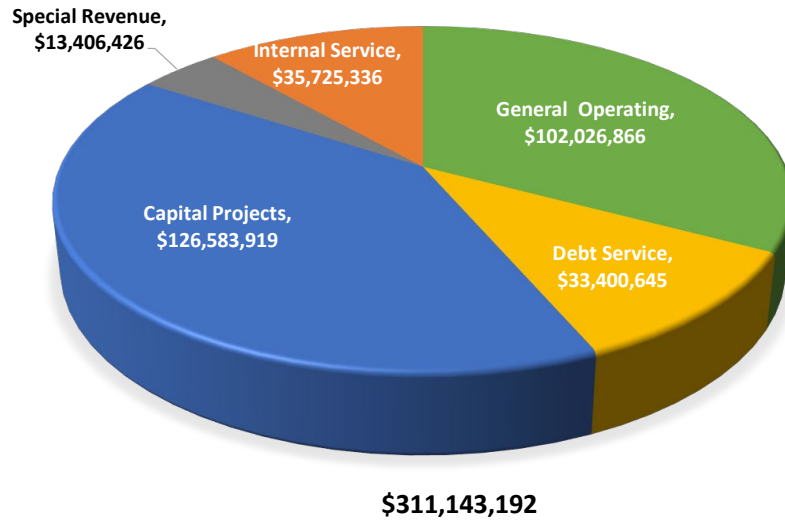
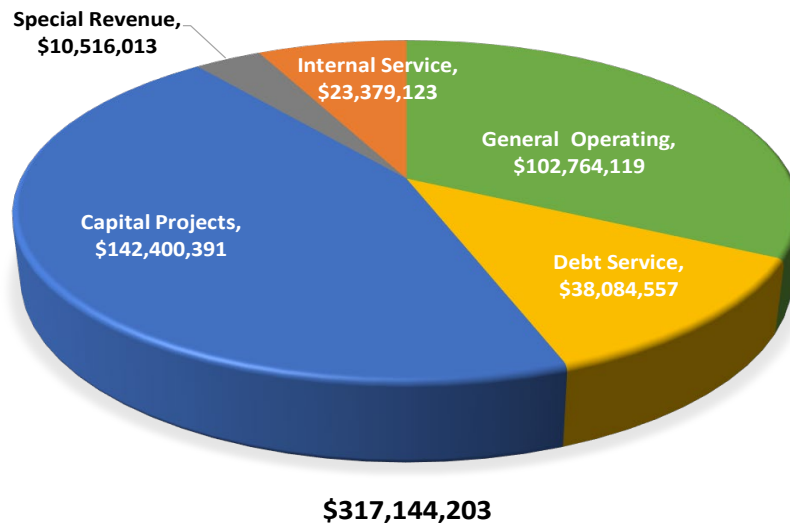
1. Salaries - Amounts paid to employees of the school system in appointed full-time, substitute, and part-time positions.
2. Employee Benefits - Amounts paid by the school system on behalf of employees. This category includes payments to the Florida Retirement system which is mandatory for all school districts, contributions for the employers' share of Social Security and Medicare, Group insurance expenditures to provide health coverage, Workers' Compensation premiums to provide workers' compensation coverage, and unemployment compensation payments.
3. Purchased Services – Amounts paid for professional services rendered by personnel who are not considered employees of the school board, and other services that the Board may purchase. Included are professional and technical services, services provided by charter schools, second chance schools, virtual education providers, insurance and bond premiums, repairs and maintenance, rentals, telephone, water, sewer, and fiber optic lines.
4. Energy Services – Amounts paid for natural gas, electricity, heating oil, gasoline, and diesel fuel.
5. Materials and Supplies – Amounts paid for consumable supplies, textbooks, periodicals, oil and grease, repair parts, tires and tubes, food, and commodities.
6. Capital Outlay – Amounts paid for land or existing building renovations, library books, audio-visual materials, furniture, fixtures, equipment, computers, vehicles, and buses.
7. Other Expenses – Amounts paid for other expenses not classified above.

2023-2024 Total Projected Revenues of all Funds
Excluding Transfers between Funds



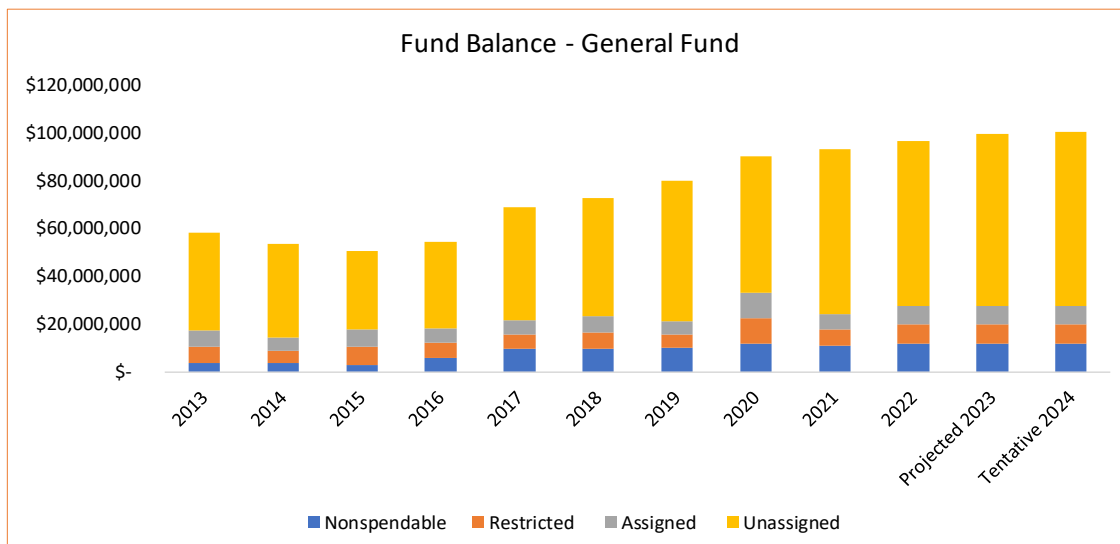
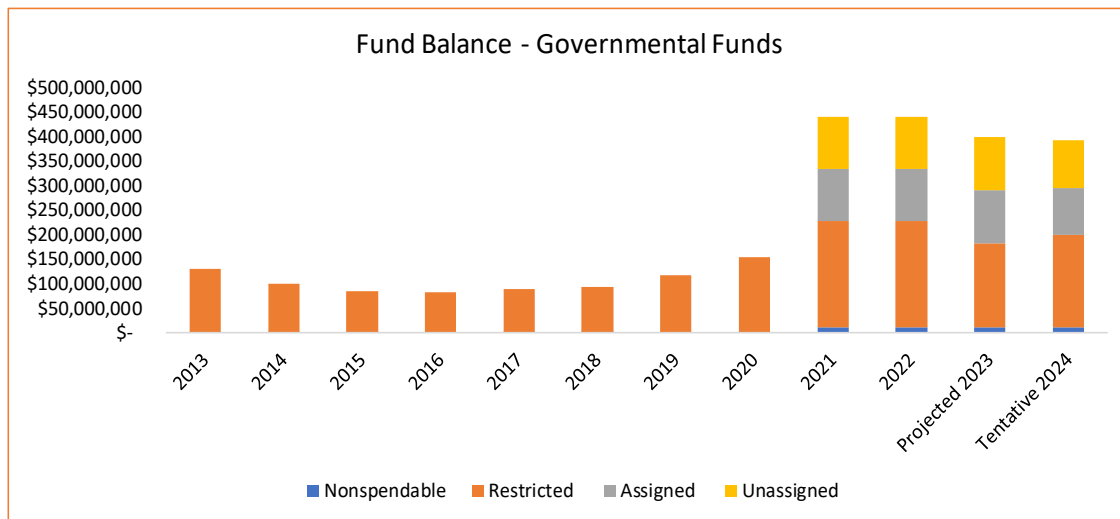
2023-2024 Total Projected Appropriations of all Funds
Excluding Transfers between Funds



