



**THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Landings Administrative Complex
1980 Landings Blvd.
5:15 PM**

**September 17, 2024
Public Hearing to Adopt Final Millage and Budget Minutes**

Call to Order

The Vice Chair convened the September 17, 2024, Public Hearing to Adopt the Final Millage and Budget Meeting at 5:15 p.m.

Present:

- Tim Enos, Vice Chair
- Tom Edwards
- Robyn Marinelli
- Bridget Ziegler
- Karen Rose - by zoom

Statement Regarding the Final Millage Rate and Final Budget

1. STATEMENT REGARDING THE 2024 FINAL MILLAGE RATES AND BUDGET

Description

On July 23, 2024 the Board authorized to advertise the 2024 proposed millage rates and 2024-25 tentative budget. The Notice of Proposed Tax Increase, Budget Summary, and Capital Outlay Notice were duly advertised on the District's and Sarasota County's publicly accessible websites beginning July 27, 2024. The Board approved the proposed millage rates and 2024-25 tentative budget on July 30, 2024.

The Sarasota County School Board's 2024 taxable assessed property

values represent a 5.8% increase from the 2023 certified tax value. The 2024 proposed Required Local Effort Millage rate of 2.883 mils represents an 1.28% increase from last year's rolled-back millage rate. The total 2024 proposed millage rate represents a 2.18% increase from last year's rolled-back millage rate. The Required Local Effort millage must be levied by the School Board if the district is to participate and receive any Florida Education Finance Program (FEFP) funds in fiscal year 2024-2025. The operating millage is required to hire staff for the school district, pay negotiated salary and fringe benefits to staff, the cost of fuel, electricity, and other goods and services.

Recommendation

Financial Impact:

Contact:

PENNER

Public Hearing Regarding Final Millage Rates

2. PUBLIC HEARING REGARDING FINAL MILLAGE RATES AND 2024-25 BUDGET

Description

Open the Public meeting for the Board to hear public comments regarding the final millage rates and 2024-25 budget, and answer questions related thereto.

Recommendation

Financial Impact:

Contact:

PENNER

Speaker:

- Carol Lerner

Adoption of Final Millage Rates

3. ADOPTION OF 2024 FINAL MILLAGE RATES

Description

Recommendation

That the following millage rates be adopted as presented:

MILLAGE LEVY	2024 PROPOSED MILLAGE RATE
Required Local Effort	2.883
Basic Discretionary	0.748
Capital Outlay	1.500
Voted Operating (Referendum)	1.000
TOTAL Millage Rate	6.131

Financial Impact:

Contact:

PENNER

Motion: (Voice Vote)

That the following millage rates be adopted as presented: Required Local Effort - 2.883 ; Basic Discretionary - 0.748; Capital Outlay - 1.500; Voted Operating (Referendum) - 1.000; Total Millage Rate - 6.131

MOTION Passed

Vote Results:

Ayes: Edwards, Enos, Marinelli, Rose, Ziegler

Adoption of Final Budget

4. ADOPTION OF THE 2024-2025 BUDGET

Description

Recommendation

That the 2024-2025 Fiscal Year Budget be approved as presented in the attachments.

Financial Impact:

Contact:

PENNER

Motion: (Voice Vote)

That the 2024-2025 Fiscal Year Budget be approved as presented.

MOTION Passed

Vote Results:

Ayes: Edwards, Enos, Marinelli, Rose, Ziegler

Adjournment

The Vice Chair adjourned the Public Hearing to Adopt the Final Millage and Budget Meeting at 5:25 p.m.

We certify that the foregoing minutes are a true account of the Public Hearing to Adopt the Final Millage and Budget Meeting held on September 17, 2024, and approved at the Regular Board Meeting on October 1, 2024.

Terrence Connor, Secretary

Timothy Enos, Vice Chair

Motion: (Voice Vote)

Move to adjourn the meeting.

MOTION Passed

Vote Results:

Ayes: Edwards, Enos, Marinelli, Rose, Ziegler



September 17, 2024 Public Hearing to Adopt Final Millage and Budget Meeting
Agenda Item 1.

Title

STATEMENT REGARDING THE 2024 FINAL MILLAGE RATES AND BUDGET

Description

On July 23, 2024 the Board authorized to advertise the 2024 proposed millage rates and 2024-25 tentative budget. The Notice of Proposed Tax Increase, Budget Summary, and Capital Outlay Notice were duly advertised on the District's and Sarasota County's publicly accessible websites beginning July 27, 2024. The Board approved the proposed millage rates and 2024-25 tentative budget on July 30, 2024.

The Sarasota County School Board's 2024 taxable assessed property values represent a 5.8% increase from the 2023 certified tax value. The 2024 proposed Required Local Effort Millage rate of 2.883 mils represents an 1.28% increase from last year's rolled-back millage rate. The total 2024 proposed millage rate represents a 2.18% increase from last year's rolled-back millage rate. The Required Local Effort millage must be levied by the School Board if the district is to participate and receive any Florida Education Finance Program (FEFP) funds in fiscal year 2024-2025. The operating millage is required to hire staff for the school district, pay negotiated salary and fringe benefits to staff, the cost of fuel, electricity, and other goods and services.

Recommendation

Contact

PENNER

Financial Impact



**September 17, 2024 Public Hearing to Adopt Final Millage and Budget Meeting
Agenda Item 2.**

Title

PUBLIC HEARING REGARDING FINAL MILLAGE RATES AND 2024-25 BUDGET

Description

Open the Public meeting for the Board to hear public comments regarding the final millage rates and 2024-25 budget, and answer questions related thereto.

Recommendation

Contact

PENNER

Financial Impact



September 17, 2024 Public Hearing to Adopt Final Millage and Budget Meeting
Agenda Item 3.

Title

ADOPTION OF 2024 FINAL MILLAGE RATES

Description

Recommendation

That the following millage rates be adopted as presented:

MILLAGE LEVY	2024 PROPOSED MILLAGE RATE
Required Local Effort	2.883
Basic Discretionary	0.748
Capital Outlay	1.500
Voted Operating (Referendum)	1.000
TOTAL Millage Rate	6.131

Contact

PENNER

Financial Impact

ATTACHMENTS:

Description

[ESE 524 Resolution Determining Revenues and Millages Levied](#)

Upload Date

9/5/2024

Type

Cover Memo

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

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

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

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

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

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

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

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>113,989,232,360</u>	Required Local Effort	\$ <u>314,391,422</u>	<u>2.8730</u> mills <small>s. 1011.62(4), F.S.</small>
	Prior-Period Funding Adjustment Millage	\$ <u>1,094,297</u>	<u>0.0100</u> mills <small>s. 1011.62(4)(c), F.S.</small>
	Total Required Millage	\$ <u>315,485,719</u>	<u>2.8830</u> mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>113,989,232,360</u>	Discretionary Operating	\$ <u>81,853,388</u>	<u>0.7480</u> mills <small>s. 1011.71(1), F.S.</small>

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>113,989,232,360</u>	Additional Operating	\$ <u>109,429,664</u>	<u>1.0000</u> mills <small>ss. 1011.71(9) and 1011.73(2), F.S.</small>
	Additional Capital Improvement	\$ <u>0</u>	<u>0</u> mills <small>s. 1011.73(1), F.S.</small>

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>113,989,232,360</u>	Local Capital Improvement	\$ <u>164,144,495</u>	<u>1.5000</u> mills <small>s. 1011.71(2), F.S.</small>
	Discretionary Capital Improvement	\$ <u>0</u>	<u> </u> mills <small>s. 1011.71(3), F.S.</small>

5. DISTRICT DEBT SERVICE TAX (voted levy)

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

6. THE TOTAL MILLAGE RATE TO BE LEVIED EXCEEDS THE ROLLED-BACK RATE COMPUTED PURSUANT TO S. 200.065(1), F.S., BY 2.18 PERCENT.

STATE OF FLORIDA

COUNTY OF SARASOTA

I, TERRENCE CONNOR, superintendent of schools and ex-officio secretary of the District School Board of SARASOTA County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of SARASOTA County, Florida, on SEPTEMBER 17, 2024.

Signature of District School Superintendent

September 18, 2024

Date of Signature

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



**September 17, 2024 Public Hearing to Adopt Final Millage and Budget Meeting
Agenda Item 4.**

Title

ADOPTION OF THE 2024-2025 BUDGET

Description

Recommendation

That the 2024-2025 Fiscal Year Budget be approved as presented in the attachments.

Contact

PENNER

Financial Impact

ATTACHMENTS:

Description

[All Funds by Revenues and Appropriations](#)

[ESE 139 District Summary Budget](#)

[Final Budget](#)

Upload Date

9/10/2024

9/10/2024

9/10/2024

Type

Cover Memo

Cover Memo

Cover Memo

2024-2025 Adopted Budget All Funds by Revenues and Appropriations

	<u>General Fund</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Special Revenue</u>	<u>Internal Services</u>	<u>Total Funds</u>
	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted
	Budget	Budget	Budget	Budget	Budget	Budget
	<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
REVENUES						
Federal Direct	\$ 400,000	\$ 1,967,816	\$ -	\$ 1,296,369	\$ -	\$ 3,664,185
Federal Through State	1,200,000	-	-	66,980,472	-	\$ 68,180,472
State Sources	68,227,976	339,790	7,217,107	155,065	-	\$ 75,939,938
Local Sources	520,294,886	-	206,716,586	17,316,424	85,272,996	829,600,892
TOTAL REVENUES	590,122,862	2,307,606	213,933,693	85,748,330	85,272,996	977,385,487
Transfers In	41,780,451	49,252,234	6,812,967	-	-	97,845,652
Non Revenue Sources	-	-	9,583,090	-	-	9,583,090
Nonspendable Fund Balance	14,820,238	-	-	-	-	14,820,238
Restricted Fund Balance	12,622,718	33,472,900	494,626,271	14,546,911	-	555,268,800
Assigned Fund Balance	10,770,726	-	-	-	-	10,770,726
Unassigned Fund Balance	74,382,706	-	-	-	31,194,209	105,576,915
TOTAL REVENUE, TRANSFERS AND FUND BALANCES	\$ 744,499,701	\$ 85,032,740	\$ 724,956,021	\$ 100,295,241	\$ 116,467,205	\$ 1,771,250,908
EXPENDITURES						
Instruction	\$ 418,232,946	\$ -	\$ -	\$ 31,478,332	\$ -	\$ 449,711,278
Pupil Personnel Services	43,280,655	-	-	5,473,702	-	48,754,357
Instructional Media Services	3,526,624	-	-	4,616	-	3,531,240
Instruction and Curriculum Development	3,654,287	-	-	1,098,983	-	4,753,270
Instructional Staff Training Services	7,330,853	-	-	8,266,641	-	15,597,494
Instruction-Related Technology	6,959,993	-	-	682,416	-	7,642,409
Board of Education	1,051,718	-	-	-	-	1,051,718
Legal Services	1,500,000	-	-	-	-	1,500,000
General Administration	3,852,055	-	-	2,768,817	-	6,620,872
School Administration	26,913,146	-	-	139,243	-	27,052,389
Facilities Acquisition and Construction	5,084,481	-	551,509,441	49,015	-	556,642,937
Fiscal Services	2,834,160	-	-	-	-	2,834,160
Food Services	-	-	-	31,317,870	-	31,317,870
Central Services	8,819,168	-	-	902,835	90,455,415	100,177,418
Pupil Transportation	26,953,122	-	-	514,225	-	27,467,347
Operation of Plant	63,652,209	-	-	8,657	-	63,660,866
Maintenance of Plant	22,801,894	-	-	93,026	-	22,894,920
Administrative Technology Services	10,277,369	-	-	5,321	-	10,282,690
Community Services	4,172,573	-	-	8,257,234	-	12,429,807
Debt Service	-	49,899,381	-	-	-	49,899,381
TOTAL EXPENDITURES	660,897,253	49,899,381	551,509,441	91,060,933	90,455,415	1,443,822,423
Transfers Out and Other Financing	-	-	91,032,685	-	6,812,967	97,845,652
Nonspendable Fund Balance	14,820,238	-	-	-	-	14,820,238
Restricted Fund Balance	12,622,718	35,133,359	-	9,234,308	-	56,990,385
Assigned Fund Balance	10,770,726	-	82,413,895	-	-	93,184,621
Unassigned Fund Balance	45,388,766	-	-	-	19,198,823	64,587,589
TOTAL EXPENDITURES, TRANSFERS AND FUND BALANCES	\$ 744,499,701	\$ 85,032,740	\$ 724,956,021	\$ 100,295,241	\$ 116,467,205	\$ 1,771,250,908

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
DISTRICT SUMMARY BUDGET
Fiscal Year 2024-25

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certified Taxable Value of Property in County by Property Appraiser

113,989,232,360.00

B. Millage Levies on Nonexempt Property:

DISTRICT MILLAGE LEVIES			
	Nonvoted	Voted	Total
1. Required Local Effort	2.8730		2.8730
2. Prior-Period Funding Adjustment Millage	0.0100		0.0100
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating		1.0000	1.0000
5. Additional Capital Improvement			
6. Local Capital Improvement	1.5000		1.5000
7. Discretionary Capital Improvement			
8. Debt Service			
TOTAL MILLS	5.1310	1.0000	6.1310

**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025**

SECTION II. GENERAL FUND - FUND 100

ESTIMATED REVENUES	Account Number	
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	400,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	400,000.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	1,200,000.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	1,200,000.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	9,090,786.00
Workforce Development	3315	11,036,901.00
Workforce Development Capitalization Incentive Grant	3316	1,003,632.00
Workforce Education Performance Incentives	3317	
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	27,000.00
Diagnostic and Learning Resources Centers	3335	28,553.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	446,500.00
State Forest Funds	3342	
State License Tax	3343	251,600.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	45,543,367.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	750,000.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	799,637.00
Total State	3300	68,977,976.00
<i>LOCAL:</i>		
Required Local Effort and Nonvoted Operating Tax	3411	397,339,107.00
District Voted Additional Operating Tax	3414	109,429,664.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	150,000.00
Investment Income	3430	5,000,000.00
Gifts, Grants and Bequests	3440	
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	100,000.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	1,395,000.00
Continuing Workforce Education Course Fees	3463	100,000.00
Capital Improvement Fees	3464	50,000.00
Postsecondary Lab Fees	3465	350,000.00
Lifelong Learning Fees	3466	415,000.00
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	100,000.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	150,000.00
School-Age Child Care Fees	3473	2,122,975.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	2,843,140.00
Total Local	3400	519,544,886.00
TOTAL ESTIMATED REVENUES		590,122,862.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	41,780,451.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	41,780,451.00
TOTAL OTHER FINANCING SOURCES		41,780,451.00
Fund Balance, July 1, 2024	2800	112,596,388.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		744,499,701.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	418,232,946.00	228,396,384.00	85,451,202.00	88,322,129.00	2,000.00	10,285,734.00	2,158,441.00	3,617,056.00
Student Support Services	6100	43,280,655.00	30,225,267.00	11,310,971.00	1,595,388.00		136,282.00	10,147.00	2,600.00
Instructional Media Services	6200	3,526,624.00	2,034,123.00	1,065,966.00	45,446.00		336,867.00	43,822.00	400.00
Instruction and Curriculum Development Services	6300	3,654,287.00	2,696,487.00	922,770.00	27,480.00		2,550.00	1,000.00	4,000.00
Instructional Staff Training Services	6400	7,330,853.00	5,198,865.00	1,428,266.00	599,896.00		49,709.00		54,117.00
Instruction-Related Technology	6500	6,959,993.00	3,041,480.00	1,361,031.00	2,557,482.00				
Board	7100	2,551,718.00	342,605.00	271,723.00	1,775,990.00		5,400.00		156,000.00
General Administration	7200	3,852,055.00	2,437,032.00	1,044,919.00	86,425.00		162,833.00	23,725.00	97,121.00
School Administration	7300	26,913,146.00	19,060,968.00	7,419,530.00	120,119.00		130,284.00	179,564.00	2,681.00
Facilities Acquisition and Construction	7400	5,084,481.00	4,264.00	1,385.00				761,604.00	4,317,228.00
Fiscal Services	7500	2,834,160.00	2,012,502.00	776,256.00	2,152.00		8,250.00		35,000.00
Food Service	7600								
Central Services	7700	11,267,490.00	5,569,151.00	2,114,798.00	638,851.00	2,448,322.00	424,357.00	3,500.00	68,511.00
Student Transportation Services	7800	36,008,633.00	15,562,274.00	7,113,472.00	1,115,241.00	11,503,833.00	706,300.00		7,513.00
Operation of Plant	7900	52,196,376.00	25,971,001.00	13,043,982.00	11,674,936.00	48,000.00	1,436,065.00	5,142.00	17,250.00
Maintenance of Plant	8100	22,753,894.00	8,598,845.00	3,194,841.00	7,801,481.00		3,089,305.00	35,672.00	33,750.00
Administrative Technology Services	8200	10,590,857.00	2,502,291.00	940,003.00	6,727,333.00	313,488.00	97,742.00	9,500.00	500.00
Community Services	9100	3,859,085.00	3,399,658.00	310,593.00	37,713.00		74,588.00		36,533.00
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		660,897,253.00	357,053,197.00	137,771,708.00	123,128,062.00	14,315,643.00	16,946,266.00	3,232,117.00	8,450,260.00
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2025	2710	14,820,238.00							
Restricted Fund Balance, June 30, 2025	2720	12,622,718.00							
Committed Fund Balance, June 30, 2025	2730								
Assigned Fund Balance, June 30, 2025	2740	10,770,726.00							
Unassigned Fund Balance, June 30, 2025	2750	45,388,766.00							
TOTAL ENDING FUND BALANCE	2700	83,602,448.00							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		744,499,701.00							

**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025**

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES - FUND 410

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	16,945,800.00
USDA-Donated Commodities	3265	1,750,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	18,695,800.00
<i>STATE:</i>		
School Breakfast Supplement	3337	62,330.00
School Lunch Supplement	3338	92,735.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	155,065.00
<i>LOCAL:</i>		
Investment Income	3430	200,000.00
Gifts, Grants and Bequests	3440	18,250.00
Food Service	3450	60,000.00
Other Miscellaneous Local Sources	3495	6,830,000.00
Total Local	3400	7,108,250.00
TOTAL ESTIMATED REVENUES		
25,959,115.00		
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
6,019,549.00		
Fund Balance, July 1, 2024		
31,978,664.00		
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
DISTRICT SUMMARY BUDGET

For Fiscal Year Ending June 30, 2025

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES -
FUND 410 (Continued)

APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	9,292,826.00
Employee Benefits	200	5,596,292.00
Purchased Services	300	631,100.00
Energy Services	400	54,000.00
Materials and Supplies	500	15,150,000.00
Capital Outlay	600	7,500.00
Other	700	540,000.00
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS		31,271,718.00
OTHER FINANCING USES:		
<i>Transfers Out (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2025	2710	
Restricted Fund Balance, June 30, 2025	2720	706,946.00
Committed Fund Balance, June 30, 2025	2730	
Assigned Fund Balance, June 30, 2025	2740	
Unassigned Fund Balance, June 30, 2025	2750	
TOTAL ENDING FUND BALANCE		706,946.00
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		31,978,664.00

**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
DISTRICT SUMMARY BUDGET**

For Fiscal Year Ending June 30, 2025

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	1,027,620.00
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	998,998.00
Miscellaneous Federal Direct	3199	212,371.00
Total Federal Direct	3100	2,238,989.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	511,220.00
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	609,171.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	1,495,653.00
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	12,282,663.00
Elementary and Secondary Education Act, Title I	3240	11,429,792.00
Language Instruction - Title III	3241	853,368.00
Twenty-First Century Schools - Title IV	3242	2,495,070.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	148,810.00
Total Federal Through State And Local	3200	29,825,747.00
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		32,064,736.00
OTHER FINANCING SOURCES:		
Loans		
Sale of Capital Assets	3720	
Loss Recoveries	3730	
<i>Transfers In:</i>	3740	
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2024	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		32,064,736.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	19,290,388.00	9,322,223.00	5,083,635.00	3,297,171.00				
Student Support Services	6100	4,315,453.00	2,765,947.00	1,037,961.00	437,300.00		1,252,163.00	277,526.00	57,670.00
Instructional Media Services	6200						71,666.00	2,279.00	300.00
Instruction and Curriculum Development Services	6300	433,606.00	289,461.00	89,123.00	55,022.00				
Instructional Staff Training Services	6400	5,570,665.00	3,493,774.00	1,090,581.00	814,688.00		127,923.00	38,833.00	4,866.00
Instruction-Related Technology Board	6500	10,000.00			10,000.00				
General Administration	7100								
School Administration	7200	651,039.00	119,017.00	45,332.00					486,690.00
Facilities Acquisition and Construction	7300	14,752.00	1,739.00	346.00	12,667.00				
Fiscal Services	7400								
Food Services	7500								
Central Services	7600								
Student Transportation Services	7700	501,685.00	311,723.00	121,462.00	63,500.00		5,000.00		
Operation of Plant	7800	187,150.00			172,150.00				15,000.00
Maintenance of Plant	7900								
Administrative Technology Services	8100								
Community Services	8200								
Other Capital Outlay	9100	1,089,998.00			3,000.00		3,000.00		1,083,998.00
TOTAL APPROPRIATIONS	9300	32,064,736.00	16,303,884.00	7,468,440.00	4,865,498.00		1,459,752.00	318,638.00	1,648,524.00
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2025	2710								
Restricted Fund Balance, June 30, 2025	2720								
Committed Fund Balance, June 30, 2025	2730								
Assigned Fund Balance, June 30, 2025	2740								
Unassigned Fund Balance, June 30, 2025	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		32,064,736.00							

**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025**

**SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL
EMERGENCY RELIEF (ESSER) - FUND 441**

ESTIMATED REVENUES	Account Number
<i>FEDERAL DIRECT:</i>	
Miscellaneous Federal Direct	3199
Total Federal Direct	3100
<i>FEDERAL THROUGH STATE AND LOCAL:</i>	
Education Stabilization Funds - K-12	
Federal Through Local	3271
Miscellaneous Federal Through State	3280
Total Federal Through State And Local	3299
<i>LOCAL:</i>	
Other Miscellaneous Local Sources	3495
Total Local	3400
TOTAL ESTIMATED REVENUES	
OTHER FINANCING SOURCES:	
<i>Transfers In:</i>	
From General Fund	3610
From Debt Service Funds	3620
From Capital Projects Funds	3630
Interfund	3650
From Permanent Funds	3660
From Internal Service Funds	3670
From Enterprise Funds	3690
Total Transfers In	3600
TOTAL OTHER FINANCING SOURCES	
Fund Balance, July 1, 2024	2800
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE	

**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
DISTRICT SUMMARY BUDGET**

For Fiscal Year Ending June 30, 2025

**SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES ACT
RELIEF (INCLUDING GEER) - FUND 442**

ESTIMATED REVENUES	Account Number
<i>FEDERAL DIRECT:</i>	
Miscellaneous Federal Direct.	3199
Total Federal Direct	3100
<i>FEDERAL THROUGH STATE AND LOCAL:</i>	
Education Stabilization Funds - K-12	3271
Education Stabilization Funds - Workforce	3272
Education Stabilization Funds - VPK	3273
Federal Through Local	3280
Miscellaneous Federal Through State	3299
Total Federal Through State And Local	3200
<i>LOCAL:</i>	
Other Miscellaneous Local Sources	3495
Total Local	3400
TOTAL ESTIMATED REVENUES	
OTHER FINANCING SOURCES:	
<i>Transfers In:</i>	
From General Fund	3610
From Debt Service Funds	3620
From Capital Projects Funds	3630
Interfund	3650
From Permanent Funds	3660
From Internal Service Funds	3670
From Enterprise Funds	3690
Total Transfers In	3600
TOTAL OTHER FINANCING SOURCES	
Fund Balance, July 1, 2024	2800
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE	

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL
EMERGENCY RELIEF II (ESSER II) - FUND 443

ESTIMATED REVENUES	Account Number
<i>FEDERAL DIRECT:</i>	
Miscellaneous Federal Direct	3199
Total Federal Direct	3100
<i>FEDERAL THROUGH STATE AND LOCAL:</i>	
Education Stabilization Funds - K-12	
Federal Through Local	3271
Miscellaneous Federal Through State	3280
Total Federal Through State And Local	3299
	3200
<i>LOCAL:</i>	
Other Miscellaneous Local Sources	3495
Total Local	3400
TOTAL ESTIMATED REVENUES	
OTHER FINANCING SOURCES:	
<i>Transfers In:</i>	
From General Fund	3610
From Debt Service Funds	3620
From Capital Projects Funds	3630
Interfund	3650
From Permanent Funds	3660
From Internal Service Funds	3670
From Enterprise Funds	3690
Total Transfers In	3600
TOTAL OTHER FINANCING SOURCES	
Fund Balance, July 1, 2024	2800
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE	

**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
DISTRICT SUMMARY BUDGET**

For Fiscal Year Ending June 30, 2025

**SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT
RELIEF (INCLUDING GEER II) - FUND 444**

ESTIMATED REVENUES	Account Number
<i>FEDERAL DIRECT:</i>	
Miscellaneous Federal Direct	3199
Total Federal Direct	3100
<i>FEDERAL THROUGH STATE AND LOCAL:</i>	
Education Stabilization Funds - K-12	3271
Education Stabilization Funds - Workforce	3272
Education Stabilization Funds - VPK	3273
Federal Through Local	3280
Miscellaneous Federal Through State	3299
Total Federal Through State And Local	3200
<i>LOCAL:</i>	
Other Miscellaneous Local Sources	3495
Total Local	3400
TOTAL ESTIMATED REVENUES	
OTHER FINANCING SOURCES:	
<i>Transfers In:</i>	
From General Fund	3610
From Debt Service Funds	3620
From Capital Projects Funds	3630
Interfund	3650
From Permanent Funds	3660
From Internal Service Funds	3670
From Enterprise Funds	3690
Total Transfers In	3600
TOTAL OTHER FINANCING SOURCES	
Fund Balance, July 1, 2024	2800
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE	

**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025**

**SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL
EMERGENCY RELIEF III (ESSER III) - FUND 445**

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	17,232,079.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	17,232,079.00
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		17,232,079.00
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2024	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		17,232,079.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
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SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	10,995,956.00	2,109,911.00	853,380.00	6,305,242.00		1,445,176.00	228,150.00	54,097.00
Student Support Services	6100	1,051,551.00	151,906.00	138,744.00	752,944.00		7,957.00		
Instructional Media Services	6200	3,455.00	741.00	119.00			2,115.00	480.00	
Instruction and Curriculum Development Services	6300	617,773.00	497,444.00	109,131.00	11,198.00				
Instructional Staff Training Services	6400	1,396,337.00	609,717.00	289,101.00	403,438.00		21,213.00		72,868.00
Instruction-Related Technology	6500	504,453.00			504,453.00				
Board	7100								
General Administration	7200	2,067,653.00			136,742.00				1,930,911.00
School Administration	7300	124,279.00	100,661.00	21,699.00	1,919.00				
Facilities Acquisition and Construction	7400	48,784.00			48,784.00				
Fiscal Services	7500								
Food Services	7600	46,094.00			20,568.00		25,526.00		
Central Services	7700	23,865.00	15,141.00	5,300.00	3,424.00				
Student Transportation Services	7800	248,146.00	85,325.00	2,534.00	111,434.00	47,603.00			1,250.00
Operation of Plant	7900	8,657.00			8,657.00				
Maintenance of Plant	8100	93,026.00			93,026.00				
Administrative Technology Services	8200	2,050.00		2,050.00					
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		17,232,079.00	3,570,846.00	1,422,058.00	8,401,829.00	47,603.00	1,501,987.00	228,630.00	2,059,126.00
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2025	2710								
Restricted Fund Balance, June 30, 2025	2720								
Committed Fund Balance, June 30, 2025	2730								
Assigned Fund Balance, June 30, 2025	2740								
Unassigned Fund Balance, June 30, 2025	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		17,232,079.00							

**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025**

**SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF
- FUND 446**

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	284,226.00
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	284,226.00
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		284,226.00
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2024	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		284,226.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
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SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	20,525.00							
Student Support Services	6100	25,738.00			25,738.00		17,525.00	3,000.00	
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500	167,963.00						167,963.00	
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800	60,000.00			60,000.00				
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100	10,000.00							10,000.00
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		284,226.00			85,738.00		17,525.00	170,963.00	10,000.00
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2025	2710								
Restricted Fund Balance, June 30, 2025	2720								
Committed Fund Balance, June 30, 2025	2730								
Assigned Fund Balance, June 30, 2025	2740								
Unassigned Fund Balance, June 30, 2025	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		284,226.00							

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
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SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
<i>STATE:</i>		
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	3,208,174.00
Other Miscellaneous Local Sources	3495	7,000,000.00
Total Local	3400	10,208,174.00
TOTAL ESTIMATED REVENUES	3000	10,208,174.00
OTHER FINANCING SOURCES		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2024	2800	8,527,362.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		18,735,536.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,171,463.00	148,501.00	27,961.00	251,635.00		737,325.00	2,891.00	3,150.00
Student Support Services	6100	80,960.00	71,002.00	2,084.00	3,294.00		4,580.00		
Instructional Media Services	6200	1,161.00					1,161.00		
Instruction and Curriculum Development Services	6300	47,604.00	2,698.00	534.00	4,600.00		38,231.00	300.00	1,241.00
Instructional Staff Training Services	6400	1,299,639.00	767,497.00	198,963.00	58,802.00		230,196.00		44,181.00
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	50,125.00			50,000.00		125.00		
School Administration	7300	212.00					212.00		
Facilities Acquisition and Construction	7400	231.00						231.00	
Fiscal Services	7500								
Food Services	7600	58.00						58.00	
Central Services	7700	377,285.00	112,753.00	33,306.00	179,140.00		52,082.00	4.00	
Student Transportation Services	7800	18,929.00	3,904.00			5,321.00	9,704.00		
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200	3,271.00	2,393.00	878.00					
Community Services	9100	7,157,236.00	12,019.00	222.00	1,008,997.00		4,133,174.00		2,002,824.00
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		10,208,174.00	1,120,767.00	261,948.00	1,556,468.00	5,321.00	5,206,790.00	3,484.00	2,051,396.00
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2025	2710								
Restricted Fund Balance, June 30, 2025	2720	8,527,362.00							
Committed Fund Balance, June 30, 2025	2730								
Assigned Fund Balance, June 30, 2025	2740								
Unassigned Fund Balance, June 30, 2025	2750								
TOTAL ENDING FUND BALANCE	2700	8,527,362.00							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		18,735,536.00							

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
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SECTION XII. DEBT SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<i>FEDERAL DIRECT SOURCES:</i>									
Miscellaneous Federal Direct	3199	1,967,816.00							1,967,816.00
Total Federal Direct Sources	3100	1,967,816.00							1,967,816.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
<i>STATE SOURCES:</i>									
CO&DS Withheld for SBE/COBI Bonds	3322	339,790.00	339,790.00						
SBE/COBI Bond Interest	3326								
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								
Total State Sources	3300	339,790.00	339,790.00						
<i>LOCAL SOURCES:</i>									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local Sources	3400								
TOTAL ESTIMATED REVENUES		2,307,606.00	339,790.00						1,967,816.00
<i>OTHER FINANCING SOURCES:</i>									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
<i>Transfers In:</i>									
From General Fund	3610								
From Capital Projects Funds	3630	49,252,234.00						47,424,607.00	1,827,627.00
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	49,252,234.00						47,424,607.00	1,827,627.00
TOTAL OTHER FINANCING SOURCES		49,252,234.00						47,424,607.00	1,827,627.00
Fund Balance, July 1, 2024	2800	33,472,900.00	31,683.00						33,441,217.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		85,032,740.00	371,473.00					47,424,607.00	37,236,660.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION XII. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710	31,353,464.00	281,000.00					31,072,464.00	
Interest	720	18,521,417.00	58,790.00					16,337,143.00	2,125,484.00
Dues and Fees	730	24,500.00	2,500.00					15,000.00	7,000.00
Other Debt Service	791								
TOTAL APPROPRIATIONS	9200	49,899,381.00	342,290.00					47,424,607.00	2,132,484.00
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent (Function 9299)	760								
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nondisposable Fund Balance, June 30, 2025	2710								
Restricted Fund Balance, June 30, 2025	2720	35,133,359.00	29,183.00						35,104,176.00
Committed Fund Balance, June 30, 2025	2730								
Assigned Fund Balance, June 30, 2025	2740								
Unassigned Fund Balance, June 30, 2025	2750								
TOTAL ENDING FUND BALANCES	2700	35,133,359.00	29,183.00						35,104,176.00
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		85,032,740.00	371,473.00					47,424,607.00	37,236,660.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION XIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES:												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
STATE SOURCES:												
CO&DS Distributed	3321	1,350,577.00										
Interest on Undistributed CO&DS	3325	26,956.00						1,350,577.00				
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341							26,956.00				
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391											
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397	4,209,719.00										
Other Miscellaneous State Revenues	3399	1,629,855.00									4,209,719.00	
Total State Sources	3300	7,217,107.00									1,629,855.00	
								1,377,533.00			5,839,574.00	
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413	164,144,495.00								164,144,495.00		
District Voted Additional Capital Improvement Tax	3415											
County Local Sales Tax	3418	33,472,091.00										
School District Local Sales Tax	3419										33,472,091.00	
Tax Redemptions	3421											
Investment Income	3430	300,000.00										
Gifts, Grants and Bequests	3440										300,000.00	
Miscellaneous Local Sources	3490											
Impact Fees	3496	8,800,000.00										
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	206,716,586.00										
TOTAL ESTIMATED REVENUES		213,933,693.00							1,377,533.00	164,144,495.00	42,572,091.00	
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740	9,583,090.00										
Proceeds of Lease-Purchase Agreements	3750											
Proceeds from Special Facilities Construction Account	3770											
Transfers In:												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670	6,812,967.00										
From Enterprise Funds	3690										6,812,967.00	
Total Transfers In	3600	6,812,967.00										
TOTAL OTHER FINANCING SOURCES		16,396,057.00									6,812,967.00	
Fund Balance, July 1, 2024	2800	494,626,271.00										16,396,057.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		724,956,021.00						1,639,531.00	325,374,187.00		397,942,303.00	

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2025

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<i>Appropriations: (Functions 7400/9200)</i>												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	344,834,583.00						1,441,502.00	98,478,097.00		244,914,984.00	
Furniture, Fixtures and Equipment	640	12,713,526.00							3,188,544.00		9,524,982.00	
Motor Vehicles (Including Buses)	650	9,833,715.00							7,950,729.00		1,882,986.00	
Land	660	1,649,050.00									1,649,050.00	
Improvements Other Than Buildings	670	50,236,988.00							9,922,372.00		40,314,616.00	
Remodeling and Renovations	680	121,692,218.00							91,569,749.00		30,122,469.00	
Computer Software	690	24,473.00									24,473.00	
Charter School Local Capital Improvement	793	8,470,263.00							8,470,263.00			
Charter School Capital Outlay Sales Tax	795	2,047,875.00									2,047,875.00	
Redemption of Principal	710											
Interest	720											
Dues and Fees	730	6,750.00							6,750.00			
TOTAL APPROPRIATIONS		551,509,441.00						1,441,502.00	219,586,504.00		330,481,435.00	
OTHER FINANCING USES:												
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	41,780,451.00							37,466,223.00		4,314,228.00	
To Debt Service Funds	920	49,252,234.00							49,252,234.00			
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700	91,032,685.00							86,718,457.00		4,314,228.00	
TOTAL OTHER FINANCING USES		91,032,685.00							86,718,457.00		4,314,228.00	
Nonspendable Fund Balance, June 30, 2025	2710											
Restricted Fund Balance, June 30, 2025	2720	82,413,895.00										
Committed Fund Balance, June 30, 2025	2730							198,029.00	19,069,226.00		63,146,640.00	
Assigned Fund Balance, June 30, 2025	2740											
Unassigned Fund Balance, June 30, 2025	2750											
TOTAL ENDING FUND BALANCES	2700	82,413,895.00						198,029.00	19,069,226.00		63,146,640.00	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		724,956,021.00						1,639,531.00	325,374,187.00		397,942,303.00	

**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025**

SECTION XIV. PERMANENT FUNDS - FUND 000

ESTIMATED REVENUES	Account Number
Federal Direct	3100
Federal Through State and Local	3200
State Sources	3300
Local Sources	3400
TOTAL ESTIMATED REVENUES	
OTHER FINANCING SOURCES:	
Sale of Capital Assets	3730
Loss Recoveries	3740
<i>Transfers In:</i>	
From General Fund	3610
From Debt Service Funds	3620
From Capital Projects Funds	3630
From Special Revenue Funds	3640
From Internal Service Funds	3670
From Enterprise Funds	3690
Total Transfers In	3600
TOTAL OTHER FINANCING SOURCES	
Fund Balance, July 1, 2024	2800
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE	

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2025

SECTION XV. ENTERPRISE FUNDS

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2024	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES									
	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2025	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2025

SECTION XVI. INTERNAL SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
OPERATING REVENUES:									
Charges for Services	3481	77,896,413.00	3,908,952.00		2,724,663.00	289,446.00	70,973,352.00		
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues		77,896,413.00	3,908,952.00		2,724,663.00	289,446.00	70,973,352.00		
NONOPERATING REVENUES:									
Investment Income	3430	574,757.00	139,139.00	45,618.00	25,000.00	40,000.00	325,000.00		
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495	6,801,826.00					6,801,826.00		
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		7,376,583.00	139,139.00	45,618.00	25,000.00	40,000.00	7,126,826.00		
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Position, July 1, 2024	2880	31,194,209.00	2,470,892.00	1,651,680.00	1,337,269.00	1,976,900.00	23,757,468.00		
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		116,467,205.00	6,518,983.00	1,697,298.00	4,086,932.00	2,306,346.00	101,857,646.00		
ESTIMATED EXPENSES									
	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100	581,794.00	251,450.00	78,248.00	70,175.00	62,904.00	119,017.00		
Employee Benefits	200	266,237.00	73,766.00	17,875.00	30,737.00	25,492.00	118,367.00		
Purchased Services	300	6,715,886.00	459,653.00	87,831.00	210,285.00	26,090.00	5,932,027.00		
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700	82,891,498.00	2,864,607.00	795,368.00	2,589,442.00		76,642,081.00		
Total Operating Expenses		90,455,415.00	3,649,476.00	979,322.00	2,900,639.00	114,486.00	82,811,492.00		
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930	6,812,967.00					6,812,967.00		
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700	6,812,967.00					6,812,967.00		
Net Position, June 30, 2025	2780	19,198,823.00	2,869,507.00	717,976.00	1,186,293.00	2,191,860.00	12,233,187.00		
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		116,467,205.00	6,518,983.00	1,697,298.00	4,086,932.00	2,306,346.00	101,857,646.00		



SARASOTA COUNTY SCHOOL BOARD

Karen Rose, Chair

Timothy Enos, Vice Chair

Bridget Ziegler

Thomas Edwards

Robyn Marinelli



Terrence Connor, Superintendent

Rachael O'Dea, Deputy Superintendent-Chief Academic Officer

Christopher Renouf, Chief of Staff

Bonnie Penner, Assistant Superintendent-Chief Financial Officer

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**School Board of Sarasota County
Florida**

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morrill

Executive Director

Welcome to the Sarasota School Schools Adopted Budget Book for the 2024-2025 fiscal year. This document serves as a comprehensive guide to understanding the financial framework that supports our commitment to excellence in education.

As stewards of public funds, we recognize the importance of transparency and accountability in managing the resources entrusted to us by our community. This budget book provides detailed information on how taxpayer dollars are allocated across various educational programs, services, and operational needs within our school district. This budget book is a stand-alone presentation of all budgetary funds and significantly expands on the information required by the Florida Department of Education and the Florida Department of Revenue.

Our goal is not only to effectively manage financial resources but also to ensure that every dollar spent contributes to the advancement of student achievement and the enhancement of educational opportunities as outlined in the newly developed strategic plan – Every Opportunity 2030. By maintaining sustainable financial practices, we aim to support the goal that every student will be equipped with the knowledge, skills and confidence to excel in life.

Throughout this budget book, you will find a breakdown of revenues and expenditures according to the fund, formulas for key budgetary allocations, and insights into our financial priorities for the upcoming year. We encourage you to explore this document to gain a deeper understanding of how our financial decisions align with our educational goals and community values.

The overall budget for Sarasota County Schools incorporates a decrease in revenues and other financing sources (including Fund Balance) of almost \$500 million for two primary reasons: additional grant resources were included in the 2023-2024 budget and debt was issued to fund the construction of a high school in the 2023-2024 budget. The General Fund, which supports the daily operations of the school district, includes an increase in revenues and other financing sources of over \$17 million.

Florida school districts receive the vast majority of funds required to operate through the Florida Education Finance Program (FEFP.) Each year, the state legislature meets to develop the budget for education. The FEFP provided a modest increase of 2.49% per student to Sarasota County Schools, increasing the per student funding to \$9,995.85 per student. The FEFP budget is comprised of state funds, primarily from sales and corporate income tax collections, and local tax collections received through the levy of the Required Local Effort millage. To participate in the FEFP program, the district is required to levy 2.883 mills. This rate decreased from the prior years required millage levy of 2.932 mills.

The 2024-2025 fiscal year IS met with the immense challenge of closing of the Federal COVID relief grants (ESSER) that provided significant support to both academics and operations since 2020 through almost 200 positions and other financial support. District staff underwent the arduous task of reviewing every position, contract, and program supported through the ESSER grants. As initiatives that had been funded through ESSER grants were deemed crucial to the success of student achievement and operational excellence, alternate funding sources were located. Additionally, the formulas used to allocate staff to schools, which account for the overwhelming majority of staff, were revised to facilitate the incorporation of ESSER funded priorities into the recurring operational budget.

All Funds Summary

All Funds Revenue	Unaudited Actuals 2023-2024	Tentative Budget 2024-2025	Adopted Budget 2024-2025	Increase/ (Decrease)
Federal Through State	\$ 91,642,048	\$ 69,035,086	\$ 71,844,657	\$ (19,797,391)
State Supplements	79,890,206	73,548,610	75,939,938	(3,950,268)
Local Sources	834,768,365	829,195,021	829,600,892	(5,167,473)
Loss Recoveries	-	-	-	-
Transfers In	85,916,425	94,696,821	97,845,652	11,929,227
Non Revenue Sources	220,992,311	9,731,400	9,583,090	(211,409,221)
Beginning Fund Balance	525,643,767	277,500,799	686,436,679	160,792,912
Total	\$ 1,838,853,122	\$ 1,353,707,737	\$ 1,771,250,908	\$ (67,602,214)

All Funds Expenditures	Unaudited Actuals 2023-2024	Tentative Budget 2024-2025	Adopted Budget 2024-2025	Increase/ (Decrease)
Salaries	\$ 389,945,731	\$ 388,787,195	\$ 387,923,314	\$ (2,022,417)
Benefits	145,559,822	152,434,552	152,788,683	7,228,861
Purchased Services	129,954,863	140,213,442	145,384,581	15,429,718
Energy Services	13,891,363	14,463,645	14,422,567	531,204
Materials and Supplies	32,194,288	36,554,140	40,282,320	8,088,032
Capital Outlay	215,665,620	152,776,805	555,470,773	339,805,153
Other Expenditures	139,288,331	142,756,207	147,550,185	8,261,854
Transfers Out	85,916,425	94,696,821	97,845,652	
Ending Fund Balance	686,436,679	231,024,930	229,582,833	(456,853,846)
Total	\$ 1,838,853,122	\$ 1,353,707,737	\$ 1,771,250,908	\$ (79,531,441)





SARASOTA
County Schools

Our Vision

To be the premier education provider, empowering every student to thrive in an every-changing world through innovation and continuous advancement.

Our Mission

To Engage, Empower, and Elevate
Every Student. Every Day!



Every Opportunity 2030

The Sarasota County 2030 Strategic Plan, “Every Opportunity 2030”, is a road map charting a dynamic future for our district and every student embarking on their lifelong learning journey. The plan crystallizes our vision and dedication to excellence for the upcoming years.

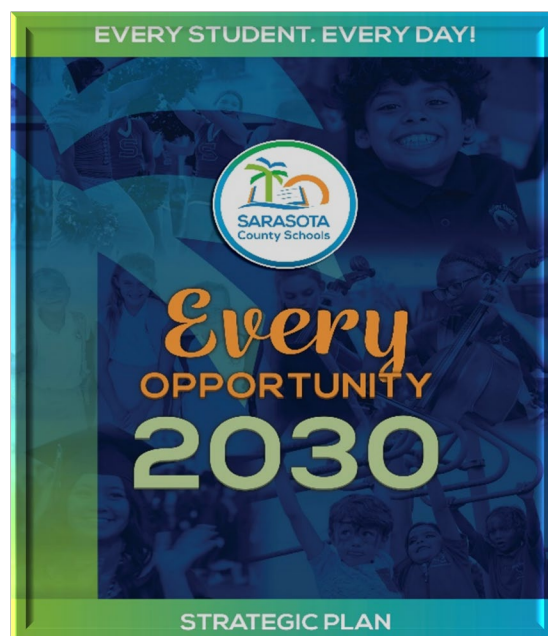
The plan builds on the District’s ongoing initiatives, innovating boldly to meet our students’ needs more effectively. In developing the plan, the students, families and staff strategically identified key drivers to boost achievement and bridge opportunity gaps. The focus is now on implementing evidence-based strategies that promise a bright and successful future for our students.

Through “Every Opportunity 2030”, Sarasota County Schools is committed to providing a well-rounded and durable educational experience. Our strategic vision is based on a comprehensive framework that values diverse human experiences, ensuring that each student receives tailored support and resources to succeed and thrive. Our approach engages everyone in the community, including staff, students, and stakeholders, recognizing and appreciating every contribution made, and fostering a culture of active participation.

To make informed decisions, we rely on research and data analysis. We prioritize listening to and incorporating the insights from our community, allowing these stories to shape our actions. This dynamic and reflective process is embedded within this six-year strategic plan, which is thoughtfully designed to be expansive in its vision while remaining practical in execution, allowing for continuous evaluation and revitalization of our methods.

This strategic plan ensures that Sarasota County Schools remains adaptable, vibrant, and well-equipped to face future challenges, providing every student with what they need every day to maximize every opportunity.

Click on image below to navigate to the Every Opportunity 2030 Strategic Plan



The strategic initiatives of the plan represent innovative and effective methods we are confident will benefit our students and build upon the solid foundation laid by our dedicated educators, administrators, and staff over recent years. Our district shines with remarkable individuals and practices that we are committed to supporting and expanding. The strategies we employ are designed to be dynamic, reflecting the ever-evolving standards of excellence in education. They are not isolated tactics but interconnected parts of a unified system crafted to deliver superior educational outcomes and prepare every student to succeed and thrive in the global landscape.

PILLARS & PRIORITIES

	Every Student Achieves	Establish a Solid Foundation	Expect Literacy For All	Embrace Strong Instruction	Equip Students For Life
	Every Student Supported	Design Strong Student Supports	Respond to Student Needs	Provide Enriching Learning Experiences	Build Student-Centered Relationships
	Every Employee Valued	Recruit, Recognize & Retain	Foster Employee Engagement	Elevate Employee Development	Implement Innovative Staffing Practices
	Every School Equipped	Maintain Sustainable Financial Practices	Create High-Quality Infrastructure	Ensure Safe Schools & Classrooms	Align Technology in Support of Learning
	Every Community Engaged	Deliver Effective Communication & Marketing	Strengthen Student & Family Engagement	Forge Community & Business Partnerships	Expand Volunteer Opportunities

Sarasota County School Board Significant District Accomplishments

- Sarasota County School District remains an “A” district and is one of only two school districts to receive an “A” rating every year since 2004.
- Sarasota County’s 3rd-Grade English Language Arts achievement now ranks 2nd among all 67 Florida school districts.
- Eight Sarasota County traditional schools and 3 charter schools improved a letter grade from 2023 to 2024.
- Each district grade component improved in school year 2024.
- The District began the successful implementation of a new Student Information System, Teacher Evaluation System and Communication Platform.
- Sarasota County residents have supported educational excellence through a referendum for additional school funding since 2002.
- In the 2023-2024 school year, the District secured the fifth spot among Florida’s top-performing school districts according to the Department of Education and stands as the 21st largest school district in Florida enrollment.
- The dedicated Sarasota County Schools Transportation team has a fleet of more than 320 buses that drive more than 4.2 million miles annually. In 2024, we introduced three electric school buses.
- In 2024, the District broke ground on Wellen Park High School, which will provide much needed capacity.
- The District implemented the Literacy for All Plan, which aims to ensure high-quality tiered instruction aligned with the Science of Reading.
- The District received the Government Finance Officers Association (GFOA) and the Association of School Business Officials (ASBO) Certificate of Achievement for Excellence in Financial Reporting for its Annual Comprehensive Financial Report (ACFR) for the 20th consecutive year.
- The District received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the fourth time for its Approved Annual Budget 2023-2024 Book.
- The District continues to receive a strong credit rating. During the 2022-2023 year, the District received an upgrade to it’s credit rating through Moody’s increasing the rating from Aa2/Aa3 to Aa1/Aa2, the highest rating achieved by a school district within the state and was sustained through 2023-2024.



Graduation and Drop-Out Rates

Graduation rates are important public-school accountability measures. Florida is required to use the Federal Uniform Rate, which does not count any students who withdrew to Adult Education programs or who graduate with a special diploma.