Projected Beginning Fund Balances as of 7/01/23**Projected Ending Fund Balances as of 6/30/24**

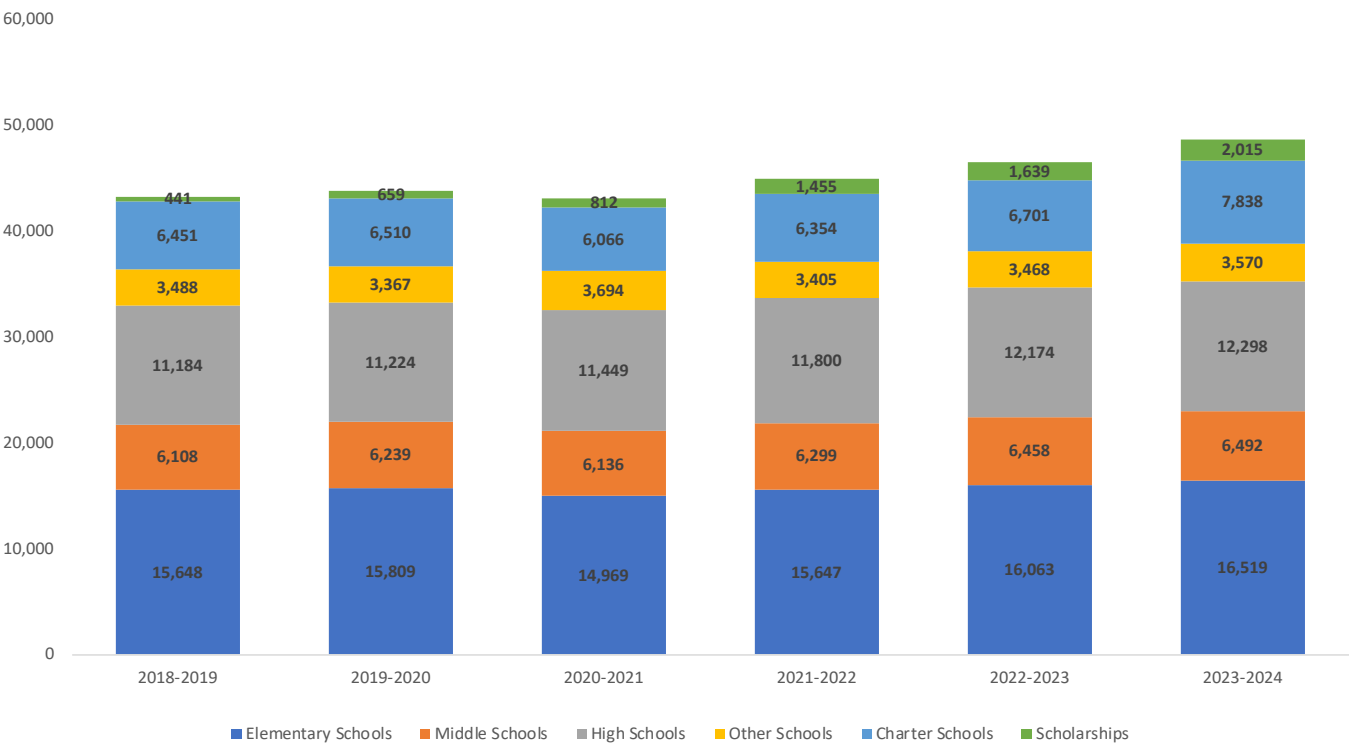
Fund Balance Trend

Government funds account for most of the government functions in the district. They include general, debt service, capital, and special revenue funds. The two major types of fund balances included in this group are nonspendable and spendable. Nonspendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact. Spendable fund balances are classified based on a hierarchy of spending constraints. The district has classified the spendable fund balances as Restricted, Assigned, and Unassigned and considers each to have been spent when expenditures are incurred.



Student and District Enrollment Information

In the chart below is a six-year history of the district’s student enrollment, excluding Suncoast Technical College (STC), by area. The total district enrollment in 2022-2023 was 46,503; projection for 2023-2024 is 48,732 for a total district increase of 2,229 students including Charters.



District Student Enrollment Summary of all Schools

Elementary Schools

School	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Alta Vista	545	491	456	476	478	503	500	482	488
Ashton	1,058	1,087	1,006	1,031	1,046	1,048	1,045	1,053	1,076
Atwater	665	644	603	672	803	849	924	988	1,060
Bay Haven	612	613	594	587	581	579	567	560	562
Brentwood	655	697	631	603	575	591	623	626	642
Cranberry	683	677	646	723	788	807	809	816	820
Emma Booker	560	539	509	517	465	447	442	453	441
Englewood	588	591	554	575	588	602	622	633	642
Fruitville	752	778	727	745	781	798	803	792	801
Garden	575	573	534	535	511	516	522	510	495
Glenallen	703	681	621	669	718	777	816	848	885
Gocio	605	636	589	599	647	655	687	672	689
Gulf Gate	710	699	645	700	656	688	686	678	695
Lakeview	599	658	598	685	690	710	701	706	723
Lamarque	856	919	942	1,027	1,074	1,165	1,200	1,206	1,234
Phillippi	789	803	775	761	729	722	731	725	756
Southside	730	692	673	681	686	691	692	707	683
Tatum Ridge	671	669	688	784	825	830	886	907	938
Taylor Ranch	749	804	766	868	898	971	971	954	962
Toledo	758	766	710	766	802	811	817	808	825
Tuttle	704	736	688	666	657	653	669	642	653
Venice	570	565	525	540	607	636	613	607	597
Wilkinson	511	491	489	437	458	470	473	471	477
Total Elementary Schools	15,648	15,809	14,969	15,647	16,063	16,519	16,801	16,844	17,142

Middle Schools

School	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Booker	805	794	816	911	946	942	931	911	879
Brookside	755	760	749	760	742	728	802	833	878
Heron Creek	863	903	846	835	903	936	1,005	1,042	1,079
McIntosh	714	735	781	846	855	842	829	852	867
Sarasota	1,244	1,233	1,167	1,215	1,274	1,300	1,313	1,307	1,324
Venice	786	812	799	760	759	770	797	804	813
Woodland	941	1,002	978	972	979	975	1,004	1,036	1,071
Total Middle Schools	6,108	6,239	6,136	6,299	6,458	6,492	6,681	6,786	6,911

High Schools

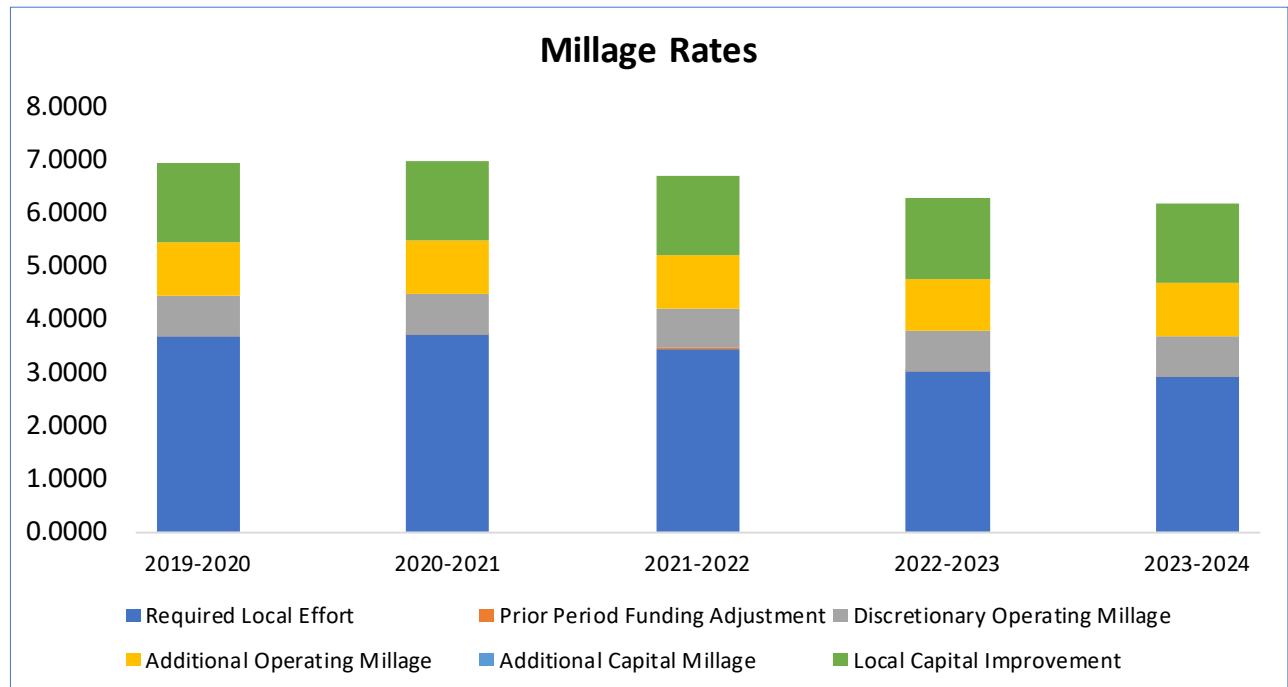
School	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Booker	1,285	1,285	1,307	1,299	1,307	1,316	1,321	1,310	1,291
NorthPort	2,344	2,347	2,333	2,461	2,571	2,654	2,667	2,687	2,651
Riverview	2,607	2,571	2,590	2,543	2,600	2,635	2,656	2,650	2,646
Sarasota	2,145	2,179	2,302	2,506	2,530	2,520	2,459	2,455	2,458
Suncoast Polytechnical	565	562	551	540	585	574	564	546	523
Venice	2,238	2,280	2,366	2,451	2,581	2,600	2,634	2,717	2,820
Total High Schools	11,184	11,224	11,449	11,800	12,174	12,298	12,301	12,365	12,390

EXECUTIVE SUMMARY

Other Schools									
School	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Laurel Nokomis School	1,183	1,193	1,163	1,343	1,401	1,467	1,510	1,507	1,517
Contracted Virtual School	45	43	508	98	89	80	63	47	31
District Virtual School	0	0	0	26	0	10	11	12	13
Oak Park	325	316	275	275	238	264	265	267	269
Florida Family Empowerment (UA McKay & Gardiner to Private Schools)	441	484	439	735	750	895	895	895	895
Florida Family Empowerment	0	175	373	720	889	1,120	1,120	1,120	1,120
Sarasota Technical College*	260	317	295	295	204	204	204	204	204
Pineview	1,924	1,876	1,818	1,745	1,690	1,700	1,705	1,712	1,728
ESE Special Programs	68	53	56	34	39	39	39	39	39
Total Other Schools	3,986	4,140	4,632	4,976	5,096	5,574	5,609	5,598	5,612
Alternative Schools									
School	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
T.R.I.A.D.	58	99	54	51	115	115	115	115	115
Acceleration Academies	145	104	115	128	100	100	100	100	100
Total Alternative Schools	203	203	169	179	215	215	215	215	215
Charter Schools									
School	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2017-2018	2018-2019	2019-2020	2020-2021
College Preparatory Academy	0	0	0	0	0	615	690	765	765
Dreamers	0	0	0	194	297	440	512	621	649
Imagine Charter School at NorthPort	1,186	1,202	1,177	1,175	1,190	1,204	1,204	1,204	1,204
Imagine Charter School at Palmer Ranch	502	427	373	409	461	500	529	563	590
Island Village Montessori	662	638	526	567	580	601	601	601	601
Sarasota Arts & Sciences	751	753	757	752	745	750	750	750	750
The Leadership Academy of Venice	251	282	251	305	307	330	330	330	330
Sarasota Academy of the Arts	229	221	186	181	175	254	254	254	254
Sarasota Military	1,378	1,359	1,307	1,249	1,217	1,230	1,229	1,229	1,229
Suncoast Innovative Studies	375	326	186	144	144	167	167	167	167
Sarasota Suncoast Academy	671	774	780	840	835	866	865	865	865
Strength and Knowledge at the Y (Englewood)	280	290	268	262	325	330	320	310	300
Strength and Knowledge at the Y (Venice)	166	179	160	216	261	306	306	306	306
State College of Florida	0	59	95	60	164	244	300	310	320
Total Charter Schools	6,451	6,510	6,066	6,354	6,701	7,838	8,057	8,276	8,331
Grand Total Pre K through Grade Twelve	43,580	44,125	43,421	45,255	46,707	48,935	49,664	50,084	50,600