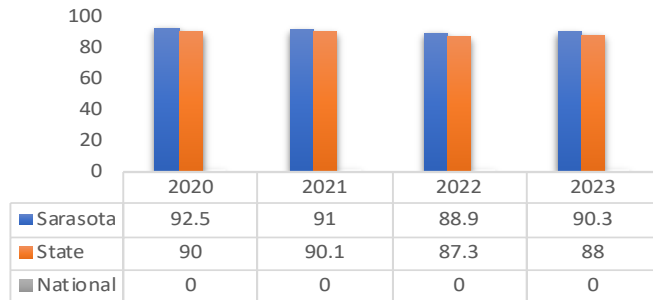
Grad and Dropout Rates 2020-2023

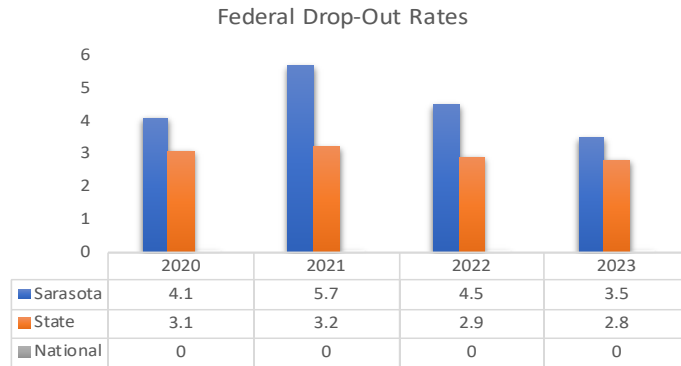
	2020	2021	2022	2023
	Grad Rate	Grad Rate	Grad Rate	Grad Rate
Sarasota	92.5	91	88.9	90.3
State	90	90.1	87.3	88
National	N/A	N/A	N/A	N/A

	2020	2021	2022	2023
	Dropout Rate	Dropout Rate	Dropout Rate	Dropout Rate
Sarasota	4.1	5.7	4.5	3.5
State	3.1	3.2	2.9	2.8
National	N/A	N/A	N/A	N/A

Note: Some State and National data not available indicated by N/A or 0

Federal Graduation Rates





Scholastic Aptitude Test (SAT)

The SAT Reasoning Test is a commercially produced test that is used to measure student achievement in critical reading, mathematics, and writing skills and for admission criteria to many four-year universities. In 2017, reading and writing combined to become Evidence-Based Reading and Writing. Evidence-Based Reading and Writing; and Mathematics scores range from 200 to 800 in each subject. Since the percentage of students who take the SAT varies dramatically from school to school, district to district, and state to state, comparisons may be misleading. Sarasota County remains above the state and national averages in both Evidence-Based Reading and Writing and Mathematics.

SAT 2020-2023 Mean Score

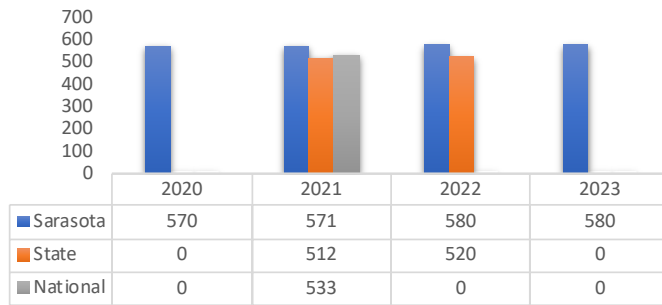
	2020	2021	2022	2023
	ERW	ERW	ERW	ERW
Sarasota	570	571	580	580
State	N/A	512	520	N/A
National	N/A	533	N/A	N/A

	2020	2021	2022	2023
	Math	Math	Math	Math
Sarasota	558	559	569	561
State	N/A	479	497	N/A
National	N/A	528	N/A	N/A

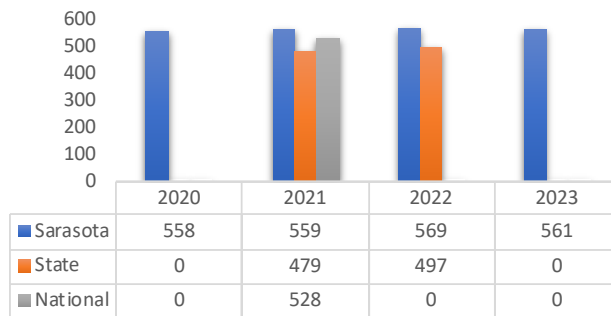
Note: Some State and National data not available indicated by N/A or 0



SAT: Evidence Based Reading and Writing Scores



SAT: Math Scores



American College Test (ACT)

The ACT consists of four multiple-choice tests: English, Reading, Mathematics, and Science; a Composite score is also calculated and reported. Scores are based on a 1 to 36 scale and are reported for each subtest area and the composite score. Sarasota County remains above the state and national averages for all four tests.

ACT 2020-2024 Mean Score

	2020	2021	2022	2023	2024
	English	English	English	English	English
Sarasota	22.5	20.5	18.7	18.9	19.1
State	20.1	N/A	N/A	N/A	N/A
National	N/A	19.6	19.9	N/A	N/A

	2020	2021	2022	2023	2024
	Reading	Reading	Reading	Reading	Reading
Sarasota	24.0	22.1	20.5	20.6	21.4
State	21.7	N/A	N/A	N/A	N/A
National	N/A	20.9	21.2	N/A	N/A

	2020	2021	2022	2023	2024
	Math	Math	Math	Math	Math
Sarasota	22.2	20.4	19.4	19.4	19.5
State	19.8	N/A	N/A	N/A	N/A
National	N/A	19.9	20.2	N/A	N/A

	2020	2021	2022	2023	2024
	Science	Science	Science	Science	Science
Sarasota	22.6	21.1	19.8	19.7	20.2
State	20.2	N/A	N/A	N/A	N/A
National	N/A	20.4	20.6	N/A	N/A

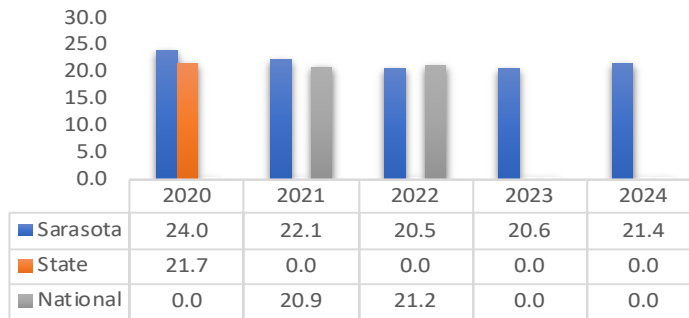
	2020	2021	2022	2023	2024
	Composite	Composite	Composite	Composite	Composite
Sarasota	22.9	21.2	19.8	19.8	20.2
State	20.6	20.4	20.6	N/A	N/A
National	N/A	20.3	20.8	N/A	N/A

Note: Some State and National data not available indicated by N/A or 0

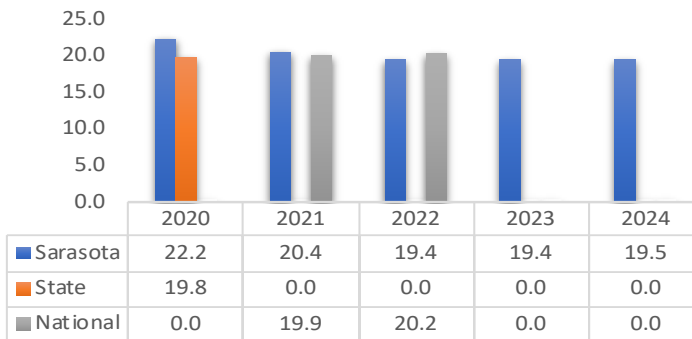
ACT ENGLISH SCORES



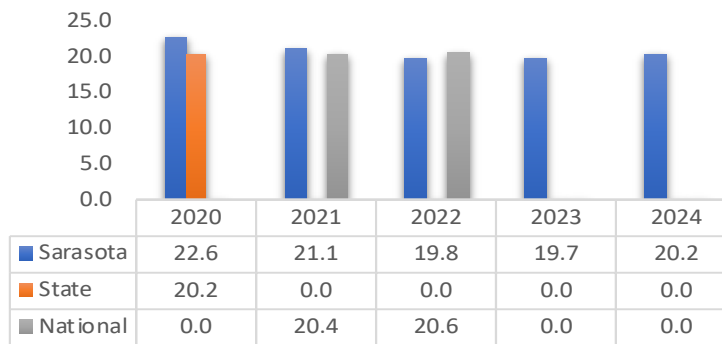
ACT READING SCORES



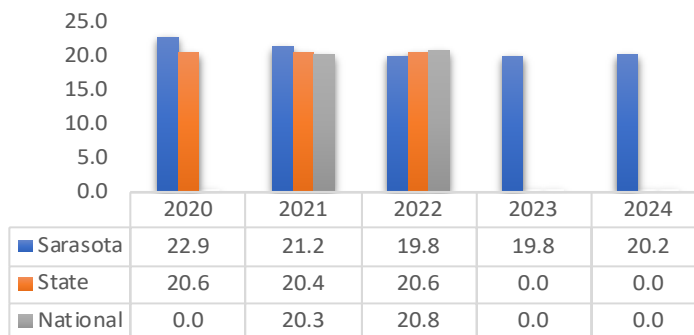
ACT MATH SCORES



ACT SCIENCE SCORES



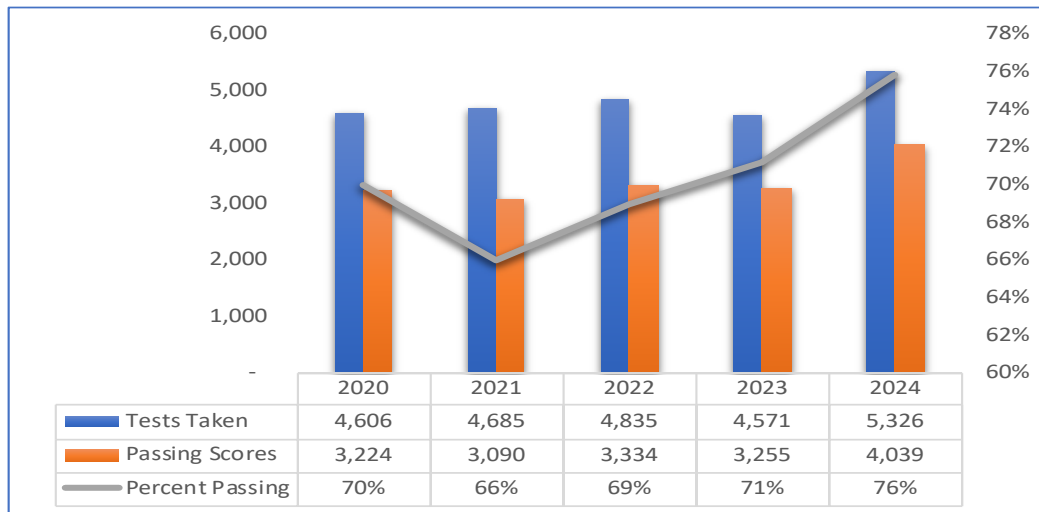
ACT COMPOSITE SCORES



Advanced Placement Growth and Performance

Over the last five years, the number of Advanced Placement (AP) exams taken by students in Sarasota County has remained relatively steady, ranging between approximately 4,500 and 5,300. At the same time, performance, as defined by students scoring three or higher, has varied between 80% and 66%. In 2024, 5,326 exams were administered with a passing rate of 76%. Overall, there tends to be a stable trend of participants and passing rate.

AP 2019-2024						
	2019	2020	2021	2022	2023	2024
Tests Taken	4,602	4,606	4,685	4,835	4,571	5,326
Passing Scores	3,703	3,224	3,090	3,334	3,255	4,039
Percent Passing	80%	70%	66%	69%	71%	76%



CAPE Industry Certifications and CAPE Digital Tool Certificates

In 2007, the Florida Legislature passed the Career and Professional Education (CAPE) Act. The purpose of the Act was to provide a statewide planning partnership between the business and education communities to attract, expand and retain targeted, high-value industry and to sustain a strong knowledge-based economy. The objectives of the act are as follows:

- To improve middle and high school academic performance by providing rigorous and relevant curriculum opportunities.
- To provide rigorous and relevant career-themed courses that articulate to postsecondary-level coursework and lead to industry certification.
- To support local and regional economic development.
- To respond to Florida's critical workforce needs.
- To provide state residents with access to high-wage and high-demand careers.
- To implement the Act, the Florida Department of Education (FDOE), the Department of Economic Opportunity (DEO), and CareerSource Florida are partnered together. At the local level, the Act mandates the development of a local strategic plan prepared by school districts with the participation of regional workforce boards and postsecondary institutions.

A key component of this Act is a list of state-approved industry certifications that are critical to Florida's employers. The legislation originally tasked the Agency for Workforce Innovation (AWI) with defining "Industry Certification." The agency has provided Florida Department of Education (FDOE) with the following definition:

A voluntary process through which individuals are assessed by an independent, third-party certifying entity using predetermined standards for knowledge, skills and competencies, resulting in the award of a time-limited credential that is nationally recognized and applicable to an occupation that is included in the workforce system's targeted occupation list or determined to be an occupation that is critical, emerging or addresses a local need.

1003.4203 F.S. Digital tools, CAPE Digital Tool Certificates, and technical assistance

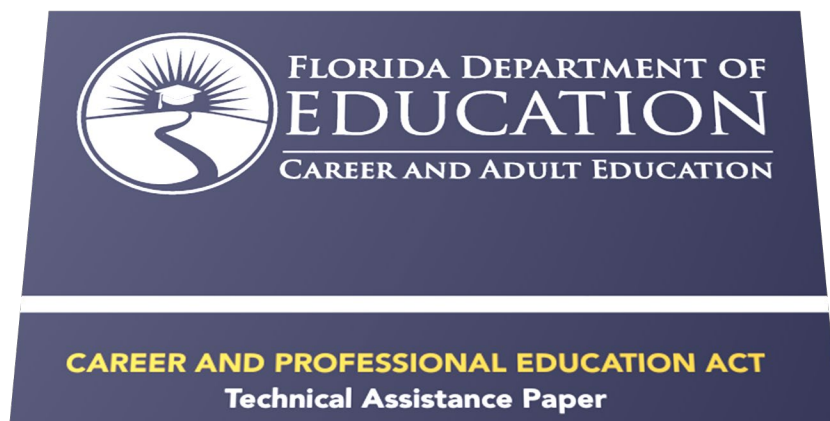
1003.491, F.S. Florida Career and Professional Education Act

1003.492, F.S. Industry-certified career education programs

1003.493, F.S. Career and professional academies and career-themed courses

1008.44, F.S. CAPE Industry Certification Funding List

1011.62, F.S. CAPE FTE Funding



The Office of Research, Accountability, and Evaluation provides an Interactive Dashboard that shows student achievement data including Academic Progress, Middle and High School Acceleration, Daily Attendance, District Grade and Financial Transparency. Each year the Florida Commissioner of Education assigns a letter grade of A, B, C, D, or F to each school district, based on 11 components prescribed by the Florida Department of Education. The district’s grade is calculated as if all students are enrolled in one large combination school. All students who are full year enrolled in the district are included in the district’s grade. The District Grade Dashboard is a tool to visually represent overall student achievement in the 11 academic data points that factor into a district’s grade. Sarasota County Schools has received an A grade every year since 2002 — the first-year district grading began.

Click on image below to navigate to District Data Interactive Dashboards

Research, Accountability, and Evaluation
Departmental Contacts Research
Florida Assessment of Student Thinking (FAST) Information
Learn about Testing
Dashboards: Interactive District Data
Community Surveys
Annual Climate Survey
School Grade and Accountability
School Improvement
Requests for Conducting Educational Research in Sarasota County Schools
Annual Promotion - Retention Report

District Data Interactive Dashboards


Dashboard links available below to launch:

- Academic Progress
- Middle + High School School Acceleration
- Daily Attendance
- District Grade
- Financial Transparency

[More about Sarasota County Dashboards](#)



Beginning with the 2022–23 school year, Florida’s statewide, standardized assessments in Reading, Writing, and Mathematics will be aligned with the Benchmarks for Excellent Student Thinking (B.E.S.T.). The Florida Assessment of Student Thinking (FAST), which includes VPK through grade 10 Reading and VPK through grade 8 Mathematics assessments, will be administered as a progress monitoring assessment, which students will participate in three times per year. B.E.S.T. assessments that are not part of the FAST progress monitoring program include grades 4–10 Writing and end-of-course (EOC) assessments in Algebra 1 and Geometry.



FLORIDA IS THE 1ST state in the nation TO FULLY TRANSITION TO PROGRESS MONITORING


NEW
PROGRESS MONITORING

- Hours rather than days to administer
- 3 opportunities to check-in on growth
- 75% less testing time = more time for learning
- Informs teachers so they can better help students
- Based on new B.E.S.T. standards
- Customizable, unique to each student
- Timely data during the school year
- Gives schools 2 opportunities to improve

75% LESS TIME TESTING, therefore increased time for LEARNING.

OUTDATED
STATEWIDE ASSESSMENT

- Takes days to administer, and means less learning time
- High stakes test
- Encourages narrow focus on tests
- Based on Common Core
- Not customizable to each student
- Fails to give parents timely information to support their children at home
- Too late for meaningful conversations between parents, students, and teachers to modify instruction



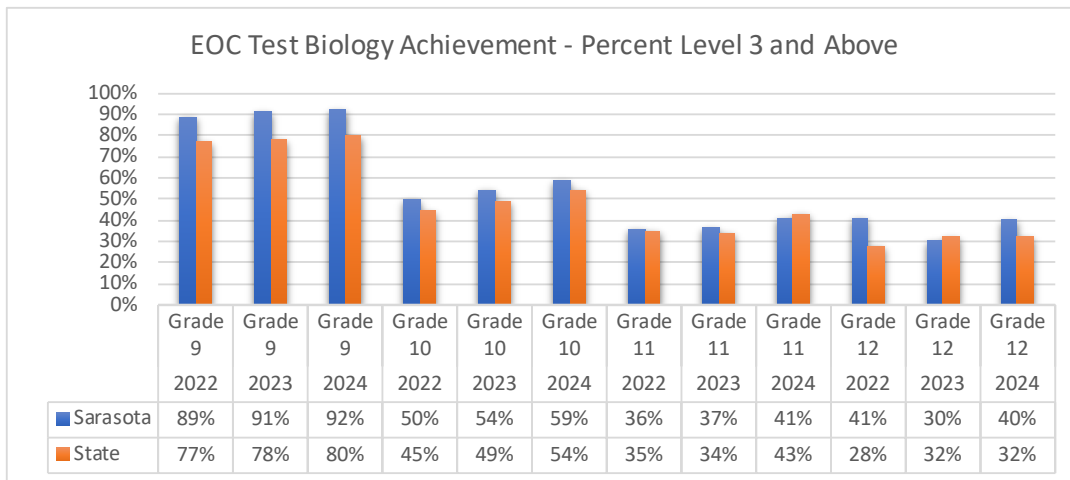
Progress Monitoring will minimize the stress of testing and change to three much shorter tests in the Fall, Winter and Spring. These tests will provide real-time data that will inform students, teachers and parents about individual student growth, rather than providing feedback at the end of the year after a single lengthy end-of-year assessment.

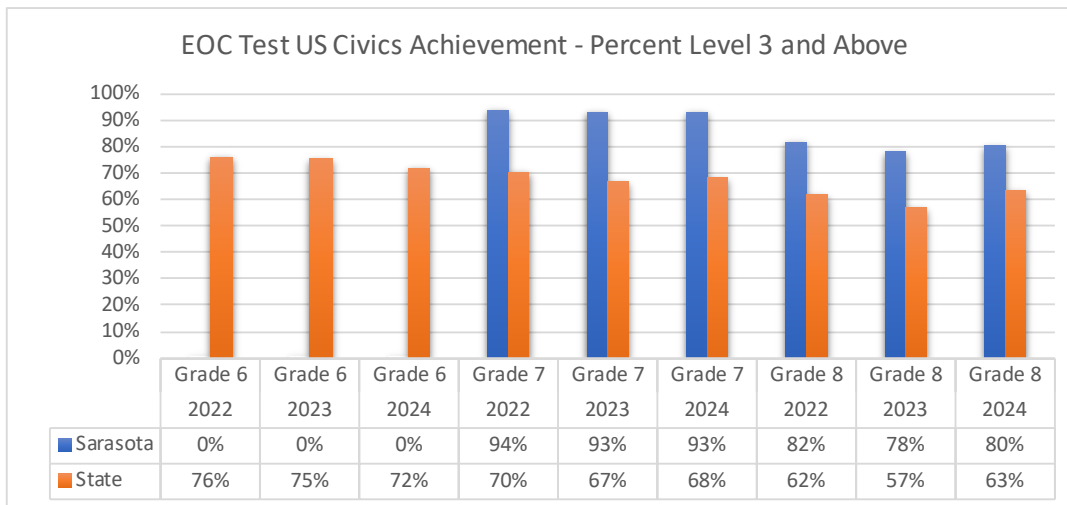
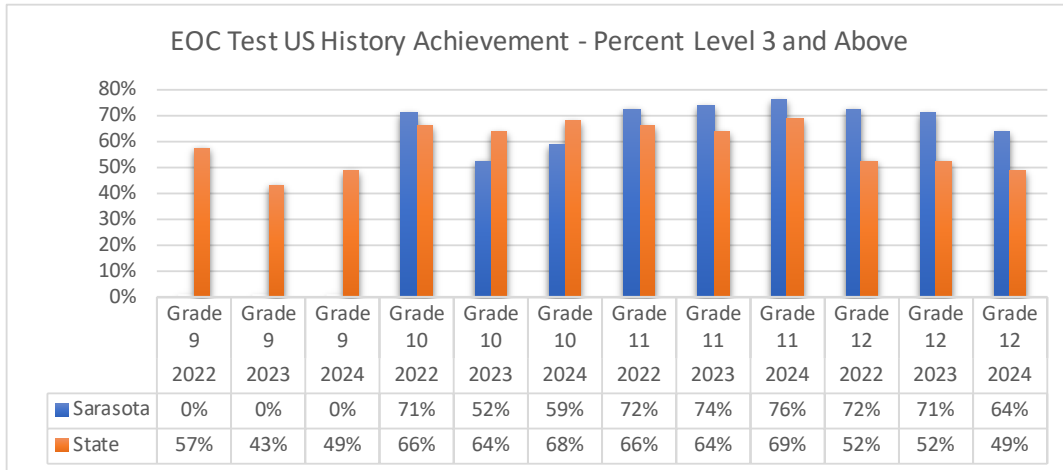
Florida Standards Assessment – English Language Arts and Mathematics

	Sarasota		State	
English Language Arts	2023	2024	2023	2024
Grade 3	61	68	50	55
Grade 4	67	62	58	53
Grade 5	67	63	54	55
Grade 6	54	64	47	54
Grade 7	55	57	47	50
Grade 8	55	60	47	51
Grade 9	59	58	48	53
Grade 10	58	59	50	53
Mathematics	2023	2024	2023	2024
Grade 3	70	71	59	60
Grade 4	70	67	61	58
Grade 5	66	64	55	56
Grade 6	61	65	54	56
Grade 7	67	70	48	47
Grade 8	54	51	55	54

Students in the Sarasota County School District scored higher than their peers across the state in all categories of the 2024 Florida Standards Assessment (FSA), according to results released by the [Florida Department of Education](#).

End of Course (EOC) Achievement





Florida Statewide Science Assessment (FSSA)

Florida Statewide Science Assessment (FSSA) 2024												
	Grade 5						Grade 8					
	N Count	% Level 1	% Level 2	% Level 3	% Level 4	% Level 5	N Count	% Level 1	% Level 2	% Level 3	% Level 4	% Level 5
District	3,257	16%	17%	25%	17%	25%	3,467	20%	25%	21%	17%	18%
State	203,746	24%	22%	26%	13%	14%	201,809	28%	27%	20%	13%	12%

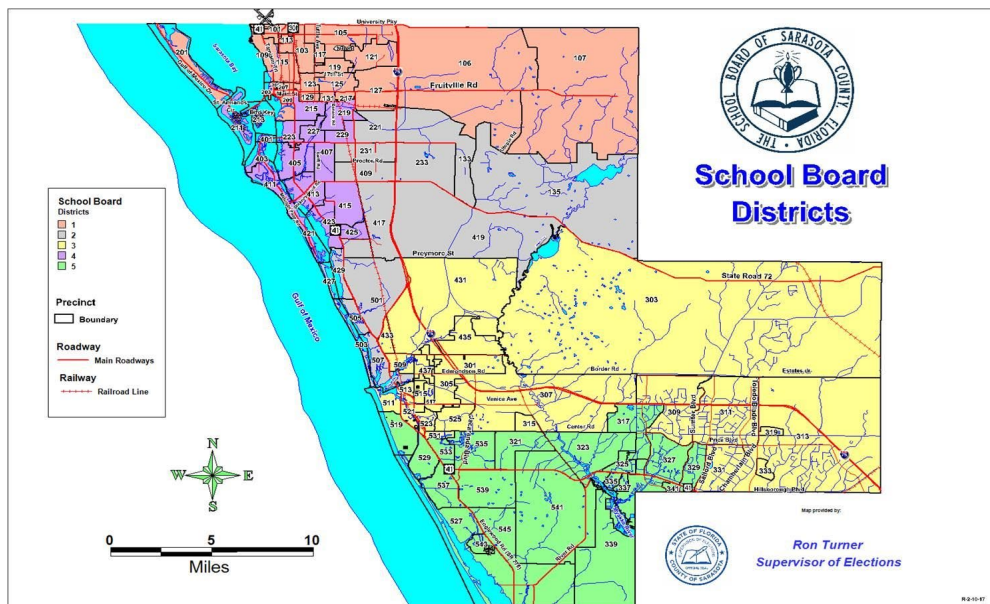
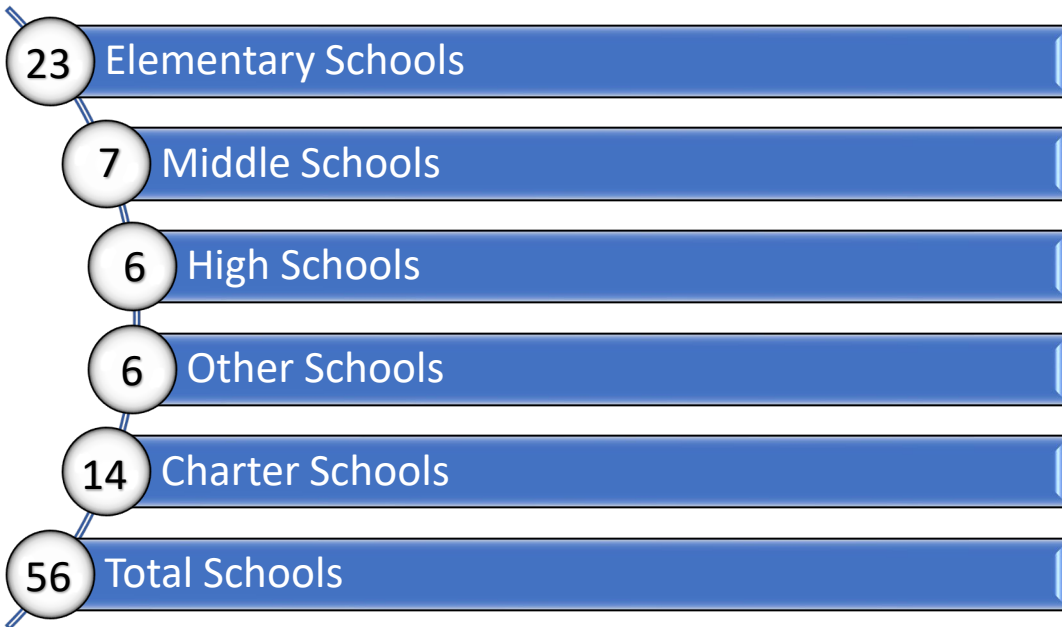
Florida Statewide Science Assessment (FSSA) 2023												
	Grade 5						Grade 8					
	N Count	% Level 1	% Level 2	% Level 3	% Level 4	% Level 5	N Count	% Level 1	% Level 2	% Level 3	% Level 4	% Level 5
District	3,300	14%	19%	27%	17%	22%	3,554	19%	26%	22%	15%	18%
State	204,670	25%	24%	25%	13%	13%	200,961	27%	29%	21%	12%	11%

Florida Statewide Science Assessment (FSSA) 2022												
	Grade 5						Grade 8					
	N Count	% Level 1	% Level 2	% Level 3	% Level 4	% Level 5	N Count	% Level 1	% Level 2	% Level 3	% Level 4	% Level 5
District	3,396	20%	22%	25%	15%	18%	3,505	17%	28%	24%	17%	15%
State	211,739	29%	23%	24%	11%	12%	198,619	26%	29%	21%	12%	11%

Florida Statewide Science Assessment (FSSA) 2021												
	Grade 5						Grade 8					
	N Count	% Level 1	% Level 2	% Level 3	% Level 4	% Level 5	N Count	% Level 1	% Level 2	% Level 3	% Level 4	% Level 5
District	3,087	17%	23%	27%	15%	17%	3,352	13%	28%	25%	17%	16%
State	196,161	28%	25%	25%	11%	10%	188,244	25%	30%	22%	13%	11%

Sarasota County is located on the west coast of Florida and covers 725 square miles of land and is surrounded by 37 miles of open shoreline along the Gulf of Mexico. Sarasota County is comprised of 3 municipalities and 1 town. Nestled along the sun-kissed shores of the Gulf Coast in Sarasota, Florida, Sarasota County Schools (SCS) boasts a vibrant educational landscape, catering to over 45,000 students across 56 diverse schools, spanning preschool through 12th grade, speaking more than 60 languages. Our 56 schools are a great source of community pride.

Click on link to the Sarasota County Schools Home Page and navigate to Quick Links: Schools for a comprehensive list of all Schools - [Home](#) | [Sarasota County Schools](#)



Educational Programs

Sarasota County Schools is an A-rated school district that works to ensure every student graduates on time, college or career-ready. We employ the following three pillars for student success:

- Maintaining the school district’s academic success and A-rating
- College and career-ready graduates
- Access and success for all students to close the achievement gap

Magnet & Accelerated Coursework

From magnet programs to accelerated coursework, Sarasota County Schools empowers students to achieve personal and academic success.

Advanced International Certificate of Education (AICE)

The Advanced International Certificate of Education (AICE) program is a set of challenging college-level classes for high school students and a preparatory program for middle school students. It was developed by Cambridge Assessment, a non-profit, non-teaching department of the University of Cambridge in England, and is one of the most prestigious advanced coursework programs in the world. Admission requirements must be met before entering the program.

International Baccalaureate (IB)

The International Baccalaureate (IB) programme encourages both personal and academic achievement, challenging students to excel in their studies and in their personal development. It is comprised of four programs that focus on teaching students to think critically and independently, and how to inquire with care and logic. Sarasota County Schools offers IB coursework in middle and high school and students can work toward higher education, an apprenticeship, or employment. Admission requirements must be met before entering the program.

Advanced Placement

Advanced Placement coursework is available to secondary students and gives them the opportunity to tackle college-level work while they are still in high school and earn college credit and placement. Many of the schools throughout Sarasota County offer numerous AP classes. Admission requirements must be met before entering the program.



Sarasota County Schools (SCS) offers a comprehensive and rigorous K-12 curriculum designed to meet the needs of all students. This includes both core and specialized programs providing services aligned with state standards and statutes. Sarasota County Schools provide an array of core academic coursework as well as elective/encore/special courses aligned to the arts, CTE, physical education, and ROTC. The following highlights some of the programming in place for the 2023 – 2024 school year:

- International Baccalaureate Programs are offered at two traditional public high schools and one charter high school.
- The Cambridge Advanced International Certificate of Education (AICE) program is offered at three high schools.
- Advanced Placement (AP) courses are offered throughout the District as acceleration options with two schools offering several AP options.
- SCS has a district center school that provides educational and therapeutic services to over 300 students with disabilities.
- SCS has a magnet school for Gifted and Talented students in grades 2-12.
- SCS has a magnet technical high school.
- SCS had an Alternative program site that includes a variety of services for students.
- Dual Enrollment opportunities are available to all students in grades 6-12.
- SCS provides specifically designed instruction, related services, accommodations, and assistive technology to identify students with disabilities based on each child’s individual plan in the least restrictive environment possible.
- All staff are trained in (or will be trained) mental health signs and symptoms.
- All instructional staff are trained (or will be trained) in the K-12 Awareness modules pertaining to students who have needs in the area of reading.
- All SCS high schools and middle schools offer Career and Technical Education courses.
- All SCS high schools, middle schools, and a few elementary schools offer at least one foreign language course.
- District-provided professional development is offered to teachers throughout the school year and substitutes are provided for those days.
- Credit Recovery programs are in place at every high school and course recovery options are available at all middle schools.
- A few SCS high schools’ points of pride include Visual Performing Arts magnets, the Care-Free Learner (a boat that takes students into the Sarasota Bay to study marine life in its natural habitat), the MaST program, a planetarium, and an aqua dome.
- STEM Fair, STEM Summit, and History Fair are annual events.
- Community support with the EDExploreSRQ program brings experiential learning into the classroom.

2024-2025 District Budget

Budget creation and development are a continuous process. It is the foundation to the fulfillment of the School Board of Sarasota County's strategic plan by ensuring alignment and maximization of resources to pillars and priorities.

Planning Phase

The 2024-2025 budget process began immediately after the 2023-2024 final budget was adopted. Student projections, due to the Florida Department of Education in January 2024, were forecasted over a five-year period identifying both operating and capital needs. As of the 2024-2025 first calculation of the Florida Education Finance Report (FEFP), the state reported a projected increase for Sarasota County Schools of 1,405.94 unweighted full-time equivalent (FTE), for a total of 48,660.24 FTE. This increase is mainly due to growth in scholarship programs. The Budget Calendar was created to document important events and dates in the timeline. Administration met to discuss initiatives, challenges, and opportunities for the upcoming school year. These discussions, along with enrollment projections and anticipated budgetary funding changes, were reviewed to appropriately plan the 2024-2025 budget.

Budget Development Phase

It is the School Board's strategic plan that assists in the development of funding priorities. Critical items such as current academic success data, student enrollment projections, staffing factors, fund balance forecasts, and new legislative mandates also drive decisions in this process. During this time, zero-based budgets are prepared at department levels and then reviewed by their respective Chiefs.

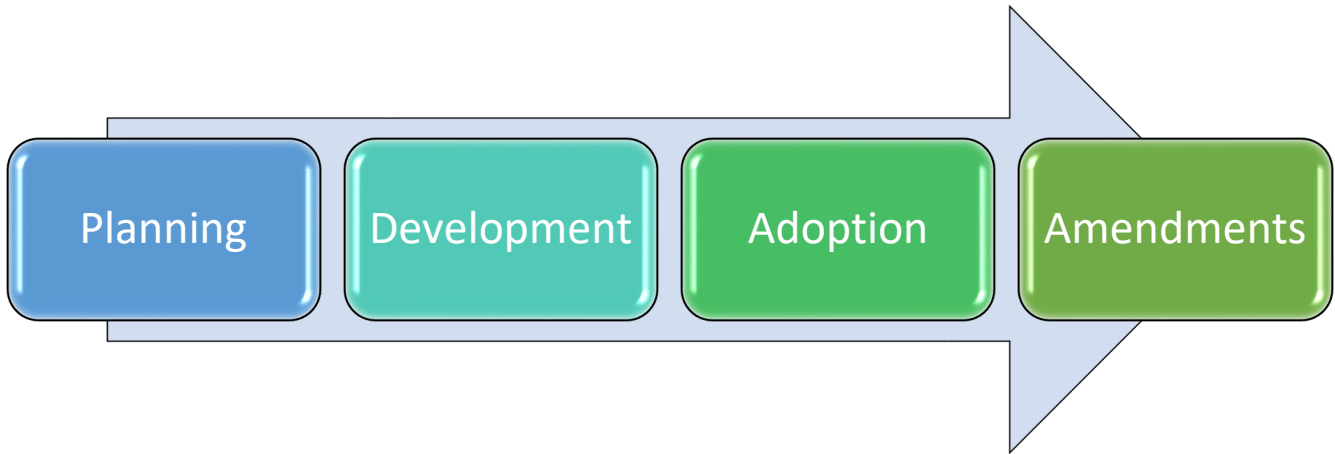
School staffing is calculated based on established formulas and enrollment projections. Administration discusses anticipated school needs, individually and collectively, and then makes recommendations. School staffing allocation worksheets are distributed to Principals to begin the staffing process. Principals work with their Chiefs on necessary adjustments 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 schools. The Principal and the school align the budget based upon their school's priorities. 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 draft budget is presented to the Board in a series of one-on-ones and workshops. This provides an opportunity for the Board to discuss priorities or issues of concern. The tentative budget and Truth in Millage (TRIM) advertisements are published on the Sarasota County School Board and the Sarasota County Government's publicly accessible websites and then 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 2024-2025	
Date	Description
November-December 2023	Department Zero-Based Budgeting begins as position control and discretionary budget documents are distributed for the 2024-2025 budget year. School Full Time Equivalent (FTE)/Enrollment Meetings are held to estimate the 2024-2025 projected FTE.
January 2024	2024-2025 Departmental Zero-Based Budgeting is finalized and reviewed with respective Executive Directors and Chiefs. 2024-2025 FTE/Enrollment projections finalized and submitted to DOE. Chiefs analyze data to create school based staffing and funding formulas.
February 2024	School Board workshop - Review of the 2023-2024 budget amendments for results of operations forecasted through June 30th, breakdown and discussion of the Third Calculation of the 2023-2024 FEFP, 2023-2024 enrollment update and 2024-2025 FTE forecast shared with the Board. School and department personnel allocation budgets are prepared for the staffing process.
March 2024	A special webinar is called by Human Resources to provide staffing directions, process changes and seniority lists. The Budget Department updates cost centers on the 2024-2025 position control allocations and changes. School and Department position control/ staffing allocations are released to the cost center heads. During this time, the respective Chief reviews all waivers. School and Department staffing allocations are returned to the Budget Department and Human Resources for reconciling position control and the staffing process commencement.
April 2024	School Board Workshop - Review of legislative budget highlights. 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.
May 2024	School Board Workshop - Review of the Capital Improvement Budget and forecast. Budget prepares draft of Tentative Budget.
June 2024	School Board Workshop – Review of the Superintendent’s draft Tentative Budget prepared using the latest data available.
July 2024	Superintendent presents the tentative budget to the School Board, requests approval to advertise the intent to adopt a tentative budget and millage rates; this meeting will be July 23, 2024. The advertisement will be posted on the School Board’s website on Saturday, July 27, 2024.
August 2024	Required Public Hearing to adopt tentative millage and budget for 2024-2025 held on July 30, 2024. TRIM requires no later than August 4, 2024.
September 2024	Public Hearing to adopt the final millage and budget for 2024-2025. TRIM requires no later than September 18, 2024.

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	Unaudited Actuals 2023-2024	Tentative Budget 2024-2025	Adopted Budget 2024-2025	Increase/ (Decrease)
Federal Through State	\$ 5,167,246	\$ 1,600,000	\$ 1,600,000	\$ (3,567,246)
State Supplements	73,023,765	67,466,503	68,227,976	(4,795,789)
Local Sources	509,530,040	519,613,771	520,294,886	10,764,846
Loss Recoveries	2,615	-	-	(2,615)
Transfers from Grants	1,206,382	-	-	(1,206,382)
Transfers from Capital Funds	38,142,545	39,845,945	41,780,451	3,637,906
Beginning Fund Balance	106,897,075	107,321,814	112,596,388	5,699,313
Total	\$ 733,969,668	\$ 735,848,033	\$ 744,499,701	\$ 10,530,033

For the 2024-2025 fiscal year, revenues are increasing mainly due to the increase in the 2024 certified taxable value and its effect on Ad Valorem taxes and Referendum Local revenues. Federal revenue sources are decreasing, as reimbursement from FEMA for COVID-related expenses is not anticipated in 2024-2025, and Medicaid reimbursement projections are lower. Despite the increase in projected student FTE, state FEFP is relatively flat compared to 2023-24 primarily because of the increase in students who are participating in Family Empowerment Scholarship programs. Florida School Recognition funds are not contemplated in the 2024-2025 budget.

General Fund Expenditures	Unaudited Actuals 2023-2024	Tentative Budget 2024-2025	Adopted Budget 2024-2025	Increase/ (Decrease)
Salaries	\$ 346,265,946	\$ 359,234,713.00	\$ 357,053,197	\$ 10,787,251
Benefits	128,936,833	137,870,209	137,771,708	8,834,875
Purchased Services - District	37,668,923	38,879,810	44,296,222	6,627,299
Purchased Services - Charter	72,680,992	78,831,840	78,831,840	6,150,848
Energy Services	13,763,399	14,355,024	14,315,643	552,244
Materials and Supplies	11,961,270	15,197,273	16,946,266	4,984,996
Capital Outlay	3,370,715	2,544,404	3,232,117	(138,598)
Other Expenditures	6,725,202	8,297,277	8,450,260	1,725,058
Ending Fund Balance	112,596,388	80,637,483	83,602,448	(28,993,940)
Total	\$ 733,969,668	\$ 735,848,033	\$ 744,499,701	\$ 10,530,033

For the 2024-2025 fiscal year, expenditures are projected to increase compared to last year's final budget and actuals. Salaries are increasing mainly due to the contractual 0.5% increase and the absorption of positions previously funded by ESSER. Benefits are increasing as a result of a rate change in the Florida Retirement System (FRS), and an increase in medical claims under our self-insurance health program. Charter payments are anticipated to increase based on projected enrollment and revenue. Materials and Supplies and Other Expenses are forecasted to rise due to inflation, while Capital Outlay is anticipated to decrease slightly.

Debt Service Funds

Debt Service Funds are utilized to pay principal, interest, and dues and fees on long-term debt. Sources of funds for debt service are through transfers from Capital Project Funds and Capital Outlay and Debt Service (CO&DS) allocations from the state. Local funding is interest earned on debt service balances. The majority of the transfers from capital to debt comes from the non-voted capital outlay millage levy. The Debt Service budget for 2024-2025 is \$85,032,740. This reflects a \$3,408,738 or 4.18% increase from the actual 2023-2024 fiscal year. We continue annual payments made into the sinking fund reserve for the Series 2010-A Qualified School Construction Bonds (QSCB), which equates to \$1,662,959 for 2024-2025. 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	Unaudited Actuals 2023-2024	Tentative Budget 2024-2025	Adopted Budget 2024-2025	Increase/ (Decrease)
Federal Sources	\$ 1,967,816	\$ 1,967,816	\$ 1,967,816	\$ -
State Sources	423,353	339,790	339,790	(83,563)
Local Sources	1,148,591	-	-	(1,148,591)
Transfers from Capital Funds	46,567,498	48,037,909	49,252,234	2,684,736
Proceeds of Refunding Bonds	877,480	-	-	(877,480)
Restricted Fund Balance	30,639,264	42,976,350	33,472,900	2,833,636
Total	\$ 81,624,002	\$ 93,321,865	\$ 85,032,740	\$ 3,408,738

There are currently three CO&DS bonds. There are currently three Certificates of Participation (COP) debt issues outstanding. It is anticipated that there will be three additional COP issues for the construction of 2 new elementary schools, a new K-8 school and a new high school. Lease purchase agreements are initiated for computer refreshes and are included in the debt service budget.

Debt Service Funds Expenditures	Unaudited Actuals 2023-2024	Tentative Budget 2024-2025	Adopted Budget 2024-2025	Increase/ (Decrease)
Redemption of Principal	\$ 32,694,907	\$ 30,609,530.00	\$ 31,353,464	\$ (1,341,443)
Interest	14,564,986	17,967,186	18,521,417	3,956,431
Dues and Fees	891,209	24,500	24,500	(866,709)
Miscellaneous Expense	-	-	-	-
Restricted Fund Balance	33,472,900	44,720,649	35,133,359	1,660,459
Total	\$ 81,624,002	\$ 93,321,865	\$ 85,032,740	\$ 3,408,738

Capital Projects Funds

Capital Project funds are utilized for the acquisition or construction of capital facilities; maintenance, remodeling and renovation of existing facilities; the purchase of equipment; and transfers to make debt payments.

Capital Projects Funds Revenue	Unaudited Actuals 2023-2024	Tentative Budget 2024-2025	Adopted Budget 2024-2025	Increase/ (Decrease)
Miscellaneous Federal through State	\$ 134,794	\$ -	\$ -	
CO&DS Distributed to the District	1,493,574	1,350,577	1,350,577	(142,997)
Interest on CO&DS	50,341	26,956	26,956	(23,385)
Charter School Capital Outlay	4,131,126	4,209,719	4,209,719	78,593
Other State Sources	604,381	-	1,629,855	1,025,474
Ad Valorem Taxes	155,964,060	164,144,495	164,144,495	8,180,435
Sales Tax	32,488,407	33,472,091	33,472,091	983,684
Interest Income	21,490,533	300,000	300,000	(21,190,533)
Investment Net Increase (Decrease) - Fair Value	2,200,159	-	-	(2,200,159)
Impact Fees	11,994,703	8,800,000	8,800,000	(3,194,703)
Other Local Sources	141,985	-	-	(141,985)
Other Financing Sources	220,112,216	16,544,367	16,396,057	(203,716,159)
Restricted Fund Balance	340,083,785	80,671,705	494,626,271	154,542,486
Total	\$ 790,890,064	\$ 309,519,910	\$ 724,956,021	\$ (65,934,043)

The Major sources of revenue are Ad Valorem Taxes and Local Voted Sales Tax. Other sources of revenue are impact fees, Capital Outlay and Debt Service (CO&DS) to the District, interest on invested balances, and Charter School Capital Outlay (PECO) allocated by the legislature each year. The total adopted capital projects funds budget for 2024-2025 is \$724,956,021.

Capital Projects Funds Expenditures	Unaudited Actuals 2023-2024	Tentative Budget 2024-2025	Adopted Budget 2024-2025	Increase/ (Decrease)
Buildings and Fixed Equipment	\$ 112,322,026	\$ 62,904,929	\$ 344,834,583	\$ 232,512,557
Furniture, Fixtures and Equipment	15,800,750	4,989,100	12,713,526	(3,087,224)
Motor Vehicles	5,573,052	4,700,000	9,833,715	4,260,663
Land	52,585	15,199	1,649,050	1,596,466
Improvements Other Than Buildings	13,991,752	14,400,210	50,236,988	36,245,236
Remodeling and Renovations	59,895,256	52,101,525	121,692,218	61,796,962
Dues and Fees	5,766	6,750	6,750	984
Computer Software	45,512	-	24,473	(21,039)
Charter School Local Capital Improvement	3,867,052	10,518,138	10,518,138	6,651,086
To General Fund	38,142,545	39,845,945	41,780,451	3,637,906
To Debt Service Funds	46,567,498	48,037,909	49,252,234	2,684,736
Restricted Fund Balance	494,626,271	72,000,205	82,413,895	(412,212,376)
Total	\$ 790,890,064	\$ 309,519,910	\$ 724,956,021	\$ (65,934,043)

Adopted budgeted expenditures for 2024-2025 total \$551,509,441 for projects, \$41,780,451 to general fund and \$49,252,234 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) (\$17.2 million), Individuals with Disabilities (IDEA) (\$12.3 million), Elementary and Secondary Education Act, Title I (\$11.4 million), and Trust & Agency (\$7 million).

Special Revenue-Other Revenue	Unaudited Actuals 2023-2024	Tentative Budget 2024-2025	Adopted Budget 2024-2025	Increase/ (Decrease)
Federal Direct	\$ 1,807,598	\$ 1,292,809.00	\$ 1,296,369	\$ (511,229)
Federal Through State (Non-ESSER)	26,461,590	29,231,713	30,768,367	4,306,777
Federal Through State (CARES/ESSER III/ARP)	36,536,649	16,246,948	17,516,305	(19,020,344)
Local Sources	9,449,005	8,547,191	10,208,174	759,169
Other Local Sources				-
Restricted Fund Balance	7,796,056	7,796,056	8,527,362	731,306
Total	\$ 82,050,898	\$ 63,114,717	\$ 68,316,577	\$ (13,734,321)

ESSER III is to provide support to mitigate the effects of the Covid 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 reported in the Special Revenue Funds – Grant Programs to conform to the new requirements from the Florida Department of Revenue and the Government Accounting Standards Board.

Special Revenue-Other Expenditures	Unaudited Actuals 2023-2024	Tentative Budget 2024-2025	Adopted Budget 2024-2025	Increase/ (Decrease)
Salaries	\$ 34,664,029	\$ 19,619,064.00	\$ 20,995,497	\$ (13,668,532)
Benefits	11,296,309	8,761,125	9,154,446	(2,141,863)
Purchased Services	12,890,040	15,015,381	14,909,533	2,019,493
Energy Services	85,496	54,621	52,924	(32,572)
Materials and Supplies	7,179,989	6,206,867	8,186,054	1,006,065
Capital Outlay	741,155	589,050	721,715	(19,440)
Other Expenses	5,460,136	5,072,553	5,769,046	308,910
Transfers	1,206,382	-	-	(1,206,382)
Restricted Fund Balance	8,527,362	7,796,056	8,527,362	-
Total	\$ 82,050,898	\$ 63,114,717	\$ 68,316,577	\$ (13,734,321)

Special Revenue Fund – Food Service

Sarasota County Schools 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 adopted budget for the 2024-2025 school year is \$31,978,664 including fund balance. None of the Food Service budget is derived from local tax dollars.

Food Service Fund Revenues	Unaudited Actuals 2023-2024	Tentative Budget 2024-2025	Adopted Budget 2024-2025	Increase/ (Decrease)
Federal Through State	\$ 19,566,355	\$ 18,695,800	\$ 18,695,800	\$ (870,555)
State Supplements	163,666	155,065	155,065	(8,601)
Local Sources	6,957,942	7,108,250	7,108,250	150,308
Beginning Fund Balance	7,246,875	5,336,690	6,019,549	(1,227,326)
Total	\$ 33,934,838	\$ 31,295,805	\$ 31,978,664	\$ (1,956,174)

Sarasota County Food and Nutrition Services served 21,000 lunches, 7,700 breakfasts, 1,350 suppers/snacks daily, and approximately \$2.3 million in a la carte sales for the 2023-2024 school year.