Millage Rates

Millage	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Required Local Effort	3.6890	3.7110	3.4470	3.0180	2.9240
Prior Period Funding Adjustment	0.0060	0.0160	0.0140	0.0060	0.0080
Discretionary Operating Millage	0.7480	0.7480	0.7480	0.7480	0.7480
Additional Operating Millage	1.0000	1.0000	1.0000	1.0000	1.0000
Additional Capital Millage	0.0000	0.0000	0.0000	0.0000	0.0000
Local Capital Improvement	1.5000	1.5000	1.5000	1.5000	1.5000
Debt Service	0.0000	0.0000	0.0000	0.0000	0.0000
Total	6.9430	6.9750	6.7090	6.2720	6.1800



Prior Year and Proposed Millage Rates for 2023-2024

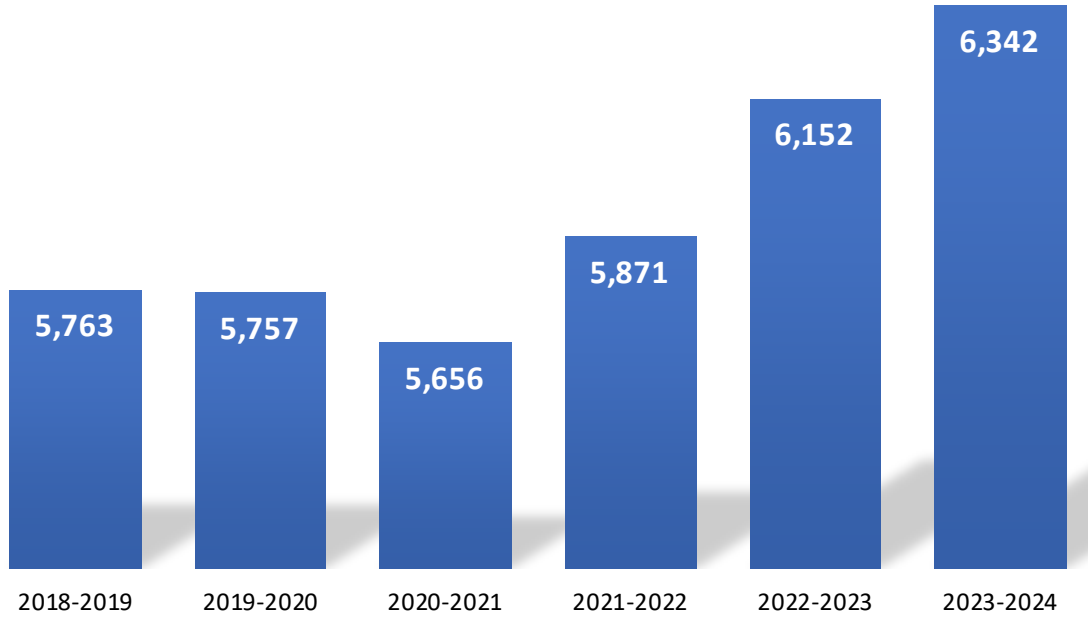
The required local effort millage rate is set yearly by the Florida Legislature. The discretionary millage rate is at the discretion of the School Board; however, it is capped yearly by the Florida Legislature and included in the calculation of the total funds appropriated per student in the Florida Education Finance Program (F.E.F.P.). The debt service voted millage rate was used to pay bonds issued by the District and was approved by the voters of Sarasota County. The capital outlay millage is capped by the Florida Legislature and is at the discretion of the School Board. The voted operating millage rate is used for operating purposes and is approved by the voters of Sarasota County. The supplemental millage, as determined yearly by the Florida Legislature, was discontinued in 2009-2010.

Fiscal Year	Required Local Effort	Discretionary	Debt Service Voted	Capital	Voted	Supplemental	Total Millage
1969-70		10.690	1.220				11.910
1970-71		10.000	1.050				11.050
1971-72		10.750	1.050				11.800
1972-73		10.850	0.900				11.750
1973-74		10.850	0.900				11.750
1974-75		7.220	0.320				7.540
1975-76		8.000	0.480				8.480
1976-77		8.000	0.360				8.360
1977-78		8.000	0.196				8.196
1978-79		8.000	0.145				8.145
1979-80		6.750	0.145				6.895
1980-81	4.804	1.454	0.115		1.250		7.623
1981-82	4.512	1.130	0.089		0.851		6.582
1982-83	3.878	0.983	0.080	1.300			6.241
1983-84	4.400	1.100	0.075	1.334			6.909
1984-85	4.473	1.100	0.070	1.334			6.977
1985-86	4.286	1.319	0.061	1.500			7.166
1986-87	5.218	0.819	0.054	1.500			7.591
1987-88	5.117	0.819	0.050	1.500			7.486
1988-89	5.523	0.719	0.050	1.500			7.792
1989-90	5.808	0.719	0.040	2.000			8.567
1990-91	5.756	1.019	0.040	2.000			8.815