Food Service Fund Expenditures	Unaudited Actuals 2023-2024	Tentative Budget 2024-2025	Adopted Budget 2024-2025	Increase/ (Decrease)
Salaries	\$ 8,499,470	\$ 9,292,826	\$ 9,292,826	\$ 793,356
Benefits	5,138,790	5,596,292	5,596,292	457,502
Purchased Services	577,969	631,100	631,100	53,131
Energy Services	42,468	54,000	54,000	11,532
Materials and Supplies	13,053,029	15,150,000	15,150,000	2,096,971
Capital Outlay	-	7,500	7,500	7,500
Other Expenditures	603,563	540,000	540,000	(63,563)
Ending Fund Balance	6,019,549	24,087	706,946	(5,312,603)
Total	\$ 33,934,838	\$ 31,295,805	\$ 31,978,664	\$ (1,956,174)



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	Unaudited Actuals 2023-2024	Tentative Budget 2024-2025	Adopted Budget 2024-2025	Increase/ (Decrease)
Operating Revenues	\$ 80,611,414	\$ 86,709,020	\$ 84,698,239	\$ 4,086,825
Non-Operating Revenues	2,791,526	500,203	574,757	(2,216,769)
Beginning Fund Balance	32,980,712	33,398,184	31,194,209	(1,786,503)
Total	\$ 116,383,652	\$ 120,607,407	\$ 116,467,205	\$ 83,553

The adopted Internal Service Fund Budget for the 2024-2025 school year is \$116,467,205 which includes fund balance, and is an increase of \$83,553. This increase is primarily attributed to the increased number of group health insurance claims and dental claims as well as an increase in premiums per employee. Fund balance reduction is due to a transfer to Capital fund to repay startup costs of becoming self-insured in 2015-2016. Remaining fund balance is adequate for statutory reserves of 60 days of Health Liability Insurance.

Internal Service Funds Expenditures	Unaudited Actuals 2023-2024	Tentative Budget 2024-2025	Adopted Budget 2024-2025	Increase/ (Decrease)
Salaries	\$ 516,286	\$ 640,592	\$ 581,794	\$ 65,508
Benefits	187,890	206,926	266,237	78,347
Purchased Services	6,136,939	6,855,311	6,715,886	578,947
Other Expenses	78,348,328	80,245,161	82,891,498	4,543,170
Transfer Out	-	6,812,967	6,812,967	6,812,967
Ending Fund Balance	31,194,209	25,846,450	19,198,823	(11,995,386)
Total	\$ 116,383,652	\$ 120,607,407	\$ 116,467,205	\$ 83,553



ADOPTED BUDGET 2024-2025

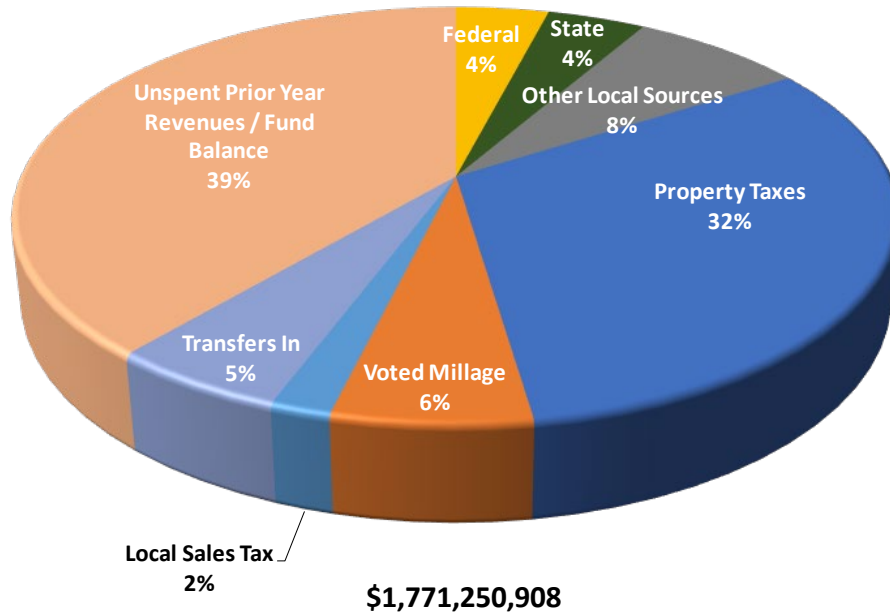
All Funds Summary by Revenues and Appropriations

	General Fund	Debt Service	Capital Projects	Special Revenue	Internal Services	Total Funds
	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted
	Budget	Budget	Budget	Budget	Budget	Budget
	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025
REVENUES						
Federal Direct	\$ 400,000	\$ 1,967,816	\$ -	\$ 1,296,369	\$ -	\$ 3,664,185
Federal Through State	1,200,000	-	-	66,980,472	-	68,180,472
State Sources	68,227,976	339,790	7,217,107	155,065	-	75,939,938
Local Sources	520,294,886	-	206,716,586	17,316,424	85,272,996	829,600,892
TOTAL REVENUES	590,122,862	2,307,606	213,933,693	85,748,330	85,272,996	977,385,487
Transfers In	41,780,451	49,252,234	6,812,967	-	-	97,845,652
Non Revenue Sources	-	-	9,583,090	-	-	9,583,090
Nonspendable Fund Balance	14,820,238	-	-	-	-	14,820,238
Restricted Fund Balance	12,622,718	33,472,900	494,626,271	14,546,911	-	555,268,800
Assigned Fund Balance	10,770,726	-	-	-	-	10,770,726
Unassigned Fund Balance	74,382,706	-	-	-	31,194,209	105,576,915
TOTAL REVENUE, TRANSFERS AND FUND BALANCES	\$ 744,499,701	\$ 85,032,740	\$ 724,956,021	\$ 100,295,241	\$ 116,467,205	\$ 1,771,250,908
EXPENDITURES						
Instruction	\$ 418,232,946	\$ -	\$ -	\$ 31,478,332	\$ -	\$ 449,711,278
Pupil Personnel Services	43,280,655	-	-	5,473,702	-	48,754,357
Instructional Media Services	3,526,624	-	-	4,616	-	3,531,240
Instruction and Curriculum Development	3,654,287	-	-	1,098,983	-	4,753,270
Instructional Staff Training Services	7,330,853	-	-	8,266,641	-	15,597,494
Instruction-Related Technology	6,959,993	-	-	682,416	-	7,642,409
Board of Education	1,051,718	-	-	-	-	1,051,718
Legal Services	1,500,000	-	-	-	-	1,500,000
General Administration	3,852,055	-	-	2,768,817	-	6,620,872
School Administration	26,913,146	-	-	139,243	-	27,052,389
Facilities Acquisition and Construction	5,084,481	-	551,509,441	49,015	-	556,642,937
Fiscal Services	2,834,160	-	-	-	-	2,834,160
Food Services	-	-	-	31,317,870	-	31,317,870
Central Services	8,819,168	-	-	902,835	90,455,415	100,177,418
Pupil Transportation	26,953,122	-	-	514,225	-	27,467,347
Operation of Plant	63,652,209	-	-	8,657	-	63,660,866
Maintenance of Plant	22,801,894	-	-	93,026	-	22,894,920
Administrative Technology Services	10,277,369	-	-	5,321	-	10,282,690
Community Services	4,172,573	-	-	8,257,234	-	12,429,807
Debt Service	-	49,899,381	-	-	-	49,899,381
TOTAL EXPENDITURES	660,897,253	49,899,381	551,509,441	91,060,933	90,455,415	1,443,822,423
Transfers Out and Other Financing	-	-	91,032,685	-	6,812,967	97,845,652
Nonspendable Fund Balance	14,820,238	-	-	-	-	14,820,238
Restricted Fund Balance	12,622,718	35,133,359	-	9,234,308	-	56,990,385
Assigned Fund Balance	10,770,726	-	82,413,895	-	-	93,184,621
Unassigned Fund Balance	45,388,766	-	-	-	19,198,823	64,587,589
TOTAL EXPENDITURES, TRANSFERS AND FUND BALANCES	\$ 744,499,701	\$ 85,032,740	\$ 724,956,021	\$ 100,295,241	\$ 116,467,205	\$ 1,771,250,908

How the School Board of Sarasota County is Funded

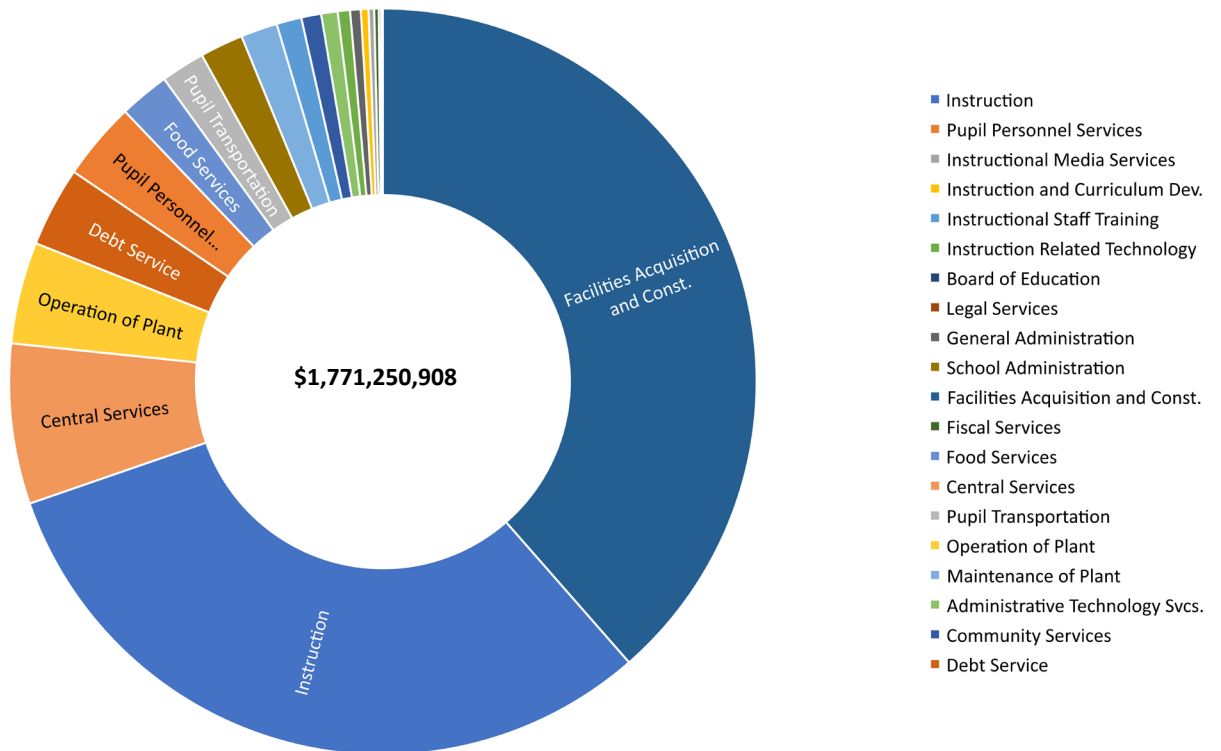
The majority of funding for school districts is defined in Florida Statutes 1010 and 1011. The Florida Legislature, each year, determines funding for public education as a part of the annual General Appropriations legislation. Other funding sources received by school districts are federal entitlement 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	\$ 1,600,000	\$ 1,967,816	\$ -	\$ 68,276,841	\$ -	\$ 71,844,657
State	68,227,976	339,790	7,217,107	155,065	-	75,939,938
Other Local Sources	13,526,115	-	18,683,090	17,316,424	85,272,996	134,798,625
Property Taxes	397,339,107	-	164,144,495	-	-	561,483,602
Voted Millage	109,429,664	-	-	-	-	109,429,664
Local Sales Tax	-	-	33,472,091	-	-	33,472,091
Transfers In	41,780,451	49,252,234	6,812,967	-	-	97,845,652
Unspent Prior Year Revenues / Fund Balance	112,596,388	33,472,900	494,626,271	14,546,911	31,194,209	686,436,679
TOTAL REVENUE AND FUND BALANCES	\$ 744,499,701	\$ 85,032,740	\$ 724,956,021	\$ 100,295,241	\$ 116,467,205	\$ 1,771,250,908



All Funds Summary by Function

EXPENDITURES - FUNCTION	General Fund	Debt Service	Capital Projects	Special Revenue	Internal Service	Total All Funds
Instruction	\$ 418,232,946	\$ -	\$ -	\$ 31,478,332	-	\$ 449,711,278
Pupil Personnel Services	43,280,655	-	-	5,473,702	-	48,754,357
Instructional Media Services	3,526,624	-	-	4,616	-	3,531,240
Instruction and Curriculum Dev.	3,654,287	-	-	1,098,983	-	4,753,270
Instructional Staff Training	7,330,853	-	-	8,266,641	-	15,597,494
Instruction Related Technology	6,959,993	-	-	682,416	-	7,642,409
Board of Education	1,051,718	-	-	-	-	1,051,718
Legal Services	1,500,000	-	-	-	-	1,500,000
General Administration	3,852,055	-	-	2,768,817	-	6,620,872
School Administration	26,913,146	-	-	139,243	-	27,052,389
Facilities Acquisition and Const.	5,084,481	-	551,509,441	49,015	-	556,642,937
Fiscal Services	2,834,160	-	-	-	-	2,834,160
Food Services	-	-	-	31,317,870	-	31,317,870
Central Services	8,819,168	-	-	902,835	90,455,415	100,177,418
Pupil Transportation	26,953,122	-	-	514,225	-	27,467,347
Operation of Plant	63,652,209	-	-	8,657	-	63,660,866
Maintenance of Plant	22,801,894	-	-	93,026	-	22,894,920
Administrative Technology Svcs.	10,277,369	-	-	5,321	-	10,282,690
Community Services	4,172,573	-	-	8,257,234	-	12,429,807
Debt Service	-	49,899,381	-	-	-	49,899,381
TOTAL EXPENDITURES	660,897,253	49,899,381	551,509,441	91,060,933	90,455,415	1,443,822,423
Transfers Out	-	-	91,032,685	-	6,812,967	97,845,652
Ending Fund Balances	83,602,448	35,133,359	82,413,895	9,234,308	19,198,823	229,582,833
TOTAL EXPENDITURES, TRANSFERS AND FUND BALANCES	\$ 744,499,701	\$ 85,032,740	\$ 724,956,021	\$ 100,295,241	\$ 116,467,205	\$ 1,771,250,908



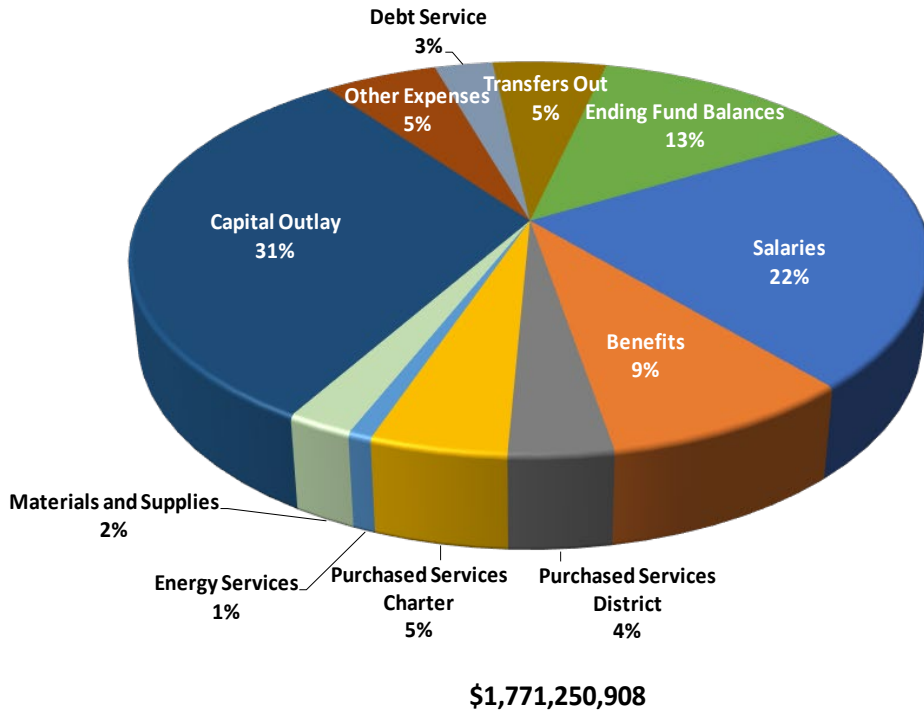
Description of Appropriations by Function

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	\$ 357,053,197	\$ -	\$ -	\$ 30,288,323	\$ 581,794	\$ 387,923,314
Benefits	137,771,708	-	-	14,750,738	266,237	152,788,683
Purchased Services District	44,296,222	-	-	11,804,363	6,715,886	62,816,471
Purchased Services Charter	78,831,840	-	-	3,736,270	-	82,568,110
Energy Services	14,315,643	-	-	106,924	-	14,422,567
Materials and Supplies	16,946,266	-	-	23,336,054	-	40,282,320
Capital Outlay	3,232,117	-	551,509,441	729,215	-	555,470,773
Other Expenses	8,450,260	-	-	6,309,046	82,891,498	97,650,804
Debt Service	-	49,899,381	-	-	-	49,899,381
TOTAL EXPENDITURES	660,897,253	49,899,381	551,509,441	91,060,933	90,455,415	1,443,822,423
Transfers Out	-	-	91,032,685	-	6,812,967	97,845,652
Ending Fund Balances	83,602,448	35,133,359	82,413,895	9,234,308	19,198,823	229,582,833
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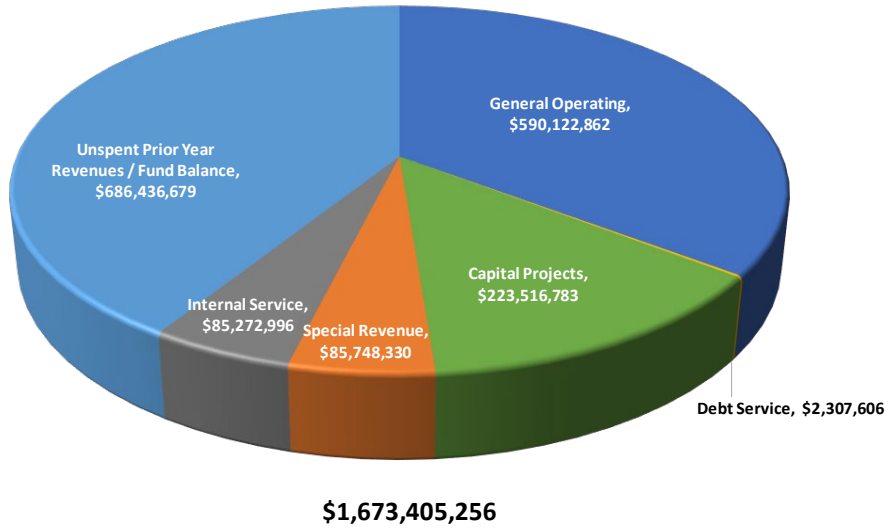
Description of Appropriations by Object

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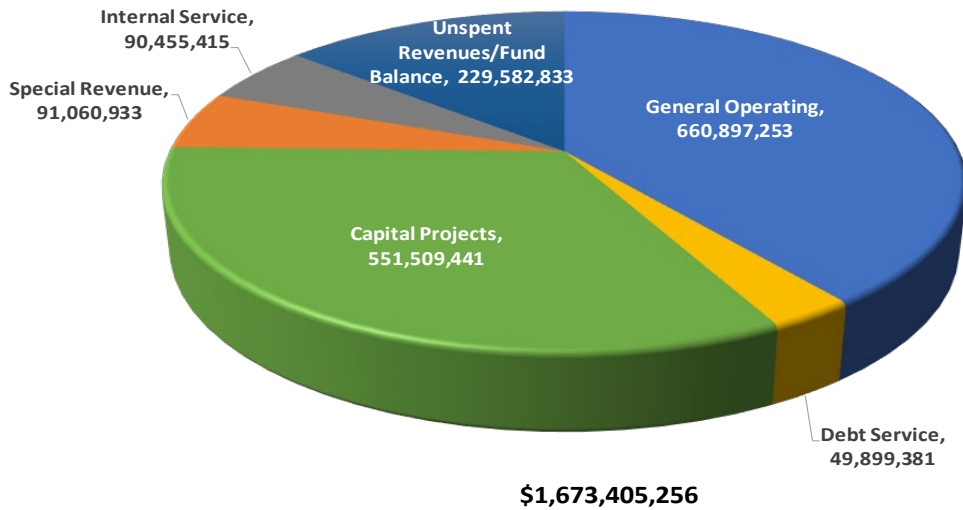
1. Salaries - Amounts paid to employees of the school system in appointed full-time, substitute, and part-time positions.
2. Employee Benefits - Amounts paid by the school system on behalf of employees. This category includes payments to the Florida Retirement system which is mandatory for all school 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.



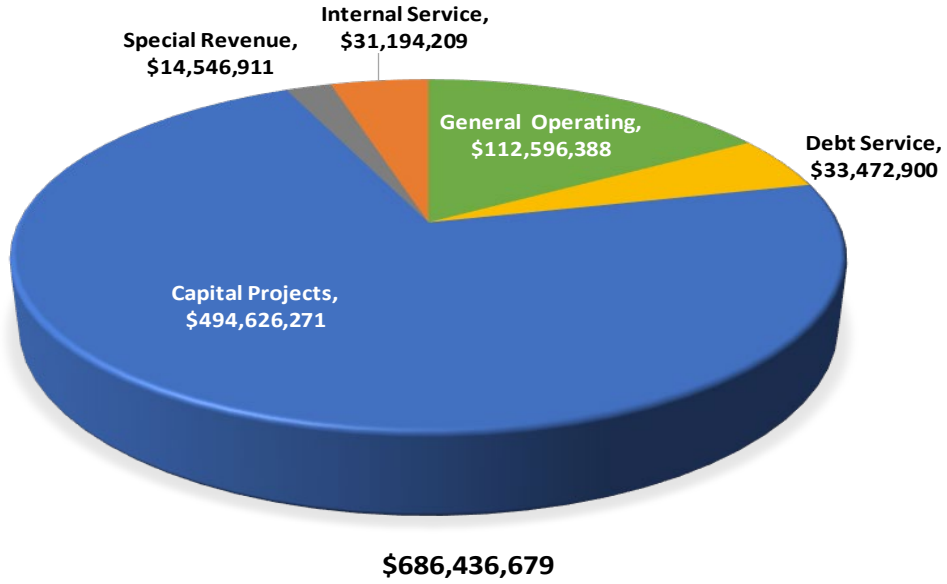
2024-2025 Total Projected Revenues of all Funds
Excluding Transfers between Funds



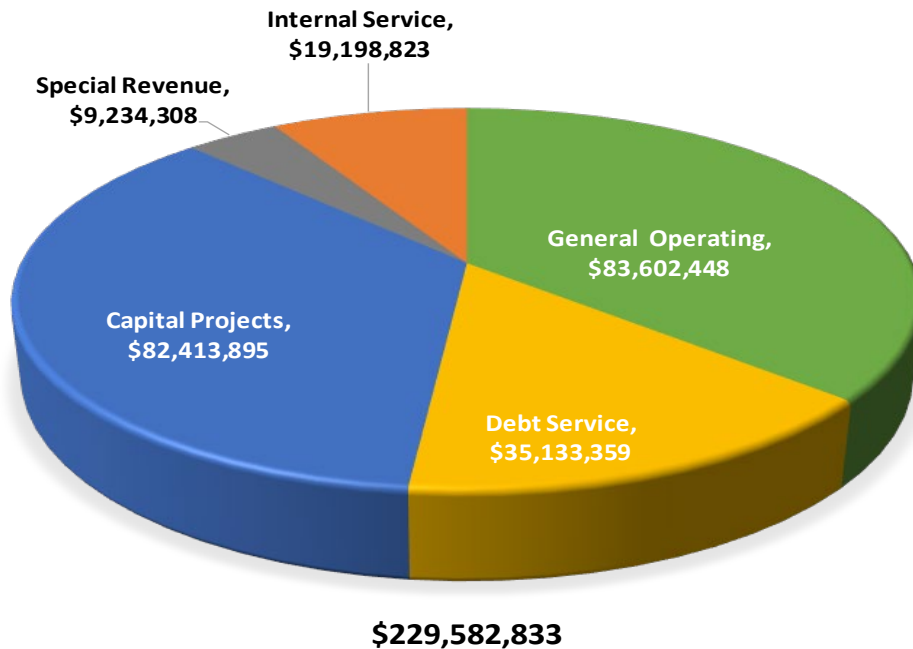
2024-2025 Total Projected Appropriations of all Funds
Excluding Transfers between Funds



Projected Beginning Fund Balances as of 7/01/24



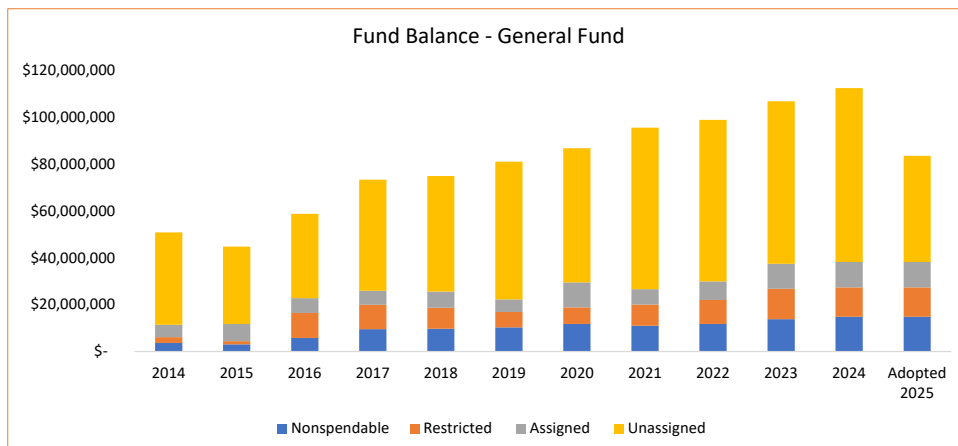
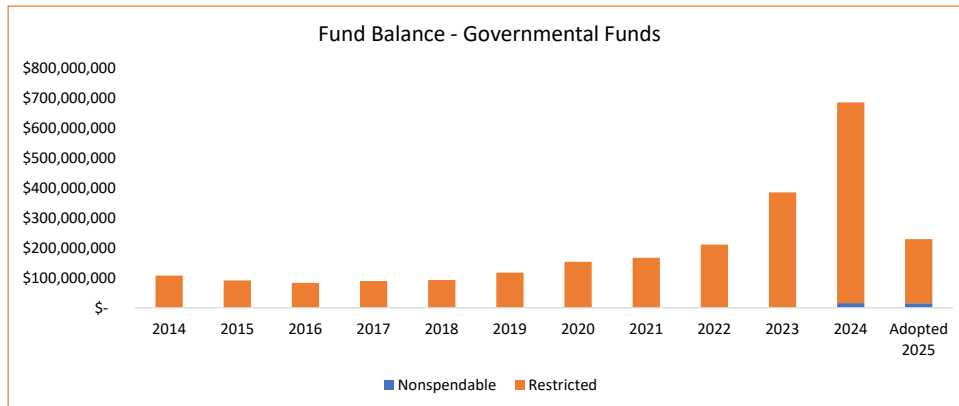
Projected Ending Fund Balances as of 6/30/25



Fund Balance Trend

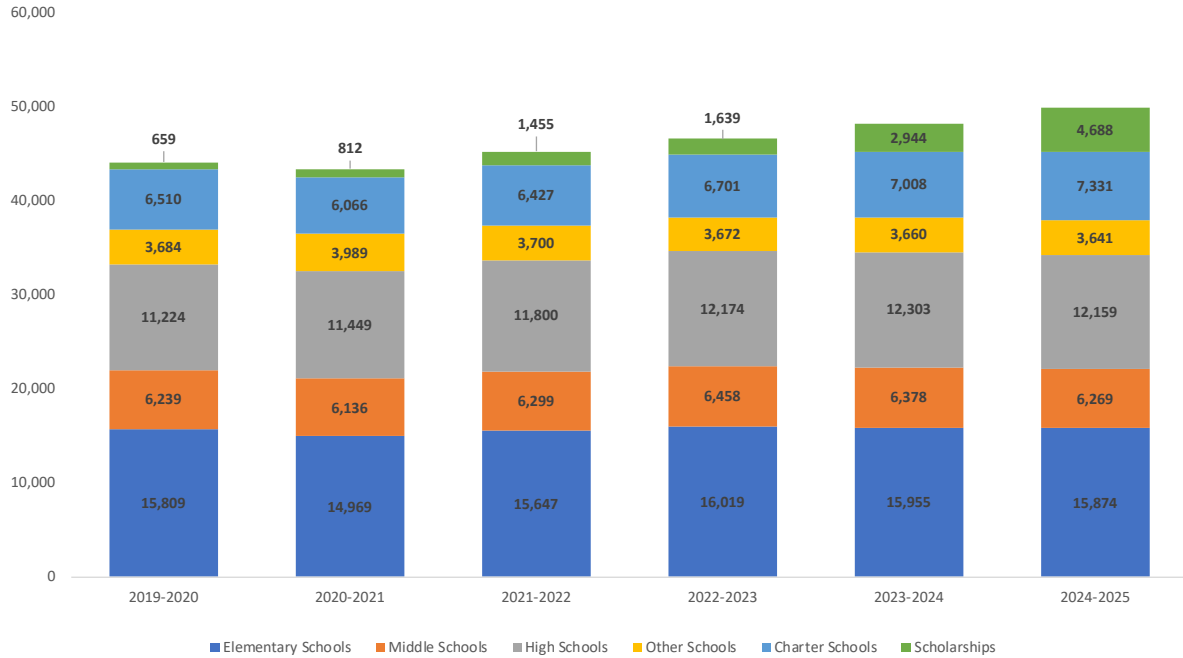
Government Funds account for most of the government functions in the District. They include general, debt service, capital, and special revenue funds. The two major types of fund balances included in this group are nonspendable and spendable. Nonspendable fund balances are balances that cannot be spent 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.

The District experienced a decrease in governmental fund balances in 2011-2012 and 2012-2013 due to decreases in per student funding from the state, decrease in property values and the loss of federal stimulus funds. Since that time, the District has worked to increase the financial position, with steady growth starting in 2015-2016. The total governmental fund balance increased in 2020-2021 due to the fact that the District was held harmless by the Department of Education for decreased enrollment, while receiving FEPF funding based on forecasted FTE. Additionally, fund balance increased in 2022-2023 due to the issuance of debt to fund the construction of a new K-8 school. The fund balance for the General Fund, which is seen as the primary indicator of the overall financial health of the District, has increased steadily since 2014-2015.



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 2023-2024 was 48,248; projection for 2024-2025 is 49,962 for a total district increase of 1,714 students including Charters and scholarship students.



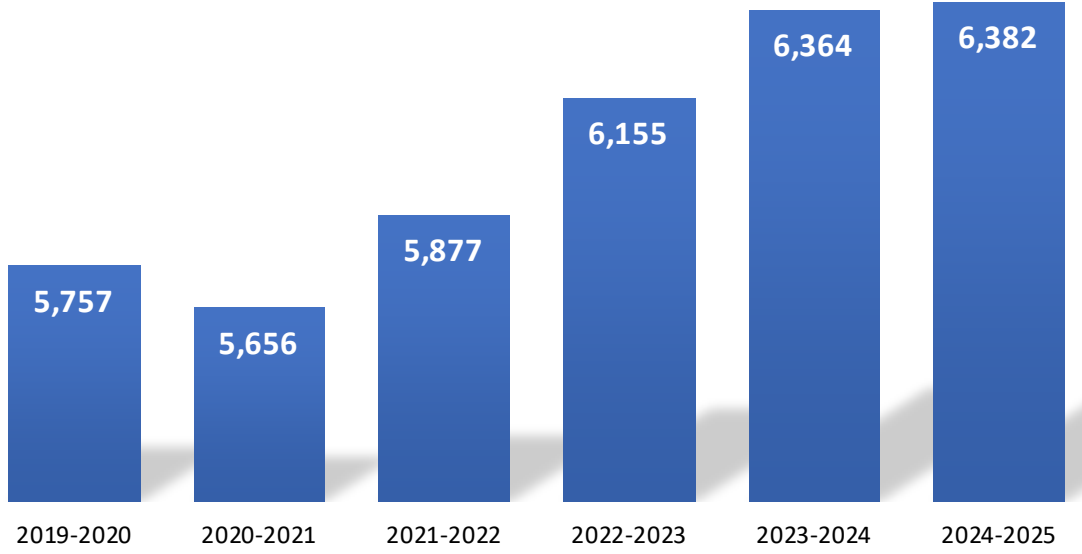
ADOPTED BUDGET 2024-2025

Elementary Schools											
School	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Alta Vista	589	545	491	456	476	464	477	443	400	365	362
Ashton	997	1,058	1,087	1,006	1,031	1,046	983	984	972	988	994
Atwater	710	665	644	603	672	803	857	872	898	920	933
Bay Haven	614	612	613	594	587	581	578	576	570	561	570
Brentwood	680	655	697	631	603	576	561	561	534	523	493
Cranberry	718	683	677	646	723	789	777	769	776	782	796
Emma Booker	539	560	539	509	517	464	433	404	398	399	393
Englewood	544	588	591	554	575	588	553	526	512	490	462
Fruitville	736	752	778	727	745	782	745	738	725	730	733
Garden	605	575	573	534	535	511	515	488	458	443	442
Glenallen	728	703	681	621	669	718	761	788	809	833	881
Gocio	644	605	636	589	599	621	635	647	616	627	630
Gulf Gate	716	710	699	645	700	656	629	620	620	625	615
Lakeview	608	599	658	598	685	690	728	704	694	700	694
Lamarque	842	856	919	942	1,027	1,074	1,076	1,150	1,160	1,180	1,181
Phillippi	785	789	803	775	761	729	707	707	691	697	734
Southside	769	730	692	673	681	684	682	675	689	685	665
Tatum Ridge	680	671	669	688	784	825	831	849	870	922	927
Taylor Ranch	731	749	804	766	868	900	883	862	844	840	852
Toledo	763	758	766	710	766	802	793	789	769	779	790
Tuttle	732	704	736	688	666	655	686	687	711	730	758
Venice	578	570	565	525	540	605	631	630	627	616	632
Wilkinson	485	511	491	489	437	456	434	405	403	420	424
Total Elementary Schools	15,793	15,648	15,809	14,969	15,647	16,019	15,955	15,874	15,744	15,855	15,961
Middle Schools											
School	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Booker	789	805	794	816	911	946	955	892	807	777	750
Brookside	750	755	760	749	760	742	700	728	704	727	771
Heron Creek	842	863	903	846	835	903	905	933	951	959	991
McIntosh	737	714	735	781	846	855	763	703	697	713	721
Sarasota	1,232	1,244	1,233	1,167	1,215	1,274	1,310	1,295	1,257	1,219	1,235
Venice	680	786	812	799	760	759	730	699	599	587	588
Woodland	915	941	1,002	978	972	979	1,015	1,019	1,020	1,007	1,043
Total Middle Schools	5,945	6,108	6,239	6,136	6,299	6,458	6,378	6,269	6,034	5,990	6,099
High Schools											
School	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Booker	1,231	1,285	1,285	1,307	1,299	1,307	1,401	1,412	1,442	1,445	1,416
North Port	2,362	2,344	2,347	2,333	2,461	2,571	2,577	2,525	2,467	2,465	2,429
Riverview	2,595	2,607	2,571	2,590	2,543	2,600	2,682	2,686	2,714	2,719	2,703
Sarasota	2,118	2,145	2,179	2,302	2,506	2,530	2,514	2,423	2,371	2,342	2,337
Suncoast Polytechnical	560	565	562	551	540	585	566	576	572	550	551
Venice	2,169	2,238	2,280	2,366	2,451	2,581	2,563	2,537	2,583	2,620	2,680
Total High Schools	11,035	11,184	11,224	11,449	11,800	12,174	12,303	12,159	12,148	12,140	12,116

ADOPTED BUDGET 2024-2025

Other Schools											
School	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Laurel Nokomis School	1,138	1,183	1,193	1,163	1,343	1,401	1,399	1,380	1,346	1,320	1,276
Contracted Virtual School	36	45	43	508	98	89	89	100	100	100	100
District Virtual School	0	0	0	0	26	0	23	23	25	28	31
Oak Park	307	325	316	275	275	238	218	219	267	269	224
Florida Family Empowerment (UA McKay & Gardiner to Private Schools)	411	441	484	439	735	750	991	1,147	1,377	1,652	1,817
Florida Family Empowerment	0	0	175	373	720	889	1,953	3,541	4,249	4,674	5,141
Sarasota Technical College*	194	260	317	295	180	204	130	130	130	130	130
Pineview	1,967	1,924	1,876	1,818	1,745	1,690	1,675	1,663	1,657	1,648	1,676
ESE Special Programs	65	68	53	56	34	39	50	50	50	50	50
Total Other Schools	3,924	4,246	4,457	4,927	5,156	5,300	6,528	8,253	9,026	9,694	10,445
Alternative Schools											
School	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
T.R.I.A.D.	75	58	99	54	51	115	112	112	112	112	112
Acceleration Academies	0	145	104	115	128	100	94	94	94	94	94
Total Alternative Schools	75	203	203	169	179	215	206	206	206	206	206
Charter Schools											
School	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
College Preparatory Academy at Wellen Park	0	0	0	0	0	0	259	310	400	460	519
Dreamers Academy	0	0	0	0	194	297	437	564	628	648	648
Imagine Charter School at North Port	1,177	1,186	1,202	1,177	1,175	1,190	1,178	1,157	1,158	1,158	1,158
Imagine Charter School at Palmer Ranch	473	502	427	373	409	461	474	478	461	429	421
Island Village Montessori	663	662	638	526	567	580	544	570	570	570	570
Sarasota Arts & Sciences	754	751	753	757	752	745	749	752	752	752	752
The Student Leadership Academy of Venice	295	251	282	251	305	307	329	330	330	330	330
Sarasota Academy of the Arts	230	229	221	186	181	175	175	172	173	173	173
Sarasota Military Academy	1,470	1,378	1,359	1,307	1,249	1,217	1,098	1,097	1,097	1,097	1,097
Suncoast Innovative Studies	386	375	326	186	144	144	103	101	100	100	100
Sarasota Suncoast Academy	594	671	774	780	840	835	816	866	865	865	865
Strength and Knowledge at the Y (Englewood)	227	280	290	268	262	325	330	337	337	337	337
Strength and Knowledge at the Y (Venice)	205	166	179	160	216	261	279	288	288	288	288
State College of Florida	0	0	59	95	133	164	237	309	325	338	351
Total Charter Schools	6,474	6,451	6,510	6,066	6,427	6,701	7,008	7,331	7,484	7,545	7,609
Grand Total Pre K through Grade Twelve	43,246	43,580	44,125	43,421	45,328	46,663	48,248	49,962	50,512	51,299	52,306
* Suncoast Technical College not included in Totals											

Staffing for all Funds - Positions

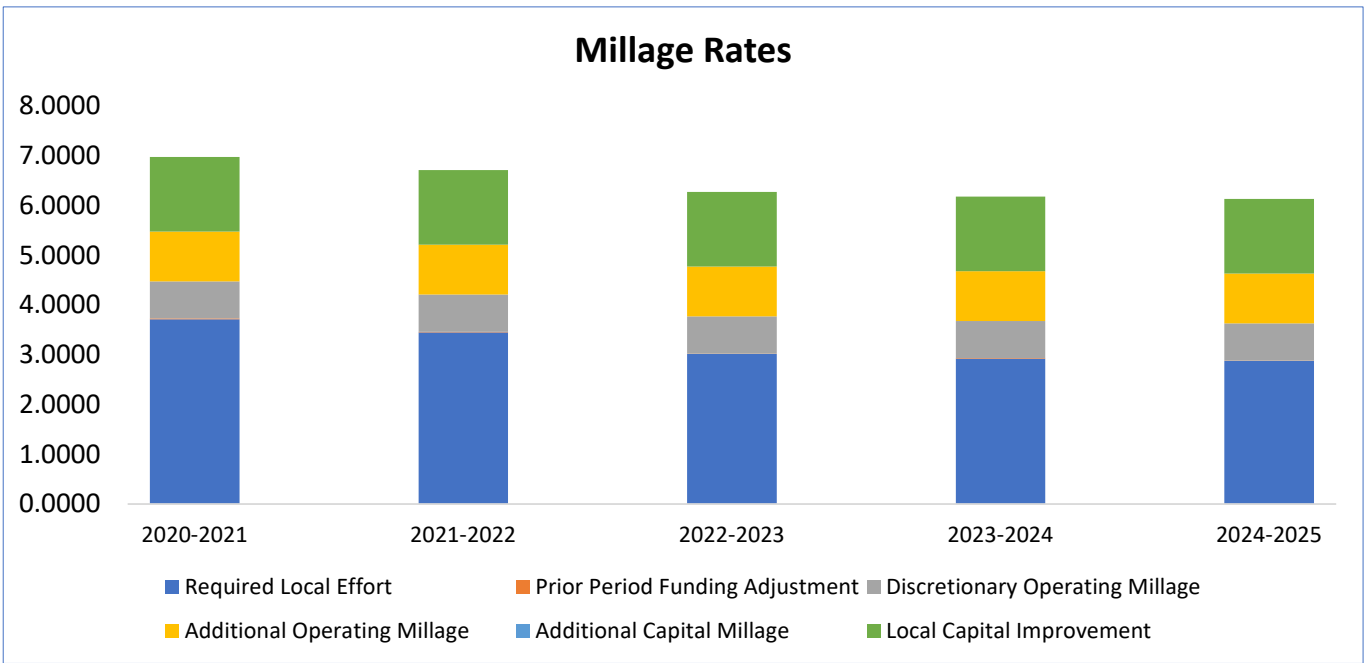


2024-2025 Total District Positions

	2020 Final Budgeted Positions	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adopted vs. 2024 Final
ACCOUNTANT	13.00	12.00	11.00	10.00	10.00	10.00	0.00
AIDES - FUNCTION DISTINGUISHED	780.03	776.50	878.77	959.48	1,042.15	1,063.12	20.97
ASSISTANT MANAGER	6.00	7.00	6.00	6.00	8.00	8.00	0.00
ASSISTANT PRINCIPALS	88.00	70.00	72.25	76.00	74.00	77.00	3.00
ASST DIRECTOR/COORDINATOR	3.00	17.00	18.00	17.00	18.00	20.00	2.00
BOOKKEEPER	56.20	53.69	53.60	53.60	54.60	57.60	3.00
BUS AIDE	67.00	67.00	67.00	69.00	74.50	74.50	0.00
BUS DRIVER	257.67	255.67	255.67	254.67	248.00	248.00	0.00
CUSTODIAN - 10 MONTH	0.63	0.63	0.50	-	-	-	0.00
CUSTODIAN - 12 MONTH	348.00	349.00	348.00	359.00	371.00	371.00	0.00
DATA PROCESSING PERSONNEL	108.00	106.60	112.60	114.60	114.60	111.60	-3.00
DELIVERY CLERK	7.50	6.50	5.50	4.50	4.50	4.50	0.00
DIRECTOR/COORDINATOR	27.00	24.00	25.75	28.75	34.75	37.75	3.00
DISTRICT SECRETARY	58.60	55.00	53.00	54.00	55.00	55.00	0.00
FOOD SERVICE WORKER	306.00	304.00	304.00	304.00	304.00	304.00	0.00
GUIDANCE COUNSELORS	129.40	129.50	155.80	168.30	184.30	196.00	11.70
LIBRARIAN/AUDIO VISUAL				2.00	-	-	0.00
MAINTENANCE PERSONNEL	135.50	127.00	126.00	125.00	124.00	125.00	1.00
MANAGER	86.00	81.00	87.00	89.00	90.00	90.00	0.00
MECHANIC	31.00	30.00	28.00	28.00	28.00	28.00	0.00
OTHER INSTRUCTIONAL STAFF	115.75	123.15	132.85	173.97	198.70	241.10	42.40
PRINCIPAL/EXECUTIVE DIRECTOR	41.00	39.75	39.00	41.00	40.25	40.25	0.00
PSYCHOLOGIST	23.60	22.60	21.60	27.60	27.60	28.60	1.00
SCHOOL BOARD MEMBERS	5.00	5.00	5.00	5.00	5.00	5.00	0.00
SCHOOL DEPUTY	51.00	51.00	51.00	52.00	59.00	59.00	0.00
SCHOOL SECRETARY	217.50	215.51	220.00	231.00	233.00	231.00	-2.00
SPECIALIST	119.10	123.60	135.60	156.60	174.60	190.00	15.40
SUBSTITUTES-FUNCTION DISTING	4.00	-	0.50	-	-	-	0.00
SUPERINTENDENTS'S OFFICE	4.00	4.00	4.00	4.00	5.00	4.00	-1.00
SUPERVISOR	40.00	32.67	35.00	35.00	37.00	33.00	-4.00
TEACHERS	2,615.65	2,554.35	2,611.15	2,691.20	2,723.00	2,649.10	-73.90
VISITING TEACHER(SOCIAL WKR)	12.00	12.00	13.00	15.00	21.00	20.00	-1.00
TOTAL	5757.13	5655.72	5877.14	6155.27	6363.55	6382.12	18.57
GRAND TOTAL- DISTRICT SUMMARY	5757.13	5655.72	5877.14	6155.27	6363.55	6382.12	18.57
GENERAL FUND	5036.35	4952.09	5050.68	5220.95	5379.42	5653.24	273.82
CAPITAL FUND	24.70	25.45	25.65	28.65	30.96	32.96	2.00
GRANT FUND	320.08	307.52	428.81	533.67	578.17	320.92	-257.25
FOOD SERVICE FUND	371.00	365.67	367.00	367.00	370.00	370.00	0.00
SELF INSURANCE FUND	5.00	5.00	5.00	5.00	5.00	5.00	0.00

Millage Rates

Millage	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Required Local Effort	3.6890	3.7110	3.4470	3.0180	2.9240	2.8730
Prior Period Funding Adjustment	0.0060	0.0160	0.0140	0.0060	0.0080	0.0100
Discretionary Operating Millage	0.7480	0.7480	0.7480	0.7480	0.7480	0.7480
Additional Operating Millage	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Additional Capital Millage	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Local Capital Improvement	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000
Debt Service	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Total	6.9430	6.9750	6.7090	6.2720	6.1800	6.1310



Prior Year and Proposed Millage Rates for 2024-2025

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 2024-2025

	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
	2024-25	2.883	0.748		1.500	1.000		6.131

***School Board of Sarasota County Taxable Values as of January 1
from 1990 through 2024***

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	\$107,512,880,317	13.79%
2024	\$113,989,232,360	6.02%

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
Total 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
Total Anticipated Balance of Voted Millage referendum revenues as of June 30, 2022	\$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	\$91,322,480
2023-2024 Budgeted Revenues	\$103,604,794
2024-2025 Budgeted Revenues	\$109,429,664
Total Anticipated Revenues for the renewed voted millage	\$308,762,898

Appropriations

Description	Amount
2022-2023 Appropriations	\$95,728,440
2023-2024 Appropriations	\$103,604,794
2024-2025 Appropriations	\$109,429,664
Total Appropriations for the renewed voted millage	\$308,762,898

Description	Amount
Total Anticipated Balance of Voted Millage referendum revenues as of June 30, 2025	\$0

ADOPTED BUDGET 2024-2025

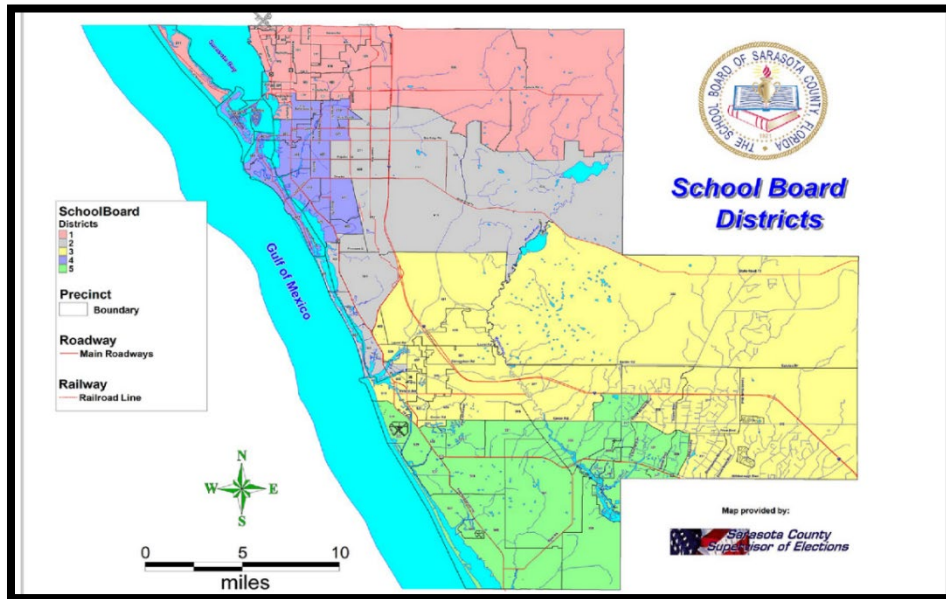
Funding Description	Current Referendum		Final Budget
	2022-2023	2023-2024	2024-2025
Extended School Day: Thirty-minute longer duty day for teachers and aides (equal to 7.1%)	\$34,022,005	\$35,767,595	\$16,255,593
Enrichment Elementary Science Teachers	\$2,272,008	\$2,272,008	\$2,430,816
English Language Learner Support including Liaisons and Extra Duty Days	\$2,395,891	\$2,953,991	\$3,883,229
ESE Compliance / Liaisons	\$0	\$0	\$1,091,013
Choice Offerings, including Charter schools.	\$11,691,411	\$13,938,088	\$15,450,976
Guidance Counselor / Schoolwide Behavior Coach /and additional Home School Liaison positions	\$6,569,890	\$7,734,293	\$11,252,652
High School Testing / Scheduling Coordinator and Middle School Testing Scheduling (Data Coaches) / Intervention Teacher	\$1,325,338	\$1,609,339	\$2,471,330
Elementary Assistant Principal positions for all schools below 800 students	\$3,258,736	\$3,227,376	\$2,594,260
Extra school office support staff including extra duty days for instructional and non-instructional staff	\$4,304,637	\$4,390,261	\$ 5,527,081
Visual Performing Arts Coordinator / Booker High, North Port High and Venice High Performing Arts Technicians / Gifted Cluster Foreign Language teachers / Young Marines Program at Venice Middle School / Riverview Planetarium / Teen Parent Social Worker & Childcare Specialists / Sarasota High Care Free Learner / Athletic Trainer / Computer / Technology Teachers / Elementary Dance / Drama Teachers at specific schools / Riverview High, North Port High, and Venice High - Construction Teacher	\$5,277,493	\$5,691,540	\$10,311,657
Media	\$1,888,035	\$1,888,035	\$2,130,046
School Security Aides in middle and high schools	\$2,046,262	\$3,020,940	\$2,998,920
Art and Music teachers	\$15,714,722	\$16,167,916	\$13,673,340
Technology Support Professionals servicing school networks	\$3,101,426	\$3,101,426	\$3,285,041
Middle School and Tech HS Career Advisors	\$535,248	\$535,248	\$592,596
Literacy for All (Previously Reading Recovery) Literacy / Interventionists, and Intensive Reading Teachers	\$1,325,338	\$1,306,739	\$10,634,820
Summer Learning Academies (June only)	\$0	\$0	\$1,295,344
Pre-Kindergarten Programs	\$0	\$0	\$1,525,319
Total Appropriations for 2024-2025	\$95,728,440	\$103,604,794	\$107,404,032
Total Positions	604.02	652.47	787.98



Bridget Ziegler
District 1



Karen Rose
District 2





Tom Edwards
District 3



Robyn Marinelli
District 4



Tim Enos
District 5



Terrence Connor Superintendent

Superintendent Terry Connor has spent his entire educational career serving students & families in the Sunshine State. Drawn to cultivating educational excellence in himself and others from an early age, he earned his Bachelor of Arts in Middle Grades Education from the University of North Florida, and his Master of Administration & Management from Nova Southeastern University. Superintendent Connor holds a number of educational certifications, including Educational Leadership (All Levels).

Highly regarded for his conscientious and uplifting leadership style, Superintendent Connor is committed to reducing the achievement gap, leveraging resources to drive innovations in teaching & learning, and keeping student success at the forefront of Sarasota County Schools' goals and decisions. *Every Student. Every Day!*

Budget Development

Budgeting is a continuous process, that starts almost immediately after the previous fiscal year ends. Budget development and management is essential to the District's strategic plan, as it ensures that financial resources are aligned with short and long-term goals and priorities. A well-structured budget provides a roadmap for allocating funds to key areas such as academic programs, staff development, technology, and facilities, ensuring that resources are used efficiently to achieve the mission. Without a clear budget and monitoring process, strategic initiatives such as curriculum improvements, new program offerings, staff recruitment and retention, or expansion projects may lack sufficient funding.

Enrollment Forecasting

Enrollment forecasting in schools plays a critical role in shaping the budgeting process for the District. School budgets are heavily dependent on the number of students enrolled, as it directly impacts revenue from state and federal sources, as well as discretionary spending allocations provided by the District. Accurate enrollment forecasts allow schools to plan for the adequate and appropriate allocation of resources, including staffing, classroom space, materials, and support services.

Enrollment forecasts are developed using a combination of statistical progression models and insights from key stakeholders. Progression models track the movement of students from one grade to the next based on historical data. By examining past enrollment trends and retention rates, these models project future enrollment numbers, adjusting for factors such as student transfers, dropouts, or changes in birth rates. These models help create a foundational estimate for budgeting by predicting how many students will move through each grade over the coming years.

Input from the planning department and principals further refines these forecasts. The planning department typically has access to broader demographic and housing data, providing insights into how community changes, such as new housing developments or population shifts, might impact school enrollment. Principals add value by offering on-the-ground perspectives, such as expected changes in school transfers, specific program growth, or emerging trends in family preferences for school choice. Their knowledge of school-specific dynamics, like local competition or new initiatives that might attract or deter students, is crucial for fine-tuning the forecast. When combined, these elements create a more comprehensive forecast that informs the budgeting process, ensuring schools allocate resources effectively to meet projected enrollment needs.

Zero-based Budgeting

A key aspect of the budgeting process is the use of zero-based budgeting with department heads, where every dollar must be justified from the ground up. Instead of simply adjusting the previous year's budget, each department starts from zero and must justify each expense, aligning it with current priorities and goals. This ensures a thorough review of every program and expenditure to eliminate inefficiencies.

Truth in Millage (TRIM) process

The Truth in Millage (TRIM) process significantly impacts the District's budgeting timeline, as it establishes strict time frames that school boards must follow to ensure transparency and compliance with state regulations. The TRIM process, governed by the Florida Department of Revenue, requires school districts to coordinate their budgeting efforts with property tax rate decisions and public notices, ensuring that taxpayers are informed and given an opportunity to provide input on the proposed millage rates. During tentative and final public hearings,

community members can express their opinions and concerns about the millage rate before the board votes on final approval of the budget. This ensures that taxpayers are fully aware of how local school funding and spending decisions are made, fostering accountability in the budgeting process. Non-compliance with TRIM deadlines or requirements can potentially disrupt the flow of the District's largest funding source.

Budget Monitoring and Management

Once the budget is adopted, school administrators and department heads work closely with financial staff to track expenditures, comparing actual spending against the budgeted amounts. Budget and position control reports are generated monthly, or as often as requested, to keep them informed about the financial health of their cost centers. Effective monitoring helps the District identify any variances or discrepancies early, allowing for timely adjustments to avoid overspending or misallocation of funds.

Expenditures must be charged to the correct function and object code. Expenditure reclassifications must occur when an expense is charged to an account improperly. It is imperative for the principal or department head to monitor their budget closely to ensure all expenditures are within their budgetary funds. In the event a cost center appears to be experiencing a real budgetary issue, budget staff will work with them to develop a solution.

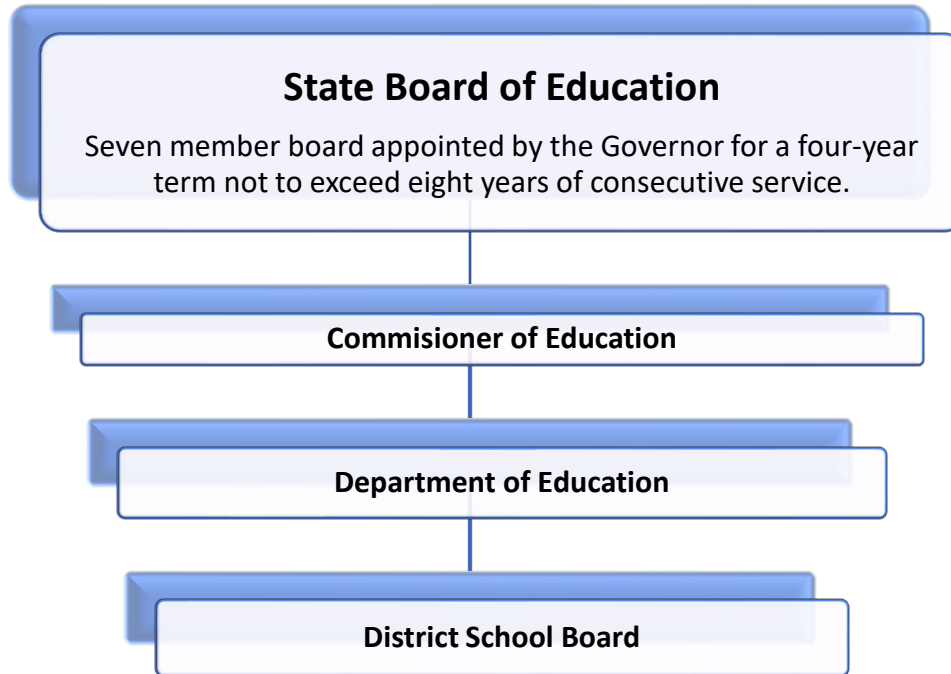
Budget Transfers and Amendments

Budget transfers may be necessary to reallocate funds from one category or account to another within the District's approved budget. This can occur when a cost center identifies the need to adjust the allocation of resources, such as moving funds between functions, programs or expense categories, due to changing needs or unexpected circumstances.

Budget revisions involve altering the total budget, such as adding new funding sources, or allocating funds based on new priorities. For instance, a revision might be required if the District receives additional grant funding or if the School Board approves negotiated salary increases after the budget is adopted. Formal budget amendments are taken to the School Board for approval mid fiscal year and at year-end.



Each of the 67 school districts in the state of Florida can levy taxes to support their budgets and are therefore considered fiscally independent. Each district is governed by public law as well as Florida School Laws contained in the Florida Statutes.



The Board follows procedures established by Chapter 1001.51, F.S., and State Board of Education Administrative Rules, Chapter 6A-1, establishing and adopting annual budgets for each of the governmental fund types.

- 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.
- Budgets are prepared using the same modified accrual basis as is used to account for governmental funds.
- Appropriations are controlled at the function level (e.g. instruction, student support services, and school administration) within each fund and may be amended by resolution at any Board meeting prior to the due date for the annual financial report.
- 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.

Fund Types

The District reports the following governmental funds:

General Fund

The General Fund accounts for the general operations of the school district. All of the school district revenues and expenditures are to be accounted for in the General Fund, unless there are legal reasons to report them in another fund type. The general operations of the school District include teacher salaries, custodian salaries, bus driver salaries, utilities, supplies, instructional materials, professional services, etc. The General Fund is the largest fund in the District.

Debt Service Funds

The Debt Service Fund is used to account for funds to meet current and future debt service obligations. The School District's Debt revenues are from state funds and transfers from the Capital Fund. The School District does not have any taxpayer-voted debt.

Capital Projects Funds

The Capital Projects Fund is used to account for financial resources received for the acquisition or construction of major capital facilities. The State of Florida has a legal requirement that the revenue received from the 1.5 mill property tax levy be recorded in the Capital Projects Fund. The expenditures allowed from the 1.5 mill levy are for major capital acquisitions, maintenance and repairs, and payments for loans. A portion of the 1.5 mill levy is transferred to the General Fund for maintenance and equipment expenditures and to the Debt Fund for the payment of principal, interest, and fees related to outstanding debt obligations.

Special Revenue Funds

The Special Revenue Fund is composed of special state and federal grants and the National School Lunch Program. The major revenue sources in the Special Revenue Fund are Title 1, IDEA Part B, ESSER/ARP, and the National School Lunch Program.

Proprietary Funds

The Internal Service Fund is used to account for and report the risk-financing activities of the School District. In 1985, the School District began self-insuring its worker's compensation program. Currently, worker's compensation, general liability, automobile-transportation liability, group dental, and health plan benefits are reflected in the Internal Service Fund.



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 considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Significant revenues susceptible to accrual include ad valorem taxes, reimbursable-type grants, and interest on investments. 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, early retirement incentive payments, pensions, other post-employment benefits, and compensated absences, which are recognized when due. Allocations of cost, such as depreciation, are not recognized in governmental funds.

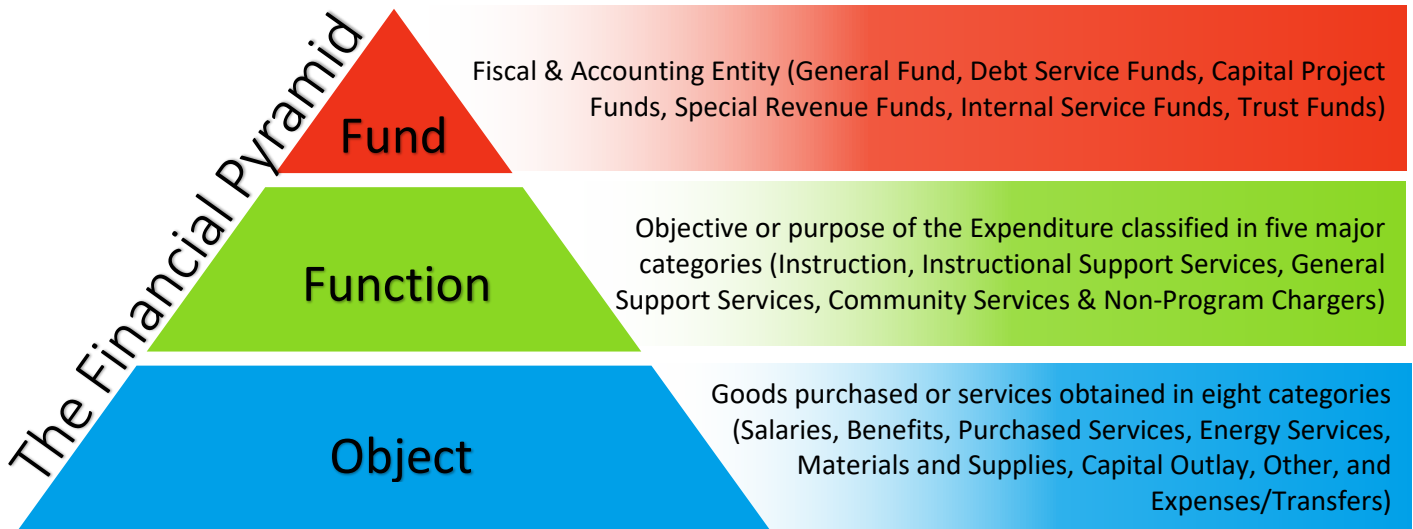
Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds' principal ongoing operations. The principal operating revenues of the District's internal service funds are charges for workers' compensation, employee health insurance, and employee dental insurance. Operating expenses include insurance claims, excess coverage premiums, employee compensation, and purchased services. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned, or unassigned resources are available for use in governmental fund financial statements, it is the District's policy to use committed resources first, followed by assigned resources, and then unassigned resources as they are needed.

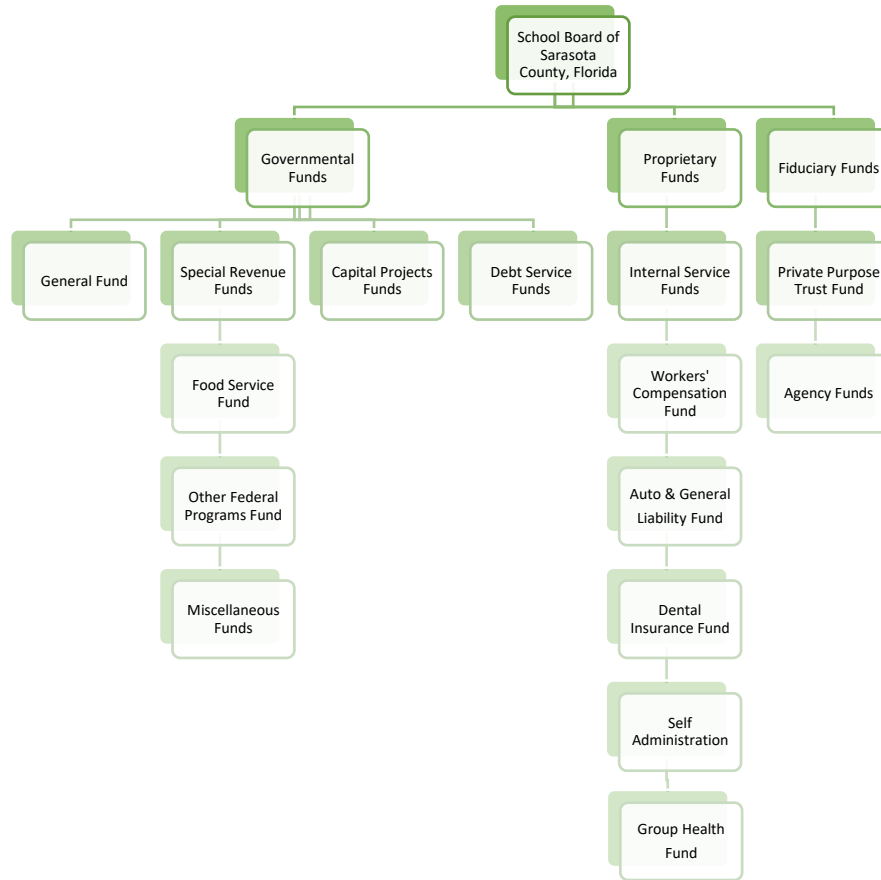
The charter schools are accounted for as governmental organizations and follow the same accounting model as the District's governmental activities.

Classification Structure

The primary elements used to classify revenues and expenditures are fund, function, and object. Funds represent the highest level of the classification structure. Functions are group-related activities aimed at accomplishing a major service. The five major categories are Instruction, Instructional Support, General Support, Community Services, and Non-program charges (Debt Service & Transfers). Objects are used to describe the type of good or service and are broken down into eight categories: salaries, benefits, purchased services, energy services, materials & supplies, capital outlay, other expenses, and transfers. As shown in the chart below, these elements can be viewed as a pyramid, with the fund being the top level and the object being the lowest level of detail. This pyramid approach is reflected in all of the financial summaries that follow.



Fund Classification	Fund Type	Description	School Board Fund
Governmental Funds— Account for most Governmental functions	General	The General Fund is SCSD’s primary fund which accounts for all financial resources except those that are accounted for in another fund.	General Fund
	Debt Service	The Debt Service funds are established to account for the accumulation of resources for the payment of debt.	SBE/COBI Bonds Certificates of Participation
	Capital Projects	The Capital Projects Funds are used to account for the financing and acquisition or construction of major capital facilities, such as new school buildings or additions to existing buildings, or for major renovation projects.	COBI Bonds CO&DS Capital Improvement PECO Other Capital Projects
	Special Revenue	The Special Revenue Funds account for certain revenues derived from the State of Florida, the Federal Government, and other local and private sources that are required to finance designated activities.	Food and Nutrition Services Other Special Revenue Miscellaneous Special Revenue
Proprietary Funds – account for business- type activities	Internal Service	Proprietary funds may be established to account for activities in which a fee is charged for services. The District maintains one type of proprietary fund, the internal service fund to account for the District’s self-insurance programs. Since these services predominantly benefit governmental rather than business-type functions, the internal service funds have been included within governmental activities in the Government-wide financial statements.	Workers’ Compensation General & Automobile Liability Insurance Self-Administration Group Health Dental



The District reports the following governmental funds:

General Fund

This fund is used 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.

Debt Service Funds

These funds are used to account for the accumulation of resources for, and the payment of, debt, principal, interest, and related costs pertaining to the District’s debt issues.

Capital Projects Funds

These funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlay, including the acquisition or construction of capital facilities and other capital assets.

Special Revenue Funds

These funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.

Proprietary Funds

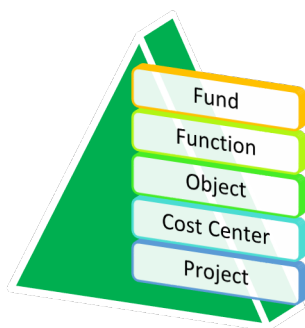
These funds are used to account for business-type activities. The District’s individual self-insurance programs fall under this category as Internal Service funds.

Click on link to navigate to District Data Financial Reports - [Finance / Financial Reports \(sarasotacountyschools.net\)](https://sarasotacountyschools.net)

Revenues for the District are classified by a source within a fund. Revenues are categorized by fund, source, and appropriations. Revenue accounts are categorized by source (federal, state, and local) and specific appropriation. Examples of revenue sources include:

- Federal Sources - Title I, IDEA, Medicaid, 21st Century Learning Centers, Carl Perkins-Career and Technical Education, and other federally funded projects.
- State Sources - State FEFP and Categorical State-funded projects.
- Local Sources - Interest, School Food Service/After School Indirect Cost, Property Taxes.

Expenditures are categorized by fund, function, object, cost center, and project.



The Fund is an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying out specific activities or attaining certain objectives.

The Function classifications indicate the overall purpose or objective of an expenditure. Functions are group-related activities aimed at accomplishing a major service or regulatory responsibility. The activities of the District are classified into five broad areas: Instruction, Instructional Support, General Support, Community Services, and Non-program charges (Debt Services and Transfers).

The Object classification indicates the type of goods or services obtained as a result of a specific expenditure. Eight major object categories used by the District are Salaries, Employee Benefits, Purchased Services, Energy Services, Materials and Supplies, Capital Outlay, Other Expenses, and Transfers.

Florida law requires financial reporting on a school basis. By statute, a school is defined as, "... an organization of pupils for instructional purposes on an elementary, secondary or other public-school levels, approved under regulations of the State Board of Education." In many instances, "facility" is synonymous with "school."

Accounting for the financial transactions of a school district will require the identification of a number of facilities or cost centers that are not schools; however, the operating costs associated with such centers will be attributed to schools on program cost reports.

The Cost Center (program) classifications are an additional means for allocating costs (used for grade levels, locations/sites or specific courses).

The Projects classification is used to account for expenditures on specific projects funded through federal, state, or local grants and to account for construction projects.

Florida public schools are financed from federal, state, and local sources. Revenues are budgeted by the fund and are categorized according to the Florida State Red Book. The primary purpose of the Red Book is to provide Florida School Districts with a uniform chart of accounts for budgeting and financial reporting.

Revenue from Federal 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.

Revenue from State Sources

Revenues from State sources for current operations are primarily from the Florida Education Finance Program (FEFP) administered by the Florida Department of Education (FDOE) under the provisions of Section 1011.62, Florida Statutes. In accordance with this law, the FDOE determines and reports the number of full-time equivalent (FTE) students. The Department then calculates the allocation of funds by multiplying FTE by state-determined program cost factors to obtain weighted full-time equivalent students (WFTE). Weighted FTE's are then multiplied by a base student allocation and by a comparable wage factor (CWF) to determine the state and local FEFP funds.

Categorical programs are also provided by the State. These programs include allocations such as Class Size Reduction and Safe Schools. There are several other miscellaneous sources that make up a small percentage of the total state revenue provided to the District. The state legislature makes the determination each year.

The state capital outlay sources are from Public Education Capital Outlay (PECO) which is derived from the gross receipts tax on utilities. PECO is distributed to District School Boards based on a formula that considers the age and number of schools in addition to the number of students in each district. The State Legislature decides each year if they will allocate funds for maintenance and construction projects. Since 2011-12, PECO funds have been allocated to Charter Schools and Universities with no allocation to K-12 public schools.

A small amount of CO&DS is received from motor vehicle license revenue for recommended facility projects. The state constitution provides that a portion of motor vehicle license tax revenues be dedicated to local school districts. These revenues may be used by the State to issue bonds on behalf of a school district. At the request of the District, the state completes Capital Outlay Bond Issues (COBI) bonds, withholding sufficient motor vehicle tax revenues (CO&DS) to cover debt service and administrative expenses. The District has three (3) COBI bonds currently outstanding.

Revenue from Local Sources

Each of the 67 school districts in the state is a county-wide district. Local revenue for school support is derived almost entirely from property taxes. The Legislature sets the amount of required local effort for the state as a whole. Each school board participating in the state allocation of funds for the current operation of schools must levy the millage set by the State for the required local effort. Each district's share of the state total of required local effort is determined by a statutory procedure, initiated by certification of the property tax valuations of each district by the local Property Appraiser.

School Boards may set discretionary tax levies of the following types:

- (1) Current operation – The Legislature has set the maximum discretionary current operating millage at 0.748 mills, pursuant to Section 1011.71(1), F.S. Notwithstanding section (2) below, if the revenue from 1.500 mills is insufficient to meet the payments due under a lease-purchase agreement entered into before June 30, 2009, by a district school board, or to meet other critical district fixed capital outlay needs, the board, in addition to the 1.500 mills, may levy up to 0.250 mills for fixed capital outlay in lieu of levying an equivalent amount of the discretionary mills for operations as provided in the General Appropriations Act. School boards that levy an additional capital outlay millage not to exceed 0.250 mills pursuant to Section 1011.71(3)(a), F.S., must decrease the 0.748 operating millage by an equivalent amount.
- (2) Capital Outlay and Maintenance –Pursuant to Section 1011.71(2), F.S. School

Boards may levy up to 1.500 mills for new construction and remodeling, site improvement or expansion of new sites, existing sites, auxiliary facilities, maintenance, renovation, and repair of existing school plants; purchase of new and replacement equipment; school bus purchases, driver education vehicles, security vehicles, and vehicles used for maintenance or operation of plants and equipment or in storing or distributing materials and equipment. Payments for lease-purchase agreements for educational facilities and sites are authorized in an amount not to exceed three-quarters of the proceeds of the millage levied under this authority. Proceeds may also be used to repay Sections 1011.13 and 1011.14, F.S., loans used for these authorized purposes, payments of costs directly related to complying with state and federal environmental statutes and regulations governing school facilities, and payment of costs of leasing relocatable educational facilities and renting or leasing educational facilities and sites.

Sections 1011.71(9) F.S., provides in addition to the maximum millage levied under the General Appropriations Act, a school district may levy, by local referendum or in a general election, additional millage for school operational purposes up to an amount that, when combined with non-voted millage levied under this section, does not exceed the 10-mill limit established in s. 9(b), Art. VII of the State Constitution. Any such levy shall be for a maximum of 4 years and shall be counted as part of the 10-mill limit.

The School Board is authorized by section 212.055(6), Florida Statutes, to levy a one-half cent sales surtax to fund capital outlay projects and technology implementation, including the payment of bond indebtedness and any interest accrued thereto, upon approval by a majority vote of the electors of Sarasota County. On November 6, 2007, the voters approved a continuation of the local government infrastructure surtax effective January 1, 2010, which will sunset on December 31, 2024. In 2022, voters extended this Surtax again for the period of 2025-2039.

The District has also utilized several Certificates of Participation (COPs) to construct new schools. A certificate of participation is a form of lease-purchase agreement whereby the cost of a major capital expenditure can be spread over a predetermined number of years. It is similar to bond financing; however, COPs are dependent on the appropriation of funds each year to cover the number of payments required that year. The District currently has three (4) COPs outstanding.

The budgeted expenditures and the prior year's actual expenditures in the financial section pages are presented in two categories, Function and Object, to give the public a better understanding of how these expenditures are used.

Function. Function refers to the objective or purpose of an expenditure. Functions are the activities performed to accomplish the objectives of the organization. The activities of school districts are classified into four major functional categories, as follows:

Instruction. Instruction includes activities dealing directly with the teaching of students or the interaction between teacher and students. Instruction is further classified as Basic (K-12), Exceptional, Career and Technical, and Adult General. "Other Instruction" includes programs such as recreation, enrichment, and pre-kindergarten instruction.

Instructional Support Services. The Instructional Support Services category includes administrative, technical, and logistical support to facilitate and enhance instruction. Instructional Support Services include Student Personnel Services, Instructional Media, Instruction and Curriculum Development Services, Instructional Staff Training Services, and Instructional-Related Technology.

General Support Services. The General Support Services category includes activities associated with establishing policy, operating schools and the school system, and providing the necessary facilities and services for the staff and students. This includes salaries and expenditures for the Board, General Administration, School Administration, Facilities Acquisition and Construction, Fiscal Services, Food Services, Central Services, Student Transportation Services, Operation of Plant, Maintenance of Plant, and Administrative Technology Services.

Community Services. Community Services are activities that are not directly related to providing education for students in a school system. These include non-instructional services provided by the school system for the community.

Nonprogram Charges (Debt Service and Transfers). The Debt Service category represents payments of principal and interest to service debt and expenditures related to issuance and retirement of debt. Transfers are nonreciprocal interfund activities represented by the disbursement of cash or goods from one fund within the school district to another fund without an equivalent return and without a requirement for repayment.

The above headings have many sub-sections to better enable detailed accounting records. For presentation, the general groupings under function are Instruction, Pupil Personnel Services, Instructional Media Services, Instructional and Curriculum Development Services, Instructional Staff Training Services, Instructional Related Technology, School Board, General Administration, School Administration, Facilities Acquisition and Construction, Fiscal Services, Food Services, Central Services, Pupil Transportation Services, Operation of Plant, Maintenance of Plant, Administrative Technology Services, Community Services, Debt Services, and Transfers.

Object. Object refers to the goods purchased, or the services obtained. The object classification indicates the type of goods or services obtained as a result of a specific expenditure. Seven major object categories for expenditures and expenses are identified and described below: Salaries, Employee Benefits, Purchased Services, Energy Services, Materials and Supplies, Capital Outlay, and Other. An additional object for other financing uses is included for transfers between funds. These broad categories are subdivided to capture more detailed expenditure information about expenditures.

Salaries. Amounts paid to employees of the school system who are considered to be in positions of a permanent nature, including personnel under written contract substituting for individuals in permanent positions. This includes gross salary for personal services rendered while on the payroll of the District school board.

Employee Benefits. Amounts paid by the school system on behalf of employees. These amounts are not included in gross salary. Such payments are fringe benefits and, while not paid directly to employees, are part of the cost of employing staff. Benefits should be identified with the function in which the salaries are recorded.

Purchased Services. Amounts paid for personal services rendered by personnel who are not on the payroll of the District school board, and other services that the board may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Charter school payments are included here (excluding PECO).

Energy Services. Expenditures for the various types of energy used by the school district.

Materials and Supplies. Amounts paid for items of an expendable nature that are consumed, worn out, or deteriorated in use or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

Capital Outlay. Expenditures for the acquisition of capital assets or additions to capital assets. These are expenditures for land or existing buildings, improvements to grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, new and replacement equipment, and software.

Other. Amounts paid for goods and services not previously classified. This includes expenditures for the retirement of debt, the payment of interest on debt, judgments against the school system, and the payment of dues and fees. Charter school's PECO payments are included here.

Transfers. Non-reciprocal inter-fund activity is represented by the disbursement of cash or goods from one fund within the School District to another fund without an equivalent return and without a requirement for repayment.

These above headings have many sub-sections to better enable detailed accounting records. For presentation, the general groupings under the object are Salaries, Benefits, Purchased Services, Energy Services, Materials and Supplies, Capital Outlay, Other Expenditures, and Transfers.

School Budget System - Policy 7.10

Through the budget process, the School Board intends for its budget to be prepared in a needs-responsive, fiscally sound manner, with an emphasis on providing additional resources at the school level with any increase in recurring operating revenues.

In accordance with this philosophy, the School Board intends the following guidelines to be adhered to in the preparation of the annual operating budget:

1. **Balanced Budget** – The budget should be prepared to ensure that the operating fund recurring revenue budget and available fund balance reserve for the fiscal year shall be equal to or greater than the recurring expenditure budget.
2. A fund balance reserve will be maintained as per the Fund Balance Policy 7.101.
3. The budget system shall be related to the goals and objectives of the District and its programs. To assure equity among schools and program elements, personnel, and other resources shall be allocated to the schools on a formula basis or by other means as determined by the Board. The Superintendent shall establish procedures to give greater autonomy, including authority over the allocation of the school’s budget, to schools designated as performance grade category “A”, making excellent progress and schools rated as having improved at least two (2) performance grade categories as required by Florida Statutes.
4. The Superintendent shall prepare an annual District budget in the form prescribed by the Commissioner of Education. In formulating the budget, the Superintendent shall take into consideration the immediate and long-range needs of the District’s school system and student achievement data obtained pursuant to Florida Statutes. The Superintendent shall submit the proposed annual budget to the School Board for review. It is the Board’s intent that the guidelines enumerated above shall be controlled unless unusual circumstances dictate otherwise. In such instances, any variances from the guidelines will be highlighted and explained prior to the adoption of the budget by the Board. The Superintendent shall ensure that the adopted budgets of all funds are amended as needed.
5. Expenditures shall be in accordance with state law and the rules of the State Board of Education.
6. The tentative budget, the adopted budget, and any amended budget(s) shall be posted on the District’s official website as required by law.



Fund Balance - Policy 7.101

The following policy has been adopted by the School Board of Sarasota County, Florida in order to address the implications of Government Accounting Standards Board (“GASB”) Statement No. 54, Fund Balance Reporting and Governmental Fund Definitions. The policy is created in consideration of unanticipated events that could adversely affect the financial condition of the District and jeopardize the continuation of necessary public services. This policy will ensure that the District maintains adequate fund balances and reserves in order to:

- Provide sufficient cash flow for daily financial needs.
- Secure and maintain investment-grade bond ratings.
- Offset significant economic downturns or revenue shortfalls.
- Provide funds for unforeseen expenditures related to emergencies.

This policy and the procedures promulgated under it supersedes all previous regulations regarding the District’s fund balance and reserve policies.

Fund balance reporting in governmental funds: Fund balance will be reported in governmental funds under the following categories using the definitions provided by GASB Statement No. 54:

- Nonspendable fund balance.
- Restricted fund balance.
- Committed fund balance.
- Assigned fund balance.
- Unassigned fund balance.

The District will employ such strategies until such time as the fund balance financial condition ratio is at or above the minimum 7.5% amount.

Implementation and review: Upon adoption of this policy, the Board authorizes the Assistant Superintendent, Chief Financial Officer to establish any standards and procedures which may be necessary for its implementation.



Debt Management - Policy 7.102

The purpose of this Policy is to establish guidance for incurring and managing the debt of the School District. Such debt includes short-term and long-term obligations incurred by the School Board and any associated financing entities, such as traditional financing vehicles like tax-anticipation, revenue-anticipation or bond-anticipation notes; capital and operating leases; general obligation bonds; sales tax bonds; and certificates of participation. The Policy also contemplates new/unique financing concepts such as qualified zone academy bonds (QZABs) and other financial management tools that may evolve in the future. This Policy and attached procedures are designed to:

1. Set forth a liability management structure to facilitate the sound and efficient management of District debt, addressing both practical aspects of liability management and philosophical aspects; Provide guidelines to control the overall debt management process so that all liabilities are managed in accordance with stated objectives.
2. Encourage and require communication between staff, the Board, and the District's legal and financial advisors.
3. Develop formalized criteria for evaluating and establishing the basis for comparing actual performance results achieved by debt management.

Implementation – The Chief Financial Officer on behalf of the Superintendent shall be responsible for the implementation of the procedures referenced in the Debt Management Policy.

Accounting and Control Procedures - Policy 7.20

The financial records and accounts of the School Board shall be kept by the Superintendent on forms and in the manner prescribed by State Board of Education rules. If such forms are not prescribed by State Board of Education rules or Florida Statutes, a uniform system shall be established by the School Board.

The Superintendent shall submit to the School Board a financial statement for each month of the school fiscal year. The format of the statement shall be approved by the School Board and shall include a cumulative report to date of all receipts and expenditures comparative to budget for the school fiscal year.



Grant Management - Policy 7.25

The Superintendent shall seek grant funds to expand the financial capabilities of the District and provide additional resources to enhance educational opportunities and to support student learning and performance.

All grant monies awarded to the District shall be used in accordance with applicable federal and state laws and rules, grantor rules, and School Board policies.

For projects utilizing federal funds, the District shall adhere to the requirements of Uniform Grant Guidance (UGG). In the event that state requirements are more stringent than federal requirements, state mandates shall be followed.

The Superintendent shall develop procedures for grant administration.

Educational Enhancement Funds - Policy 7.30

It shall be the policy of the School Board of Sarasota County that the Lottery Trust Fund Allocations (enhancement funds) be used to fund all educational programs whose costs exceed the minimum financial effort required by the Florida Educational Finance Program.

Enhancement funds provided directly to schools shall be subject to an annual audit to assure compliance with state law and sound business practices.

Food and Nutrition Services Funds - Policy 7.31

Food and Nutrition Services funds shall be considered part of the District School Fund and shall be subject to all requirements applicable to the District School Fund such as budgeting, accounting, reporting, and purchasing.

- Daily deposits of Food and Nutrition Services funds shall be made by authorized personnel in a bank(s) designated by the School Board.
- Revenue from the sale of all items handled by the Food and Nutrition Services Department shall be considered Food and Nutrition Services income.
- All payments from Food and Nutrition Services funds shall be made by check or wire transfer;
- Food and Nutrition Services funds shall be used only to pay regular operating costs.
- Any loss of records, cash, or supplies through theft or otherwise shall be reported immediately to the Superintendent's office. Such losses shall be itemized, and a copy of the report submitted with the regular reports.
- Funds shall be collected and expended in compliance with the United States Department of Agriculture and State Department of Agriculture and Consumer Services rules.
- The Board shall annually adopt prices charged to students and adults who participate in the food services program.



Internal Funds - Policy 7.32

Definition - Internal funds are defined as all monies collected and disbursed by school personnel within a school for the benefit of the school or a school-sponsored activity. Internal funds shall be considered as unbudgeted public funds under the control and supervision of the School Board. As used in this rule, "school" shall also mean a district department and "principal" shall mean a department head.

Administration - Internal funds shall be classified in accordance with the several activities of the school having funds. Depositories may be established using any institution authorized to hold public funds. When a depository balance exceeds the insurance protection or other legal collateral limits as set by Federal law, an additional account or accounts shall be opened in another institution.

Responsibilities

1. The School Board will:
 - Require that written procedures and rules governing the receipt, use, and accounting of internal funds be developed and approved by the Board.
 - Require that its written policies relating to internal funds be enforced.
 - Require that internal funds be used for legal public purposes.
 - Provide fidelity bonds for employees responsible for such funds.
 - Provide for an annual audit of internal funds by a qualified auditor.
2. The Superintendent shall administer all rules and policies established by the School Board relating to internal funds.
3. The principal shall:
 - Be held accountable for the handling of all phases of internal accounting in his/her school.
 - Use a uniform system of accounting as directed by the Superintendent.



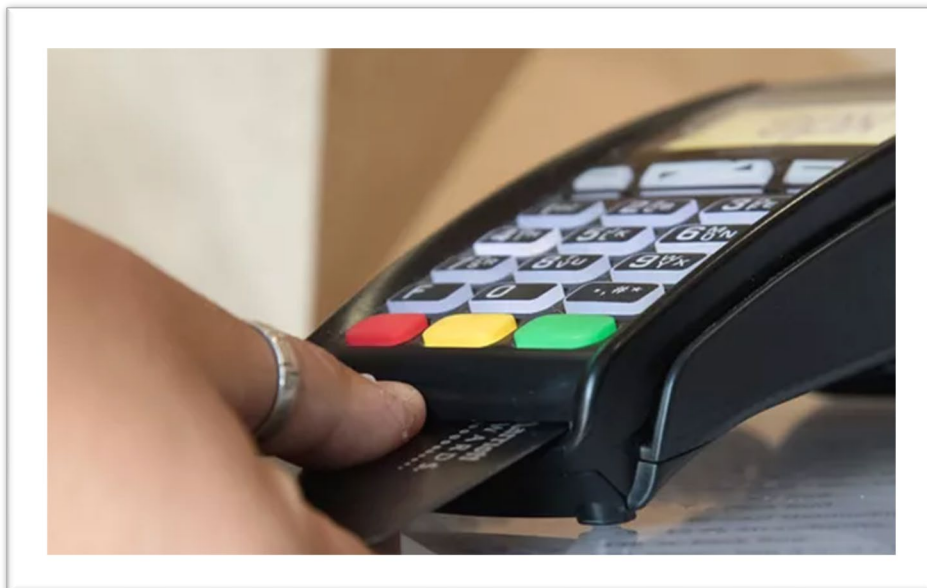
Petty Cash Funds - Policy 7.33

The Superintendent may establish petty cash funds for his/her office, each District department, and each school. Petty cash funds shall be used for operating expenses in accordance with State Board of Education Rules and provisions described herein.

1. A principal or District department head may establish a petty cash fund by submitting a request to the Finance Department for approval. Approval shall be obtained prior to issuing any checks.
2. The Superintendent or designee shall reimburse the funds from the budgetary accounts of schools and District departments when petty cash is exhausted.
3. Petty cash funds shall be accounted for separately from all other funds maintained at each school and District department. The amount of any petty cash fund shall not exceed three hundred dollars (\$300.00).
4. An itemized receipt for each expenditure shall be kept to receive reimbursement. Petty cash shall not be used for a loan or advancement to any organization or person, including the cashing of a personal check.

Acceptance of Credit Debit Cards - Policy 7.34

Schools and District departments may accept credit/debit card payments for tuition, fees, meals, goods, and services. All costs associated with the acceptance of credit/debit cards shall be borne by the individual cost center or the purchaser. These costs shall include the fee, transaction charge, set-up fee, monthly fee, chargeback fee, terminal fee, software fee, telecommunication line monthly fee, and any other direct charges associated with the acceptance of credit/debit card payments.



Investment of Funds and Investment of Policy Guidelines - Policy 7.35

PURPOSE: The purpose of this Policy is to set forth the investment objectives and parameters for the management of the funds of the School Board. This Policy is designed to ensure the prudent management of public funds, the availability of operating and capital funds when needed, and an investment return competitive with comparable funds and financial market indices.

SCOPE: In accordance with Section 218.415, Florida Statutes, this Policy applies to all cash and investments held or controlled by the School Board with the exception of funds related to the issuance of debt where there are other existing policies or indentures in effect for such funds.

INVESTMENT OBJECTIVES:

1. **Safety of Principal** - The foremost objective of this investment program is the safety of the principal of those funds within the portfolio. Investment transactions shall seek to keep capital losses at a minimum, whether they are from securities defaults or erosion of market value. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.
2. **Maintenance of Liquidity** - The portfolio shall be managed in such a manner that funds are available to meet reasonably anticipated cash flow requirements in an orderly manner. Periodic cash flow analyses will be completed in order to ensure that the portfolio is positioned to provide sufficient liquidity.
3. **Return on Investment** - The portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of least importance compared to the safety and liquidity objectives described above. However, return is attempted through active management where the School Board utilizes a total return strategy (which includes both realized and unrealized gains and losses in the portfolio). This total return strategy seeks to increase the value of the portfolio through reinvestment of income and capital gains. The core of investments is limited to relatively low-risk securities in anticipation of earning a fair return relative to the risk being assumed. Despite this, securities may be traded to recognize a loss from time to time to achieve relative value based on its potential to enhance the total return of the portfolio.



INVESTMENT POLICY GUIDELINES: In accordance with Section 218.415, Florida Statutes, the School Board's policy provides investment guidelines for each of the following which is incorporated herein and set forth in the Investment Policy Guidelines:

1. Delegation of Authority.
2. Standards of Prudence.
3. Ethics and Conflicts of Interest.
4. Internal Controls and Investment Procedure.
5. Continuing Education.
6. Authorized Investment Institutions and Dealers.
7. Maturity and Liquidity Requirements.
8. Risk and Diversification.
9. Master Repurchase Agreements.
10. Competitive Selection of Investment Instruments.
11. Authorized Investments and Portfolio Composition.
12. Derivatives and Reverse Repurchase Agreements.
13. Performance Measurements.
14. Reporting.
15. Third-Party Custodial Agreements.
16. Investment Policy Adoption.

Bonded Personnel – Policy 7.37

Each Board member shall be placed under a blanket fidelity bond as prescribed by state board rules. The superintendent and all employees of the School Board shall be placed under a blanket fidelity bond in the amount of \$15,000.



Expenditures for Promotion and Public Relations – Policy 7.39

The Superintendent may make, or authorize to be made, expenditures for purposes of promotion, public relations activities, and hospitality of business guests of the school district. Such expenditures are restricted as to source of funds, amount of annual expenditures, and conditions for expenditures, as set forth herein.

1. Purpose of Expenditures: The purposes for which such expenditures may be made include, but are not necessarily limited to, activities involving or in connection with:
 - Graduation of district schools.
 - Hospitality of visiting committees and other activities in connection with accreditation studies.
 - Orientation and work conferences for employees.
 - Recruitment of potential employees.
 - Official meetings and receptions.
2. Source of Funds: Expenditures for purposes noted above shall be made only from:
 - Profits of enterprise type activities of individual schools or of the school district, excluding food services.
 - Undesignated gifts or donations to the school system.
3. Limitations on Expenditures: All expenditures for hospitality of business guests of the school district from sources noted herein shall be limited to a maximum of fifty thousand dollars (\$50,000) in each fiscal year.



Fund-raising for School Projects and Activities – Policy 7.40

All fund-raising projects and activities by schools, groups within the school, or groups in the name of the school shall be approved in advance by the principal and shall contribute to the educational and extracurricular experiences of students, and shall not be in conflict with the overall instructional program as administered by the Superintendent.

1. Money derived from any school fund-raising project or activity shall be deposited in the school's internal funds account and shall be disbursed as prescribed by School Board rules and State Board of Education rules.
2. Each school shall continuously evaluate its fund-raising projects and extracurricular activities of the school program, the promotion of education experiences, the time involved for students and teachers, and the additional demands made on the school community.
3. The determination of the fund-raising projects and activities for a school shall be the principal and the staff's responsibility. Fundraising activities and projects within all schools shall be kept within a reasonable limit. Before approving any project or activity, the principal shall require full justification of the need and explanation of the manner in which the funds will be expended.
4. A parent-teacher association or any other organization connected with the school may sponsor fund-raising activities provided school work and time are not adversely affected. Such activities shall be conducted in accordance with School Board rules. Unlawful activity shall be prohibited by any school group or on School Board property.
5. Raffle tickets or games of chance may not be sold or conducted on school grounds. Students may not sell any other item on the school grounds without first having the principal's approval.
6. Students shall not, as a school-related activity, make door-to-door solicitations to raise funds.
7. The sale of food and beverage services to students shall comply with Policy 8.40(IV).
 - School organizations are authorized to conduct the sale of food and beverage items only one (1) hour following the close of the last lunch period.
 - Food sold by school organizations shall comply with the provisions of State Board of Education rules.

Outside Organizations – Policy 7.41

All outside organizations operating in the name of a school, having a name suggesting affiliation with a school, or soliciting funds or membership on school grounds shall:

1. Register with the school principal.
2. Disclose to the public that while the organization advocates for public school students, it is privately run and not directly school sponsored.
3. Comply with all School Board policies and procedures for the raising of funds.
4. Permit the School Board, upon reasonable notification, to review its financial records showing the receipt and disbursement of funds

Payment of Vouchers – Policy 7.50

Expenditures for payment of vouchers and invoices shall be made by warrants or electronic transfers of the School Board. Authorization for such payments shall be deemed approved by the Board if within amounts approved in the Board-adopted District budget or amendment thereto. In cases of expenditures exceeding approved purchasing limits, specific School Board approval is required and shall be reflected in School Board minutes. Approval of individual warrants themselves by the School Board shall not be required.

Payment for construction purchases and construction services shall be made in a timely manner as set forth in Chapter 218, Florida Statutes.



Payroll – Policy 7.51

Payrolls shall be submitted for all School Board employees and shall be properly signed by a designated administrative employee. Such payrolls shall be supported, where applicable, by time records.

Payroll checks or warrant distribution dates shall be established administratively to ensure that the employees are paid promptly in accordance with Florida Statutes.

No payment shall be made except to properly authorized and approved personnel.

Payment shall be based on the duly adopted salary schedule for each position. From time-to-time payments in the form of a bonus or other legally authorized payment may be made.

Full-time and part-time regular, probationary, and temporary employees shall be paid at the regular established pay period.

Cost center heads shall be responsible for submitting accurate payrolls in accordance with the payroll time schedules and procedures.

Salary adjustments shall be paid at subsequent payroll periods. A person whose services are terminated shall be paid the full salary balance at the regular pay period following termination. Any exceptions shall be approved by the Superintendent or designee.

An authorized payroll deduction for an employee beyond those required by Florida Statutes shall have the Superintendent or designee’s approval and shall be made only upon the written request of the employee.

Any employee organization certified by the Florida Public Employees Relations Commission as the official bargaining agent for a group of District employees or other groups designated by law may be entitled to a payroll deduction for membership dues. The organization may be billed annually for the cost of deducting and transmitting such dues to the organization.

No payments shall be made for overtime services without prior approval of the Superintendent or designee.

There shall be no payment deductions permitted in violation of section 106.15, Florida Statute.



Tax Sheltered Annuities and Custodial Accounts – Policy 7.512

Tax Sheltered Annuities, as defined in IRC 401(k), 403(b) and 457(b) may be established. Custodial Accounts may be established with any qualified financial services company (insurance companies and financial services companies are collectively referred to as Entities licensed to do business in the State of Florida). The School Board of Sarasota County will allow payroll deductions for any eligible employees' tax-sheltered accounts and in accordance with district guidelines, as amended from time to time.

1. Application Process – All Entities must qualify under and agree to the requirements established in district guidelines before an application submitted on behalf of an employee for payroll deductions will be accepted and processed.
2. Recruitment and/or Solicitation of employees are subject to district guidelines and collective bargaining agreements.
3. Eligible Employees
 - All regularly scheduled employees, with the exception of elected school board members, student workers, and contractors are eligible to contribute to a tax-sheltered account through salary reduction.
 - Employees may commence such salary reductions via payroll deductions at any time during the year according to cut-off dates available to active Entities. An employee can commence, restart, increase or decrease the amount of a payroll deduction at any time. All salary reduction transactions require the execution of a Salary Reduction Agreement by the employee.
 - When an employee goes to unpaid status, their salary reduction for a tax-sheltered account will cease. A new Salary Reduction Agreement must be initiated to restart following a break in employment or unpaid leave.
 - If the salary reduction is stopped for a sixth month period by the district after the employee takes a Hardship Distribution from their account as required under IRS guidelines, the employee must submit a new Salary Reduction Agreement in order to resume contributions.

Travel Expense Reimbursement – Policy 7.52

Travel expenses incurred by employees or other authorized persons involved in conducting School Board business may be reimbursed when authorized by the Superintendent or his/her designee or the Board based on Section 112.061. The mileage reimbursement rate for all in-county and out-of-county travel, using a private vehicle, shall be at the rate established by the Internal Revenue Service for each calendar year.