Prior Year and Proposed Millage Rates for 2023-2024

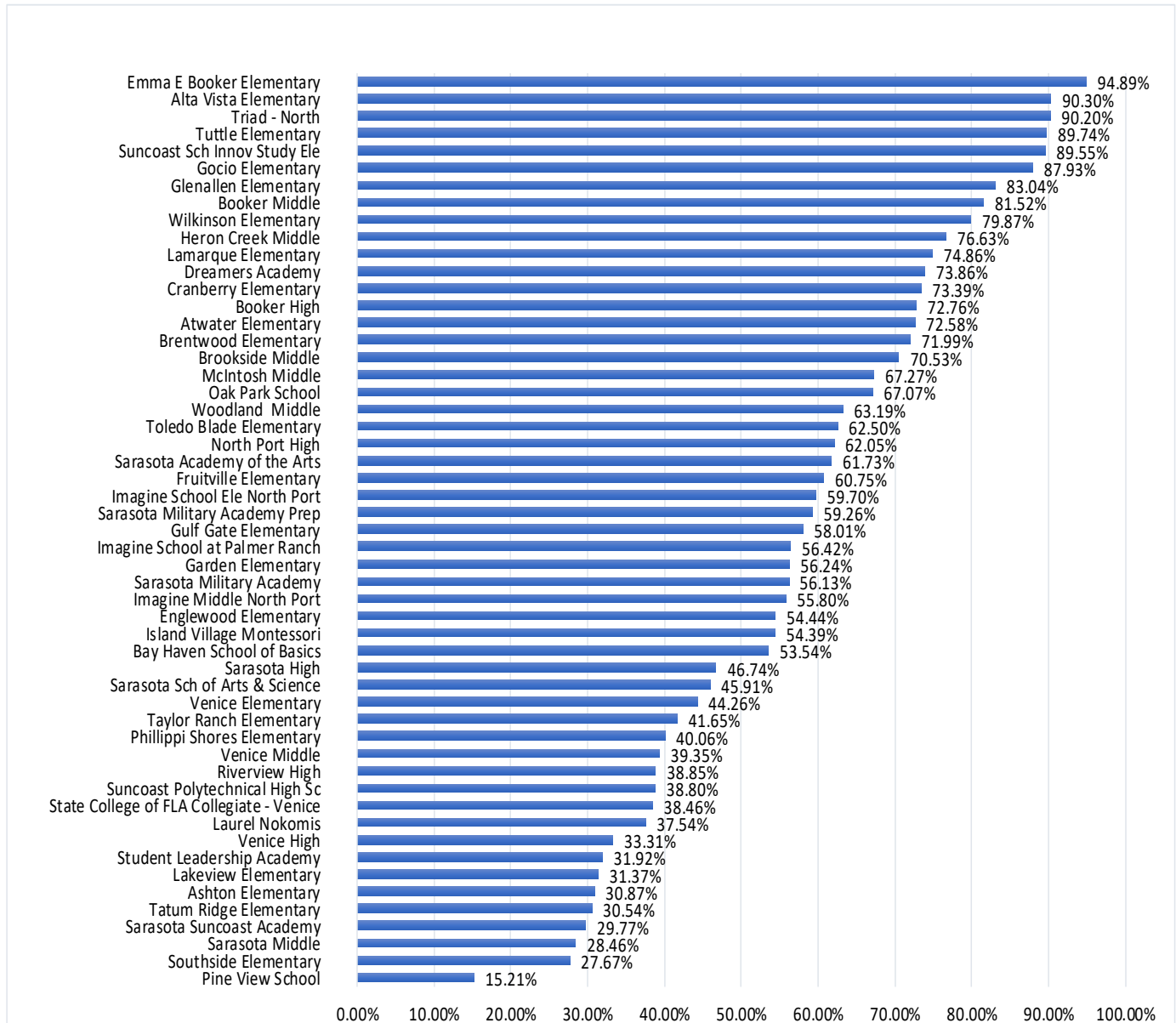
Fiscal Year	Required Local Effort	Discretionary	Debt Service Voted	Capital	Voted	Supplemental	Total Millage
1991-92	6.329	1.019	0.037	2.000			9.385
1992-93	6.562	1.019	0.037	2.000			9.618
1993-94	6.428	0.510		2.000	1.018		9.956
1994-95	5.911	0.510		2.000		0.116	8.537
1995-96	6.847	0.510		2.000		0.106	9.463
1996-97	6.483	0.510		2.000		0.101	9.094
1997-98	6.347	0.510		2.000		0.090	8.947
1998-99	6.631	0.510		2.000		0.088	9.229
1999-00	5.945	0.510		2.000		0.082	8.537
2000-01	5.957	0.510		2.000		0.077	8.544
2001-02	5.906	0.510		2.000		0.072	8.488
2002-03	5.710	0.510		2.000	1.000	0.067	9.287
2003-04	5.223	0.510		2.000	1.000	0.060	8.793
2004-05	4.801	0.510		2.000	1.000	0.055	8.366
2005-06	4.254	0.510		2.000	1.000	0.097	7.861
2006-07	3.623	0.510		2.000	1.000	0.077	7.210
2007-08	3.541	0.510		2.000	1.000	0.072	7.123
2008-09	3.717	0.498		1.750	1.000	0.080	7.045
2009-10	4.179	0.748		1.500	1.000		7.427
2010-11	4.653	0.748		1.500	1.000		7.901
2011-12	4.387	0.748		1.500	1.000		7.635
2012-13	4.568	0.748		1.500	1.000		7.816
2013-14	4.722	0.748		1.500	1.000		7.970
2014-15	4.529	0.748		1.500	1.000		7.777
2015-16	4.515	0.748		1.500	1.000		7.763
2016-17	4.185	0.748		1.500	1.000		7.433
2017-18	3.961	0.748		1.500	1.000		7.209
2018-19	3.755	0.748		1.500	1.000		7.003
2019-20	3.695	0.748		1.500	1.000		6.943
2020-21	3.727	0.748		1.500	1.000		6.975
2021-22	3.461	0.748		1.500	1.000		6.709
2022-23	3.024	0.748		1.500	1.000		6.272
2023-24	2.932	0.748		1.500	1.000		6.180

Staffing for all Funds - Positions



Free and Reduced Lunch Participation

To qualify for free meals in 2023-2024, a family of four could not earn more than \$39,000 yearly. To qualify for reduced meals in 2023-2024, a family of four could not earn more than \$55,500 yearly. The graph provided below indicates the free and reduced lunch participation by school for the 2023 fiscal year.



Summary of the original voted millage referendum approved March 19, 2002**Revenues**

Description	Amount
2002-2003 Actual Revenues Received	\$28,917,862
2003-2004 Actual Revenues Received	\$32,928,368
2004-2005 Actual Revenues Received	\$37,255,129
2005-2006 Actual Revenues Received	\$44,944,428
Total Revenues Received for the original voted millage	\$144,045,787

Appropriations

Description	Amount
2002-2003 Appropriations	\$20,571,471
2003-2004 Appropriations	\$33,513,299
2004-2005 Appropriations	\$38,733,384
2005-2006 Appropriations	\$33,751,625
Total Appropriations for the original voted millage	\$126,569,779

Description	Amount
Balance of Voted Millage referendum revenues as of June 30, 2006	\$17,476,008

Summary of the renewed voted millage referendum approved March 14, 2006**Revenues**

Description	Amount
Beginning balance July 1, 2006	\$17,476,008
2006-2007 Actual Revenues received	\$56,975,785
2007-2008 Actual Revenues received	\$60,486,047
2008-2009 Actual Revenues received	\$54,099,981
2009-2010 Actual Revenues received	\$47,596,887
Total Revenues Received for the renewed voted millage	\$236,634,708

Appropriations

Description	Amount
2006-2007 Appropriations	\$53,558,833
2007-2008 Appropriations	\$48,167,089
2008-2009 Appropriations	\$60,826,951
2009-2010 Appropriations	\$48,276,074
Total Appropriations for the renewed voted millage	\$210,828,947

Description	Amount
Balance of Voted Millage referendum revenues as of June 30, 2010	\$25,805,761

Summary of the renewed voted millage referendum approved March 16, 2010**Revenues**