Expenditures for Fringe Benefits for Employees - Policy 7.53

The Superintendent is authorized to provide fringe benefits as provided herein. When specifically provided, funds may be expended to cover all or a part of the cost of such benefits.

1. Retirement: Any employee who is appointed to a full-time or part-time regularly established position shall be a member of the Florida Retirement System, unless specifically excluded on the basis of chapter 22B-1.04, Rules of the Florida Retirement System. The School System shall make all contributions to the Retirement System at the rates established by law.
2. Social Security: Any employee who participates in the Florida Retirement System shall participate in the federal Social Security Program. The School System shall make the required employee matching contributions at the rates prescribed by federal law. All non-appointed employees shall be enrolled in a social security alternative program.
3. Medicare: All employees shall participate in the federal Medicare System. The School System shall make the required employer matching contributions at the rates prescribed by federal law.
4. Worker's Compensation: All employees of the School System are protected against costs of injury or disability arising out of or in the course of their employment, pursuant to the Worker's Compensation law.
 - The School Board shall be self-insured for the purpose of complying with the Worker's compensation law and shall contract with an administrator for determination of eligibility, payment of medical and related expenses, and payments for disability to the employee.
 - Any employee who is injured on the job shall file a report of injury within a period of twenty-four hours with his/her cost center head. Each employee also has the responsibility to report any unsafe conditions on School Board property to the Facilities Safety Officer, and to report any unsafe vehicle conditions to the Transportation Safety Officer.
 - The School Board reserves the right to specifically name all health care providers which may be utilized by employees for treatment or care. An exception may be made for treatment for bona fide emergencies, when the nearest emergency treatment facility is used.
 - Any employee or other person who fraudulently claims a worker's compensation injury shall be subject to dismissal and shall also be subject to criminal penalties in accordance with Florida Statutes.
5. Hospitalization Insurance: The School System shall provide and pay for the costs of hospitalization insurance coverage for all full-time employees of the board, working at least 20 hours per week, pursuant to Section 112.08, Florida Statutes.
 - Each full-time board-appointed employee shall be afforded the opportunity to purchase spouse and/or family coverage at his individual expense.
 - Pursuant to Section 112.0801, Florida Statutes, retirees of the School System shall retain rights to participate in all insurance plans offered to active employees. Such participation shall be at the retiree's expense. At the time of retirement, each employee shall be notified of his right to continue participation in the Board's insurance programs. The employee must be participating in the benefit, prior to retirement, to continue the benefit in retirement.

6. Cafeteria Plan: A cafeteria plan shall be provided for all full-time board appointed employees working at least 20 hours per week. The School Board reserves the right to name the administrator of the Plan.
- The School Board reserves the right to discontinue the provision of a cafeteria plan if Internal Revenue code changes disallow cafeteria plans, or substantially change the provisions of the cafeteria plan. The School Board shall not be liable for any damages as a result of any negative Internal Revenue Service ruling regarding the tax-exempt status of the cafeteria plan.
7. Continuation of Health Benefits: Effective January 1, 1987, all employees and/or dependents who participate in the hospitalization plan (including a Health maintenance Organization) offered by the School Board shall be eligible for the continuation in health benefits as provided by Public Law 99-272, title X, otherwise known as the "Consolidated Omnibus Budget Reconciliation Act (COBRA)." The only exception to continuation of benefits is for an employee who may be terminated for gross misconduct. The continuation of health benefits under this provision shall be at the expense of the employee or dependent, based on the group rate established for regular employees of the School Board.
- This extension of health benefits shall be offered the employee and/or his dependents when one or more of the following conditions exist:
 - Termination of the employee (except for gross misconduct).
 - Death of the employee.
 - Employee becomes eligible for Medicare.
 - Divorce or separation of the employee.
 - A child of the employee loses dependent status as per the provisions of the health plan.
 - The employee's working hours are reduced so the employee is no longer eligible for hospitalization.
 - Upon any status change, as noted in (a) above, the employee or applicable dependent shall be notified by letter of the right to continue coverage as provided by law.
8. Life Insurance: The School Board shall provide life insurance in the amount established in its Collective Bargaining Agreement(s) for all board-appointed full-time employees working at least 20 hours per week. The Board reserves the right to name the insurance carrier or to self-insure the life insurance program.



Audits - Policy 7.60

District Audits

1. Periodic audits shall be made of the accounts records, financial practices, and program elements of the District pursuant to Florida Statutes and State Board of Education rules.
2. The School Board may select an independent auditor to perform audit(s) of the District when the Auditor General advises an audit will not be completed within the twelve (12) month period immediately following the fiscal year or if otherwise deemed needed by the School Board.
 - Selection of the financial auditor shall be pursuant to provisions in Florida Statutes. Other auditors may be selected as permitted by law.
 - At the conclusion of the audit field work, the preliminary findings shall be discussed with the Superintendent or designee. The auditor's comments shall reflect items which are intended to be included in the final audit report.

Audits of Internal Accounts

1. All schools' internal accounts shall be audited annually by an independent certified public accounting firm. The auditor's comments shall reflect items which are intended to be included in the final audit report.
2. The Superintendent may direct an audit of a school's internal accounts without prior notification. Such audits may be conducted by a School Board employee or an independent certified public accounting firm.

Non-financial audits shall be conducted by persons or entities qualified to conduct audits of the program, functions, or service to be audited. Results of all audits shall be provided to the School Board for information and appropriate action consistent with law, if action is required.



General Fund Overview

The General Fund is the chief operating fund of the school district. Generally Accepted Accounting Principles (GAAP) prescribe that the General Fund be used to account for all financial resources except those required to be accounted for in another fund.

The 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.

In addition to the base funding, the Legislature also appropriates funds to school districts called categoricals, which are other Legislative or voter-mandated educational programs. The largest categorical is the student class size amendment approved by voters in 2002. This amendment became fully effective in the 2010 - 2011 school year. Core subject content classrooms can have no more than 18 students for grades Kindergarten through grade 3, no more than 22 students in grades 4 through 8, and no more than 25 students in grades 9 through 12. The 2013 Legislature added that schools of choice were granted the ability to meet class size average per grade category instead of class by class.

The Legislature has established other laws that allow school districts to raise additional revenue. The 2001 Legislature provided authority for an additional levy, not to exceed four years, for operational purposes to be authorized by the electorate through a local referendum. The Sarasota County School Board held a local referendum in 2002 and the voters approved a 1 mill levy that was extended an additional 4 years by voters in 2006, 2010, 2014, 2018, and 2022. This funding source accounts for approximately 17% of the total revenue including transfers in the General Fund.

The General Fund's primary expenditures are salary and employee benefits, representing approximately 75% of all expenditures and 86% when excluding pass-through payments to Charter schools. The salaries paid out of the General Fund cover most staff in schools and support departments. This includes Teachers, Principals, Bus Drivers, Custodians, etc. The remaining expenditures include instructional materials, utilities, fuel for buses, and operation and maintenance of school facilities.

General Fund revenues are increasing over the 2023-24 unaudited actuals by 1%, or approximately \$4.8M, to a total of \$631,903,313. Federal revenue sources are decreasing by \$3.6M, as reimbursement from FEMA for COVID-related expenses is not anticipated in 2024-25. Despite the increase in projected student FTE, state FEFP is slightly lower than 2023-24 primarily due to the increasing number of students who are participating in Family Empowerment Scholarship programs. In 2021-22, \$13.5M was deducted from the FEFP for scholarships. In 2022-23, that deduction rose to \$16.8M. In 2023-24, the deduction is \$18.3M. In 2024-25, the projected deduction is expected to be \$25.5M, and represents approximately 3,730 FTE. Class Size Reduction and Workforce Development allocations increased \$1.1M over 2023-24. Additionally, in 2023-24, \$5M in Florida School Recognition Program funding was received and not currently contemplated in the 2024-25 tentative budget. In local sources, the 1 mil local voted referendum, passed in March 2022, increased by 5.2% based on increased property values and is \$5.4M more than in 2023-24. This referendum funding allows for 30 minutes of additional instruction per student per day and other programs such as art, music, and science in elementary schools.

General Fund budgeted appropriations are \$660,897,253 and represent an increase of 6.4%, or approximately \$39.5M more than the 2023-24 unaudited actuals. Salaries are increasing 3%, or approximately \$10.8M, and

incorporate a 0.5% retention increase and 273.82 new positions, primarily a result of absorbing positions previously funded by federal grants. Benefits are increasing 7%, or approximately \$8.8M over the 2023-24 projected actuals, and reflect a 12% anticipated increase in healthcare expenses and an increase from 13.57% to 13.63%, or 0.4%, in the Florida Retirement System (FRS) rate over last year. Purchased Services are increasing by \$12.8M, primarily due to increases in Charter School payments; District professional services, technology related expenses, repairs and maintenance, insurance premiums, and utilities are also increasing. Materials and Supplies are anticipated to increase approximately \$5M due state textbook purchases and increases in expenses associated with various academic programs. Capital Outlay is forecasted to decrease slightly. Other Expenses are increasing \$1.7M primarily for dues and fees associated with the International Baccalaureate, Advanced Placement, and the Cambridge AICE programs.

Florida Education Finance Program Overview

The Florida Education Finance Program (FEFP) was adopted by the Florida Legislature in 1973 to allocate funds appropriated by the Legislature for public school operations. The FEFP implements the constitutional requirement of a uniform system of free public education and is an allocation model based on individual student participation in educational programs. To ensure equitable funding, the FEFP takes into account the following:

- The local property tax base
- Costs of education programs
- Cost of living (comparable wage factor or CWF)
- Sparsity of student population

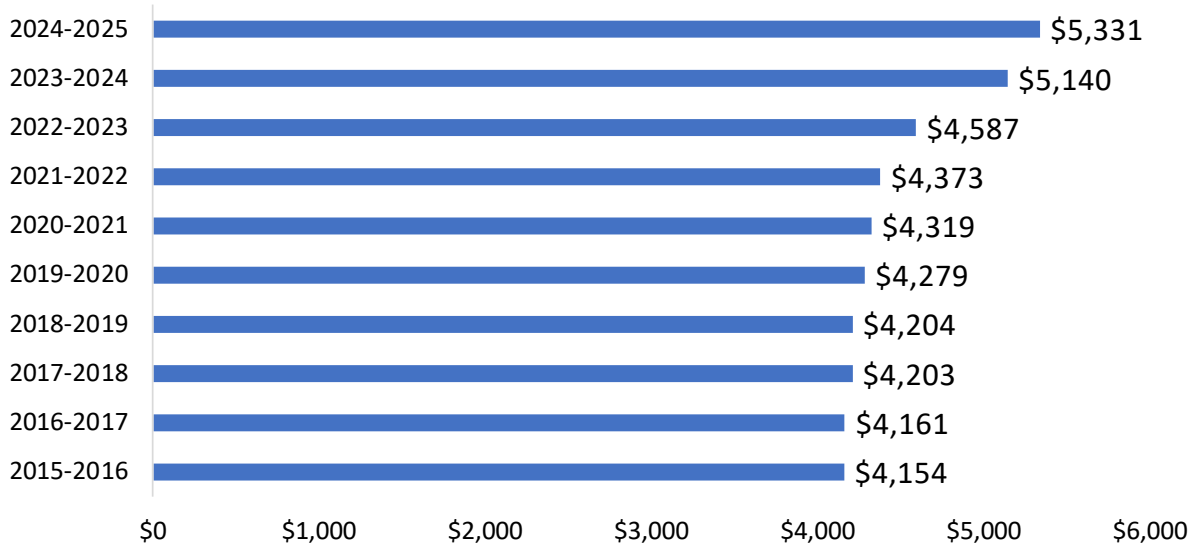
The FEFP is the primary mechanism for funding the operating costs of public schools. As noted herein, there are other sources of funding; however, the FEFP is the finance program's foundation. The key feature of the FEFP is to base financial support for education upon the individual student rather than upon the number of teachers or classrooms. FEFP funds are primarily generated by multiplying the number of full-time equivalent (FTE) students in each of the funded educational programs by cost factors determined annually by the Legislature to obtain weighted FTE's. Weighted FTE's are then multiplied by a base student allocation and by a comparable wage factor (formerly called district cost differential) based on a wage level index in the major calculation to determine the base funding from state and local FEFP funds. Program cost factors are determined by the Legislature and represent relative cost differences among the educational programs. In addition to the base funding allocation, two major allocations within the FEFP are the Educational Enrichment Allocation (formerly called Supplemental Academic Instruction Allocation) and the Exceptional Student Education Guaranteed Allocation. Transportation funding is based on student ridership.

There were several significant changes made to the FEFP for the 2023-24 School Year. For example, several categorical allocations have been altered or eliminated, with many of them now being collapsed into the base student allocation (BSA). The Teacher Salary Increase Allocation (TSIA), now called the Classroom Teacher and Other Instructional Personnel Salary Increase (CTOIPS), as well as the Instructional Materials Allocation, Reading Allocation, and Teachers Classroom Supply Assistance are now part of the BSA. However, there are still some salary restrictions for CTOIPS, the requirement to implement a reading plan, purchase instructional materials, and provide teacher classroom assistance. Thus, the large increase in the BSA does not mean that districts have an unrestricted increase in funding.

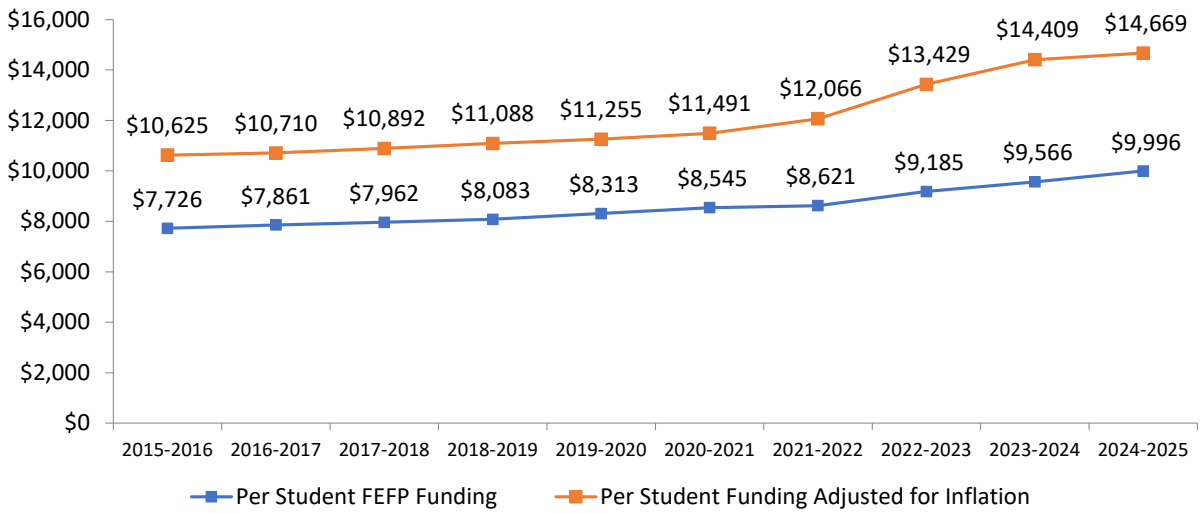
FEFP Formula

	2023-2024 4th Calculation	2024-2025 1st Calculation	2024-2025 2nd Calculation	2nd vs. 1st Calc. Difference
FORMULA COMPONENTS				
Unweighted FTE	47,254.30	48,660.24	48,660.24	-
Weighted FTE	53,868.75	55,101.33	55,101.33	-
School Taxable Value	107,921,659,624	111,687,767,009	113,989,232,360	2,301,465,351
Required Local Effort Millage	2.924	2.934	2.873	(0.061)
Discretionary Millage	0.748	0.748	0.748	-
Total Millage	3.672	3.682	3.621	(0.061)
Base Student Allocation	5,139.73	5,330.98	5,330.98	-
Comparable Wage Factor	1.0165	1.0158	1.0158	-
Base Funding (WFTE x BSA x CWF)	\$ 281,439,199	\$ 298,385,245	\$ 298,385,245	\$ -
Safe Schools	4,011,952	4,655,532	4,655,532	-
Educational Enrichment Allocation	9,558,797	9,843,000	9,843,000	-
ESE Guaranteed Allocation	23,543,096	24,069,995	24,080,706	10,711
Mental Health Assistance	2,502,353	2,815,276	2,815,276	-
Student Transportation	9,139,314	9,716,767	9,599,200	(117,567)
TOTAL FEFP	330,194,711	349,485,815	349,378,959	(106,856)
STATE FEFP FUNDS <i>(not adjusted)</i>	27,254,296	34,901,583	34,987,537	85,954
Prior Year Adjustments or Prorations	381,906	-	(368,776)	(368,776)
NET STATE FEFP FUNDS	27,636,202	34,901,583	34,618,761	(282,822)
Adjustment for Florida Family Empowerment	(25,822,910)	(35,521,467)	(35,521,467)	-
State-Funded Discretionary Supplement	6,754,175	9,993,492	9,993,492	-
Prior Year Adjustments for Scholarship Deductions	768,592	-	-	-
ADJUSTED NET STATE FEFP FUNDS	9,336,059	9,373,608	9,090,786	(282,822)
STATE CATEGORICAL PROGRAMS				
Class Size Reduction	45,301,457	45,543,367	45,543,367	-
State-Funded Discretionary Supplement	6,754,175	9,993,492	9,993,492	-
TOTAL STATE CATEGORICAL PROGRAMS	52,055,632	55,536,859	55,536,859	-
TOTAL STATE FUNDING (not adjusted)	79,309,928	90,438,442	90,155,620	(282,822)
LOCAL FUNDING				
Total Required Local Effort	302,940,415	314,584,232	314,391,422	(192,810)
.748 Discretionary Local Effort	77,496,385	80,200,752	81,853,388	1,652,636
TOTAL LOCAL FUNDING	380,436,800	394,784,984	396,244,810	1,459,826
TOTAL FUNDING	\$ 459,746,728	\$ 485,223,426	\$ 486,400,430	\$ 1,177,004
<i>TOTAL FUNDING Adjusted for Scholarships</i>	<i>435,074,316</i>	<i>449,701,959</i>	<i>450,878,963</i>	<i>1,177,004</i>
TOTAL FUNDS PER UNWEIGHTED FTE	9,729.20	9,971.66	9,995.85	24.19

FEFP Base Student Allocation (BSA)

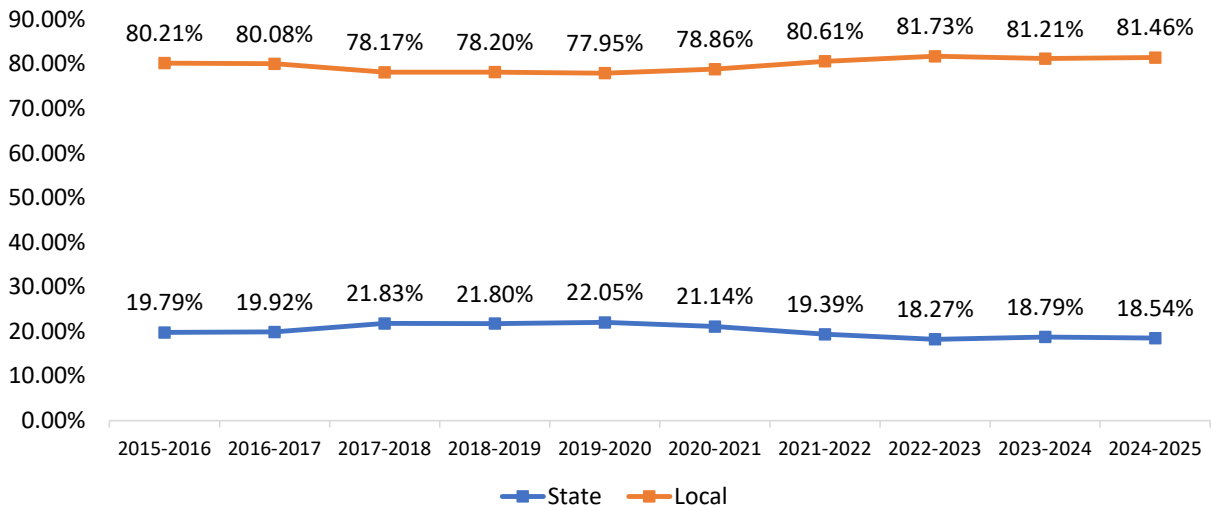


Funding Per Student – FEFP



The above graph represents the historical amount of FEFP funding Sarasota County Public Schools received per student vs. the amount that should have been received if funding was keeping pace with inflation.

Funding Distribution – K-12 Legislative Appropriations



The above graph represents the historical percentage of funding Sarasota County Public Schools received by state and local revenue sources as provided by the Florida Legislature.

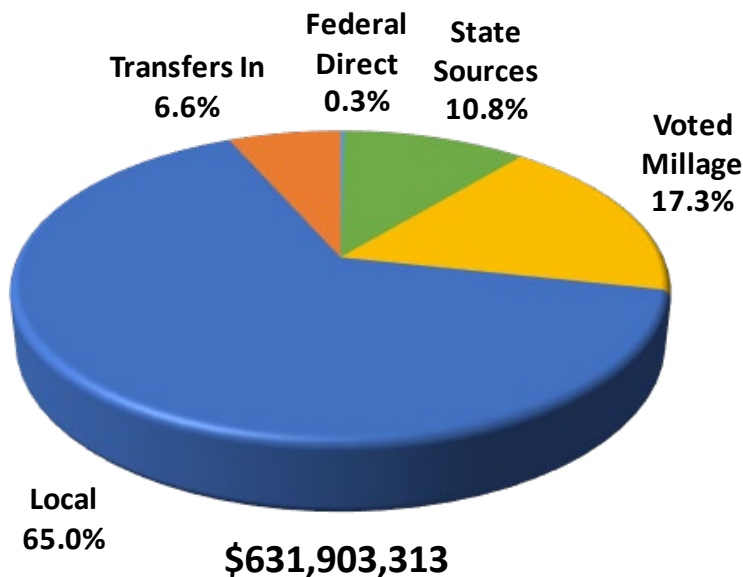
The 2024-2025 Budget

The 2024-2025 Budget process started with school enrollment projection meetings in November 2023. The District’s enrollment projections were due to the state in January 2024. At that point in time, the District and State projected a new total of 48,660.24 full-time equivalent (FTE). The staffing allocation formula was revised for the 2024-2025 budget to incorporate a refreshed focus on literacy for all grade levels and concentrated support for students with disabilities. Staffing based upon FTE was calculated, and cost centers began the staffing process.

Revenues

The major revenue sources for the General Fund are the Florida Education Finance Program (FEFP) and local discretionary taxes. Other significant revenue sources are Medicaid, Workforce Development, transfers from the Capital Projects fund, course and childcare fees, and interest. Fund balances in the General Fund are the District’s reserves against revenue shortfalls, emergencies, and other unplanned needs.

General Fund Revenues and Transfers in		%
Federal Direct	\$ 1,600,000	0.3%
State Sources	\$ 68,227,976	10.8%
Voted Millage	\$ 109,429,664	17.3%
Local	\$ 410,865,222	65.0%
Transfers In	\$ 41,780,451	6.6%
Total	\$ 631,903,313	100%



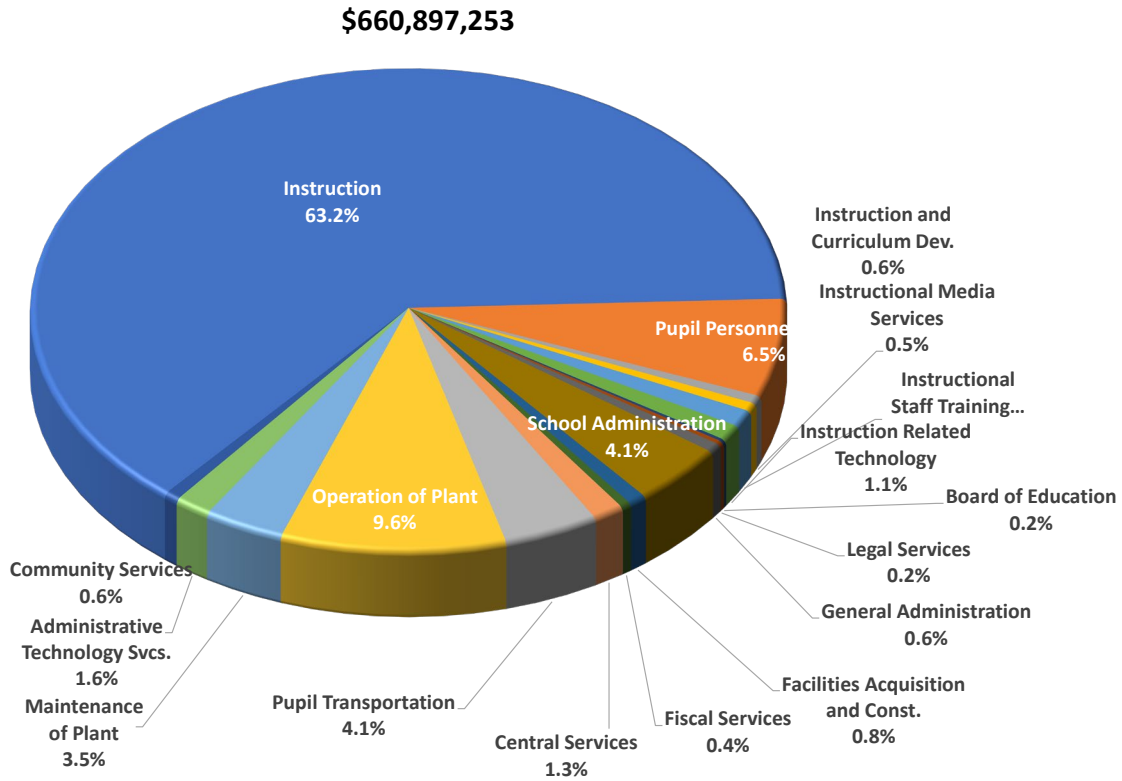
ADOPTED BUDGET 2024-2025

Summary by Revenues

	Actuals 2022-2023	Final Budget 2023-2024	Unaudited Actuals 2023-2024	Adopted Budget 2024-2025
Estimated Revenues				
Federal Sources				
ROTC/PELL/SEOG	\$ 462,767	\$ 367,170	\$ 377,350	\$ 400,000
Medicaid Reimbursement	1,659,122	1,160,952	1,899,813	1,200,000
Miscellaneous		2,844,795	2,890,083	-
Total Federal Sources	<u>2,121,889</u>	<u>4,372,917</u>	<u>5,167,246</u>	<u>1,600,000</u>
State Sources				
Florida Education Finance Program (FEFP)	(11,056,009)	2,423,786	2,423,786	7,705,753
Scholarships	(16,831,703)	(25,054,318)	(25,054,318)	(35,521,467)
State Funded Discretionary Supplement	-	6,754,175	6,754,175	9,993,492
FEFP Instructional Materials	3,898,871	-	-	-
FEFP Transportation	7,803,582	9,139,314	9,139,314	9,599,200
FEFP Safe Schools	3,325,876	4,011,952	4,011,952	4,655,532
FEFP Educational Enrichment Instruction	9,321,340	9,558,797	9,558,797	9,843,000
FEFP Reading Instruction	2,694,510	-	-	-
FEFP Teachers Lead Program	853,789	-	-	-
FEFP Teacher Salary Increase Allocation	12,680,884	-	-	-
FEFP Mental Health Assistance Allocation	2,151,529	2,502,353	2,502,353	2,815,276
Class Size Reduction	46,928,950	45,301,457	45,301,457	45,543,367
Workforce Development	9,109,732	11,357,291	11,173,541	12,040,533
CO & DS Withheld for Bonds/Admin	28,104	27,121	29,166	27,000
Race Track Funds	446,500	446,500	446,500	446,500
State License Tax	251,600	248,160	242,086	251,600
Other Miscellaneous State Revenue	1,010,303	1,646,592	1,492,965	828,190
Florida School Recognition Program	3,841,517	5,001,991	5,001,991	-
Total State Sources	<u>76,459,375</u>	<u>73,365,171</u>	<u>73,023,765</u>	<u>68,227,976</u>
Local Sources				
Local Ad Valorem Taxes (Required Local Effort & District School Tax Discretionary)	343,920,461	380,436,800	381,890,460	396,244,810
Local Ad Valorem Prior Period Adjustment	547,935	828,838	832,006	1,094,297
Local Voted Referendum	91,322,480	103,604,794	104,000,670	109,429,664
Course Fees	3,220,483	3,942,112	3,942,111	2,510,000
Rental	148,756	153,250	113,030	150,000
Interest	6,594,934	9,000,000	9,192,077	5,000,000
Food Service Indirect Cost	591,067	500,000	574,364	500,000
Childcare Fees - School Age	2,672,353	2,842,134	2,871,753	2,272,975
Federal Indirect Cost	1,894,993	1,800,000	2,030,987	900,000
Miscellaneous Local Revenue	4,838,599	3,009,348	4,082,582	2,193,140
Total Local Sources	<u>455,752,061</u>	<u>506,117,276</u>	<u>509,530,040</u>	<u>520,294,886</u>
Total Revenues	534,333,325	583,855,364	587,721,051	590,122,862
Other Financing Sources				
Loss Recoveries	2,449	-	2,615	-
Transfer from Grants	-	1,206,382	1,206,382	-
Transfer from Capital	33,705,348	39,468,040	38,142,545	41,780,451
Total Other Financing Sources	<u>33,707,797</u>	<u>40,674,422</u>	<u>39,351,542</u>	<u>41,780,451</u>
Total Revenues and Other Financing Sources (Net)	568,041,122	624,529,786	627,072,593	631,903,313
Beginning Fund Balance	99,020,905	106,897,075	106,897,075	112,596,388
Total Funds Available	<u>\$ 667,062,027</u>	<u>\$ 731,426,861</u>	<u>\$ 733,969,668</u>	<u>\$ 744,499,701</u>

Appropriations by Function

The following chart depicts appropriations according to function. Function classifications indicate the overall purpose or objective of an expenditure. Functions are group related activities aimed at accomplishing a major service or regulatory responsibility. These groupings are set forth by the state.



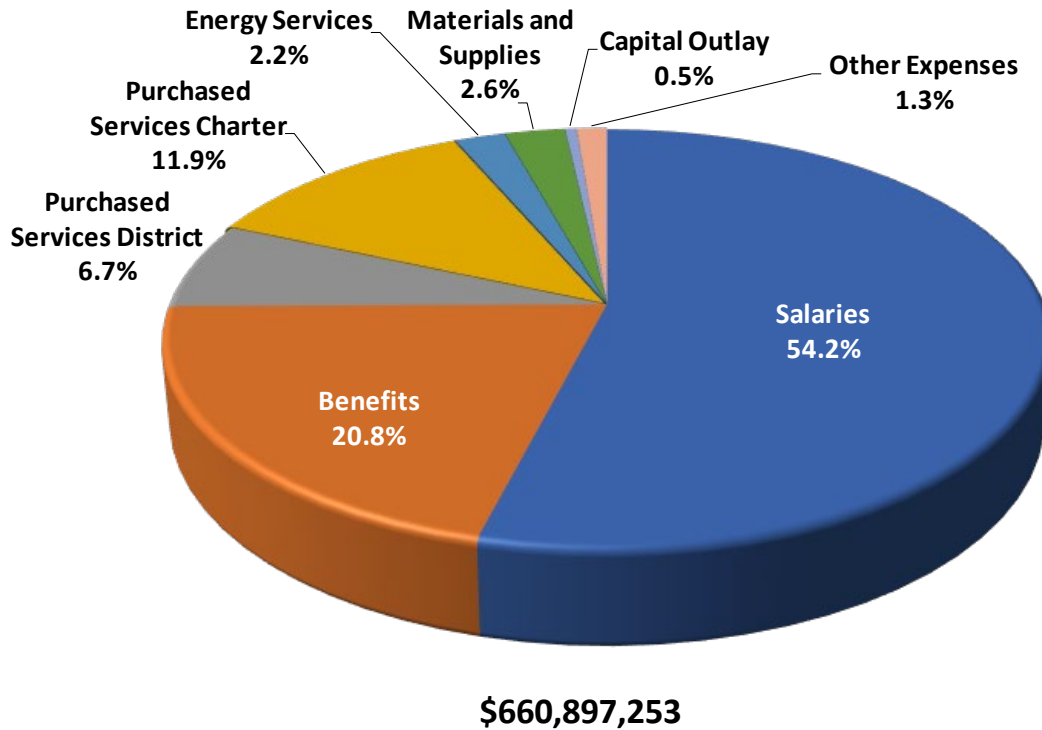
EXPENDITURES - FUNCTION		General Fund	%
5000	Instruction	\$ 418,232,946	63.2%
6100	Pupil Personnel Services	43,280,655	6.5%
6200	Instructional Media Services	3,526,624	0.5%
6300	Instruction and Curriculum Dev.	3,654,287	0.6%
6400	Instructional Staff Training	7,330,853	1.1%
6500	Instruction Related Technology	6,959,993	1.1%
7100	Board of Education	1,051,718	0.2%
7100	Legal Services	1,500,000	0.2%
7200	General Administration	3,852,055	0.6%
7300	School Administration	26,913,146	4.1%
7400	Facilities Acquisition and Const.	5,084,481	0.8%
7500	Fiscal Services	2,834,160	0.4%
7700	Central Services	8,819,168	1.3%
7800	Pupil Transportation	26,953,122	4.1%
7900	Operation of Plant	63,652,209	9.6%
8100	Maintenance of Plant	22,801,894	3.5%
8200	Administrative Technology Svcs.	10,277,369	1.6%
9100	Community Services	4,172,573	0.6%
TOTAL EXPENDITURES		\$ 660,897,253.00	100%

Summary of Appropriations by Function

	Actuals 2022-2023	Final Budget 2023-2024	Unaudited Actuals 2023-2024	Adopted Budget 2024-2025
Appropriations				
Appropriations by Function				
Instruction	\$ 360,719,519	\$ 397,799,379	\$ 395,075,782	\$ 418,232,946
Pupil Personnel Services	31,862,316	36,479,668	36,253,566	43,280,655
Instructional Media Services	4,157,590	5,771,910	5,453,750	3,526,624
Instruction and Curriculum Development Services	3,882,517	3,770,730	3,769,265	3,654,287
Instructional Staff Training Services	1,827,535	2,905,825	2,654,502	7,330,853
Instruction-Related Technology	6,527,051	5,893,705	5,829,108	6,959,993
Board of Education	1,119,989	1,364,890	1,214,263	1,051,718
Legal Services	1,285,196	2,045,430	2,045,430	1,500,000
General Administration	2,726,208	3,268,331	3,221,426	3,852,055
School Administration	26,083,500	27,712,193	27,567,721	26,913,146
Facilities Acquisition and Construction	3,705,086	5,021,089	4,959,671	5,084,481
Fiscal Services	2,297,995	2,796,168	2,758,267	2,834,160
Food Services	143,643	45,685	45,685	-
Central Services	7,363,200	7,998,040	7,707,953	8,819,168
Pupil Transportation	20,518,182	25,510,737	25,465,651	26,953,122
Operation of Plant	54,845,218	62,868,855	61,442,426	63,652,209
Maintenance of Plant	20,109,207	22,539,945	21,521,058	22,801,894
Administrative Technology Services	7,093,409	10,734,515	9,944,321	10,277,369
Community Services	3,897,591	4,537,605	4,443,435	4,172,573
Total Appropriations	560,164,952	629,064,700	621,373,280	660,897,253
Total Appropriations and Transfers Out	\$ 560,164,952	\$ 629,064,700	\$ 621,373,280	\$ 660,897,253
Ending Fund Balance	\$ 106,897,075	\$ 102,362,161	\$ 112,596,388	\$ 83,602,448
Composition of Ending Fund Balance				
Nonspendable Fund Balance	\$ 13,813,807	\$ 13,813,807	\$ 14,820,238	\$ 14,820,238
Restricted Fund Balance	13,005,224	13,005,224	12,622,718	12,622,718
Assigned Fund Balance	10,676,939	10,676,939	10,770,726	10,770,726
Unassigned Fund Balance	69,401,105	64,866,191	74,382,706	45,388,766
TOTAL RESERVES AND FUND BALANCE	\$ 106,897,075	\$ 102,362,161	\$ 112,596,388	\$ 83,602,448
TOTAL EXPENDITURES, TRANSFERS AND FUND BALANCE	\$ 667,062,027	\$ 731,426,861	\$ 733,969,668	\$ 744,499,701

Appropriations by Object

Appropriations for the 2024-2025 fiscal year are increasing by \$39,523,973 or 6.00% over the 2023-2024 fiscal year unaudited actuals. The increase incorporates a 0.5% salary adjustment for retention, a legislatively mandated retirement (FRS) rate increase, employee benefit increases, and an increase in pass-through of funds for charter schools. Benefits, purchased services, and material and supplies represent the largest percentage increase, as compared to the fiscal year 2023-2024 unaudited actuals.



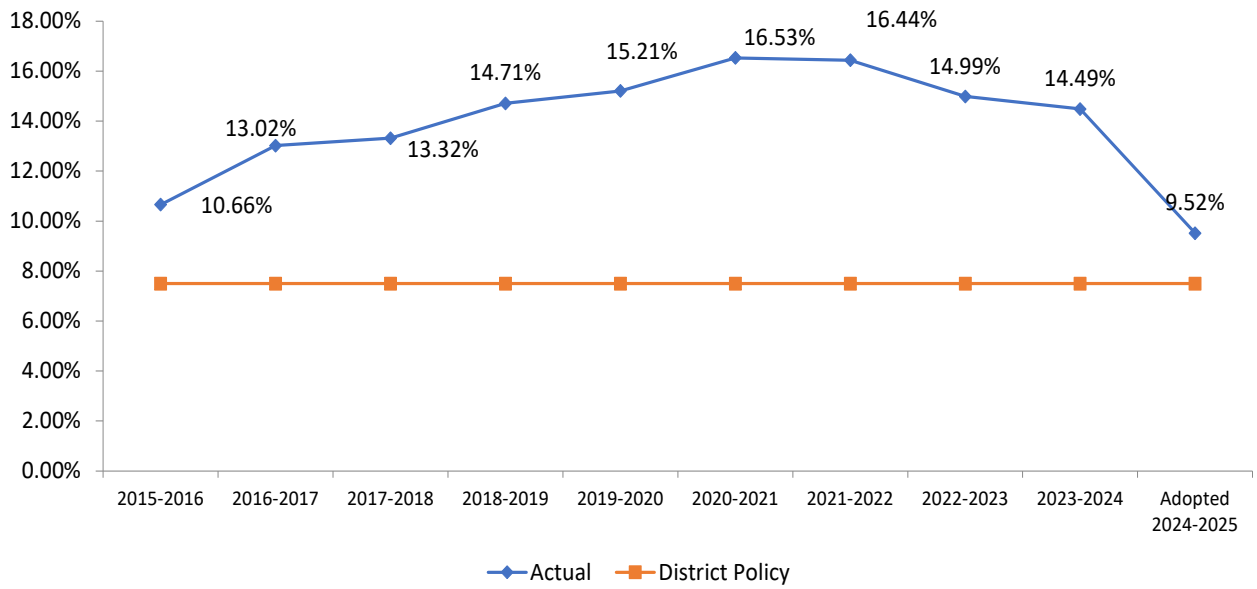
EXPENDITURES - OBJECT		General Fund	%
100	Salaries	\$ 357,053,197	54.2%
200	Benefits	137,771,708	20.8%
300	Purchased Services District	44,296,222	6.7%
397	Purchased Services Charter	78,831,840	11.9%
400	Energy Services	14,315,643	2.2%
500	Materials and Supplies	16,946,266	2.6%
600	Capital Outlay	3,232,117	0.5%
700	Other Expenses	8,450,260	1.3%
TOTAL EXPENDITURES		\$ 660,897,253	100%

Summary of Appropriations by Object

	<u>Actuals 2022-2023</u>	<u>Final Budget 2023-2024</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Adopted Budget 2024-2025</u>
Appropriations				
Appropriations by Object				
Salaries	\$ 321,387,629	\$ 347,917,284	\$ 346,265,946	\$ 357,053,197
Benefits	109,963,050	129,618,650	128,936,833	137,771,708
Purchased Services District	31,641,748	41,015,146	37,668,923	44,296,222
Purchased Services Charter	65,425,450	72,695,564	72,680,992	78,831,840
Energy Services	13,396,199	13,784,173	13,763,399	14,315,643
Materials and Supplies	10,582,721	12,899,547	11,961,270	16,946,266
Capital Outlay	1,788,040	4,200,943	3,370,715	3,232,117
Other Expenses	5,980,115	6,933,393	6,725,202	8,450,260
Total Appropriations	<u>560,164,952</u>	<u>629,064,700</u>	<u>621,373,280</u>	<u>660,897,253</u>
Ending Fund Balance	<u>\$ 106,897,075</u>	<u>\$ 102,362,161</u>	<u>\$ 112,596,388</u>	<u>\$ 83,602,448</u>
Composition of Ending Fund Balance				
Nonspendable Fund Balance	\$ 13,813,807	\$ 13,813,807	\$ 14,820,238	\$ 14,820,238
Restricted Fund Balance	13,005,224	13,005,224	12,622,718	12,622,718
Assigned Fund Balance	10,676,939	10,676,939	10,770,726	10,770,726
Unassigned Fund Balance	69,401,105	64,866,191	74,382,706	45,388,766
TOTAL RESERVES AND FUND BALANCE	<u>\$ 106,897,075</u>	<u>\$ 102,362,161</u>	<u>\$ 112,596,388</u>	<u>\$ 83,602,448</u>
TOTAL EXPENDITURES, TRANSFERS AND FUND BALANCE	<u>\$ 667,062,027</u>	<u>\$ 731,426,861</u>	<u>\$ 733,969,668</u>	<u>\$ 744,499,701</u>



General Fund Financial Condition Ratio



Debt Overview

The Debt Service fund is used to retire the indebtedness of the School District, which has been incurred for capital outlay projects. Debt Management Policy 7.102, adopted on June 17, 2008, provides guidance for incurring and managing the debt of the District. Debt instruments are used to finance new school construction, renovate existing facilities, as well as facilitate major purchases such as computers and other capital equipment.

The District's long-term debt is in the form of Capital Outlay Bond Issues (COBI), Certificates of Participation (COPs), and Lease Purchase Agreements for personal property.

The Debt Service budget for 2024-2025 is \$85,032,740. This reflects a \$3,408,738 or 4.18% increase from the actual 2023-2024 fiscal year. We continue annual payments made into the sinking fund reserve for the Series 2010-A Qualified School Construction Bonds (QSCB), which equates to \$1,662,959 for 2024-2025. 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.

Capital Outlay Bond Issues (COBI)

The State Constitution provides that a portion of motor vehicle license tax revenues may be dedicated to local school districts. These revenues may be used by the State to issue bonds on behalf of a school district. Annually, the Department of Education notifies each district of the amount of potential bonding capacity available to the district. At the district's request, the State issues COBI bonds on behalf of the district, withholding sufficient motor vehicle tax revenues to cover the debt service and administrative expenses. Each year, the Department of Education provides the District with "book entry" information showing the status of our State Board of Education bond account.

The District has a total of \$1,217,000 in outstanding bonds payable for Series 2017-A and 2020-A.

Certificates of Participation (COPs)

The lease purchase financing of capital improvements through the issuance of Certificates of Participation's is a technique frequently utilized by Florida school districts to finance school facilities. A Certificate of Participation (COP) is a pro-rata share of future lease payments for properties constructed or improved under a Master Lease Agreement. Specific sites that are part of the Lease are identified through a Ground Lease. In the unlikely event the School Board defaults on the Lease, properties under the Ground Lease would be leveraged to earn sufficient revenues to repay investors. Lease payments are generally repaid by transfers from the Local Capital Improvement Fund whose revenue is derived from property tax levies as authorized by Section 1011.71(2), Florida Statutes. Florida Statute states that debt service may not exceed an amount equal to three-quarters (75%) of the proceeds from the capital millage levied by the School Board. District policy 7.102 states that lease payments shall not exceed fifty percent (50%) or 0.75 mills of the authorized capital outlay millage, unless approved by a supermajority of the School Board.

Series 2010-A

On June 28, 2010, the District was awarded an allocation of \$43,026,000 in Federal Qualified School Construction Bond program funds as authorized in the American Recovery and Reinvestment Act of 2009 (ARRA). On September 1, 2010, the District entered into a financing arrangement (School Board of Sarasota County, Florida

- Certificates of Participation, Series 2010A QSCB), whereby the District secured financing of various educational facilities for the allocation amount of \$43,026,000.

The District property included in the Ground Lease under this arrangement is Booker High School.

The lease payments on the Series 2010-A issue are payable by the District semiannually on June 15th and December 15th at the fixed interest rate of 4.94%. The District also receives a direct payment credit subsidy from the Internal Revenue Service at the rate of 4.85% for a net interest cost to the District of .09%. As of March 1, 2013, as a result of the Balanced Budget and Emergency Deficit Control Act of 1985, more commonly referred to as sequestration, the direct payment credit subsidy amount was reduced by 8.7% for June 30, 2013, 7.2% for June 20, 2014, 7.3% for June 30, 2015, 6.8% for June 30, 2016, 6.9% for June 30, 2017, 6.6% for June 30, 2018, 6.2% for June 30, 2019, 5.9% for June 2020 and 5.7% for all direct payment credit subsidies thereafter until September 30, 2030. An annual deposit into the sinking fund of \$1,662,959 (as adjusted for current investment yields) is required to repay the principal balance due July 1, 2027.

Series 2016

On April 28, 2016, the District entered into a financing arrangement (School Board of Sarasota County, Florida - Certificates of Participation, Series 2016), whereby the District advanced refunded the callable portions of the Series 2009 and Series 2010-B Certificates of Participation in the amount of \$68,365,000.

The proceeds from the Series 2016 issue have been placed in escrow to pay the lease payments on the refunded certificates until the call dates of July 1, 2019, for the Series 2009 and July 1, 2020, for the Series 2010-B.

The District was able to achieve \$3,857,154 of net present value debt service savings or 6.46% of the refunded par amount. This equates to approximately \$450,000 of annual savings through July 1, 2024, and \$183,000 on July 1, 2025.

The lease payments for the Series 2016 issue are payable by the District semiannually on July 1st and January 1st at a fixed interest rate of 1.74%.

Series 2022

On December 15, 2022, the District entered into a financing arrangement (School Board of Sarasota County, Florida – Certificates of Participation, Series 2022A), whereby the District secured financing for the Skye Ranch K-8 school on the Clark/Lorraine site and a new wing at Gocio Elementary for the allocation amount of \$117,105,000.

The lease payments for Series 2022A are due on January 1 and July 1 of each year and vary in amount from \$7,303,000 to \$13,413,750. The All-In True interest cost is 3.35%. Payment amounts were set to ensure all COPs payments when combined were a level amount.

The District property in the Ground Lease under this arrangement is the Skye Ranch K-8 located at Lorraine and Clark and Gocio Elementary.

Series 2023

On December 18, 2023, the District entered into a financing arrangement (School Board of Sarasota County, Florida – Certificates of Participation, Series 2023A), whereby the District secured financing for a new High School on the Wellen Park site for the allocation amount of \$185,975,000.

The lease payments for Series 2023A are due on January 1 and July 1 of each year, with the first due date being July 1, 2024, and vary in amount from \$10,310,163 to \$19,230,750. The All-In True interest cost is 3.20%. Payment amounts were set to ensure all COPs payments, when combined, were a level amount.

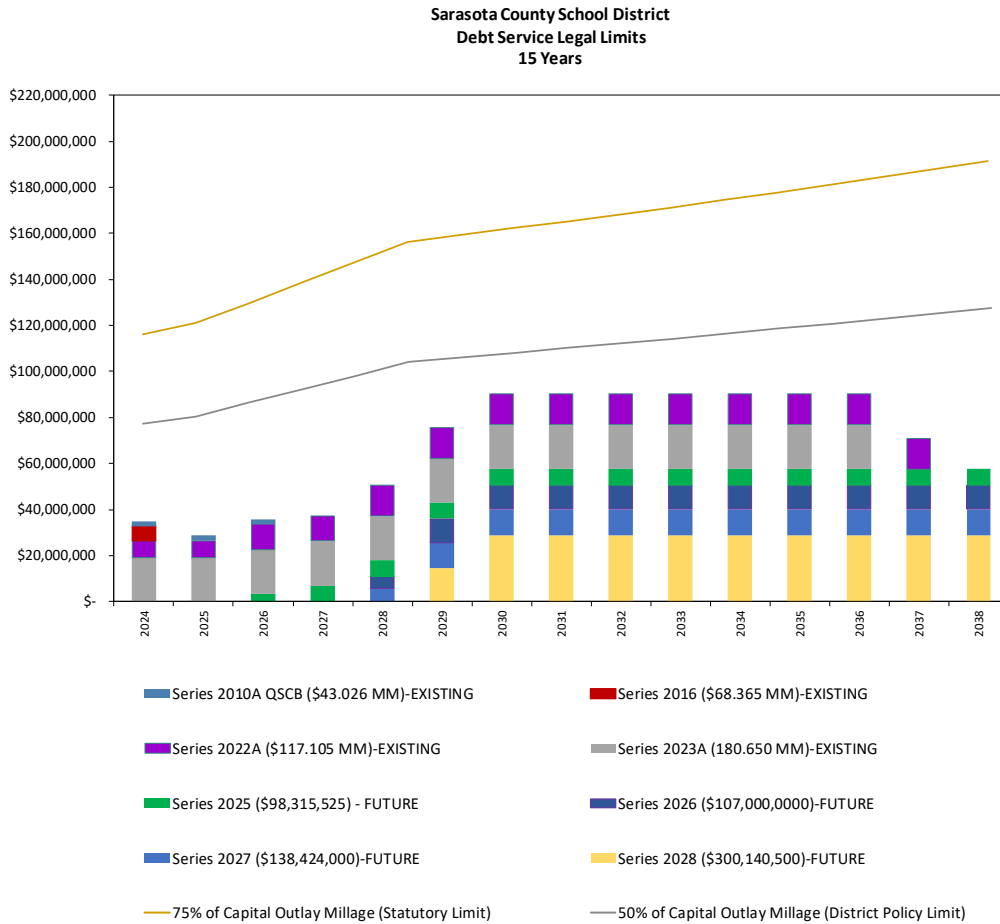
Debt Service Legal Limits

The Florida State Board of Education Administration Rule 6A-1037(2) establishes a parameter on bonded indebtedness for school districts. Limits are computed as ten percent of the assessed value of taxable property as of the most current year. The District can bond approximately \$10.9 billion with voter approval. Funds may be used for schools listed in the advertised project list.