Description	Amount
Beginning balance July 1, 2010	\$25,805,761
2010-2011 Actual Revenues received	\$43,252,762
2011-2012 Actual Revenues received	\$40,610,444
2012-2013 Actual Revenues received	\$40,400,265
2013-2014 Actual Revenues received	\$42,165,204
Total Revenues Received for the renewed voted millage	\$192,234,436

Appropriations

Description	Amount
2010-2011 Appropriations	\$49,502,235
2011-2012 Appropriations	\$42,340,514
2012-2013 Appropriations	\$44,694,120
2013-2014 Appropriations	\$45,824,900
Total Appropriations for the renewed voted millage	\$182,361,769

Description	Amount
Balance of Voted Millage referendum revenues as of June 30, 2014	\$9,872,667

Summary of the renewed voted millage referendum approved March 25, 2014**Revenues**

Description	Amount
Beginning balance July 1, 2014	\$9,872,667
2014-2015 Actual Revenues received	\$45,369,130
2015-2016 Actual Revenues received	\$48,776,733
2016-2017 Actual Revenues received	\$53,196,839
2017-2018 Actual Revenues received	\$56,968,692
Total Revenues for the renewed voted millage	\$214,184,061

Appropriations

Description	Amount
2014-2015 Appropriations	\$49,728,559
2015-2016 Appropriations	\$50,965,389
2016-2017 Appropriations	\$51,771,266
2017-2018 Appropriations	\$56,059,398
Total Appropriations for the renewed voted millage	\$208,524,612

Description	Amount
Balance of Voted Millage referendum revenues as of June 30, 2018	\$5,659,449

Summary of the renewed voted millage referendum approved March 20, 2018**Revenues**

Description	Amount
Beginning balance July 1, 2018	\$5,659,449
2018-2019 Actual Revenues received	\$60,701,330
2019-2020 Actual Revenues received	\$63,920,745
2020-2021 Actual Revenues received	\$66,561,624
2021-2022 Budgeted Revenues	\$71,606,480
Anticipated Revenues for the renewed voted millage	\$268,449,628

Appropriations

Description	Amount
2018-2019 Appropriations	\$62,808,406
2019-2020 Appropriations	\$64,435,165
2020-2021 Appropriations	\$67,398,130
2021-2022 Appropriations	\$69,401,967
Total Appropriations for the renewed voted millage	\$264,043,668

Description	Amount
Anticipated Balance of Voted Millage referendum revenues as of June 30, 2021	\$4,405,960

Summary of the renewed voted millage referendum approved March 8, 2022**Revenues**

Description	Amount
Beginning balance July 1, 2022	\$4,405,960
2022-2023 Budgeted Revenues	\$90,975,232
2023-2024 Budgeted Revenues	\$103,604,794
Anticipated Revenues for the renewed voted millage	\$198,985,986

Appropriations

Description	Amount
2022-2023 Appropriations	\$75,734,463
2023-2024 Appropriations	\$83,097,522
Total Appropriations for the renewed voted millage	\$158,831,985

Description	Amount
Anticipated Balance of Voted Millage referendum revenues as of June 30, 2022	\$40,154,001

REFERENDUM - 2018-2019

Description	Amount
Continue funding the thirty-minute longer duty day. This amount covers the total 7.1% paid to teachers and aides.	\$12,244,216
Continue funding the Elementary Science Teachers.	\$1,912,127
Continue the Liaison or extra duty day support that is being provided to schools with a significant number of students who do not speak English as their native language.	\$1,987,161
Continue funding the Charter schools to provide financial support due to inadequate State funding.	\$8,754,150
Continue the funding of Guidance Counselor / Behavior Specialist /and additional Home School Liaison positions due to inadequate state funding.	\$5,983,363
Continue the High School Testing and Scheduling Coordinator and the Middle School Testing Scheduling Intervention Teacher.	\$1,195,079
Continue the Elementary Assistant Principal positions for all schools below 800 students.	\$2,083,731
Continue funding a portion of the school office staff support and both instructional and non-instructional extra duty days.	\$3,376,642
Continue funding the Visual Performing Arts Coordinator, the Booker High and North Port High Performing Arts Technicians, Gifted Cluster Foreign Language teachers, Young Marines Program at Venice Middle School, ESE Compliance Liaisons, Riverview Planetarium, Teen Parent Social Worker, Sarasota High Care Free Learner, Elementary Computer Teachers, and Elementary Dance Teachers at specific schools.	\$5,178,307
Continue funding the Media Aides that are in the schools. All schools are now staffed with Media Aides, rather than the middle and high schools were previously staffed with Media Specialist positions.	\$1,867,254
Continue funding the school Security Aides that are in middle and high schools.	\$1,315,367
Continue funding all of the Art and Music teachers.	\$12,787,248
Continue funding the Technology Support Professionals that are servicing school networks.	\$2,690,904
Continue funding Middle School Career Advisors.	\$454,825
Continue funding Reading Recovery Teachers by adding teachers at Non-Title I Elementary Schools.	\$478,032
Summer Learning Academies	\$500,000
Total Appropriations for 2018-2019	\$62,808,406
Total Positions	586.09

REFERENDUM - 2019-2020

Description	Amount
Continue funding the thirty-minute longer duty day. This amount covers the total 7.1% paid to teachers and aides.	\$12,131,055
Continue funding the Elementary Science Teachers.	\$1,991,796
Continue the Liaison or extra duty day support that is being provided to schools with a significant number of students who do not speak English as their native language.	\$1,990,445
Continue funding the Charter schools to provide financial support due to inadequate State funding.	\$9,147,047
Continue the funding of Guidance Counselor / Behavior Specialist /and additional Home School Liaison positions due to inadequate state funding.	\$5,122,899
Continue the High School Testing and Scheduling Coordinator and continue funding the Middle School Testing Scheduling Intervention teacher.	\$1,274,749
Continue the Elementary Assistant Principal positions for all schools below 800 students.	\$2,139,297
Continue funding a portion of the school office staff support and both instructional and non-instructional extra duty days.	\$3,320,083
Continue funding the Visual Performing Arts Coordinator, the Booker High and North Port High Performing Arts Technicians, Gifted Cluster Foreign Language teachers, Young Marines Program at Venice Middle School, ESE Compliance Liaisons, Riverview Planetarium, Teen Parent Social Worker, Sarasota High Care Free Learner, Elementary Computer Teachers, and Elementary Dance Teachers at specific schools.	\$5,380,925
Continue funding the Media Aides that are in the schools. All schools are now staffed with Media Aides, rather than the middle and high schools were previously staffed with Media Specialist positions.	\$1,763,988
Continue funding the school Security Aides that are in middle and high schools.	\$1,470,783
Continue funding all the Art and Music teachers.	\$12,851,712
Continue funding the Technology Support Professionals that are servicing school networks. The amount was increased to fund 100% of their positions, rather than a percentage from the capital transfer.	\$2,561,149
Continue funding Middle School Career Advisors.	\$477,113
Continue funding Reading Recovery Teachers by adding teachers at Non-Title I Elementary schools.	\$1,912,124
Summer Learning Academies	\$900,000
Total Appropriations for 2019-2020	\$64,435,165
Total Positions	598