Non-Exempt Assessed Valuation of Sarasota County - 2024	\$ 113,989,232,360
Limit of Bonded Indebtedness	\$ 11,398,923,236
Less: Outstanding Bonded Debt as of 6/30/24	
Certificates of Participation (COPS)	\$ 345,590,999
Capital Outlay Bond Issue (COBI)	<u>1,217,000</u>
Total Outstanding Bonded Debt as of 6/30/24	<u>\$ 346,807,999</u>
Legal Debt Margin on Bonded Debt	<u>\$ 11,052,115,237</u>
Non-Exempt Assessed Valuation of Sarasota County - 2024	\$ 113,989,232,360
Fiscal Year 2024-2025 Capital Millage (1.5 Mills) Proceeds @ 95%	\$ 162,434,656
Florida Statutes:	
Debt Service Capacity (75% of above proceeds)	\$ 121,825,992
Less: 2024-2025 Net Debt Service for COPs	<u>35,024,821</u>
Potential Additional Debt Service for COPs	<u>\$ 86,801,171</u>
Approximate Additional COPs Borrowing Capacity	<u>\$ 900,966,473</u>
School Board Policy:	
Debt Service Capacity (50% of above proceeds)	\$ 81,217,328
Less: 2024-2025 Net Debt Service for COPs	<u>35,024,821</u>
Potential Additional Debt Service for COPs	<u>\$ 46,192,507</u>
Approximate Additional COPs Borrowing Capacity	<u>\$ 479,462,427</u>

For school year 2024-2025 the District’s local debt issuance capacity, based on Florida Statute, is \$900,966,473 while the more conservative debt capacity based on Board Policy is \$479,462,427.

As of June 30, 2024, the amount of bonded debt that the District has is \$345,590,999. This is approximately 3.14% of the bonded indebtedness limit of \$11,052,115,237.



ADOPTED BUDGET 2024-2025

	Actuals 2022-2023	Final Budget 2023-2024	Unaudited Actuals 2023-2024	Adopted Budget 2024-2025
REVENUES				
Federal Sources:				
Direct Payment Credit Subsidy	\$ 1,967,816	\$ 1,967,816	\$ 1,967,816	\$ 1,967,816
Total Federal Sources	<u>1,967,816</u>	<u>1,967,816</u>	<u>1,967,816</u>	<u>1,967,816</u>
State Sources:				
Capital Outlay/Debt Service Withheld for Bonds	496,446	423,353	423,353	339,790
Total State Sources	<u>496,446</u>	<u>423,353</u>	<u>423,353</u>	<u>339,790</u>
Local Sources:				
Interest	61,349	-	28,485	-
Investment Net Increase (Decrease) - Fair Value	(447,943)	-	1,120,106	-
Total Local Sources	<u>(386,594)</u>	<u>-</u>	<u>1,148,591</u>	<u>-</u>
Total Revenues	2,077,668	2,391,169	3,539,760	2,307,606
Other Estimated Financing Sources:				
Proceeds from Bond Sales	629,539	910,945	877,480	-
Incoming Transfer from Capital Projects	31,499,707	47,097,986	46,567,498	49,252,234
Total Other Estimated Financing Sources	<u>32,129,246</u>	<u>48,008,931</u>	<u>47,444,978</u>	<u>49,252,234</u>
Beginning Fund Balance	29,214,213	30,639,264	30,639,264	33,472,900
TOTAL ESTIMATED REVENUE	<u>\$ 63,421,127</u>	<u>\$ 81,039,364</u>	<u>\$ 81,624,002</u>	<u>\$ 85,032,740</u>
APPROPRIATIONS BY OBJECT				
Debt Service:				
Redemption of Principal	\$ 25,292,300	\$ 33,194,922	\$ 32,694,907	\$ 31,353,464
Interest	6,847,604	14,569,886	14,564,986	18,521,417
Dues and Fees	641,959	906,106	891,209	24,500
Total Debt Service	<u>32,781,863</u>	<u>48,670,914</u>	<u>48,151,102</u>	<u>49,899,381</u>
Restricted Fund Balance	30,639,264	32,368,450	33,472,900	35,133,359
Ending Fund Balance	<u>30,639,264</u>	<u>32,368,450</u>	<u>33,472,900</u>	<u>35,133,359</u>
TOTAL APPROPRIATIONS	<u>\$ 63,421,127</u>	<u>\$ 81,039,364</u>	<u>\$ 81,624,002</u>	<u>\$ 85,032,740</u>

Summary of Debt Obligations

	Total Outstanding Principal	2024-2025		
		Principal	Interest	Total
State School Bonds:				
Series 2017-A	598,000	191,000	27,840	218,840
Series 2020-A	619,000	90,000	30,950	120,950
Total State School Bonds:	\$ 1,217,000	\$ 281,000	\$ 58,790	\$ 339,790
Certificates of Participation:				
Series 2010-A	43,026,000	-	2,125,484	2,125,484
Series 2016	6,254,999	6,254,999	108,838	6,363,837
Series 2022A	115,660,000	1,520,000	5,783,000	7,303,000
Series 2023A	180,650,000	10,200,000	9,032,500	19,232,500
Series 2025*	73,000,000	-	-	-
Series 2026*	107,000,000	-	-	-
Series 2027*	117,128,000	-	-	-
Series 2028*	300,140,500	-	-	-
Total Certificates of Participation:	\$ 942,859,499	\$ 17,974,999	\$ 17,049,822	\$ 35,024,821
Obligations under Capital Lease:				
Hewlett Packard Lease Agreement #12	740,544	740,544	4,770	745,314
Hewlett Packard Lease Agreement #13	4,520,988	3,605,197	73,606	3,678,803
Hewlett Packard Lease Agreement #14	6,120,670	3,023,823	113,240	3,137,063
Hewlett Packard Lease Agreement #15	9,388,929	2,949,596	469,110	3,418,706
Hewlett Packard Lease Agreement #16	13,310,468	2,463,039	677,978	3,141,017
Xerox Color Copier Lease Agreement	1,019,842	315,266	74,101	389,367
Total Capital Lease Obligations:	\$ 35,101,441	\$ 13,097,465	\$ 1,412,805	\$ 14,510,270
Total Net Debt	\$ 979,177,940	\$ 31,353,464	\$ 18,521,417	\$ 49,874,881

*Projected



State Board of Education

All Bond Issues			
<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024-25	281,000	58,790	339,790
2025-26	304,000	44,740	348,740
2026-27	196,000	29,540	225,540
2027-28	208,000	19,740	227,740
2028-29	111,000	11,400	122,400
2029-30	117,000	5,850	122,850
	<u>\$ 1,217,000</u>	<u>\$ 170,060</u>	<u>\$ 1,387,060</u>
<u>Source of Funds</u>		Withheld by State Using Motor Vehicle License Tax Revenue.	

Refunding Series 2017-A				
<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Interest Rates</u>
2024-25	191,000	27,840	218,840	5.000%
2025-26	208,000	18,290	226,290	5.000%
2026-27	96,000	7,890	103,890	5.000%
2027-28	103,000	3,090	106,090	3.000%
	<u>\$ 598,000</u>	<u>\$ 57,110</u>	<u>\$ 655,110</u>	
Issue Amount: \$1,519,000				

Refunding Series 2020-A				
<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Interest Rates</u>
2024-25	90,000	30,950	120,950	5.000%
2025-26	96,000	26,450	122,450	5.000%
2026-27	100,000	21,650	121,650	5.000%
2027-28	105,000	16,650	121,650	5.000%
2028-29	111,000	11,400	122,400	5.000%
2029-30	117,000	5,850	122,850	5.000%
	<u>\$ 619,000</u>	<u>\$ 112,950</u>	<u>\$ 731,950</u>	
Issue Amount: \$947,000				

Certificates of Participation

All Issues			
Fiscal Year	Principal	Interest	Total
2024-25	17,974,999	17,049,822	35,024,821
2025-26	17,546,493	18,179,984	35,726,477
2026-27	63,133,562	19,127,659	82,261,221
2027-28	28,874,243	21,599,997	50,474,240
2028-29	42,468,856	33,262,997	75,731,853
2029-30	51,544,646	38,643,067	90,187,713
2030-31	54,122,129	36,065,835	90,187,964
2031-32	56,828,235	33,359,728	90,187,963
2032-33	59,676,646	30,518,317	90,194,963
2033-34	62,656,228	27,534,484	90,190,712
2034-35	65,791,040	24,401,673	90,192,713
2035-36	69,080,342	21,112,121	90,192,463
2036-37	72,528,610	17,658,103	90,186,713
2037-38	43,510,540	14,031,774	57,542,314
2038-39	45,686,068	11,856,146	57,542,214
2039-40	47,970,370	9,571,842	57,542,212
2040-41	46,852,395	7,173,324	54,025,719
2041-42	45,678,521	4,830,705	50,509,226
2042-43	37,165,946	2,546,779	39,712,725
2043-44	13,769,630	688,481	14,458,111
	<u>\$ 942,859,499</u>	<u>\$ 389,212,838</u>	<u>\$ 1,332,072,337</u>
<u>Source of Funds - Local Capital Improvement (Millage)</u>			
<u>Paying Agent - Wells Fargo</u>			

Series 2010-A (Fund 2296)					
Fiscal Year	Sinking Fund				Total
	Principal	Annual Deposit	Interest	Tax Credit Rebate	
2024-25	-	1,662,959	2,125,484	(1,967,816)	1,820,627
2025-26	-	1,662,959	2,125,484	(1,967,816)	1,820,627
2026-27	43,026,000	(41,363,041)	2,125,484	(1,967,816)	1,820,627
	<u>\$ 43,026,000</u>	<u>\$ (38,037,123)</u>	<u>\$ 6,376,452</u>	<u>\$ (5,903,448)</u>	<u>\$ 5,461,881</u>
Qualified School Construction Bond (QSCB) - Booker High School Issue Amount: \$43,026,000.00 Date: September 1, 2010 (\$38,037,123) represents Current Sinking Fund Matured Value					

Certificates of Participation

Series 2016 Refunding (Fund 2298)				
Fiscal Year	Principal	Interest	Total	Interest Rates
2024-25	6,254,999	108,838	6,363,837	1.7400%
	<u>\$ 6,254,999</u>	<u>\$ 108,838</u>	<u>\$ 6,363,837</u>	

Issue Amount: \$68,365,000 - Suncoast Technical College, Atwater Elementary, Booker High School and Venice High School
Date: April 28, 2016 - Refunding of Series 2009 and 2010-B

Series 2022A (Fund 2291)				
Fiscal Year	Principal	Interest	Total	Interest Rates
2024-25	1,520,000	5,783,000	7,303,000	5.0000%
2025-26	5,145,000	5,707,000	10,852,000	5.0000%
2026-27	5,395,000	5,449,750	10,844,750	5.0000%
2027-28	8,235,000	5,180,000	13,415,000	5.0000%
2028-29	8,650,000	4,768,250	13,418,250	5.0000%
2029-30	9,080,000	4,335,750	13,415,750	5.0000%
2030-31	9,535,000	3,881,750	13,416,750	5.0000%
2031-32	10,010,000	3,405,000	13,415,000	5.0000%
2032-33	10,515,000	2,904,500	13,419,500	5.0000%
2033-34	11,040,000	2,378,750	13,418,750	5.0000%
2034-35	11,590,000	1,826,750	13,416,750	5.0000%
2035-36	12,170,000	1,247,250	13,417,250	5.0000%
2036-37	12,775,000	638,750	13,413,750	5.0000%
Remaining Balance	<u>\$ 115,660,000</u>	<u>\$ 47,506,500</u>	<u>\$ 163,166,500</u>	

Issue Amount: \$117,105,000
Closing Date: December 2022
K-8 Clark and Lorraine & Gocio Elementary Classroom Addition



Certificates of Participation

Series 2023A (Fund 2292)				
Fiscal Year	Principal	Interest	Total	Interest Rates
2024-25	10,200,000	9,032,500	19,232,500	5.0000%
2025-26	10,710,000	8,522,500	19,232,500	5.0000%
2026-27	11,245,000	7,987,000	19,232,000	5.0000%
2027-28	11,805,000	7,424,750	19,229,750	5.0000%
2028-29	12,395,000	6,834,500	19,229,500	5.0000%
2029-30	13,015,000	6,214,750	19,229,750	5.0000%
2030-31	13,665,000	5,564,000	19,229,000	5.0000%
2031-32	14,350,000	4,880,750	19,230,750	5.0000%
2032-33	15,070,000	4,163,250	19,233,250	5.0000%
2033-34	15,820,000	3,409,750	19,229,750	5.0000%
2034-35	16,615,000	2,618,750	19,233,750	5.0000%
2035-36	17,445,000	1,788,000	19,233,000	5.0000%
2036-37	18,315,000	915,750	19,230,750	5.0000%
Remaining Balance	<u>\$ 180,650,000</u>	<u>\$ 69,356,250</u>	<u>\$ 250,006,250</u>	

Issue Amount: \$185,975,000 - Wellen Park High School
Closing Date: December 2023

Series 2025 (Projected)				
Fiscal Year	Principal	Interest	Total	Interest Rates
2025-26	1,691,493	1,825,000	3,516,493	5.0000%
2026-27	3,467,562	3,565,425	7,032,987	5.0000%
2027-28	3,640,940	3,392,047	7,032,987	5.0000%
2028-29	3,822,987	3,210,000	7,032,987	5.0000%
2029-30	4,014,136	3,018,851	7,032,987	5.0000%
2030-31	4,214,843	2,818,144	7,032,987	5.0000%
2031-32	4,425,585	2,607,402	7,032,987	5.0000%
2032-33	4,646,864	2,386,123	7,032,987	5.0000%
2033-34	4,879,207	2,153,780	7,032,987	5.0000%
2034-35	5,123,168	1,909,819	7,032,987	5.0000%
2035-36	5,379,326	1,653,661	7,032,987	5.0000%
2036-37	5,648,293	1,384,694	7,032,987	5.0000%
2037-38	5,930,707	1,102,280	7,032,987	5.0000%
2038-39	6,227,243	805,744	7,032,987	5.0000%
2039-40	6,538,605	494,382	7,032,987	5.0000%
2040-41	3,349,041	167,452	3,516,493	5.0000%
	<u>\$ 73,000,000</u>	<u>\$ 32,494,804</u>	<u>\$ 105,494,804</u>	

Projected Issue Amount: \$73,000,0000
Projected Date: December 2025/January 2026
Lakewood Ranch K-5

Certificates of Participation

Series 2027A (Projected)				
Fiscal Year	Principal	Interest	Total	Interest Rates
2027-28	2,479,313	2,675,000	5,154,313	5.0000%
2028-29	5,082,591	5,226,034	10,308,625	5.0000%
2029-30	5,336,720	4,971,905	10,308,625	5.0000%
2030-31	5,603,556	4,705,069	10,308,625	5.0000%
2031-32	5,883,734	4,424,891	10,308,625	5.0000%
2032-33	6,177,920	4,130,704	10,308,624	5.0000%
2033-34	6,486,816	3,821,808	10,308,624	5.0000%
2034-35	6,811,157	3,497,468	10,308,625	5.0000%
2035-36	7,151,715	3,156,910	10,308,625	5.0000%
2036-37	7,509,301	2,799,324	10,308,625	5.0000%
2037-38	7,884,766	2,423,859	10,308,625	5.0000%
2038-39	8,279,004	2,029,621	10,308,625	5.0000%
2039-40	8,692,954	1,615,670	10,308,624	5.0000%
2040-41	9,127,602	1,181,023	10,308,625	5.0000%
2041-42	9,583,982	724,643	10,308,625	5.0000%
2042-43	4,908,869	245,443	5,154,312	
	<u>\$ 107,000,000</u>	<u>\$ 47,629,372</u>	<u>\$ 154,629,372</u>	
Projected Issue Amount: \$107,000,000 Projected Date: December 2027/January 2028 Wellen Park K-8				

Series 2027B (Projected)				
Fiscal Year	Principal	Interest	Total	Interest Rates
2027-28	2,713,990	2,928,200	5,642,190	5.0000%
2028-29	5,563,679	5,720,700	11,284,379	5.0000%
2029-30	5,841,863	5,442,516	11,284,379	5.0000%
2030-31	6,133,956	5,150,423	11,284,379	5.0000%
2031-32	6,440,654	4,843,725	11,284,379	5.0000%
2032-33	6,762,686	4,521,693	11,284,379	5.0000%
2033-34	7,100,821	4,183,558	11,284,379	5.0000%
2034-35	7,455,862	3,828,517	11,284,379	5.0000%
2035-36	7,828,655	3,455,724	11,284,379	5.0000%
2036-37	8,220,088	3,064,291	11,284,379	5.0000%
2037-38	8,631,092	2,653,387	11,284,479	5.0000%
2038-39	9,062,647	2,221,732	11,284,379	5.0000%
2039-40	9,515,779	1,768,600	11,284,379	5.0000%
2040-41	9,991,568	1,292,811	11,284,379	5.0000%
2041-42	10,491,146	793,233	11,284,379	5.0000%
2042-43	5,373,514	268,676	5,642,190	
	<u>\$ 117,128,000</u>	<u>\$ 52,137,786</u>	<u>\$ 169,265,786</u>	
Projected Issue Amount: \$117,128,000 Projected Date: December 2027/January 2028 North Port Elementary				

Certificates of Participation

Fiscal Year	Series 2028 (Projected)			
	Principal	Interest	Total	Interest Rates
2028-29	6,954,599	7,503,513	14,458,112	5.0000%
2029-30	14,256,927	14,659,295	28,916,222	5.0000%
2030-31	14,969,774	13,946,449	28,916,223	5.0000%
2031-32	15,718,262	13,197,960	28,916,222	5.0000%
2032-33	16,504,176	12,412,047	28,916,223	5.0000%
2033-34	17,329,384	11,586,838	28,916,222	5.0000%
2034-35	18,195,853	10,720,369	28,916,222	5.0000%
2035-36	19,105,646	9,810,576	28,916,222	5.0000%
2036-37	20,060,928	8,855,294	28,916,222	5.0000%
2037-38	21,063,975	7,852,248	28,916,223	5.0000%
2038-39	22,117,174	6,799,049	28,916,223	5.0000%
2039-40	23,223,032	5,693,190	28,916,222	5.0000%
2040-41	24,384,184	4,532,038	28,916,222	5.0000%
2041-42	25,603,393	3,312,829	28,916,222	5.0000%
2042-43	26,883,563	2,032,660	28,916,223	5.0000%
2043-44	13,769,630	688,481	14,458,111	5.0000%
	<u>\$ 300,140,500</u>	<u>\$ 133,602,836</u>	<u>\$ 433,743,336</u>	

Projected Issue Amount: \$300,140,500
 Projected Date: December 2028/January 2029
 North Port High Woodlands



Lease Purchase Agreements

All Leases			
<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Principal and Interest</u>
2024-25	12,351,953	858,027	13,209,980
2025-26	10,921,830	606,404	11,528,234
2026-27	7,065,684	299,943	7,365,627
2027-28	3,668,762	131,587	3,800,349
2028-29	1,782,744	76,081	1,858,825
	<u>\$ 35,790,973</u>	<u>\$ 1,972,042</u>	<u>\$ 37,763,015</u>

Xerox Copier Lease Agreement (Proj 4695)			
<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Principal and Interest</u>
2024-25	15,090	648	15,738
	<u>\$ 15,090</u>	<u>\$ 648</u>	<u>\$ 15,738</u>

Xerox Copier Lease Agreement (Proj 4696)			
<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Principal and Interest</u>
2024-25	202,858	39,677	242,535
2025-26	220,679	21,856	242,535
2026-27	137,575	3,903	141,478
	<u>\$ 561,112</u>	<u>\$ 65,436</u>	<u>\$ 626,548</u>



Lease Purchase Agreements

Xerox Copier Lease Agreement (Proj 4697)			
Fiscal Year	Principal	Interest	Total Principal and Interest
2024-25	97,318	33,776	131,094
2025-26	105,868	25,226	131,094
2026-27	115,168	15,926	131,094
2027-28	125,286	5,808	131,094
	<u>\$ 443,640</u>	<u>\$ 80,736</u>	<u>\$ 524,376</u>

HP Lease Agreement #12 (Project 4701)			
Fiscal Year	Principal	Interest	Total Principal and Interest
2024-25	740,544	4,770	745,314
	<u>\$ 740,544</u>	<u>\$ 4,770</u>	<u>\$ 745,314</u>

HP Lease Agreement #13 (Project 4702)			
Fiscal Year	Principal	Interest	Total Principal and Interest
2024-25	3,605,197	73,606	3,678,803
2025-26	915,791	3,909	919,700
	<u>\$ 4,520,988</u>	<u>\$ 77,515</u>	<u>\$ 4,598,503</u>

HP Lease Agreement #14 (Project 4703)			
Fiscal Year	Principal	Interest	Total Principal and Interest
2024-25	3,023,823	113,240	3,137,063
2025-26	3,096,847	40,215	3,137,062
2026-27	-	-	-
	<u>\$ 6,120,670</u>	<u>\$ 153,455</u>	<u>\$ 6,274,125</u>

Lease Purchase Agreements

HP Lease Agreement #15 (Project 4704)			
<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Principal and Interest</u>
2024-25	2,949,596	469,110	3,418,706
2025-26	3,126,122	292,585	3,418,707
2026-27	3,313,211	105,496	3,418,707
	<u>\$ 9,388,929</u>	<u>\$ 867,191</u>	<u>\$ 10,256,120</u>

HP Lease Agreement #16 (Project 4705)			
<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Principal and Interest</u>
2024-25	2,463,039	677,978	3,141,017
2025-26	3,206,453	562,768	3,769,221
2026-27	3,403,913	365,308	3,769,221
2027-28	3,613,533	155,688	3,769,221
2028-29	623,530	4,673	628,203
2029-30			
	<u>\$ 13,310,468</u>	<u>\$ 1,766,415</u>	<u>\$ 15,076,883</u>



Debt Service Legal Limits
Policy

Florida Statute

1011.71 District school tax.

(2) In addition to the maximum millage levy as provided in subsection (1), each school board may levy not more than 1.5 mills against the taxable value for school purposes for charter schools pursuant to s. [1013.62](#)(1) and (3) and for district schools to fund:

(e) Payments for educational facilities and sites due under a lease-purchase agreement entered into by a district school board pursuant to s. [1003.02](#)(1)(f) or s. [1013.15](#)(2), not exceeding, in the aggregate, an amount equal to three-fourths of the proceeds from the millage levied by a district school board pursuant to this subsection. The three-fourths limit is waived for lease-purchase agreements entered into before June 30, 2009, by a district school board pursuant to this paragraph. If payments under lease-purchase agreements in the aggregate, including lease-purchase agreements entered into before June 30, 2009, exceed three-fourths of the proceeds from the millage levied pursuant to this subsection, the district school board may not withhold the administrative fees authorized by s. [1002.33](#)(20) from any charter school operating in the school district.

School Board Policy

Chapter 7 - Debt Management 7.102
Section IV

B. Long Term Debt

- 1) **General Obligation Bonds** - Pursuant to State Board of Education rule 6A-1.037(2), the measure shall be the outstanding debt-to-taxable property ratio, such that a bond issue, together with other school bonds outstanding against the District shall not exceed ten percent (10%) of the nonexempt assessed valuation of the District.
- 2) **Certificates of Participation**
 - (a) The measure shall be lease payments as a percentage of capital outlay millage dollars and shall not exceed 50% (or 0.75 mills) of the authorized capital outlay millage, unless approved by a supermajority of the School Board.
 - (b) Additionally, the District will comply with all applicable Florida statutory requirements and State Board of Education rules and take into account other factors suggested or required by the credit rating agencies and bond insurers when preparing its capital budget and each specific plan of finance.

District Bond Ratings

Sound financial management and the School Board’s commitment to maintaining a healthy fund balance have led to very high bond ratings from all three major rating agencies. Debt issued by the School District of Sarasota County is considered to be of high quality and very secure. The high bond ratings translate to lower interest rates on District debt issues and save millions in interest expenditures. The District is currently one of the highest-rated school districts in the State of Florida. Below is a breakdown of the bond ratings:

Rating Agency	Long Term – General Obligation Bonds	Long Term – Certificates of Participation	Ratings Outlook
Fitch	AA+	AA	Stable
Moody’s	Aa1	Aa2	Stable
Standard & Poors	AA-	AA-	Stable

Fitch Ratings:

- AAA Highest rating; extremely strong security.
- AA Very strong security; differs from AAA by only a small degree.
- A Strong capacity but more susceptible to adverse economic effects than the two above categories.
- BBB Adequate capacity but adverse economic conditions are more likely to weaken capacity.
- BB Lowest degree of speculation; risk exposure.
- B Speculative; risk exposure.
- CCC, CC, C Extremely Weak; major risk exposure.
- RD Distressed, uncured payment default, extensions, or waivers on material financial obligations.
- D Bonds in default with interest and/or repayment of principal in arrears.

“+” or “-” are used with a rating symbol to indicate the relative position of a credit within the rating category.

Moody’s Ratings:

- Aaa Best quality; carry the smallest degree of investment risk.
- Aa High quality; margins of protection not quite as large as the AAA bonds.
- A Upper medium grade; security is adequate but could be susceptible to impairment.
- Baa Medium grade; neither highly protected nor poorly secured - lack outstanding investment characteristics and sensitive to changes in economic circumstances.
- Ba Speculative; protection is very moderate.
- B Not desirable investment; sensitive to day-to-day economic circumstances.
- Caa Poor standing; may be in default but with a workout plan.
- Ca Highly speculative; may be in default with a nominal workout plan.
- C Hopelessly in default.

Ratings are further classified by 1, 2, or 3 modifiers with 1 being high and 3 being low.

Standard & Poor’s Ratings:

- AAA Highest rating; extremely strong security.
- AA Very strong security; differs from AAA by only a small degree.
- A Strong capacity but more susceptible to adverse economic effects than the two above categories.
- BBB Adequate capacity but adverse economic conditions are more likely to weaken capacity.
- BB Lowest degree of speculation; risk exposure.
- B Speculative; risk exposure.
- CCC Speculative; major risk exposure.
- CC Highest degree of speculation; major risk exposure.
- C No interest is being paid.
- D Bonds in default with interest and/or repayment of principal in arrears.

The ratings from 'AA' to 'CCC' may be modified by the addition of a plus (+) or minus (-) sign to show relative standing within the major rating categories.



SARASOTA
County Schools

Long Range Capital Improvement Plan

The Facilities Department maintains the Florida Inventory of Schools Houses (FISH) report required by the State. New schools are built with a life expectancy of forty years and portable classrooms have a life expectancy of twenty years. The Maintenance Department maintains a list of all building support equipment, such as air conditioning, fire alarm, intercoms, and other equipment essential to the proper functioning of the school building. These departments recommend the replacement of these buildings and systems as the District has available funding to schedule these replacements.



The first step is to determine the revenue and resources that will be available, and then establish the priorities of the appropriations to accomplish the objectives of the Capital Outlay 5-Year Work Program. The capital outlay budget process is a refinement of the Capital Outlay 5-Year Work Program, along with the 5-Year Fiscal Forecast, which is required by the legislature. The collection of projects for the capital outlay budget is an ongoing process that must be reviewed regularly to ensure that the construction, renovation, and remodeling requirements are adequate to meet the needs of the student population.

Estimated Revenues

Estimated revenues are calculated based on official state notifications, certified county tax assessments, and historical experience. State revenue sources, such as Public Education Capital Outlay (PECO) and Capital Outlay and Debt Service (CO&DS), are budgeted at the official notification amounts. Local sources of revenue, such as interest income, impact fees, sales tax, and miscellaneous income, are based on expected cash flow, projected interest rates, and historical experience. Other sources of funds, such as Certificates of Participation (COPs) and Bond Issues, are determined by the District administration and reviewed and approved by the School Board. Estimated revenues are updated as new data becomes available throughout the budget process.

Appropriations

Building the capital outlay budget is a multi-step process. The major components of the capital outlay budget are new construction, renovation, remodeling, and safety projects at existing schools and facilities, technology, system-wide equipment, and vehicle replacement, buses, transfers for debt service and to the general fund for capital leases, maintenance, and property insurance.

Debt service payments on COPs to pay for previous construction projects comprise the largest portion of the capital outlay budget. The overall capital outlay plan is prepared from the 5-Year Educational Plant Survey, which recommends remodeling and new construction projects. New schools are planned by using student projections and demographic data to best match actual areas of capacity shortfall. The Capital Outlay 5-Year Work Program is presented annually for School Board approval. This document is the starting point for the capital outlay budget and begins with the budget for the next year and the financial forecast for four additional years. When new school projects are budgeted, they are projected over a multiple-year period, and the annual appropriation amounts are adjusted to reflect the most recent cost estimates.

Another large portion of the facilities projects is devoted to renovations and remodeling at existing schools and facilities. Each school has a plan developed by the Facilities Department containing recommendations for renovations, remodeling, replacement, and site needs.

Facilities project managers also add projects that they have identified, such as roof replacements, HVAC replacements, and electrical upgrades. These projects are prioritized by the Facilities Review Committee based on need and available funding. The highest priority projects are recommended for inclusion in the capital outlay budget.

Another appropriation area is for the replacement of equipment, buses, technology, and vehicles for schools and departments system-wide. The Transportation Department and Technology Services Department maintain a 5-Year program for the replacement of buses and technology for the District. The cost estimates are presented in the Capital Outlay 5-Year Work Program, which is reviewed and approved by the School Board each year. Major equipment and vehicles for Maintenance, Transportation, Warehouse, and various other departments are requested annually through the senior staff member of these divisions. After the lists are reviewed with the Capital Outlay Office for available funding, they are grouped into one project and included in the budget for School Board approval. Schools are given the opportunity to request funding for furniture and equipment replacement each year. These requests are reviewed by the Capital Outlay Office. If a school has an emergency request, the administrator may have the Area Project Manager approve the item based on available funding.

In addition to transfers to the debt service fund for schools that were built using Certificates of Participation proceeds, transfers to the general fund make up a significant portion of the capital appropriations each year. These general fund transfers cover qualified maintenance expenditures, property insurance, and the rental of copy center equipment. Because of the replacement cycle on copying equipment, it was determined that it would be more cost-effective to lease these items from year to year.

Capital Outlay 5-Year Work Program

The first year of the Capital Outlay 5-Year Work Program forms the basis for the next year's capital outlay budget. Florida Statutes require the school district to prepare the 5-Year Work Program. The purpose of the 5-Year Work Program is to keep the school board and the public fully informed to ensure public confidence in District operations. The 5-Year Fiscal Forecast for the Capital Outlay Work Program contains the budget for the next year along with four additional years of anticipated revenues and appropriations.



Capital Outlay Fund Overview

The Capital Outlay Fund is used to account for financial resources that the District uses for the construction of major capital facilities, land acquisition, equipment purchases, bus purchases, renovations to existing facilities, payment of capital debt service, and transfers to the General Fund for reimbursement of expenditures allowed by law.

The Capital Outlay Planning Process

The “Educational Facilities Survey”, for the period 2021-2022 through 2025-2026, is the legal document of a survey conducted in accordance with the requirements of Section 9(d) Article XII of the Constitution of Florida, provisions of Section 1013.31 and Section 1011.71, Florida Statutes. The educational survey is required by law to be conducted every five years, but may be conducted as often as necessary. This survey analyzes each school district facility and includes recommendations for any major renovations or new buildings. Before the District can build a new facility or make any major renovations, the Office of Educational Facilities must approve the plans and confirm that the survey submitted by the School District includes the requested project. There is also a yearly facilities capital outlay work plan that is submitted to the Office of Educational Facilities, which includes a twenty-year projection of facility needs based upon projected student enrollment.

The Sarasota County School Board has five capital planning goals and associated objectives that guide the planning, funding, and prioritization of its capital improvement projects. These goals articulate what issues need to be addressed in order for Sarasota County Schools to meet its vision of placing learning at the center of its activities to enable all learners to lead productive, responsible, and healthful lives. The objectives give direction about how to implement the goals through planning strategies, project deliverables, planning priorities, and work tasks.

2024-2025 Planning Goals

The foundation of the District’s capital planning efforts are the School Board’s five adopted planning goals and the District’s adopted Strategic Plan – Every Opportunity 2030. Both are fundamental components of the Capital Improvement Plan (CIP) as they help establish the basis upon which the CIP is developed. The goals provide direction about how future projects are to be assessed, identify what data needs to be evaluated, and set priorities for future planning efforts and projects that align with our Strategic Plan Goals and Priorities.

- Goal 1: Education Services Planning and School Facilities Capacity
 - Meet the needs and demands of current and future students, residents and businesses through planning efforts that provide for current student populations, future student demands, and the educational needs of Sarasota County.
- Goal 2: Asset Preservation
 - Protect the District’s capital investments through a well-managed operations system that establishes best management practices for maintaining, renovating, or replacing the District’s capital assets—e.g.: facilities, systems, equipment, transportation equipment, and other resources.
- Goal 3: Safety and Security
 - Support the academic success of each child with a comprehensive safety and security program and services that effectively uses security technologies and infrastructure aligned with campus security and emergency management best practices.

- Goal 4: Technology
 - Implement and support technology infrastructure to ensure students and staff have anytime, anywhere access to the latest educational technology and resources during the school day.
- Goal 5: Capital Improvement Funding
 - Execute a capital improvement financing strategy that plans, maintains, and provides for the delivery of a highly valued, well managed, and fiscally responsible educational services and infrastructure system.

2024-2025 Board Priorities

The 2024-25 Capital Improvement Plan (CIP) establishes how the District will achieve the Board’s capital planning goals by prioritizing capital projects based on facility needs, demands, and concerns. This year in the 2024-2025 CIP the School Board has prioritized the provision of improvements to existing campuses and educational programs in Sarasota County. Specifically, the Board is focused on providing for the following priorities:

- Relieving growth and over-capacity in existing schools by constructing a new elementary school in Waterside at Lakewood Ranch.
- Ensuring Triad School facilities can accommodate all students and provide for the program needs of the school by renovating Facilities Building 29 for additional classroom and office spaces for the campus.
- Ensuring our facilities are operating efficiently and effectively through chiller and HVAC refresh projects at Glenallen Elementary, Heron Creek Middle and North Port High School.
- Ensuring our facilities are operating efficiently and effectively through a roof replacement project at Sarasota Middle School.
- Ensuring our facilities support the academic success of each child with a comprehensive safety and security program that effectively uses security technologies and infrastructure with a new weapons detection system at each of our campuses.
- Improving athletic facilities district-wide with new sand volleyball courts at each of our comprehensive high schools.

As a result of these projects, which are to be funded in the first year of the 2024-2025 5 Five-Year CIP, Sarasota County Schools can ensure that it is providing exceptional education programs that meet or exceed the County’s current and future needs.



Capital Outlay Funding Sources and Legal Uses

Capital Outlay Bond Issues (COBI)

This State revenue source, as authorized by Sections 320.20 and 1010.57, Florida Statutes, comes from motor vehicle license fees collected by local agencies and remitted to the State. COBI Bonds are issued by the State of Florida on behalf of the District for capital outlay purposes. Funds may be used for survey-recommended projects included on the District's Project Priority List and included in the Educational Facilities Survey. Bond repayment comes from Capital Outlay & Debt Service revenues described below.

Public Education Capital Outlay (PECO)

This State revenue source comes from the Gross Receipts Tax, general revenue funds appropriated for educational capital outlay purposes, and all capital outlay funds previously appropriated and certified carryforward pursuant to Section 215.61, Florida Statutes. Appropriations that are not encumbered within a two-year time frame will revert back to the Trust Fund. PECO funds are allocated into two categories, one for construction and one for maintenance. The maintenance funds are transferred to the General Fund and the construction funds are used for projects identified in the Educational Facilities Survey. Beginning with the fiscal year 2011-2012, PECO funds have been allocated to Charter Schools and Universities with no allocation to K-12 Public Schools.

Capital Outlay and Debt Service (CO & DS)

Allocated by the Florida Department of Education, Office of Educational Facilities, these funds may be used for survey-recommended projects included on the District's Project Priority List and included in the Educational Facilities Survey. These funds may be used for acquiring, building, constructing, altering, remodeling, improving, enlarging, furnishing, equipping, maintaining, renovating, or repairing capital outlay projects.

Capital Millage Levy

Section 1011.71(2), Florida Statutes, authorizes each school board to levy not more than 1.500 mills against a district's taxable value for school capital purposes. Funds may be used for projects included in the Educational Facilities Survey and advertised in the annual Notice of Tax for Capital Outlay. The appropriations are for new construction, remodeling, site improvement, maintenance, renovations, school buses, software licensing, new and replacement equipment, lease purchase agreement payments, loan payments, environmental regulation compliance costs, property insurance payments for all district facilities, and leasing of educational facilities.

Since 2018 and the enactment of HB 7055 that year, districts retained all of their discretionary capital millage unless the Legislature failed to provide sufficient PECO dollars to charter schools. Since 2018, the Legislature has fully funded PECO, so districts have not had to share. Effective July 1, 2023, new law under HB 1259 provided that districts must share their discretionary millage dollars. It does allow the District to subtract from the total millage the amount of annual debt service obligation the district incurred as of March 1, 2017, as well as the amount of PECO dollars received by the Charter school. The amount due to the Charter can be phased in over 5 years, in 20% increments. For example, if the District owes a Charter school \$10,000, it would only pay the Charter school \$2,000 in the 2023-24 school year, 40% of the total using 2024-25 numbers., and so on, until the District would owe Charter schools 100% of the remainder beginning in the 2027-28 school year.

Capital Outlay Funding Sources and Legal Uses - continued

Click on link to navigate to Sarasota County Surtax - [Sarasota County Surtax](#)

County Sales Tax

On June 27, 1989, the voters of Sarasota County approved a one-cent sales tax for ten years. Twenty-five percent of the sales tax proceeds are distributed to the District and are to be used to increase the capacity of existing schools and build new schools.

A continuation of the sales tax was approved by the voters of Sarasota County on November 4, 1997 (Phase II) for 10 years, and again in November 2007 (Phase III) and November, 2022 (Phase IV), which became effective January 1, 2024 and extended the period from 2025 through 2039. Pursuant to Section 212.055(2) (b), Florida Statutes, project descriptions were made available to voters prior to the vote. The School Board has the authority to amend projects on an as-needed basis. After the original revenue projection was computed, the economic recession reduced the anticipated revenues by approximately \$90 million through 2024. From the list below, the School Board has had to eliminate funds allocated for new future school construction. The projects listed in the amended Phase III referendum are as follows:

Bay Haven Elementary School	Booker High School Renovations
Career Technical Education	Fruitville Elementary
Gocio Elementary School	Laurel Nokomis School
Lakeview Elementary School	Pine View School – Renovations
Riverview High School	Sarasota High School
Suncoast Technical College	Venice Middle HVAC (Added 2014-2015)
Venice High School	New Oak Park Special Olympics Track
New Technical Center in South County	New West Villages School K-12
District Wide Maintenance	District Wide Safety Projects
District Wide Small Remodeling Projects	District Wide Technology Projects
District Wide Equipment	District Wide Communications Support
District Wide Telecom Services	District Wide Vehicle & Bus Replacement
Portables-Lease, Purchase, and Demolition	Future School Construction

Certificates of Participation (COPs)

Certificates of Participation are debt instruments used to finance the construction of state-approved educational facilities, land, and the purchase of equipment. The debt service is paid from the proceeds of the Capital Outlay Millage (1.500 mill ad valorem tax levy). Since the source of funds for repayment of COPs is from a currently authorized source, as authorized in Section 1011.71(2) of the Florida Statutes, there are no additional taxes levied due to the issuance of debt. COPs may only be used for those projects designated in the official master lease document and approved in the Educational Facilities Survey.

Capital Outlay Funding Sources and Legal Uses - continued**Impact Fees**

On April 13, 2004, the Sarasota County Board of County Commissioners passed Ordinance 2004-025 establishing the Sarasota County Educational System Impact Fee Ordinance, effective May 1, 2004. The Commission on July 28, 2004, passed Ordinance 2004-085 to change the affordable housing language in the original ordinance. The School District reached agreements with all local governments for the collection of impact fees. County Ordinance 2010-085 was passed which temporarily suspended the imposition of impact fees, effective December 15, 2010, through December 2015. As of January 2016, Educational System Impact Fees were reinstated.

The Sarasota County School Board voted on June 7, 2022, to increase impact fees to help offset the cost of the new schools being built within the next five years. The increase was approved by the Board of County Commissioners of Sarasota County on November 16, 2022, Ordinance 2022-047. The following is the fee schedule that was approved:

Original approved fee:

- (1) Single-family: \$2,032.00 per Dwelling Unit.
- (2) Multifamily: \$561.00 per Dwelling Unit.
- (3) Mobile Home: \$188.00 per Dwelling Unit.

After March 1, 2023:

- (1) Single-family: \$2,286.00 per Dwelling Unit.
- (2) Multifamily: \$581.00 per Dwelling Unit.
- (3) Mobile Home: \$212.00 per Dwelling Unit.

After January 1, 2024:

- (1) Single-family: \$2,540.00 per Dwelling Unit.
- (2) Multifamily: \$645.00 per Dwelling Unit.
- (3) Mobile Home: \$235.00 per Dwelling Unit.

After January 1, 2025:

- (1) Single-family: \$2,794.00 per Dwelling Unit.
- (2) Multifamily: \$710.00 per Dwelling Unit.
- (3) Mobile Home: \$259.00 per Dwelling Unit.

After January 1, 2026:

- (1) Single-family: \$3,048.00 per Dwelling Unit.
- (2) Multifamily: \$774.00 per Dwelling Unit.
- (3) Mobile Home: \$282.00 per Dwelling Unit.

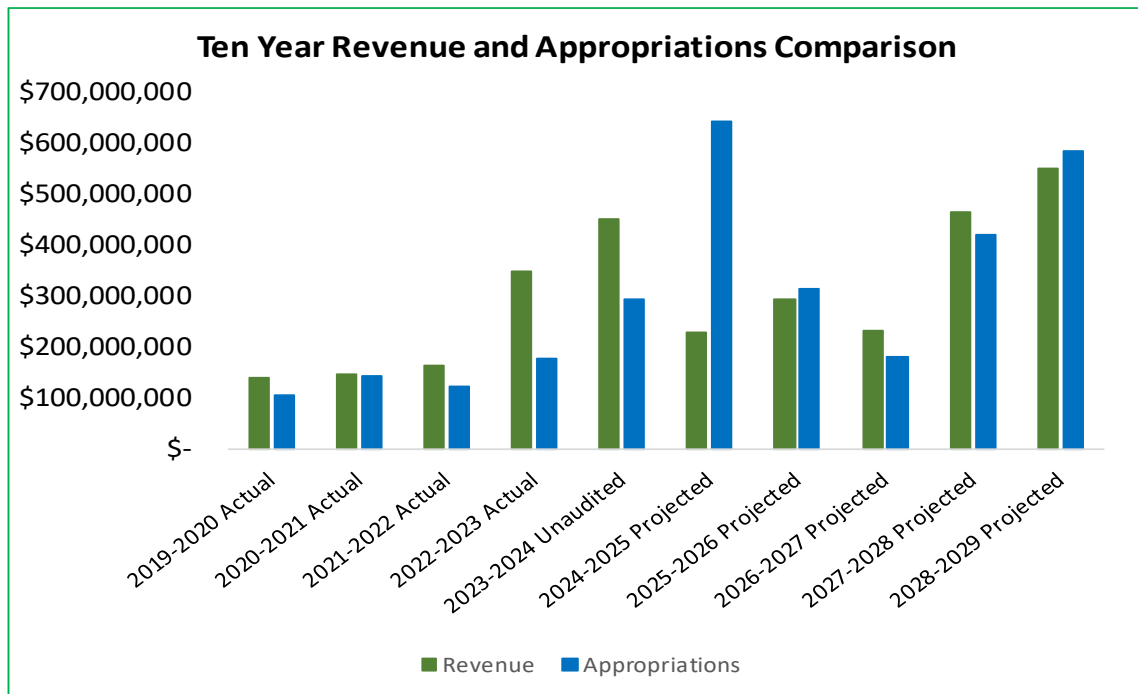
Impact fees are one-time payments that are used to construct system improvements, such as public schools, needed to accommodate growth. The fees are assessed on each new dwelling unit within the County. Funds can be used for equipment, site acquisition, police department vehicles, school buses, construction, reconstruction, or improvement, design, engineering, and permitting costs for facilities that have a life expectancy of at least five years and the construction or expansion of new facilities for enrollment increases.

Capital Fund Revenues Actual and Estimated from 2019-2020 through 2028-2029

The Florida Legislature, during the 2007-2008 year changed the law governing the amount of capital funding a district could levy through its adopted millage. The 2.00 mills maximum amount that had been allowable to levy for capital funding purposes was reduced to 1.50 mills or a reduction of 25%. Shortly after, funds received through the state PECO program were reduced and eventually, beginning in 2011-2012 were no longer being allocated to traditional public-school districts. The impact on the Capital Projects Fund revenues from the millage rate reduction and the loss of PECO revenue has substantially reduced the available funding for capital projects. Millage represents 71% of the Capital Outlay revenue budget in 2024-2025, not including fund balance.

Funding sources for capital projects that supplement the property taxes are the quarter-cent sales tax the school district receives from local sales tax collections (15% of Capital revenues), and impact fees (4% of Capital revenues) on new residential construction. Loss recoveries from Hurricane Ian are anticipated to be \$9,600,000.

The substantial increase in revenues and appropriations for 2022-2023 and 2023-2024 is reflective of the issuance of \$117,105,000 in Certificates of Participation (COP) for the construction of a new K-8 school at Clark and Lorraine, and a Gocio Elementary classroom addition; and for the issuance of \$185,975,000 in Certificates of Participation for the construction of a High School at Wellen Park. Over the next 5 years, the District plans to issue Certificates of Participation as follows: \$73,000,000 in 2025-26 for the construction of the new Elementary School in Lakewood Ranch; \$224,128,000 in 2027-28 for the construction of the new K-8 School in Wellen Park and new Elementary School in the Woodlands of North Port; and \$300,140,500 in 2028-29 for the construction of the new High School in the Woodlands of North Port.