REFERENDUM - 2020-2021

Description	Amount
Continue funding the thirty-minute longer duty day. This amount covers the total 7.1% paid to teachers and aides.	\$13,491,405
Continue funding the Elementary Science Teachers.	\$2,166,082
Continue the Liaison or extra duty day support that is being provided to schools with a significant number of students who do not speak English as their native language.	\$2,256,241
Continue funding the Charter schools to provide financial support due to inadequate State funding.	\$8,869,770
Continue the funding of Guidance Counselor / Behavior Specialist /and additional Home School Liaison positions due to inadequate state funding.	\$5,530,240
Continue the High School Testing and Scheduling Coordinator and continue funding the Middle School Testing Scheduling Intervention teacher.	\$1,442,358
Continue the Elementary Assistant Principal positions for all schools below 800 students.	\$2,550,330
Continue funding a portion of the school office staff support and both instructional and non-instructional extra duty days.	\$3,508,409
Continue funding the Visual Performing Arts Coordinator, the Booker High and North Port High Performing Arts Technicians, Gifted Cluster Foreign Language teachers, Young Marines Program at Venice Middle School, ESE Compliance Liaisons, Riverview Planetarium, Teen Parent Social Worker, Sarasota High Care Free Learner, Elementary Computer Teachers, and Elementary Dance Teachers at specific schools.	\$5,153,249
Continue funding the Media Aides that are in the schools. All schools are now staffed with Media Aides, rather than the middle and high schools were previously staffed with Media Specialist positions.	\$1,765,253
Continue funding the school Security Aides that are in middle and high schools.	\$1,538,105
Continue funding all the Art and Music teachers.	\$13,772,850
Continue funding the Technology Support Professionals that are servicing school networks. The amount was increased to fund 100% of their positions, rather than a percentage from the capital transfer.	\$2,216,499
Continue funding Middle School Career Advisors.	\$496,978
Continue funding Reading Recovery Teachers by adding teachers at Non-Title I Elementary schools.	\$2,296,002
Summer Learning Academies	\$344,359
Total Appropriations for 2020-2021	\$67,398,130
Total Positions	603

REFERENDUM - 2021-2022

Description	Amount
Continue funding the thirty-minute longer duty day. This amount covers the total 7.1% paid to teachers and aides.	\$13,436,189
Continue funding the elementary science teachers.	\$2,026,008
Continue the liaison or extra duty day support that is being provided to schools with significant number of students who do not speak English as their native language.	\$2,230,852
Continue funding the Charter schools to provide financial support due to the inadequate State funding.	\$10,113,602
Continue the funding of Guidance Counselor / Behavior Specialist /and additional Home School Liaison positions due to inadequate state funding.	\$6,085,523
Continue the high school testing and scheduling coordinator. Continue funding the middle school testing scheduling intervention teacher.	\$1,409,397
Continue the elementary Assistant Principal positions for all schools below 800 students.	\$2,656,216
Continue funding a portion of the school office staff support and both instructional and non-instructional extra duty days.	\$3,695,574
Continue funding the Visual Performing Arts coordinator, the Booker High and North Port High performing arts technicians, Gifted cluster foreign language teachers, Young Marines program at Venice Middle school, ESE Compliance Liaisons, Riverview Planetarium, Teen Parent Social Worker, Sarasota High Care Free Learner, Athletic Trainer, elementary computer teachers, and elementary dance teachers at specific schools are funded with referendum dollars.	\$5,264,233
Continue funding the media personnel that are in the schools. All schools are now staffed with media aides, rather than the middle and high schools were staffed with media specialist positions.	\$1,740,184
Continue funding the school security aides that are in middle and high schools.	\$1,656,843
Continue funding all the art and music teachers.	\$14,384,523
Continue funding the Technology Support Professionals that are servicing school networks. The amount was increased to fund 100% of their positions, rather than a percentage from the capital transfer.	\$2,938,857
Continue funding Middle School Career Advisors	\$530,744
Continue funding Reading Recovery Teachers by adding teachers at non-Title I elementary schools.	\$1,233,222
Summer Learning Academies (funded by ESSER Grant)	\$0
Total Appropriations for 2021-2022	\$69,401,967
Total Positions	594.00

REFERENDUM - 2022-2023

Description	Amount
Continue funding the thirty-minute longer duty day. This amount covers the total 7.1% paid to teachers and aides.	\$14,028,028
Continue funding the elementary science teachers.	\$2,272,008
Continue the liaison or extra duty day support that is being provided to schools with significant number of students who do not speak English as their native language.	\$2,395,891
Continue funding the Charter schools to provide financial support due to the inadequate State funding.	\$11,691,411
Continue the funding of Guidance Counselor / Behavior Specialist /and additional Home School Liaison positions due to inadequate state funding.	\$6,569,890
Continue the high school testing and scheduling coordinator. Continue funding the middle school testing scheduling intervention teacher.	\$1,325,338
Continue the elementary Assistant Principal positions for all schools below 800 students.	\$3,258,736
Continue funding a portion of the school office staff support and both instructional and non-instructional extra duty days.	\$4,304,637
Continue funding the Visual Performing Arts coordinator, the Booker High and North Port High performing arts technicians, Gifted cluster foreign language teachers, Young Marines program at Venice Middle school, ESE Compliance Liaisons, Riverview Planetarium, Teen Parent Social Worker, Sarasota High Care Free Learner, Athletic Trainer, Computer/Technology teachers, and Elementary Dance teachers at specific schools are funded with referendum dollars.	\$5,277,493
Continue funding the media personnel that are in the schools. All schools are now staffed with media aides, rather than the middle and high schools were staffed with media specialist positions.	\$1,888,035
Continue funding the school security aides that are in middle and high schools.	\$2,046,262
Continue funding all the art and music teachers.	\$15,714,722
Continue funding the Technology Support Professionals that are servicing school networks. The amount was increased to fund 100% of their positions, rather than a percentage from the capital transfer.	\$3,101,426
Continue funding Middle School Career Advisors	\$535,248
Continue funding Reading Recovery Teachers by adding teachers at non-Title I elementary schools.	\$1,325,338
Summer Learning Academies (funded by ESSER Grant)	\$0
Pre-K	\$0
New Schools	\$0
Total Appropriations for 2022-2023	\$75,734,463
Total Positions	604.02