Summary by Project

	<u>Actuals</u> <u>2022-2023</u>	<u>Final</u> <u>Budget</u> <u>2023-2024</u>	<u>Unaudited</u> <u>Actuals</u> <u>2023-2024</u>	<u>Adopted</u> <u>Budget</u> <u>2024-2025</u>
Revenues				
Federal Sources				
Miscellaneous Federal through State	\$ -	\$ 134,794	\$ 134,794	\$ -
Total Federal Sources	<u>-</u>	<u>134,794</u>	<u>134,794</u>	<u>-</u>
State Sources				
CO & DS Distributed	1,350,577	1,443,589	1,493,574	1,350,577
Interest on Undistributed CO & DS	32,101	50,890	50,341	26,956
Charter School Capital Outlay Funding	3,432,687	4,131,126	4,131,126	4,209,719
Other Miscellaneous	1,154,710	2,430,868	604,381	1,629,855
Total State Sources	<u>5,970,075</u>	<u>8,056,473</u>	<u>6,279,422</u>	<u>7,217,107</u>
Local Sources				
District Local Capital Improvement Tax	136,935,841	155,407,190	155,964,060	164,144,495
County Local Sales Tax	32,172,538	32,494,263	32,488,407	33,472,091
Interest on Investments	9,076,385	22,085,336	21,490,533	300,000
Net Inc (Dec)in Fair Value of Investments	(917,463)	2,200,158	2,200,159	-
Impact Fees	8,141,863	11,994,703	11,994,703	8,800,000
Other Miscellaneous	117,497	133,994	141,985	-
Total Local Sources	<u>185,526,661</u>	<u>224,315,644</u>	<u>224,279,847</u>	<u>206,716,586</u>
Total Revenues	<u>\$ 191,496,736</u>	<u>\$ 232,506,911</u>	<u>\$ 230,694,063</u>	<u>\$ 213,933,693</u>
Other Financing Sources				
Proceeds of Lease-Purchase Agreements	116,475,462	208,750,000	185,097,520	-
Premium on Lease-Purchase Agreements	16,160,027	-	23,685,945	-
Loans	24,823,659	7,719,924	7,719,924	-
Loss Recoveries	2,000,000	4,134,622	3,608,827	9,583,090
Transfers In From Internal Service Funds	-	6,812,967	-	6,812,967
Total Other Financing Sources	<u>159,459,148</u>	<u>227,417,513</u>	<u>220,112,216</u>	<u>16,396,057</u>
Total Revenues and Other Finance Sources	<u>\$ 350,955,884</u>	<u>\$ 459,924,424</u>	<u>\$ 450,806,279</u>	<u>\$ 230,329,750</u>
Beginning Fund Balance	<u>168,775,706</u>	<u>340,083,785</u>	<u>340,083,785</u>	<u>494,626,271</u>
Total Funds Available for Capital Needs	<u>\$ 519,731,590</u>	<u>\$ 800,008,209</u>	<u>\$ 790,890,064</u>	<u>\$ 724,956,021</u>
Appropriations				
Capital Projects				
Elementary Schools				
Bay Haven Bldg #1 Renovations 4612	1,728,939	16,509,963	9,647,709	11,862,255
Englewood Bldg#6 Rebuild 3130	34,350	-	-	-
Garden Renovations 4540	-	76,010,397	122,987	75,887,410
Glenallen Chillers 4503	-	-	-	1,500,000
Gocio Elem Classroom Addition 3261	3,739,343	25,459,477	18,214,747	7,244,679
Lakewood Ranch Elem K-5 4656	14,309	1,785,693	52,585	7,733,108
Elementary Schools Total	<u>5,516,941</u>	<u>119,765,530</u>	<u>28,038,028</u>	<u>104,227,452</u>
Middle Schools				
Heron Creek Chillers 4502	-	-	-	3,000,000
McIntosh Ag Building 3141	380,164	3,098,255	2,695,281	4,402,975
Sarasota Middle Reroof 4535	-	-	-	1,389,841
Middle Schools Total	<u>380,164</u>	<u>3,098,255</u>	<u>2,695,281</u>	<u>8,792,816</u>

Summary by Project

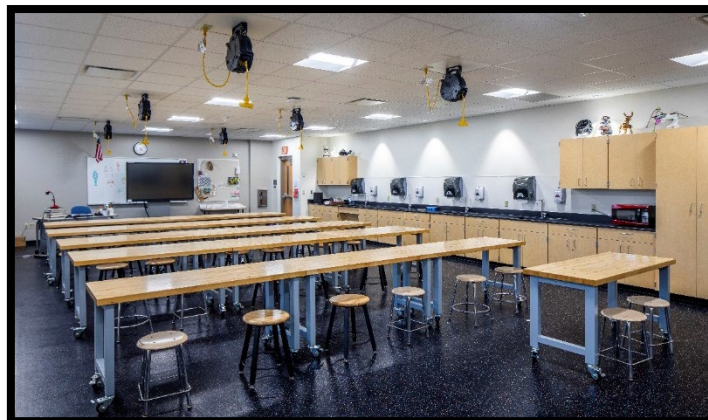
	<u>Actuals</u> <u>2022-2023</u>	<u>Final</u> <u>Budget</u> <u>2023-2024</u>	<u>Unaudited</u> <u>Actuals</u> <u>2023-2024</u>	<u>Adopted</u> <u>Budget</u> <u>2024-2025</u>
High Schools				
Booker High Field House Bldg #32 3088	\$ -	\$ 2,006,819	\$ 299,560	\$ 1,707,259
Booker High VPA 3087	10,978,560	9,466,822	7,861,415	1,605,408
NPHS HVAC & Science Wing Refresh 4505	-	-	-	59,020,000
Sand Volleyball Courts 3229	-	400,000	20,323	1,179,677
SHS Bldg #13 & 14 HVAC Renovation 3058	755,541	40,925,565	8,526,272	32,394,287
SHS School Avenue Project 3057	526,764	1,921,396	446,243	372,789
Venice High Stadium Enhancements 3230	-	7,711,420	179,090	11,532,329
Wellen Park HS 4645	6,458,549	210,524,178	43,628,375	160,472,393
High Schools Total	<u>18,719,414</u>	<u>272,956,200</u>	<u>60,961,278</u>	<u>268,284,142</u>
Other Schools				
Central County Sarasota K-8 4625	8,077,171	99,143,183	39,031,877	60,109,452
Fire Science Academy Relocation 4050	-	11,000,000	9,000,000	2,000,000
Lakewood Ranch K-12 4655	9,685	633,569	-	-
Oak Park Special Olympics Track 4564	-	3,513,035	350,226	3,162,809
Oak Park Wing Renovations 3212	-	-	-	6,982,446
Pine View Classroom Wing 3023	171,594	1,461,194	78,955	1,382,239
Shelter Development Clark-Lorraine K-8 4609	-	763,290	296,157	467,133
STC Continuity Of Operations - Coop 5391	-	1,131,132	-	1,131,132
TRIAD Building 29 Renovation 4624	-	1,101,397	1,398	1,500,000
Other Schools Total	<u>8,258,450</u>	<u>118,746,800</u>	<u>48,758,613</u>	<u>76,735,211</u>
Other Projects				
Charter School Cap Outlay 3279	1,499,962	3,867,052	3,867,052	10,518,138
Fuel Tax Paving Project 5597	141,307	-	-	-
Land Purchases 5660	11,138	1,000,000	-	-
Landings Renovations 3620	204,569	1,441,233	640,409	800,772
Weapon Detection System 4011	-	219,900	-	1,199,998
Other Projects Total	<u>1,856,976</u>	<u>6,528,185</u>	<u>4,507,461</u>	<u>12,518,908</u>
Capital Projects Total	<u>\$ 34,731,945</u>	<u>\$ 521,094,970</u>	<u>\$ 144,960,661</u>	<u>\$ 470,558,529</u>
Recurring Costs				
Buses/Vehicles				
District Wide Vehicle Replacement 3016	-	1,357,884	659,557	1,898,327
School Bus Replacement 3026	1,108,515	9,484,444	4,932,404	7,950,729
Buses/Vehicles Total	<u>1,108,515</u>	<u>10,842,328</u>	<u>5,591,961</u>	<u>9,849,056</u>
Construction Services and Planning Dept.				
District Operations 0000	1,576,582	1,907,895	1,772,633	3,783,008
District Wide Long Range Planning 4560	331,012	420,054	364,904	348,707
District Wide Portables 3425	6,136,616	13,750,034	6,986,197	8,982,231
PE Bathrooms Project 5050	133,087	1,395,413	625,404	1,119,983
Small Projects 5540	1,230,445	1,935,141	1,073,442	1,838,216
Construction Services and Planning Dept. Total	<u>9,407,742</u>	<u>19,408,537</u>	<u>10,822,580</u>	<u>16,072,145</u>
Equipment				
District Wide Equipment 3808	382,751	1,193,592	1,011,897	406,507
HP Computer Lease #14 Ph 3.5 4703	11,884,974	-	-	-
HP Computer Lease #15 Ph 4.2 4704	12,117,918	-	-	-
Print Shop Xerox Lease #7 4696	820,768	-	-	-
SBITA Leases 4725	-	7,276,284	7,276,284	-
Equipment Total	<u>25,206,411</u>	<u>8,469,876</u>	<u>8,288,181</u>	<u>406,507</u>

Summary by Project

	Actuals 2022-2023	Final Budget 2023-2024	Unaudited Actuals 2023-2024	Adopted Budget 2024-2025
Facilities/Maintenance Projects				
Classrooms for Tomorrow 5500	\$ 226,039	\$ 46,781	\$ 46,780	\$ -
Covered Walkways 3673	427,745	910,190	410,137	1,035,000
Custodial/Maintenance Equip. 5910	425,104	720,896	720,896	567,100
District Wide Café Tables 4526	-	-	-	535,000
District Wide Fire Alarm Upgrade 4576	201,990	271,993	115,960	691,034
District Wide Flooring 4673	1,944,903	3,253,995	2,415,825	3,242,368
District Wide Health & Safety 4516	168,978	184,115	152,686	241,858
District Wide HVAC 4517	898,069	7,125,538	2,083,402	8,691,376
District Wide Improvements 5604	1,723,801	2,698,373	2,099,187	3,511,956
District Wide Lighting 5530	1,398,783	2,486,760	1,455,736	2,091,512
District Wide Painting 4573	297,307	566,829	272,265	1,011,082
District Wide Reroofing 4562	3,211,331	13,255,070	9,530,440	6,358,023
Fac. Svc. Preserve Asset Value 5901	649,368	1,161,323	1,042,297	1,389,243
Fuel Tank Replacements 3025	-	223,837	12,700	1,711,137
High School Rubber Track 3226	2,384,540	779,207	631,081	-
Hurricane Ian Cat A Debris 4230	1,314,428	38,637	38,636	-
Hurricane Ian Cat B Emer. Measures 4231	426,830	-	-	-
Hurricane Ian Cat B Shelters 4232	5,510	-	-	-
Hurricane Ian Cat E Buildings 4233	9,460,237	4,106,001	4,105,999	-
Hurricane Ian-Non Reimbursable 4234	36,113	-	-	-
Instructional/District Remodel 5542	4,633,907	9,625,472	5,055,188	7,460,257
Playground 3675	198,219	1,128,836	303,336	1,505,500
Facilities/Maintenance Projects Total	30,033,202	48,583,853	30,492,551	40,042,446
High Schools				
Career Technical Ed - HS 2051	118,493	2,342,729	615,764	822,965
High Schools Total	118,493	2,342,729	615,764	822,965
Safety & Security				
Access Control 4015	704,804	1,619,123	941,424	1,484,284
Campus Access 0688	14,228	2,472	-	-
District Wide Security Svcs 4577	437,827	439,728	246,132	683,129
Fencing 3670	782,133	345,614	19,806	2,000,000
Intercoms 3080	789,226	450,710	305,710	844,880
P25 Radio Upgrade Project 4007	2,743,757	2,106,239	683,637	1,922,613
Safety and Security Grant 6451	421,019	-	-	-
Safety and Security Grant 6452	408,382	156,899	156,899	-
Safety and Security Grant 6453	246,504	16,269	16,270	-
Safety and Security Grant 6454	-	564,139	38,792	525,346
Security Cameras 4010	2,744,169	3,365,826	2,970,786	1,824,009
Security Single Pt of Entry 4014	13,600	37,354	37,354	-
Safety & Security Total	9,305,649	9,104,373	5,416,810	9,284,261
Technology				
Auditorium Sound/Lgtng System 4608	\$ 229,773	\$ 423,534	\$ 171,064	\$ 318,657
Computer Upgrade 4605	387,168	1,467,370	1,458,107	400,000
Digital Devices 3037	605,875	405,963	127,214	250,000
District Wide Comms Support Svc 3560	220,634	247,674	96,266	285,000
Fiber Optics 3074	-	141,773	141,773	750,000
IT Flex Space/Devices 3079	346,990	22,393	3,916	450,000
IT Tech Needs 3072	299,401	480,093	334,461	546,636
Local Area Network(Lan)Support 4569	541,945	1,538,764	1,473,534	732,516
School Instructional Technology 3019	1,863,645	1,692,594	1,081,558	710,723
Scoreboard Replacements 3677	35,362	43,538	33,709	30,000
Technology Total	4,530,793	6,463,696	4,921,602	4,473,532
Recurring Costs Total	\$ 79,710,805	\$ 105,215,392	\$ 66,149,449	\$ 80,950,912

Summary by Project

	<u>Actuals 2022-2023</u>	<u>Final Budget 2023-2024</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Adopted Budget 2024-2025</u>
Transfers Out				
Transfers To General Fund				
Charter School Capital Outlay (PECO) 2112	3,432,687	4,131,126	4,131,126	4,209,719
District Operations 0000	30,131,510	35,240,965	33,973,888	37,466,223
Safety and Security Grant 6451	96,112	-	-	-
Safety and Security Grant 6452	45,039	50,033	32,565	-
Safety and Security Grant 6453	-	45,916	4,966	-
Safety and Security Grant 6454				104,509
Transfers to General Fund Total	<u>33,705,348</u>	<u>39,468,040</u>	<u>38,142,545</u>	<u>41,780,451</u>
Transfers To Debt Service				
COPS 2010A 2296	1,992,141	1,911,468	1,908,760	1,827,627
COPS 2016A 2298	13,369,724	13,346,305	13,340,185	6,367,337
COPS 2022A 2291	3,187,858	7,303,326	7,286,580	7,305,000
COPS 2023A 2292	-	10,310,163	10,310,163	19,242,000
HP Computer Lease #11 4700	2,972,571	247,714	247,714	-
HP Computer Lease #12 4701	2,981,252	2,981,253	2,981,252	745,314
HP Computer Lease #13 4702	3,678,802	3,678,802	3,678,802	3,678,803
HP Computer Lease #14 Ph 3.5 4703	3,137,062	3,137,063	3,137,063	3,137,063
HP Computer Lease #15 Ph 4.2 4704	-	3,418,707	3,418,707	3,418,706
HP Computer Lease #16 Ph 4.3 4705	-	504,913	-	3,141,017
Print Shop Xerox Lease #5 4694	63,503	-	-	-
Print Shop Xerox Lease #6 4695	15,738	15,738	15,738	15,738
Print Shop Xerox Lease #7 4696	101,056	242,534	242,534	242,535
Print Shop Xerox Lease #8 4697	-	443,640	443,640	131,094
Transfers to Debt Service Total	<u>31,499,707</u>	<u>47,541,626</u>	<u>47,011,138</u>	<u>49,252,234</u>
Total Transfers Out	<u>\$ 65,205,055</u>	<u>\$ 87,009,666</u>	<u>\$ 85,153,683</u>	<u>\$ 91,032,685</u>
Total Appropriations	<u>\$ 179,647,805</u>	<u>\$ 713,320,028</u>	<u>\$ 296,263,793</u>	<u>\$ 642,542,126</u>
Total Ending Fund Balance	<u>\$ 340,083,785</u>	<u>\$ 86,688,181</u>	<u>\$ 494,626,271</u>	<u>\$ 82,413,895</u>
Composition of Ending Fund Balance				
Assigned - Project Contingency	\$ 12,683,128	\$ -	\$ -	\$ -
Restricted - Future Capital Projects	327,400,657	86,688,181	494,626,271	82,413,895
Total Ending Fund Balance	<u>\$ 340,083,785</u>	<u>\$ 86,688,181</u>	<u>\$ 494,626,271</u>	<u>\$ 82,413,895</u>

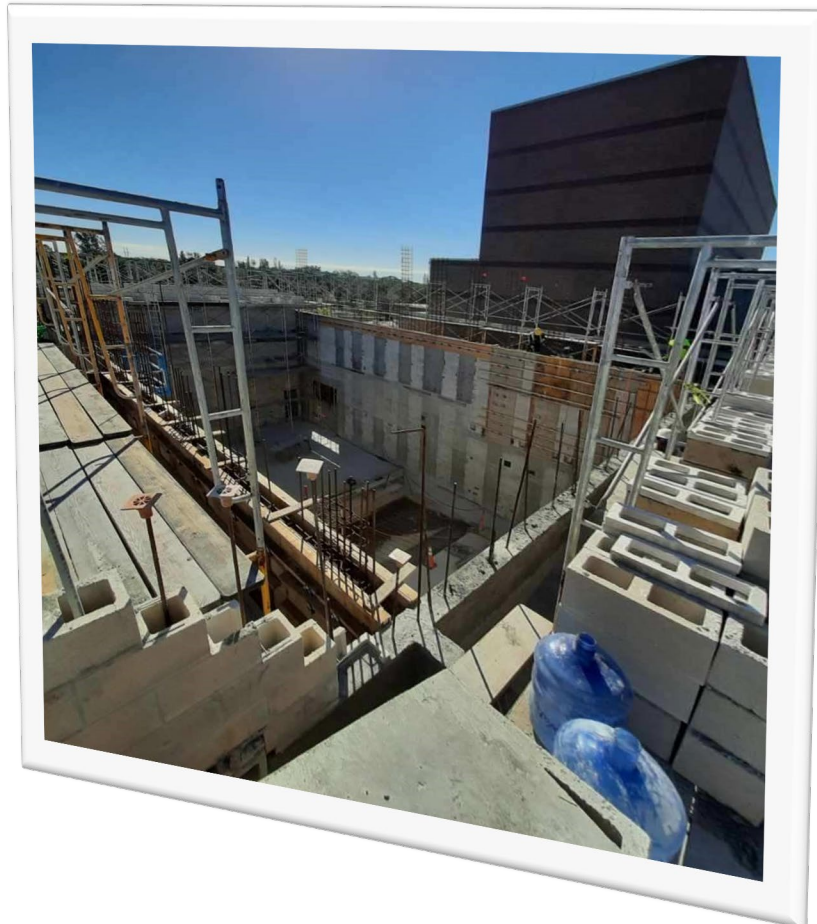


Summary by Function

	Actuals 2022-2023	Final Budget 2023-2024	Unaudited Actuals 2023-2024	Adopted Budget 2024-2025
Estimated Revenues				
Federal Through State Sources				
Miscellaneous Federal through State	-	134,794	134,794	-
Total Federal through State Sources	<u>-</u>	<u>134,794</u>	<u>134,794</u>	<u>-</u>
State Sources				
CO & DS Distributed	\$ 1,350,577	\$ 1,443,589	\$ 1,493,574	\$ 1,350,577
Interest on Undistributed CO & DS	32,101	50,890	50,341	26,956
Charter School Capital Outlay Funding	3,432,687	4,131,126	4,131,126	4,209,719
Other Miscellaneous	1,154,710	2,430,868	604,381	1,629,855
Total State Sources	<u>5,970,075</u>	<u>8,056,473</u>	<u>6,279,422</u>	<u>7,217,107</u>
Local Sources				
District Local Capital Improvement Tax	136,935,841	155,407,190	155,964,060	164,144,495
County Local Sales Tax	32,172,538	32,494,263	32,488,407	33,472,091
Interest on Investments	9,076,385	22,085,336	21,490,533	300,000
Net Inc (Dec)in Fair Value of Investments	(917,463)	2,200,158	2,200,159	-
Impact Fees	8,141,863	11,994,703	11,994,703	8,800,000
Miscellaneous Local Revenue	117,497	133,994	141,985	-
Total Local Sources	<u>185,526,661</u>	<u>224,315,644</u>	<u>224,279,847</u>	<u>206,716,586</u>
Total Revenues	191,496,736	232,506,911	230,694,063	213,933,693
Other Financing Sources				
Proceeds of Lease-Purchase Agreements	116,475,462	208,750,000	185,097,520	-
Premium on Lease-Purchase Agreements	16,160,027	-	23,685,945	-
Loans	24,823,659	7,719,924	7,719,924	-
Loss Recoveries	2,000,000	4,134,622	3,608,827	9,583,090
Transfers In From Internal Service Funds	-	6,812,967	-	6,812,967
Total Other Financing Sources	<u>159,459,148</u>	<u>227,417,513</u>	<u>220,112,216</u>	<u>16,396,057</u>
Total Revenues and Other Financing Sources (Net)	350,955,884	459,924,424	450,806,279	230,329,750
Beginning Fund Balance	168,775,706	340,083,785	340,083,785	494,626,271
Total Funds Available	<u>\$ 519,731,590</u>	<u>\$ 800,008,209</u>	<u>\$ 790,890,064</u>	<u>\$ 724,956,021</u>
Appropriations				
Facilities Acquisition and Construction	\$ 114,442,750	\$ 626,754,002	\$ 211,553,750	\$ 551,509,441
Total Appropriations	<u>114,442,750</u>	<u>626,754,002</u>	<u>211,553,750</u>	<u>551,509,441</u>
Transfers Out				
Transfer to General Fund	33,705,348	39,468,040	38,142,545	41,780,451
Transfer to Debt	31,499,707	47,097,986	46,567,498	49,252,234
Transfer to Capital	-	-	-	-
Transfer to Interfund	-	-	-	-
Total Transfers Out	<u>65,205,055</u>	<u>86,566,026</u>	<u>84,710,043</u>	<u>91,032,685</u>
Total Appropriations and Transfers Out	<u>179,647,805</u>	<u>713,320,028</u>	<u>296,263,793</u>	<u>642,542,126</u>
Ending Fund Balance	<u>\$ 340,083,785</u>	<u>\$ 86,688,181</u>	<u>\$ 494,626,271</u>	<u>\$ 82,413,895</u>
Composition of Ending Fund Balance				
Restricted - Future Capital Projects	\$ 327,400,657	\$ 86,688,181	\$ -	\$ -
Assigned - Project Contingency	12,683,128	-	494,626,271	82,413,895
TOTAL RESERVES AND FUND BALANCE	<u>340,083,785</u>	<u>86,688,181</u>	<u>494,626,271</u>	<u>82,413,895</u>
TOTAL EXPENDITURES, TRANSFERS AND FUND BALANCE	<u>\$ 519,731,590</u>	<u>\$ 800,008,209</u>	<u>\$ 790,890,064</u>	<u>\$ 724,956,021</u>

Summary by Object

	<u>Actuals 2022-2023</u>	<u>Final Budget 2023-2024</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Adopted Budget 2024-2025</u>
Appropriations				
Appropriations by Object				
Capital Outlay	\$ 114,442,750	\$ 626,754,002	\$ 211,553,750	\$ 551,509,441
Total Appropriations	<u>114,442,750</u>	<u>626,754,002</u>	<u>211,553,750</u>	<u>551,509,441</u>
Transfers Out				
Transfer to General Fund	33,705,348	39,468,040	38,142,545	41,780,451
Transfer to Debt	31,499,707	47,097,986	46,567,498	49,252,234
Total Transfers Out	<u>65,205,055</u>	<u>86,566,026</u>	<u>84,710,043</u>	<u>91,032,685</u>
Total Appropriations and Transfers Out	<u>179,647,805</u>	<u>713,320,028</u>	<u>296,263,793</u>	<u>642,542,126</u>
Ending Fund Balance	<u>\$ 340,083,785</u>	<u>\$ 86,688,181</u>	<u>\$ 494,626,271</u>	<u>\$ 82,413,895</u>
Composition of Ending Fund Balance				
Restricted - Future Capital Projects	\$ 327,400,657	\$ 86,688,181	\$ -	\$ -
Assigned - Project Contingency	12,683,128	-	494,626,271	82,413,895
TOTAL RESERVES AND FUND BALANCE	<u>340,083,785</u>	<u>86,688,181</u>	<u>494,626,271</u>	<u>82,413,895</u>
TOTAL EXPENDITURES, TRANSFERS AND FUND BALANCE	<u>\$ 519,731,590</u>	<u>\$ 800,008,209</u>	<u>\$ 790,890,064</u>	<u>\$ 724,956,021</u>



Five-Year Fiscal Forecast

Revenues	2024-25 Adopted Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
State and Local Revenues	\$230,329,750	\$222,058,225	\$231,808,589	\$241,973,730	\$252,623,591
Bond Proceeds	\$0	\$73,000,000	\$0	\$224,128,000	\$300,140,500
Beginning Fund Balance	\$494,626,271	\$82,413,895	\$62,379,541	\$110,630,593	\$153,613,612
Less Appropriations (Below)	\$642,542,126	\$315,092,580	\$183,557,537	\$423,118,711	\$586,471,039
Ending Fund Balance	\$82,413,895	\$62,379,541	\$110,630,593	\$153,613,612	\$119,906,664
<i>Required Fund Balance Reserve (7.5%)</i>	<i>\$14,828,744</i>	<i>\$15,519,823</i>	<i>\$16,243,945</i>	<i>\$17,002,718</i>	<i>\$17,797,826</i>
Available Ending Fund Balance	\$67,585,151	\$46,859,718	\$94,386,648	\$136,610,894	\$102,108,838
Appropriations	2024-25 Adopted Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
Capital Projects Existing	\$470,558,529	\$165,325,537	\$33,905,412	\$31,512,702	\$57,299,888
Charter School Capital Outlay 3279	\$10,518,138	\$18,310,894	\$18,710,394	\$31,512,702	\$33,299,888
Bay Haven Bldg #1 Renovations 4612	\$11,862,255	\$0	\$0	\$0	\$0
Booker High Field House Bldg #32 3088	\$1,707,259	\$0	\$0	\$0	\$0
Booker High VPA 3087	\$1,605,408	\$0	\$0	\$0	\$0
Central County Sarasota K-8 4625	\$60,109,452	\$4,797,834	\$0	\$0	\$0
Fire Science Academy Relocation 4050	\$2,000,000	\$0	\$0	\$0	\$0
Garden Elem Renovations 4540	\$75,887,410	\$0	\$0	\$0	\$0
Glenallen Chillers 4503	\$1,500,000	\$0	\$0	\$0	\$0
Gocio Elem Classroom Addition 3261	\$7,244,679	\$0	\$0	\$0	\$0
Heron Creek Chillers 4502	\$3,000,000	\$0	\$0	\$0	\$0
Lakewood Ranch Elem K-5 4656	\$7,733,108	\$85,000,000	\$0	\$0	\$0
Land Purchases 5660	\$0	\$0	\$0	\$0	\$24,000,000
Landings Renovations 3620	\$800,772	\$0	\$0	\$0	\$0
McIntosh Ag Building 3141	\$4,402,975	\$0	\$0	\$0	\$0
NPHS HVAC & Science Wing Refresh 4505	\$59,020,000	\$21,000,000	\$0	\$0	\$0
Oak Park Wing Renovations 3212	\$6,982,446	\$3,443,491	\$4,695,018	\$0	\$0
Oak Park Special Olympics Track 4564	\$3,162,809	\$0	\$0	\$0	\$0
Pine View Classroom Wing 3023	\$1,382,239	\$0	\$0	\$0	\$0
Sand Volleyball Courts 3229	\$1,179,677	\$1,320,000	\$0	\$0	\$0
Sarasota Middle Reroof 4535	\$1,389,841	\$15,000,000	\$5,000,000	\$0	\$0
Shelter Development Clark-Lorraine K-8 4609	\$467,133	\$0	\$0	\$0	\$0
SHS Bldg #13 & 14 HVAC Renovation 3058	\$32,394,287	\$0	\$0	\$0	\$0
SHS School Avenue Project 3057	\$372,789	\$0	\$0	\$0	\$0
STC - Phase 3 3393	\$0	\$10,500,000	\$5,500,000	\$0	\$0
STC Continuity Of Operations - Coop 5391	\$1,131,132	\$0	\$0	\$0	\$0
TRIAD Building 29 Renovation 4624	\$1,500,000	\$0	\$0	\$0	\$0
Venice High Stadium Enhancements 3230	\$11,532,329	\$0	\$0	\$0	\$0
Weapons Detection System 4011	\$1,199,998	\$1,320,000	\$0	\$0	\$0
Wellen Park HS 4645	\$160,472,393	\$4,633,318	\$0	\$0	\$0
Capital Projects Future	\$0	\$0	\$2,120,000	\$235,003,333	\$357,093,914
Englewood Elementary Replace Bldg 4 & 5	\$0	\$0	\$2,120,000	\$9,500,000	\$9,000,000
Laurel Nokomis Roof	\$0	\$0	\$0	\$0	\$13,437,081
North Port Elementary School (Woodlands)	\$0	\$0	\$0	\$117,128,000	\$0
North Port High School (Woodlands)	\$0	\$0	\$0	\$0	\$300,140,500
Oak Park Reroof	\$0	\$0	\$0	\$1,375,333	\$10,375,333
Riverview High School Aquadome	\$0	\$0	\$0	\$0	\$14,641,000
STC/Polytech Campus Cafetorium w/2 Classrooms	\$0	\$0	\$0	\$0	\$9,500,000
Wellen Park K-8 School	\$0	\$0	\$0	\$107,000,000	\$0
Recurring Costs	\$80,950,912	\$60,797,385	\$59,211,042	\$60,298,402	\$53,787,462
Access Control 4015	\$1,484,284	\$850,000	\$750,000	\$750,000	\$750,000
Auditorium Sound/Lgtng System 4608	\$318,657	\$150,000	\$150,000	\$150,000	\$150,000
Career Technical Ed - HS 2051	\$822,965	\$96,000	\$96,000	\$96,000	\$96,000
Computer Upgrade 4605	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000
Covered Walkways 3673	\$1,035,000	\$572,450	\$612,524	\$655,401	\$701,279
Custodial/Maintenance Equip. 5910	\$567,100	\$606,797	\$649,273	\$694,273	\$567,100
Digital Devices 3037	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
District Operations 0000	\$3,783,008	\$3,893,373	\$4,010,174	\$4,130,480	\$4,254,394
District Wide Caf� Tables 4526	\$535,000	\$465,000	\$605,000	\$495,000	\$200,000
District Wide Comms Support Svc 3560	\$285,000	\$285,000	\$285,000	\$285,000	\$285,000

Five-Year Fiscal Forecast

Appropriations	2024-25 Adopted Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
District Wide Equipment 3808	\$406,507	\$14,850,000	\$14,850,000	\$15,350,000	\$15,350,000
District Wide Fire Alarm Upgrade 4576	\$691,034	\$570,000	\$612,522	\$655,398	\$535,000
District Wide Flooring 4673	\$3,242,368	\$3,126,200	\$3,062,608	\$3,573,458	\$3,000,000
District Wide Health & Safety 4516	\$241,858	\$242,000	\$267,000	\$293,000	\$215,000
District Wide HVAC 4517	\$8,691,376	\$4,303,000	\$5,275,043	\$4,510,796	\$3,000,000
District Wide Improvements 5604	\$3,511,956	\$3,750,000	\$3,150,000	\$2,500,000	\$1,500,000
District Wide Lighting 5530	\$2,091,512	\$1,144,900	\$1,225,043	\$1,310,796	\$1,070,000
District Wide Long Range Planning 4560	\$348,707	\$357,559	\$368,286	\$379,335	\$390,715
District Wide Painting 4573	\$1,011,082	\$750,000	\$750,000	\$750,000	\$750,000
District Wide Portables 3425	\$8,982,231	\$3,000,000	\$1,500,000	\$1,500,000	\$1,500,000
District Wide Reroofing 4562	\$6,358,023	\$2,400,000	\$2,800,000	\$3,750,000	\$1,100,000
District Wide Security Svcs 4577	\$683,129	\$500,000	\$500,000	\$500,000	\$500,000
District Wide Vehicle Replacement 3016	\$1,898,327	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000
Fac. Svc. Preserve Asset Value 5901	\$1,389,243	\$1,941,380	\$1,756,277	\$1,572,955	\$1,683,062
Fencing 3670	\$2,000,000	\$0	\$0	\$0	\$0
Fiber Optics 3074	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000
Fuel Tank Replacements 3025	\$1,711,137	\$1,500,000	\$0	\$0	\$0
Instructional/District Remodel 5542	\$7,460,257	\$1,789,800	\$2,200,086	\$2,621,592	\$2,200,000
Intercoms 3080	\$844,880	\$750,000	\$750,000	\$750,000	\$750,000
IT Flex Space/Devices 3079	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000
IT Tech Needs 3072	\$546,636	\$500,000	\$500,000	\$500,000	\$500,000
Local Area Network(Lan)Support 4569	\$732,516	\$701,125	\$701,125	\$701,125	\$701,125
P25 Radio Upgrade Project 4007	\$1,922,613	\$500,000	\$500,000	\$500,000	\$500,000
PE Bathrooms Project 5050	\$1,119,983	\$350,000	\$350,000	\$350,000	\$350,000
Playground 3675	\$1,505,500	\$822,800	\$905,080	\$943,794	\$1,158,787
Safety and Security Grant 6454	\$525,346	\$0	\$0	\$0	\$0
School Bus Replacement 3026	\$7,950,729	\$3,500,000	\$3,500,000	\$3,500,000	\$3,500,000
School Instructional Technology 3019	\$710,723	\$650,000	\$650,000	\$650,000	\$650,000
Scoreboard Replacements 3677	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Security Cameras 4010	\$1,824,009	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000
Small Projects 5540	\$1,838,216	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Transfers To General Fund	\$41,780,451	\$41,929,719	\$41,929,719	\$41,929,719	\$41,929,719
Charter Schl Capital Outlay Pymts 2112	\$4,209,719	\$4,209,719	\$4,209,719	\$4,209,719	\$4,209,719
District Operations 0000	\$37,466,223	\$37,720,000	\$37,720,000	\$37,720,000	\$37,720,000
Safety and Security Grant 6454	\$104,509	\$0	\$0	\$0	\$0
Transfers to Debt Service	\$49,252,234	\$47,039,939	\$46,391,364	\$54,374,555	\$76,360,056
COPS 2010A 2296	\$1,827,627	\$1,820,627	\$1,820,627	\$0	\$0
COPS 2016A 2298	\$6,367,337	\$0	\$0	\$0	\$0
COPS 2022A 2291	\$7,305,000	\$10,852,000	\$10,844,750	\$13,415,000	\$13,418,250
COPS 2023A 2292	\$19,242,000	\$19,232,500	\$19,232,500	\$19,229,750	\$19,229,500
COPS 2025	\$0	\$3,516,493	\$7,032,987	\$7,032,987	\$7,032,987
COPS 2027A	\$0	\$0	\$0	\$5,154,313	\$10,308,625
COPS 2027B	\$0	\$0	\$0	\$5,642,190	\$11,284,379
COPS 2028	\$0	\$0	\$0	\$0	\$14,458,112
HP Computer Lease #12 4701 (ends 2025)	\$745,314	\$0	\$0	\$0	\$0
HP Computer Lease #13 4702 (ends 2026)	\$3,678,803	\$919,700	\$0	\$0	\$0
HP Computer Lease #14 Ph 3.5 4703 (ends 2026)	\$3,137,063	\$3,137,062	\$0	\$0	\$0
HP Computer Lease #15 Ph 4.2 4704 (ends 2027)	\$3,418,706	\$3,418,707	\$3,418,707	\$0	\$0
HP Computer Lease #16 Ph 4.3 4705 (ends 2029)	\$3,141,017	\$3,769,221	\$3,769,221	\$3,769,221	\$628,203
Print Shop Xerox Lease #6 4695 (ends 2025)	\$15,738	\$0	\$0	\$0	\$0
Print Shop Xerox Lease #7 4696 (ends 2027)	\$242,535	\$242,535	\$141,478	\$0	\$0
Print Shop Xerox Lease #8 4697 (ends 2028)	\$131,094	\$131,094	\$131,094	\$131,094	\$0
Grand Total	\$642,542,126	\$315,092,580	\$183,557,537	\$423,118,711	\$586,471,039

SPECIAL REVENUE FUND-GRANTS OVERVIEW

Special Revenue Funds – Federal, State, and Local Grants are used to account for revenue sources that are legally restricted for specified purposes. The Special Revenue Fund tracks grants and entitlements that are received by the District from various federal, state, and local agencies and the transactions within school activity funds.

To receive grant funds, projects must be approved by the School Board and the Department of Education or other governing agencies. The budget adoption process for these grants reflects that the initial budget approval is made when the Board authorizes the grant submission. Subsequently, if and when the granting agency approves the award, the budget is considered to have been approved. The Special Revenue Fund must be carefully monitored to ensure that all expenditures are itemized in the approved budget, follow grant requirements, and occur within a stipulated time period.

The Special Revenue Funds – Federal, State, and Local Grants adopted budget for 2024-2025 is \$59,879,215. The budget will continue to grow throughout the fiscal year as additional grants are received.

The majority of Special Revenue Fund grants are administered through the State of Florida Distributive Aid Program. Each grant requires separate accounting within the fund for revenues and expenditures and submission of expenditure reports to the Florida Department of Education Comptroller's Office.

An approved indirect cost is established each year based on the preceding fiscal year's percentage of District indirect operating expenditures. The indirect cost percentage is applied to projects that have been approved to recover indirect costs and paid to the General Fund to offset overhead. The approved rate for the 2023-2024 fiscal year was 3.91%. The Department of Education has approved an Indirect Cost rate of 4.04% for the 2024-2025 fiscal year.

The following programs administered Federally through the State of Florida, constitute the majority of the Special Revenue Fund:

COVID 19 FEDERAL RELIEF GRANTS

- As part of the Coronavirus Response & Relief Act, the Elementary and Secondary School Emergency Relief Fund (ESSER) was established. The American Rescue Plan (ARP) provided Phase III of ESSER awarding \$68,056,024 in ESSER ARP initially. In 2022-2023 an additional \$5,889,742 was granted for Summer Supplemental Learning and Instructional Materials, and \$2,735,630 in Non-ESSER (IDEA) ARP funding. The final budget for 2023-2024 in ESSER III APR was \$50,855,020 and \$362,473 in Non-ESSER (IDEA) ARP. The adopted roll forward balance for 2024-2025 in ESSER III ARP is \$17,232,079 and \$284,226 in Non-ESSER (IDEA) ARP and accounts for approximately 29%, and 0.6% of the Special Revenue Budget, respectively.

ENTITLEMENT PROGRAMS

- The Individuals with Disabilities Act (IDEA), which is comprised of IDEA Part B, IDEA Pre-K, and FDLRS Learning Resource Part B. IDEA grants are federal entitlements designed to assist school districts to meet the excess cost of special education and related services for students with disabilities. The IDEA grants account for \$12,282,663 or 21% of the Special Revenue Fund budget with approximately 86% of the IDEA budget allocated for salaries and benefits.
- The Elementary and Secondary Education Act (ESEA) is comprised of various federal grant programs including:
 - Title I, Part A: Improving the Basic Programs Operated by Local Educational Agencies (TIPA)
 - Title II, Part A: Supporting Effective Instruction
 - Title III, Part A: English Language Acquisition, Language Enhancement and Academic Achievement
 - Title IV, Part A: Student Support and Academic Enrichment (SSAE)

ESEA grants are federal entitlements designed to provide supplemental reading, writing, and mathematics instruction services in eligible schools. Eligibility for Title I funding is determined by the proportion of students in poverty. Other grants under ESEA are provided to assist with Professional Learning, provide support for students at risk, and to support students whose primary language is not English. Title I grant accounts for \$11,429,792 or 19% of the total Special Revenue Fund budget with approximately 75% allocated for salaries and benefits.

TRUST & AGENCY (local sources)

- In accordance with new policies and recommendations from the Florida Department of Education and the Governmental Accounting Standards Board (GASB), school activity funds are now being reported as part of the Special Revenue Fund. These funds account for \$7,000,000 or 12% of the Special Revenue Budget.



Federal Programs

Grants Development Services

The Division of Strategic Improvement and Multilingual Learners provides ongoing support to district and school-based staff in the development of entitlement and competitive grant proposals to a variety of local, state, and national funders, including those issued by a variety of federal agencies. In addition to proposal development, the office also assists in the management and oversight of a variety of non-competitive grant programs.

Federal grants awarded to the School Board of Sarasota County provide financial resources to support endeavors that improve the educational performance of our students. The Strategic Improvement and Multilingual Learners Division oversees the following programs:

Title I, Part A

Title I, Part A, is a federal entitlement program through the Every Student Succeeds Act (ESSA) that focuses on supplemental services to children from low income families to ensure students receive significant opportunities to obtain a high-quality education to increase their academic achievement in the areas of reading, writing, math, social studies, and science. These funds are allocated to ensure that all children in the highest poverty schools receive a fair, equal, and high-quality education through additional instructional staff and supplemental services including:

- Professional development
- Instructional materials
- Parent and family engagement
- Direct instructional services before, during, and after school
- Data-driven, standards-aligned instructional planning
- Student support services to strengthen and improve school conditions for student learning
- Supplemental case management for neglected and delinquent students
- Supplemental case management for homeless education student services
- Supplemental case management for foster care students
- Private School Equitable Services



Title II, Part A, Supporting Effective Instruction

Title II, Part A, is a federal entitlement program through ESSA that focuses on enhancing the quality and effectiveness of teachers, principals, and other school leaders. These funds are used to support instructional leaders and teachers by providing professional learning opportunities. Activities are designed to improve students' academic achievement by improving teacher and principal effectiveness, increasing the supply of effective teachers and school leaders, and improving the retention of effective teachers, principals, and other school leaders. Funds are also provided to participating charter and private schools, ensuring they receive equitable services that support instruction.

These funds support:

- District Professional Learning Program Specialists
- ESOL endorsement courses offered annually
- Gifted endorsement courses offered annually
- Sarasota County Induction Program (SCIP) mentoring program for new teachers
- Stipend for site-based professional development facilitators
- Partial support for a Parent and Family Engagement Administrator
- Payments for educational conferences, consultants for in-house training, and other professional learning opportunities available for participating private and charter schools

Title III, Part A – English Language Instruction for Multilingual Learners (ML) and Immigrant Students

Title III, Part A, is a federal entitlement through ESSA that focuses on supplemental services for multilingual learners and recently arrived immigrants. The purpose of Title III funding is to provide student support for language acquisition and academic achievement. The primary focus of the Multilingual Learner and Title III, Part A programs is to ensure that our MLs are learning English while meeting rigorous state content area standards. Like other ESSA programs, funding is based on the district's multilingual student population in addition to other qualifying criteria. Title III funding provides supplemental instructional services, such as:

- After-school tutoring
- Professional development
- Materials/supplies such as books other than textbooks
- Supplemental staff for parent and family engagement and instructional support
- Supplementary instructional language learning and literacy applications
- Elevation Strategies Platform to support teachers in aligning data-driven instructional and linguistic needs with state standards as a resource for teachers
- Private School Equitable Services

Title IV, Part A, Student Support and Academic Enrichment

Title IV, Part A, is a federal entitlement program through ESSA that focuses on providing students with access to a well-rounded education, safe and healthy schools, and effective use of technology. Title IV funds are used to provide supplemental activities such as:

- Partial support for Elementary Curriculum Specialists who ensure students have access to a well-rounded education by improving reading instruction

- Partial support for a pupil support specialist who coordinate supplemental mental health activities to help ensure all students are safe and healthy
- Partial support for a Parent and Family Engagement Administrator
- Extra duty days/pay and overtime for student support services staff
- Annual support for participating private and charter schools for purchases, including arts and physical education supplies and activities, and support for other activities which align with the program goals

Title IX, Homeless Education Program

These funds are used to facilitate the enrollment, attendance, and success of children and youth experiencing homelessness to ensure they have equal access to the same free, appropriate public education, including preschool education, as provided to other children and youth. Sarasota County Schools has a longstanding partnership with the Safe Children Coalition’s Schoolhouse Link program which provides homeless education program services. These funds support:

- Professional and technical services contract with the Safe Children Coalition to provide “Schoolhouse Link” homeless education program that provides direct services to homeless students and their families
- Travel for the SCS McKinney-Vento Homeless Liaison to attend the National Association for the Education of Homeless Children and Youth National Conference
- Stipend for McKinney-Vento Program (MVP) Liaison

Unified School Improvement Grant (UniSIG)

UniSIG is a subset of Title I funding available to Title I schools identified as comprehensive support and improvement (CSI) and students attending a public high school, regardless of Title I status, that has a four-year adjusted cohort graduation rate at or below 67 percent based on 2022-23 graduation data. Local Educational Agencies (LEAs) with Title I schools identified as CSI on the 2024 ESSA Support List are eligible to apply. For the 2024-2025 school year, Triad Alternative School is the only Sarasota County School eligible for these funds to support areas of focus within the school’s School Improvement Plan.



District Reading Initiatives Pilot – Year 2

Funding for the School District Intensive Reading Initiative Pilot provides additional reading intervention opportunities to students in Kindergarten through grade 5 enrolled in a public school who either scored below a Level 3 on the English Language Arts (ELA) assessment in the prior year or whom the District has determined through progress monitoring to be below grade level through June 30, 2024.

Eligible activities include:

- Substitutes for Training of Teachers of Students with Disabilities and English Language Learners
- Materials to carry out instruction
- Professional Development Vendor Contract
- Parent and Family Engagement Trainers
- Materials for Parent and Family Training



The Driving Choice Grant Program

The Driving Choice Grant Program is created within the department to improve access to reliable and safe transportation for students participating in public education school choices pursuant to s. 1002.20(6)(a), F.S., and to support innovative solutions that increase the efficiency of public-school transportation.

The following are examples for which grant funds may be expended:

- Transportation resource planning and sharing among school districts and local governments
- Developing or contracting with rideshare programs or developing carpool strategies
- Developing options to reduce costs and increase efficiencies while improving access to transportation options for families
- Developing options to address personnel challenges
- Expanding the use of transportation funds under ss. 1002.394, 1002.395, and 1011.68, F.S., to help cover the cost of transporting students to and from school

Safety and Security of School Buildings

These funds will be used to improve the safety and security of school buildings based on recommendations from the security risk assessment completed by school districts including charter schools.

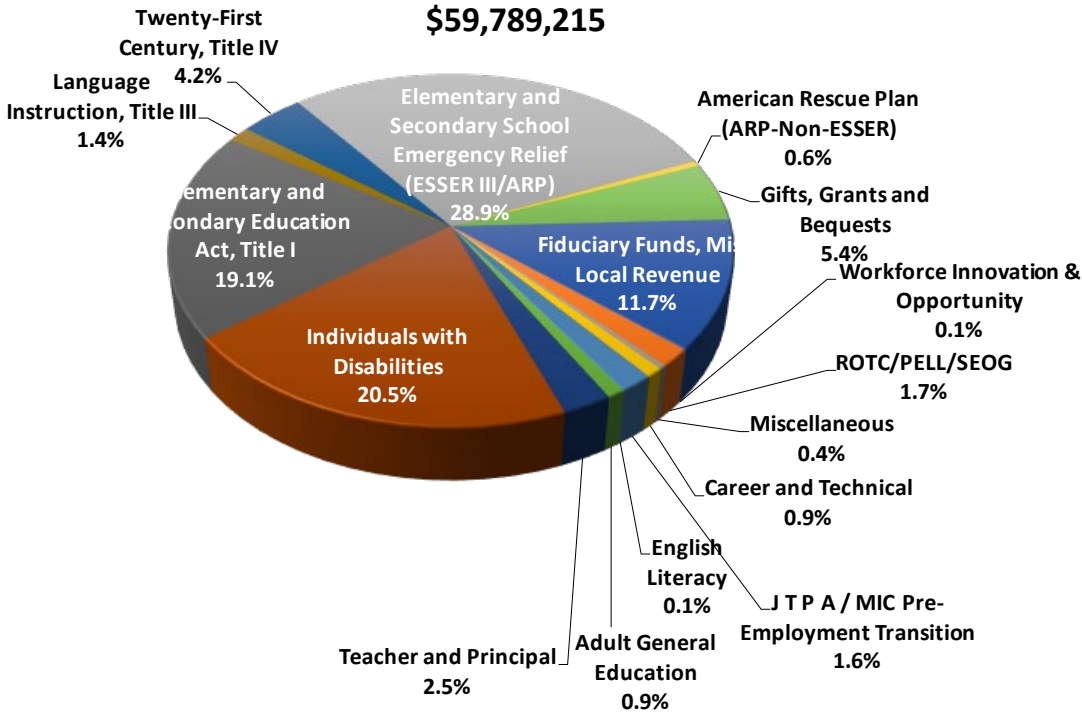
Individuals with Disabilities Act (IDEA)

IDEA funds are used to supplement state, local, and other federal funds to cover the excess costs of providing special education and related services to students with disabilities to assist schools. These funds include:

- Supplemental curriculum resources and training to support differentiated students with disabilities (SWD) learning needs.
- Substitutes to allow for staff participation in professional learning related to supporting SWD.
- Supplemental supports for students to access the least restrictive learning environment.
- Behavior interventions to include certification for state mandated de-escalation training, in addition to onsite coaching and training.
- Intervention supports and services related to supporting students with intensive behavior needs.
- Specialized equipment to support student individualized needs based on Individual Education Plans and disability.
- Reimbursement to Charter Schools for services to SWD who are enrolled in Charter Schools in the same manner as those services are provided to SWD in the district's traditional schools.
- Proportionate Share allocations are provided to support identified services to students that are parentally placed at private schools.