REFERENDUM - 2023-2024

Description	Amount
Continue funding the thirty-minute longer duty day. This amount covers the total 7.1% paid to teachers and aides.	\$14,945,617
Continue funding the elementary science teachers.	\$2,272,008
Continue the liaison or extra duty day support that is being provided to schools with significant number of students who do not speak English as their native language.	\$2,859,324
Continue funding the Charter schools to provide financial support due to the inadequate State funding.	\$14,950,825
Continue the funding of Guidance Counselor / Behavior Specialist /and additional Home School Liaison positions due to inadequate state funding.	\$7,374,559
Continue the high school testing and scheduling coordinator. Continue funding the middle school testing scheduling intervention teacher.	\$1,420,005
Continue the elementary Assistant Principal positions for all schools below 800 students.	\$3,227,376
Continue funding a portion of the school office staff support and both instructional and non-instructional extra duty days.	\$4,335,963
Continue funding the Visual Performing Arts coordinator, the Booker High and North Port High performing arts technicians, Gifted cluster foreign language teachers, Young Marines program at Venice Middle school, ESE Compliance Liaisons, Riverview Planetarium, Teen Parent Social Worker, Sarasota High Care Free Learner, Athletic Trainer, Computer/Technology teachers, and Elementary Dance teachers at specific schools are funded with referendum dollars.	\$5,691,540
Continue funding the media personnel that are in the schools. All schools are now staffed with media aides, rather than the middle and high schools were staffed with media specialist positions.	\$1,888,035
Continue funding the school security aides that are in middle and high schools.	\$3,020,940
Continue funding all the art and music teachers.	\$16,167,916
Continue funding the Technology Support Professionals that are servicing school networks. The amount was increased to fund 100% of their positions, rather than a percentage from the capital transfer.	\$3,101,426
Continue funding Middle School Career Advisors	\$535,248
Continue funding Reading Recovery Teachers by adding teachers at non-Title I elementary schools.	\$1,306,739
Summer Learning Academies (funded by ESSER Grant)	\$0
Pre-K	\$0
New Schools	\$0
Total Appropriations for 2022-2023	\$83,097,521
Total Positions	646.67

**School Board of Sarasota County Taxable Values as of January 1
from 1990 through 2023**

Year	Tax Roll	Percentage
		Increase
		(Decrease)
1990	\$13,478,732,223	8.10%
1991	\$14,268,694,198	5.86%
1992	\$14,971,351,441	4.92%
1993	\$15,507,492,364	3.58%
1994	\$16,287,281,718	5.03%
1995	\$17,151,435,992	5.31%
1996	\$18,162,519,217	5.90%
1997	\$19,146,803,661	5.42%
1998	\$20,354,551,176	6.31%
1999	\$21,910,287,140	7.64%
2000	\$23,778,791,924	8.53%
2001	\$26,353,336,881	10.83%
2002	\$29,864,864,281	13.32%
2003	\$34,048,249,636	14.01%
2004	\$38,721,183,062	13.72%
2005	\$46,435,842,068	19.92%
2006	\$58,931,736,163	26.91%
2007	\$62,679,914,511	6.36%
2008	\$55,827,860,201	(10.93%)
2009	\$49,204,548,550	(11.86%)
2010	\$44,696,823,802	(9.16%)
2011	\$41,939,538,824	(6.17%)
2012	\$41,751,400,094	(0.45%)
2013	\$43,576,145,919	4.37%
2014	\$46,859,575,617	7.53%
2015	\$50,301,897,178	7.35%
2016	\$54,846,630,663	9.03%
2017	\$58,813,558,178	7.23%
2018	\$62,720,177,994	6.64%
2019	\$66,112,159,012	5.41%
2020	\$69,061,477,378	4.46%
2021	\$74,435,427,897	7.78%
2022	\$94,481,334,081	26.93%
2023	\$107,921,659,624	14.23%

2023-24		
Tentative Budget		Goals and Strategies
Amount		
1. Personalize learning and accelerate growth for ALL students		
13,282,018	1A.	Expand and enhance early learning and Prekindergarten (PK) programming opportunities for our students and families.
73,264,180	1B.	Maximize learning for ALL students through a Multi-Tiered System of Supports (MTSS). Implement a collaborative planning framework that ensures high levels of student learning using the Professional Learning Communities (PLC) Model.
298,184,059	1C.	Provide arts and experiential learning opportunities for students that honor multiple modalities and engage ALL student groups.
30,884,231	1D.	Equip all students for life readiness through access to accelerated, specialized, college, and career focused instructional opportunities.
16,690,254	1E.	
\$ 432,304,743	1. Personalize learning and accelerate growth for ALL students TOTAL	
2. Foster a healthy, supportive learning environment for ALL students		
57,554,861	2A.	Enhance social-emotional learning and supports provided to students to promote belonging, dignity, and inclusion.
7,356,862	2B.	Promote positive behavior through proactive education and restorative practices to promote belonging, dignity, and inclusion. Provide a continuum of supports and services through intensive support for behavior. Additionally, all SCS schools would be recognized by the state as Model Schools.
13,406,638	2C.	Build staff capacity to identify and address mental health needs of students and themselves.
85,229	2D.	Create an environment in which physical safety is a priority.
22,076,767	2E.	
\$ 100,480,356	2. Foster a healthy, supportive learning environment for ALL students TOTAL	
3. Recruit, Recognize, and Retain a Premier Workforce		
511,488	3A.	Enhance recruitment efforts to attract quality and diverse applicants to decrease vacancies in all departments.
3,417,010	3B.	Promote an exceptional employee experience to promote retention of high-quality employees.
588,973	3C.	Refine and communicate a competitive compensation and benefits plan.
\$ 4,517,470	3. Recruit, Recognize, and Retain a Premier Workforce TOTAL	
4. Collaborate with and engage school communities to support the achievement of our students		
1,050,773	4A.	Strengthen our "brand" through effective marketing and two-way district and school-based communications.
1,280,003	4B.	Support families as partners in their children's education.
1,098,425	4C.	Collaborate with volunteers, community foundations and organizations to support our staff and students.
636,285	4D.	Build stronger platforms for effective, timely, internal employee communications.
-	4E.	Modify climate survey to include parent communication indicators.
\$ 4,065,487	4. Collaborate with and engage school communities to support the achievement of our students TOTAL	
5. Efficient and effective operations through fiscal stewardship		
686,309,624	5A.	Maximize efficiency of operations.
130,700	5B.	Provide intentional development for operational employees.
829,564	5C.	Focus on environmental sustainability in all aspects of district and school operations.
678,821	5D.	Create district-wide customer service culture.
\$ 687,948,708	5. Efficient and effective operations through fiscal stewardship TOTAL	
\$ 1,229,316,765	GRAND TOTAL	