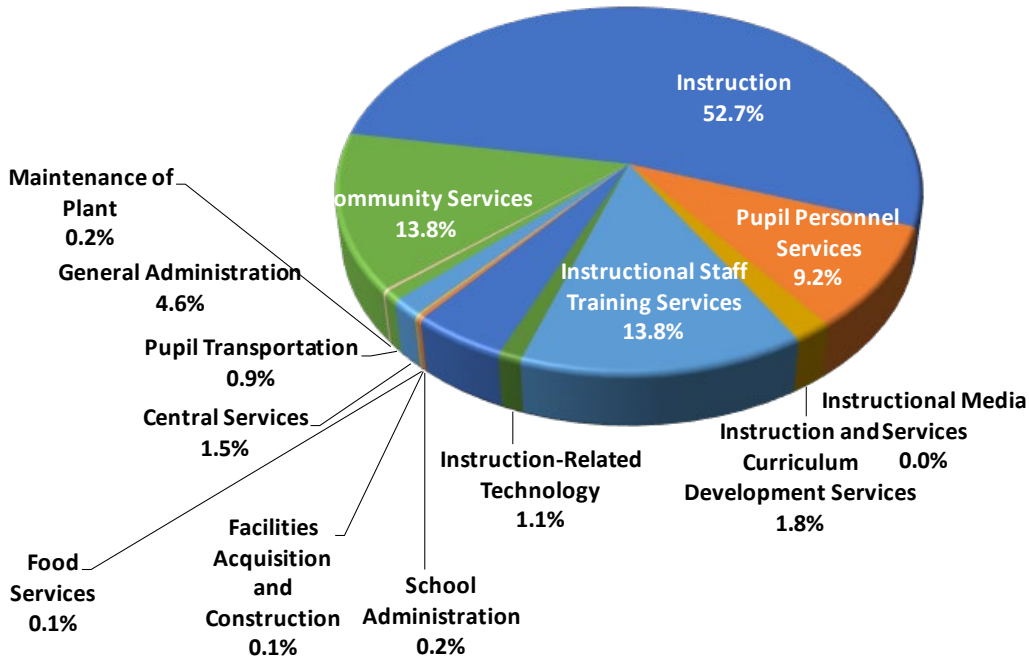
Revenues



Source	Revenues	%
Workforce Innovation & Opportunity	\$ 85,000	0.1%
ROTC/PELL/SEOG	998,998	1.7%
Miscellaneous	212,371	0.4%
Career and Technical	511,220	0.9%
J T P A / MIC Pre-Employment Transition	942,620	1.6%
English Literacy	67,477	0.1%
Adult General Education	541,694	0.9%
Teacher and Principal	1,495,653	2.5%
Individuals with Disabilities	12,282,663	20.5%
Elementary and Secondary Education Act, Title I	11,429,792	19.1%
Language Instruction, Title III	853,368	1.4%
Twenty-First Century, Title IV	2,495,070	4.2%
Elementary and Secondary School Emergency Relief (ESSER III/ARP)	17,232,079	28.9%
American Rescue Plan (ARP-Non-ESSER)	284,226	0.6%
Gifts, Grants and Bequests	3,208,174	5.4%
Fiduciary Funds, Misc. Local Revenue	7,000,000	11.7%
TOTAL REVENUES	\$ 59,789,215	100%

Appropriations

\$59,789,215



Expenditures-Function	Appropriations	%
Instruction	\$ 31,478,332	52.7%
Pupil Personnel Services	5,473,702	9.2%
Instructional Media Services	4,616	0.0%
Instruction and Curriculum Development Services	1,098,983	1.8%
Instructional Staff Training Services	8,266,641	13.8%
Instruction-Related Technology	682,416	1.1%
General Administration	2,768,817	4.6%
School Administration	139,243	0.2%
Facilities Acquisition and Construction	49,015	0.1%
Food Services	46,152	0.1%
Central Services	902,835	1.5%
Pupil Transportation	514,225	0.9%
Operation of Plant	8,657	0.0%
Maintenance of Plant	93,026	0.2%
Administrative Technology Services	5,321	0.0%
Community Services	8,257,234	13.8%
TOTAL EXPENDITURES	\$ 59,789,215	100%

Summary by Revenues

	Actuals 2022-2023	Final Budget 2023-2024	Unaudited Actuals 2023-2024	Adopted Budget 2024-2025
Estimated Revenues				
Federal Sources				
Workforce Innovation & Opportunity	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000
ROTC/PELL/SEOG	963,412	1,010,220	1,007,379	998,998
Miscellaneous	847,970	927,591	715,219	212,371
Total Federal Sources	<u>1,896,382</u>	<u>2,022,811</u>	<u>1,807,598</u>	<u>1,296,369</u>
Federal Through State Sources				
Career and Technical	497,421	632,819	585,347	511,220
J T P A / MIC Pre-Employment Transition	-	-	-	942,620
Adult General Education	371,336	434,585	434,585	541,694
English Literacy	153,268	67,477	67,477	67,477
Teacher and Principal	1,365,130	1,699,185	1,219,968	1,495,653
Individuals with Disabilities	11,614,650	12,501,258	12,204,987	12,282,663
Elementary and Secondary Education Act, Title I	9,368,435	13,685,574	10,552,240	11,429,792
Language Instruction, Title III	459,977	776,304	480,536	853,368
Twenty-First Century, Title IV	657,759	1,205,944	747,690	2,495,070
Other Federal through State, Title X/Immediate Aid	77,087	199,570	168,760	148,810
Total Federal Through State Sources	<u>24,565,063</u>	<u>31,202,716</u>	<u>26,461,590</u>	<u>30,768,367</u>
Coronavirus Aid, Relief, and Economic Security (CARES)				
Elementary and Secondary School Emergency Relief (ESSER I)	2,130	-	-	-
Elementary and Secondary School Emergency Relief (ESSER II)	6,359,877	2,211,220	1,616,858	-
Elementary and Secondary School Emergency Relief (ESSER III/ARP)	22,799,425	50,855,020	33,622,940	17,232,079
American Rescue Plan (ARP-Non-ESSER)	2,373,157	362,473	78,247	284,226
Total CARES Act Relief Sources	<u>31,534,589</u>	<u>53,428,713</u>	<u>35,318,045</u>	<u>17,516,305</u>
Other CARES Act Relief				
Governor's Emergency Education Relief (GEER)	1,031,380	1,218,604	1,218,604	-
CARES Education Stabilization	-	-	-	-
Total Other CARES Act Relief Sources	<u>1,031,380</u>	<u>1,218,604</u>	<u>1,218,604</u>	<u>-</u>
Total CARES Act Relief Sources	<u>32,565,969</u>	<u>54,647,317</u>	<u>36,536,649</u>	<u>17,516,305</u>
Total Federal through State Sources	<u>57,131,032</u>	<u>85,850,033</u>	<u>62,998,239</u>	<u>48,284,672</u>
Local Sources				
Gifts, Grants and Bequests	2,143,723	2,970,563	1,547,213	3,208,174
Fiduciary Funds, Misc. Local Revenue	7,702,215	7,901,792	7,901,792	7,000,000
Total Local Sources	<u>9,845,938</u>	<u>10,872,355</u>	<u>9,449,005</u>	<u>10,208,174</u>
Total Revenues	<u>68,873,352</u>	<u>98,745,199</u>	<u>74,254,842</u>	<u>59,789,215</u>
Total Revenues and Other Financing Sources (Net)	<u>68,873,352</u>	<u>98,745,199</u>	<u>74,254,842</u>	<u>59,789,215</u>
Beginning Fund Balance	7,211,677	7,796,056	7,796,056	8,527,362
Total Funds Available	<u>\$ 76,085,029</u>	<u>\$ 106,541,255</u>	<u>\$ 82,050,898</u>	<u>\$ 68,316,577</u>

Summary of Appropriations by Object and Functions

	<u>Actuals</u> <u>2022-2023</u>	<u>Final</u> <u>Budget</u> <u>2023-2024</u>	<u>Unaudited</u> <u>Actuals</u> <u>2023-2024</u>	<u>Adopted</u> <u>Budget</u> <u>2024-2025</u>
Appropriations				
Appropriations by Object				
Salaries	\$ 32,695,326	\$ 40,723,701	\$ 34,664,029	\$ 20,995,497
Benefits	10,825,806	13,509,945	11,296,309	9,154,446
Purchased Services District	7,095,164	15,398,711	7,679,824	11,173,263
Purchased Services Charter	3,824,961	8,452,170	5,210,216	3,736,270
Energy Services	95,999	111,280	85,496	52,924
Materials and Supplies	5,966,057	10,100,226	7,179,989	8,186,054
Capital Outlay	1,248,287	936,540	741,155	721,715
Other Expenses	6,537,373	8,910,834	5,460,136	5,769,046
Total Appropriations	68,288,973	98,143,407	72,317,154	59,789,215
Appropriations				
Appropriations by Function				
Instruction	\$ 31,016,708	\$ 48,080,099	\$ 33,183,484	\$ 31,478,332
Pupil Personnel Services	11,204,853	13,959,958	12,024,242	5,473,702
Instructional Media Services	742,377	1,997,911	1,994,456	4,616
Instruction and Curriculum Development Services	1,489,278	2,847,056	1,889,043	1,098,983
Instructional Staff Training Services	7,846,363	11,966,281	8,905,869	8,266,641
Instruction-Related Technology	1,107,712	1,540,644	864,991	682,416
General Administration	2,204,861	4,408,268	2,385,497	2,768,817
School Administration	444,373	465,743	408,971	139,243
Facilities Acquisition and Construction	127,231	755,375	721,781	49,015
Food Services	807,203	54,381	8,229	46,152
Central Services	766,869	798,606	543,176	902,835
Pupil Transportation	589,511	706,793	363,820	514,225
Operation of Plant	96,904	84,645	75,784	8,657
Maintenance of Plant	331,878	299,115	206,089	93,026
Administrative Technology Services	261,357	375,996	370,674	5,321
Community Services	9,251,495	8,596,154	8,371,048	8,257,234
Total Appropriations	68,288,973	96,937,025	72,317,154	59,789,215
Transfers Out				
Transfer to General Fund	-	1,206,382	1,206,382	-
Total Transfers Out	-	1,206,382	1,206,382	-
Total Appropriations and Transfers Out	68,288,973	98,143,407	73,523,536	59,789,215
Ending Fund Balance	\$ 7,796,056	\$ 8,397,848	\$ 8,527,362	\$ 8,527,362
Composition of Ending Fund Balance				
Restricted Fund Balance	\$ 7,796,056	8,397,848	8,527,362	8,527,362
TOTAL RESERVES AND FUND BALANCE	7,796,056	8,397,848	8,527,362	8,527,362
TOTAL EXPENDITURES, TRANSFERS AND FUND BALANCE	\$ 76,085,029	\$ 106,541,255	\$ 82,050,898	\$ 68,316,577



SARASOTA
County Schools

Food and Nutrition Services Vision Statement

“Nutritious Meals and Memories are Made Here”

Food and Nutrition Services Mission Statement

F

Food and Nutrition Services strives to serve restaurant-quality food that attracts students to our 52 dining locations throughout Sarasota County. Student meals are prepared with love so that students are fueled up and prepared to learn. A high priority is given to sourcing local foods and showcasing fresh fruits and vegetables. Our **Food** must look good and taste good, so students feel invited to eat with us every day.

N

Nutritional Integrity is the forefront of our decision-making process in every choice we make in the food items served to students. Kid-friendly favorites must meet rigorous guidelines consistent with U.S. Dietary Guidelines. Quality nutritious foods are selected, and being financially responsible is a sustaining facet of every area of our department. Nutritious foods fuel the student’s mind to excel so we constantly balance quality and acceptability. **Nutrition** is a key component of our meals.

S

Quality Service is the expectation of all employees in the department. Students and other customers are met with a friendly and welcoming, dining environment. Students are the driving force of our business, so customers are made to feel welcomed and valued - This is the ongoing priority of the FNS team. We recognize that our role is vital to assist schools in educating our students. We want our customers to feel like family that is cared for and appreciated. **Service** is the heart of our program.



Special Revenue Fund-Food and Nutrition Services Overview

The Food and Nutrition Services budget for fiscal year 2024-2025 has been prepared as a summary of the entire department fund. The 2024-2025 adopted budget bases reimbursement and local revenue projections on historical increases experienced for lunch, breakfast, and a la Carte. Due to a heightened awareness of the proven relationship between academic performance and nutrition provided at the morning meals, breakfast program participation is expected to continue to rise.

The Supper Program, sponsored by the Florida Department of Health, was successfully piloted in May 2013 at three schools. This program replaced the After-School Day Care snack program at sites with high free and reduced meal price eligibility. There are currently 23 sites participating in the Supper Program.

A reflection of cost containment in the expenditures category will result from continued efficient management and control of all resources. Food and Nutrition Services is required by the Florida Department of Agriculture and Consumer Services to maintain a fund balance sufficient to cover three months of operating expenses.

	<u>Meal Prices</u>		<u>Reimbursement Rates</u>	
	<u>Lunch</u>	<u>Breakfast</u>	Non-Severe Need/Severe Need	
			<u>Lunch</u>	<u>Breakfast</u>
Free	\$0.00	\$0.00	\$4.54	\$2.37/2.84
Reduced	0.40	0.30	4.14	2.07/2.54
<u>Full Priced:</u>				
Elementary	3.25	2.25	0.53	0.39/.39
Middle	3.75	2.25	0.53	0.39/.39
High	3.75	2.25	0.53	0.39/.39

A list of employees by job descriptions:

Director	1.00	Special Events Manager	1.00
Assistant Director	1.00	Resource Manager	1.00
Director’s Secretary	1.00	Floating Managers	5.00
Area Supervisors	4.00	FNS Managers	38.00
Nutrition Educator	1.00	Food Service Assistants	304.00
Coordinator, Farm to School	1.00	Buyer	1.00
Accountant	1.00	FNS Manager Interns	8.00
Operations Facilitator	1.00	Equipment Repairman	1.00
		Total	<u>370.00</u>

Summary by Function

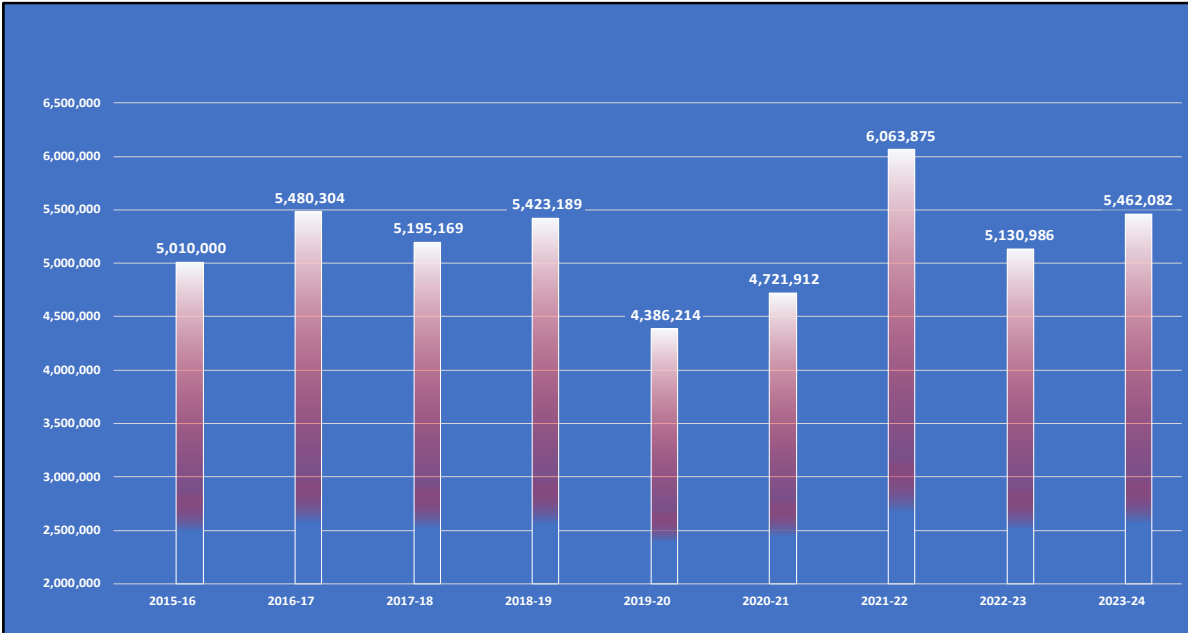
	Actuals 2022-2023	Final Budget 2023-2024	Unaudited Actuals 2023-2024	Adopted Budget 2024-2025
Estimated Revenues				
Federal Through State Sources				
School Lunch	\$ 11,517,898	\$ 11,500,000	\$ 11,447,227	\$ 12,000,000
School Breakfast	2,789,729	3,000,000	2,964,955	3,000,000
After School Snack Reimbursement	19,530	15,000	14,146	15,000
USDA Donated Commodities	1,914,025	1,900,000	1,994,709	1,750,000
Summer Food Service	432,585	564,400	493,695	350,000
CACFP Supper Program	803,892	842,985	882,580	917,800
Donated Foods	59,843	62,952	61,261	63,000
Fresh Fruit & Vegetable Program	387,290	623,884	600,915	600,000
Miscellaneous Federal through State	2,112,139	1,106,868	1,106,867	-
Total Federal Through State Sources	20,036,931	19,616,089	19,566,355	18,695,800
State Sources				
School Breakfast Supplement	\$ 61,117	\$ 62,330	\$ 71,455	\$ 62,330
School Lunch Supplement	91,734	92,735	92,211	92,735
Total State Sources	152,851	155,065	163,666	155,065
Local Sources				
Interest	242,768	330,000	335,760	200,000
Gifts, Grants and Bequests	38,677	18,250	18,250	18,250
Student Lunches	3,377,649	3,595,300	3,556,293	4,200,000
Student Breakfasts	300,523	321,700	267,010	340,000
Adult Meals	108,567	113,700	106,465	110,000
Ala Carte	1,776,586	2,199,300	2,297,429	2,000,000
Student Snacks	21,321	20,000	20,700	20,000
Other Food Sales	142,851	150,000	175,401	160,000
Miscellaneous Local Revenue	10,846	176,750	180,634	60,000
Total Local Sources	6,019,788	6,925,000	6,957,942	7,108,250
Total Revenues	26,209,570	26,696,154	26,687,963	25,959,115
Total Revenues and Other Financing Sources (Net)	26,209,570	26,696,154	26,687,963	25,959,115
Beginning Fund Balance	6,338,188	7,246,875	7,246,875	6,019,549
Total Funds Available	\$ 32,547,758	\$ 33,943,029	\$ 33,934,838	\$ 31,978,664
Appropriations				
Food Services	\$ 25,300,883	\$ 30,216,801	\$ 27,915,289	\$ 31,271,718
Total Appropriations	\$ 25,300,883	\$ 30,216,801	\$ 27,915,289	\$ 31,271,718
Total Appropriations and Transfers Out	25,300,883	30,216,801	27,915,289	31,271,718
Ending Fund Balance	\$ 7,246,875	\$ 3,726,228	\$ 6,019,549	\$ 706,946
Composition of Ending Fund Balance				
Nonspendable Fund Balance	\$ 998,789	\$ -	\$ 1,088,540	\$ -
Restricted Fund Balance	6,248,086	3,726,228	4,931,009	706,946
TOTAL RESERVES AND FUND BALANCE	7,246,875	3,726,228	6,019,549	706,946
TOTAL EXPENDITURES, TRANSFERS AND FUND BALANCE	\$ 32,547,758	\$ 33,943,029	\$ 33,934,838	\$ 31,978,664

Summary by Object

	<u>Actuals 2022-2023</u>	<u>Final Budget 2023-2024</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Adopted Budget 2024-2025</u>
Appropriations				
Appropriations by Object				
Salaries	\$ 7,285,319	\$ 8,970,510	\$ 8,499,470	\$ 9,292,826
Benefits	4,518,300	5,275,732	5,138,790	5,596,292
Purchased Services District	518,910	588,198	577,969	631,100
Energy Services	38,475	42,469	42,468	54,000
Materials and Supplies	12,307,483	14,736,329	13,053,029	15,150,000
Capital Outlay	7,810	-	-	7,500
Other Expenses	624,586	603,563	603,563	540,000
Total Appropriations	<u>25,300,883</u>	<u>30,216,801</u>	<u>27,915,289</u>	<u>31,271,718</u>
Total Appropriations and Transfers Out	<u>25,300,883</u>	<u>30,216,801</u>	<u>27,915,289</u>	<u>31,271,718</u>
Ending Fund Balance	<u>\$ 7,246,875</u>	<u>\$ 3,726,228</u>	<u>\$ 6,019,549</u>	<u>\$ 706,946</u>
Composition of Ending Fund Balance				
Nonspendable Fund Balance	\$ 998,789	\$ -	\$ 1,088,540	\$ -
Restricted Fund Balance	6,248,086	3,726,228	4,931,009	706,946
TOTAL RESERVES AND FUND BALANCE	<u>7,246,875</u>	<u>3,726,228</u>	<u>6,019,549</u>	<u>706,946</u>
TOTAL EXPENDITURES, TRANSFERS AND FUND BALANCE	<u>\$ 32,547,758</u>	<u>\$ 33,943,029</u>	<u>\$ 33,934,838</u>	<u>\$ 31,978,664</u>



History of Total Equivalent Meals



2013-14: \$3.01 ala carte = 1EM
2014-15: \$3.06 ala carte = 1EM
2015-16: \$3.15 ala carte = 1EM
2016-17: \$3.24 ala carte = 1EM
2017-18: \$3.31 ala carte = 1EM
2018-19: \$3.39 ala carte = 1EM
2019-20: \$3.50 ala carte = 1EM
2020-21: \$3.60 ala carte = 1EM
2021-22: \$3.75 ala carte = 1EM
2022-23: \$4.43 ala carte = 1EM
2023-24: \$4.645 ala carte = 1EM

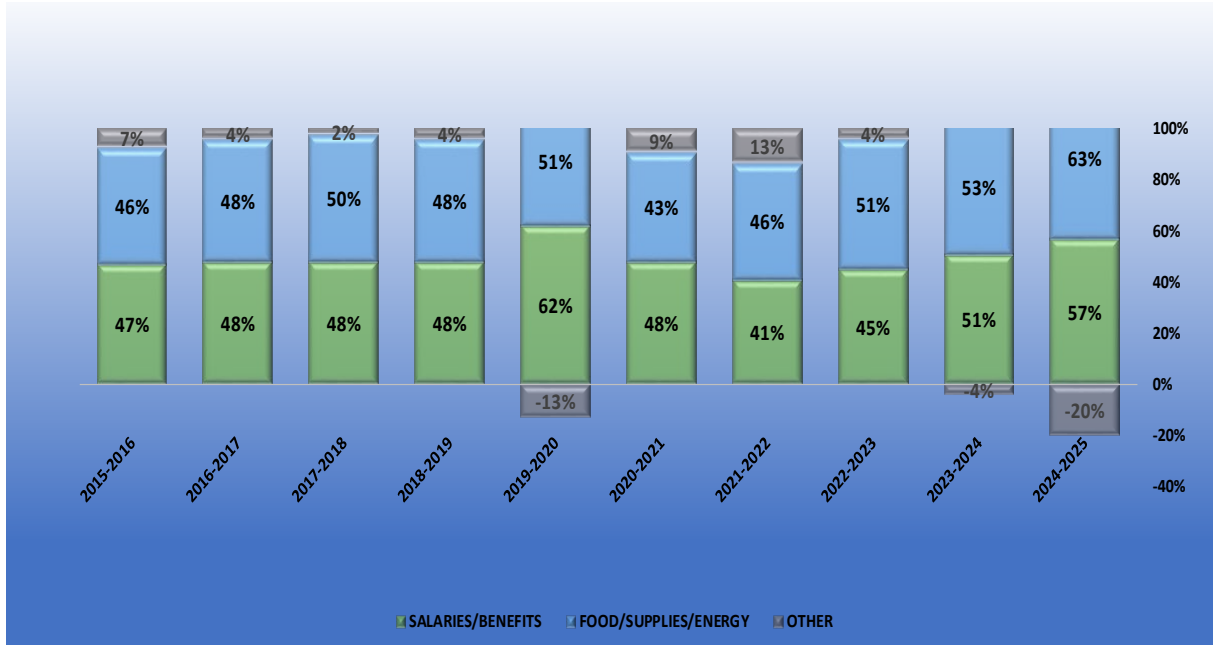
1 lunch = 1 EM
1.5 breakfasts = 1 EM
3 snacks = 1 EM
1 supper = 1 EM

Historical Considerations

2016-17: Meal Prices Increase
2017-18: 6 Hurricane Days
2019-20: COVID-19. 132 School Days
2020-21: Free Breakfast & Lunch
2021-22: Free Breakfast & Lunch
2022-23: 8 Hurricane Days
2023-24: 2 Hurricane Days



Labor and Food Supplies Expenditures as a Percentage of Revenues

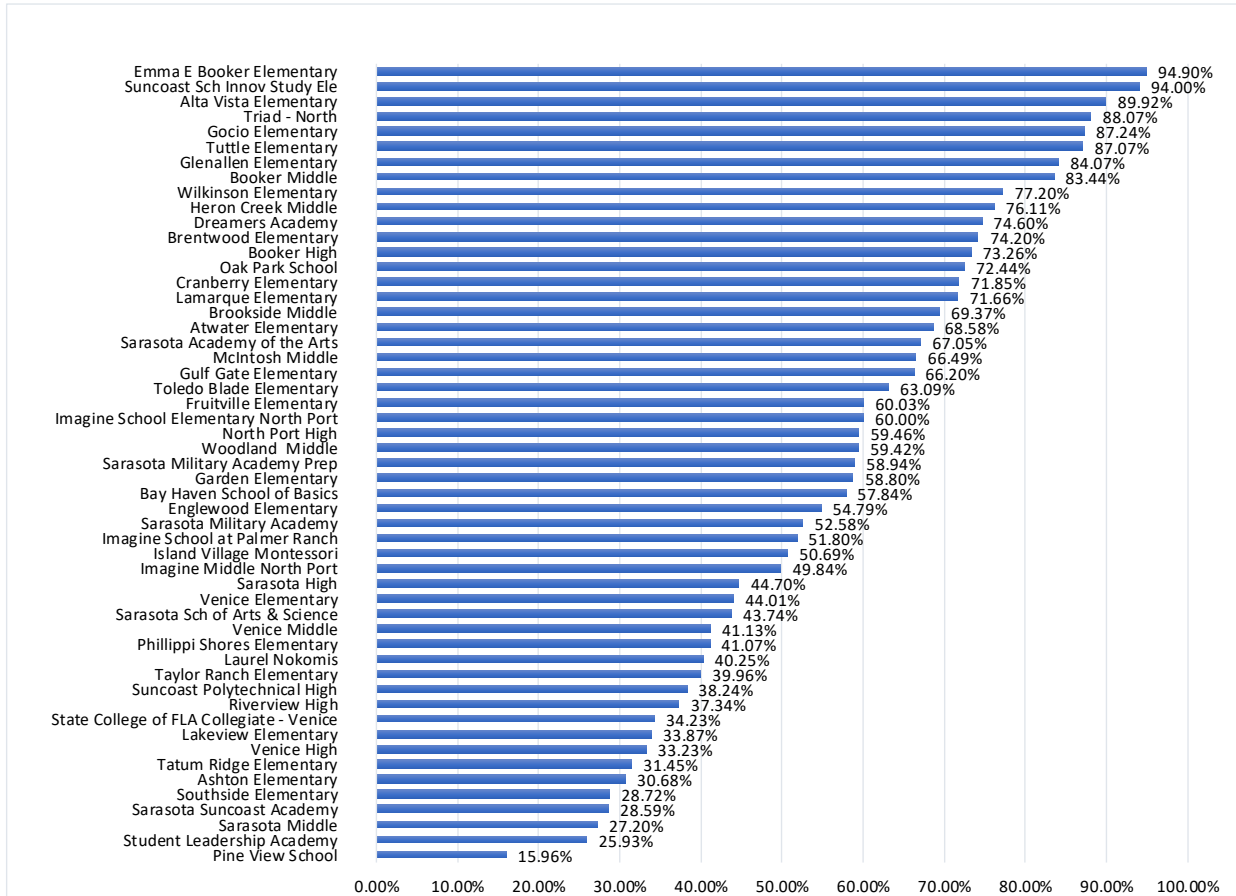


<u>YEAR</u>	<u>SALARIES/BENEFITS</u>	<u>FOOD/SUPPLIES/ENERGY</u>	<u>OTHER</u>
2015-2016	47%	46%	7%
2016-2017	48%	48%	4%
2017-2018	48%	50%	2%
2018-2019	48%	48%	4%
2019-2020	62%	51%	-13%
2020-2021	48%	43%	9%
2021-2022	41%	46%	13%
2022-2023	45%	51%	4%
2023-2024	51%	53%	-4%
2024-2025	57%	63%	-20%

Note: 2019-2020 Negative Percentage was the result of decreased revenues since the District was closed for 48 days due to COVID 19 pandemic and expenses did not decrease; 2023-2024 and 2024-2025 Negative Percentages are the result of the increased cost of food, labor, and supplies and projected potential decrease in revenue from meals; therefore, fund balance was utilized.

Free and Reduced Lunch Participation

In 2024-2025, to qualify for free meals, a family of four could not earn more than \$40,560 yearly. To qualify for reduced meals, a family of four could not earn more than \$57,720 yearly. The graph provided below indicates the free and reduced lunch participation by school for the 2024-2025 fiscal year.

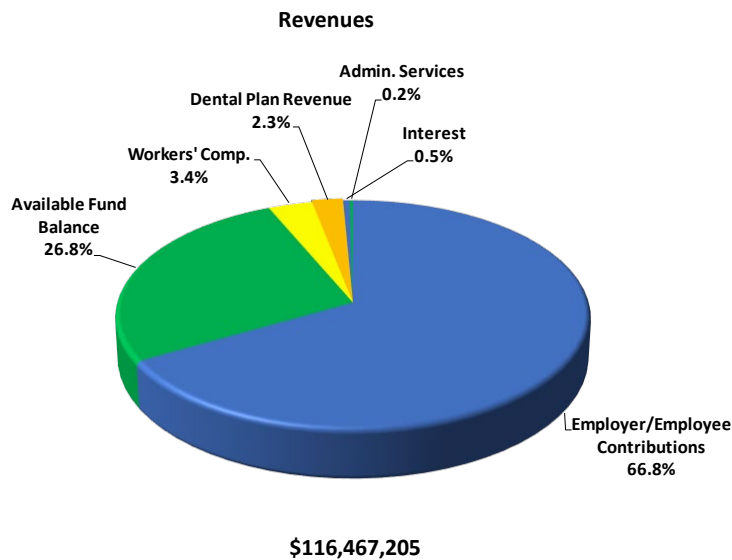




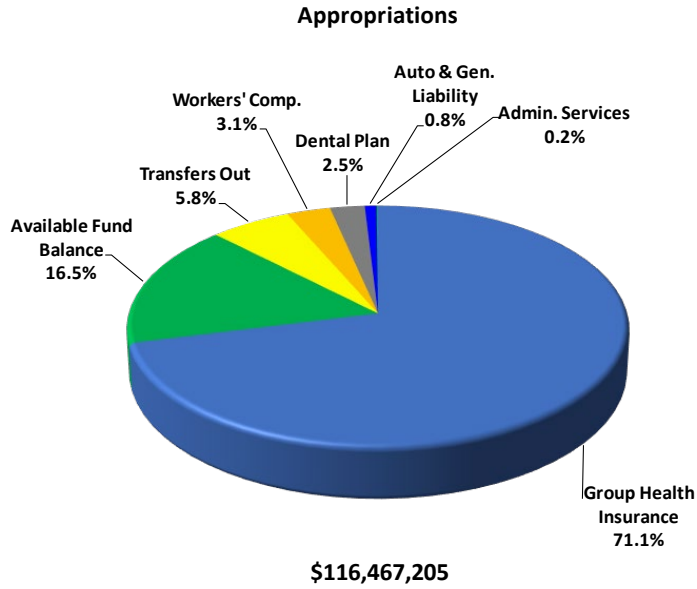
SARASOTA
County Schools

Internal Service Fund Overview

The Self-Insurance Fund was established by the School Board of Sarasota County on July 1, 1985, for the purpose of funding its workers' compensation liabilities. On January 16, 1987, the School Board of Sarasota County elected to self-fund its general liability exposure as well. The School Board established its Risk Management office on July 1, 1987, to administer the Self-Insurance Fund, its purchased insurance programs for District claims, employee benefits, and coordination of retirement services. On July 1, 1995, the Self-Insurance Fund was expanded to include the automobile/transportation liability program and the dental plan. On January 1, 2016, Self-Insurance was expanded to include the group health insurance plan. The 2024-2025 budget anticipates a 12% increase in claims expense and a 50% increase in stop-loss coverage under the health insurance program. This increase is offset through an estimated increase to the Board and employee contributions to the program.



Sources	Revenues	%
Employer/Employee Contributions	\$ 77,775,178	66.8%
Available Fund Balance	31,194,209	26.8%
Workers' Comp.	3,908,952	3.4%
Dental Plan Revenue	2,724,663	2.3%
Interest	574,757	0.5%
Admin. Services	289,446	0.2%
Total Revenues	\$ 116,467,205	100%



	Appropriations	%
Group Health Insurance	\$ 82,811,492	71.1%
Available Fund Balance	19,198,823	16.5%
Transfers Out	6,812,967	5.8%
Workers' Comp.	3,649,477	3.1%
Dental Plan	2,900,639	2.5%
Auto & Gen. Liability	979,321	0.8%
Admin. Services	114,486	0.2%
Total Appropriations	\$ 116,467,205	100%

Summary by Function and Object

	Actuals 2022-2023	Final Budget 2023-2024	Unaudited Actuals 2023-2024	Adopted Budget 2024-2025
Estimated Revenues				
Local Sources				
Workers' Compensation Services	\$ 3,591,291	\$ 3,900,000	\$ 3,889,504	\$ 3,908,952
Benefit Administration Services	233,093	285,000	281,016	289,446
Dental Plan Services	2,519,728	2,684,000	2,683,075	2,724,663
Group Health Employer Contributions	49,468,931	57,400,000	57,290,819	60,728,268
Group Health Employee Contributions	8,867,960	9,670,000	9,665,174	10,245,084
Group Health Other Oper. Revenue	7,061,553	7,061,553	6,801,826	6,801,826
Interest	713,220	1,652,900	1,649,410	574,757
Investment Net Increase (Decrease) - Fair Value	387,774	-	1,142,116	-
Total Local Sources	<u>72,843,550</u>	<u>82,653,453</u>	<u>83,402,940</u>	<u>85,272,996</u>
Total Revenues	72,843,550	82,653,453	83,402,940	85,272,996
Total Revenues and Other Financing Sources (Net)	72,843,550	82,653,453	83,402,940	85,272,996
Beginning Fund Balance	37,112,482	32,980,712	32,980,712	31,194,209
Total Funds Available	<u>\$ 109,956,032</u>	<u>\$ 115,634,165</u>	<u>\$ 116,383,652</u>	<u>\$ 116,467,205</u>
Appropriations				
Appropriations by Function				
Central Services	\$ 76,975,320	\$ 85,629,594	\$ 85,189,443	\$ 90,455,415
Total Appropriations	<u>76,975,320</u>	<u>85,629,594</u>	<u>85,189,443</u>	<u>90,455,415</u>
Transfers Out				
Transfer to Capital	-	6,812,967	-	6,812,967
Total Transfers Out	<u>-</u>	<u>6,812,967</u>	<u>-</u>	<u>6,812,967</u>
Total Appropriations and Transfers Out	<u>76,975,320</u>	<u>92,442,561</u>	<u>85,189,443</u>	<u>97,268,382</u>
Ending Fund Balance	<u>32,980,712</u>	<u>23,191,604</u>	<u>31,194,209</u>	<u>19,198,823</u>
TOTAL EXPENDITURES, TRANSFERS AND FUND BALANCE	<u>\$ 109,956,032</u>	<u>\$ 115,634,165</u>	<u>\$ 116,383,652</u>	<u>\$ 116,467,205</u>
Appropriations by Object				
Salaries	\$ 520,063	\$ 522,224	\$ 516,286	\$ 581,794
Benefits	123,046	210,486	187,890	266,237
Purchased Services District	5,812,649	6,158,884	6,136,939	6,715,886
Other Expenses	70,519,562	78,738,000	78,348,328	82,891,498
Transfers	-	6,812,967	-	6,812,967
Total Appropriations	<u>76,975,320</u>	<u>92,442,561</u>	<u>85,189,443</u>	<u>97,268,382</u>
Total Appropriations and Transfers Out	<u>76,975,320</u>	<u>92,442,561</u>	<u>85,189,443</u>	<u>97,268,382</u>
Ending Fund Balance	<u>32,980,712</u>	<u>23,191,604</u>	<u>31,194,209</u>	<u>19,198,823</u>
TOTAL EXPENDITURES, TRANSFERS AND FUND BALANCE	<u>\$ 109,956,032</u>	<u>\$ 115,634,165</u>	<u>\$ 116,383,652</u>	<u>\$ 116,467,205</u>

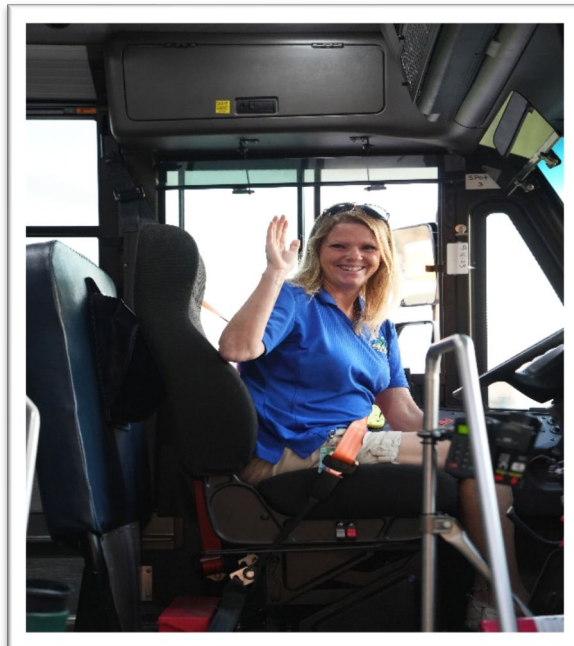
Workers' Compensation

	<u>Actuals</u> <u>2022-2023</u>	<u>Final</u> <u>Budget</u> <u>2023-2024</u>	<u>Unaudited</u> <u>Actuals</u> <u>2023-2024</u>	<u>Adopted</u> <u>Budget</u> <u>2024-2025</u>
OPERATING REVENUES				
Interest	\$ 68,367	\$ 265,000	\$ 264,139	\$ 139,139
Fair Value on Investments	63,463	-	225,446	-
Other Operating Revenues	3,591,291	3,900,000	3,889,504	3,908,952
TOTAL OPERATING REVENUES	<u>3,723,121</u>	<u>4,165,000</u>	<u>4,379,089</u>	<u>4,048,091</u>
Beginning Fund Balance	1,991,816	1,619,352	1,619,352	2,470,892
TOTAL REVENUE, TRANSFERS AND FUND BALANCES	<u>\$ 5,714,937</u>	<u>\$ 5,784,352</u>	<u>\$ 5,998,441</u>	<u>\$ 6,518,983</u>
OPERATING EXPENSES				
Salaries	\$ 221,855	\$ 236,114	\$ 232,077	\$ 251,450
Employee Benefits	29,089	64,886	65,460	73,766
Purchased Services	421,474	453,780	448,840	459,653
Material and Supplies	-	-	-	-
Other Expenses	3,423,167	2,800,000	2,781,172	2,864,607
TOTAL OPERATING EXPENSES	<u>4,095,585</u>	<u>3,554,780</u>	<u>3,527,549</u>	<u>3,649,476</u>
Ending Fund Balances	1,619,352	2,229,572	2,470,892	2,869,507
TOTAL EXPENDITURES, TRANSFERS AND FUND BALANCES	<u>\$ 5,714,937</u>	<u>\$ 5,784,352</u>	<u>\$ 5,998,441</u>	<u>\$ 6,518,983</u>



General Liability

	<u>Actuals</u> <u>2022-2023</u>	<u>Final</u> <u>Budget</u> <u>2023-2024</u>	<u>Unaudited</u> <u>Actuals</u> <u>2023-2024</u>	<u>Adopted</u> <u>Budget</u> <u>2024-2025</u>
OPERATING REVENUES				
Interest	\$ 22,103	\$ 53,000	\$ 52,809	\$ 22,809
Fair Value on Investments	22,734	-	43,162	-
TOTAL OPERATING REVENUES	44,837	53,000	95,971	22,809
Beginning Fund Balance	1,125,322	1,042,946	1,042,946	605,531
TOTAL REVENUE, TRANSFERS AND FUND BALANCES	\$ 1,170,159	\$ 1,095,946	\$ 1,138,917	\$ 628,340
OPERATING EXPENSES				
Salaries	\$ 26,707	\$ 26,005	\$ 25,459	\$ 39,124
Employee Benefits	7,730	9,000	8,635	8,938
Purchased Services	69,024	72,700	71,732	77,884
Other Expenses	23,752	428,000	427,560	427,560
TOTAL OPERATING EXPENSES	127,213	535,705	533,386	553,506
Ending Fund Balances	1,042,946	560,241	605,531	74,834
TOTAL EXPENDITURES, TRANSFERS AND FUND BALANCES	\$ 1,170,159	\$ 1,095,946	\$ 1,138,917	\$ 628,340



Auto Liability

	<u>Actuals</u> <u>2022-2023</u>	<u>Final</u> <u>Budget</u> <u>2023-2024</u>	<u>Unaudited</u> <u>Actuals</u> <u>2023-2024</u>	<u>Adopted</u> <u>Budget</u> <u>2024-2025</u>
OPERATING REVENUES				
Interest	\$ 22,103	\$ 52,900	\$ 52,809	\$ 22,809
Fair Value on Investments	22,734	-	43,162	-
TOTAL OPERATING REVENUES	44,837	52,900	95,971	22,809
Beginning Fund Balance	1,494,080	1,351,023	1,351,023	1,046,149
TOTAL REVENUE, TRANSFERS AND FUND BALANCES	\$ 1,538,917	\$ 1,403,923	\$ 1,446,994	\$ 1,068,958
OPERATING EXPENSES				
Salaries	\$ 26,708	\$ 26,005	\$ 25,459	\$ 39,124
Employee Benefits	7,730	9,000	8,634	8,937
Purchased Services	11,476	12,600	9,657	9,947
Other Expenses	141,980	360,000	357,095	367,808
TOTAL OPERATING EXPENSES	187,894	407,605	400,845	425,816
Ending Fund Balances	1,351,023	996,318	1,046,149	643,142
TOTAL EXPENDITURES, TRANSFERS AND FUND BALANCES	\$ 1,538,917	\$ 1,403,923	\$ 1,446,994	\$ 1,068,958



Dental Insurance

	Actuals 2022-2023	Final Budget 2023-2024	Unaudited Actuals 2023-2024	Adopted Budget 2024-2025
OPERATING REVENUES				
Interest	\$ 50,233	\$ 70,000	\$ 69,233	\$ 25,000
Fair Value on Investments	-	-	-	-
Other Operating Revenues	2,519,728	2,684,000	2,683,075	2,724,663
TOTAL OPERATING REVENUES	2,569,961	2,754,000	2,752,308	2,749,663
Beginning Fund Balance	1,388,904	1,390,618	1,390,618	1,337,269
TOTAL REVENUE, TRANSFERS AND FUND BALANCES	\$ 3,958,865	\$ 4,144,618	\$ 4,142,926	\$ 4,086,932
OPERATING EXPENSES				
Salaries	\$ 69,023	\$ 62,000	\$ 61,919	\$ 70,175
Employee Benefits	23,168	26,000	25,557	30,737
Purchased Services	194,349	205,000	204,160	210,285
Other Expenses	2,281,707	2,550,000	2,514,021	2,589,442
TOTAL OPERATING EXPENSES	2,568,247	2,843,000	2,805,657	2,900,639
Ending Fund Balances	1,390,618	1,301,618	1,337,269	1,186,293
TOTAL EXPENDITURES, TRANSFERS AND FUND BALANCES	\$ 3,958,865	\$ 4,144,618	\$ 4,142,926	\$ 4,086,932



Benefits Self-Insurance

	<u>Actuals</u> <u>2022-2023</u>	<u>Final</u> <u>Budget</u> <u>2023-2024</u>	<u>Unaudited</u> <u>Actuals</u> <u>2023-2024</u>	<u>Adopted</u> <u>Budget</u> <u>2024-2025</u>
OPERATING REVENUES				
Interest	\$ 66,800	\$ 107,000	\$ 106,104	\$ 40,000
Fair Value on Investments	-	-	-	-
Other Operating Revenues	233,093	285,000	281,016	289,446
TOTAL OPERATING REVENUES	<u>299,893</u>	<u>392,000</u>	<u>387,120</u>	<u>329,446</u>
Beginning Fund Balance	1,497,122	1,691,784	1,691,784	1,976,900
TOTAL REVENUE, TRANSFERS AND FUND BALANCES	<u>\$ 1,797,015</u>	<u>\$ 2,083,784</u>	<u>\$ 2,078,904</u>	<u>\$ 2,306,346</u>
OPERATING EXPENSES				
Salaries	\$ 57,856	\$ 56,100	\$ 55,821	\$ 62,904
Employee Benefits	18,616	22,100	20,852	25,492
Purchased Services	28,759	26,804	25,331	26,090
TOTAL OPERATING EXPENSES	<u>105,231</u>	<u>105,004</u>	<u>102,004</u>	<u>114,486</u>
Ending Fund Balances	1,691,784	1,978,780	1,976,900	2,191,860
TOTAL EXPENDITURES, TRANSFERS AND FUND BALANCES	<u>\$ 1,797,015</u>	<u>\$ 2,083,784</u>	<u>\$ 2,078,904</u>	<u>\$ 2,306,346</u>



Group Insurance

	Actuals 2022-2023	Final Budget 2023-2024	Unaudited Actuals 2023-2024	Adopted Budget 2024-2025
OPERATING REVENUES				
Employer Contributions	\$ 49,468,931	\$ 57,400,000	\$ 57,290,819	\$ 60,728,268
Employee Contributions	8,867,960	9,670,000	9,665,174	10,245,084
Interest	483,614	1,105,000	1,104,316	325,000
Fair Value on Investments	278,843	-	830,346	-
Other Operating Revenues	7,061,553	7,061,553	6,801,826	6,801,826
TOTAL OPERATING REVENUES	66,160,901	75,236,553	75,692,481	78,100,178
Beginning Fund Balance	29,615,238	25,884,989	25,884,989	23,757,468
TOTAL REVENUE, TRANSFERS AND FUND BALANCES	\$ 95,776,139	\$ 101,121,542	\$ 101,577,470	\$ 101,857,646
OPERATING EXPENSES				
Salaries	\$ 117,914	\$ 116,000	\$ 115,551	\$ 119,017
Employee Benefits	36,713	79,500	58,752	118,367
Purchased Services	5,087,567	5,388,000	5,377,219	5,932,027
Other Expenses	64,648,956	72,600,000	72,268,480	76,642,081
TOTAL OPERATING EXPENSES	69,891,150	78,183,500	77,820,002	82,811,492
Transfers				
Operating Transfers Out	-	6,812,967	-	6,812,967
Total Operating Transfers Out	-	6,812,967	-	6,812,967
Ending Fund Balances	25,884,989	22,938,042	23,757,468	12,233,187
TOTAL EXPENDITURES, TRANSFERS AND FUND BALANCES	\$ 95,776,139	\$ 107,934,509	\$ 101,577,470	\$ 101,857,646



SARASOTA
County Schools

ADOPTED BUDGET 2024-2025

2024-25 Total School Positions								
	2019 Final Budgeted Positions	2020 Final Budgeted Positions	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adopted vs. 2024 Final
ELEMENTARY SCHOOLS								
ALTA VISTA ELEMENTARY								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	9.71	9.71	9.71	10.71	11.71	10.71	14.71	4.00
ASSISTANT PRINCIPALS	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
BOOKKEEPER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
GUIDANCE COUNSELORS	2.00	1.00	1.00	1.00	1.00	1.00	2.50	1.50
OTHER INSTRUCTIONAL STAFF	2.40	1.40	1.40	1.40	1.40	1.40	4.00	2.60
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SECRETARY	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
TEACHERS	42.00	38.00	34.00	33.00	34.00	33.00	33.00	0.00
TOTAL- GENERAL FUND	62.11	56.11	52.11	52.11	54.11	52.11	60.21	8.10
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	1.00	1.00	1.00	5.00	5.00	7.00	4.00	-3.00
GUIDANCE COUNSELORS	1.00	0.00	1.00	2.00	2.00	2.00	1.00	-1.00
OTHER INSTRUCTIONAL STAFF	1.60	2.60	0.60	0.60	0.60	3.60	2.00	-1.60
TEACHERS	5.00	4.00	4.00	5.00	5.00	5.00	0.00	-5.00
TOTAL- GRANT FUND	8.60	7.60	6.60	12.60	12.60	17.60	7.00	-10.60
ALTA VISTA ELEMENTARY TOTALS	70.71	63.71	58.71	64.71	66.71	69.71	67.21	-2.50
ASHTON ELEMENTARY								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	10.71	11.71	10.71	12.29	13.29	13.29	14.29	1.00
ASSISTANT PRINCIPALS	1.00	1.00	1.00	1.00	1.00	1.00	2.00	1.00
BOOKKEEPER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
GUIDANCE COUNSELORS	2.00	2.00	2.00	2.00	3.00	3.00	3.00	0.00
OTHER INSTRUCTIONAL STAFF	1.40	1.40	1.40	1.40	1.40	1.40	5.00	3.60
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SECRETARY	4.00	4.00	4.00	4.00	5.00	5.00	4.00	-1.00
TEACHERS	68.00	71.00	70.00	70.00	70.00	67.00	62.00	-5.00
TOTAL- GENERAL FUND	89.11	93.11	91.11	92.69	95.69	92.69	92.29	-0.40
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	1.00	1.00	3.00	5.00	5.00	5.00	5.00	0.00
GUIDANCE COUNSELORS	0.00	0.00	0.00	1.00	1.00	1.00	0.00	-1.00
OTHER INSTRUCTIONAL STAFF	0.60	0.60	0.60	0.60	0.60	2.60	0.00	-2.60
TEACHERS					1.00	0.00	0.00	0.00
TOTAL- GRANT FUND	1.60	1.60	3.60	6.60	7.60	8.60	5.00	-3.60
ASHTON ELEMENTARY TOTALS	90.71	94.71	94.71	99.29	103.29	101.29	97.29	-4.00
ATWATER ELEMENTARY								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	9.71	9.71	9.71	10.71	11.71	10.71	21.71	11.00
ASSISTANT PRINCIPALS	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
BOOKKEEPER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00

ADOPTED BUDGET 2024-2025

2024-25 Total School Positions								
	2019 Final Budgeted Positions	2020 Final Budgeted Positions	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adopted vs. 2024 Final
ATWATER ELEMENTARY								
GENERAL FUND								
GUIDANCE COUNSELORS	3.00	2.00	2.00	2.00	2.00	3.00	5.00	2.00
OTHER INSTRUCTIONAL STAFF	1.40	1.40	1.40	1.40	1.40	1.40	5.00	3.60
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SECRETARY	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
TEACHERS	44.00	47.00	44.00	46.00	53.00	58.51	63.00	4.49
TOTAL- GENERAL FUND	64.11	66.11	63.11	66.11	74.11	79.62	100.71	21.09
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00
GUIDANCE COUNSELORS	0.00	0.00	1.00	2.00	2.00	2.00	1.00	-1.00
OTHER INSTRUCTIONAL STAFF	1.60	1.60	0.60	0.60	0.60	1.60	0.00	-1.60
TEACHERS	6.00	5.00	5.00	4.00	5.00	7.49	5.00	-2.49
TOTAL- GRANT FUND	9.60	8.60	8.60	8.60	9.60	13.09	8.00	-5.09
ATWATER ELEMENTARY TOTALS	73.71	74.71	71.71	74.71	83.71	92.71	108.71	16.00
BAY HAVEN SCH. OF BASICS PLUS								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	5.71	4.71	4.71	4.71	4.71	5.71	6.71	1.00
ASSISTANT PRINCIPALS	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
BOOKKEEPER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
GUIDANCE COUNSELORS	1.00	1.00	1.00	1.00	1.00	1.00	2.50	1.50
OTHER INSTRUCTIONAL STAFF	0.20	0.20	0.20	0.70	0.70	0.60	3.50	2.90
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SECRETARY	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
TEACHERS	41.50	41.50	41.50	40.60	39.60	39.60	36.00	-3.60
TOTAL- GENERAL FUND	54.41	53.41	53.41	53.01	52.01	52.91	54.71	1.80
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	0.00	1.00	0.00	1.00	2.00	2.00	0.00	-2.00
GUIDANCE COUNSELORS	0.00	0.00	0.00	1.00	1.00	1.00	0.00	-1.00
OTHER INSTRUCTIONAL STAFF	0.30	0.30	0.30	0.30	0.30	2.40	0.00	-2.40
TEACHERS	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00
TOTAL- GRANT FUND	0.30	1.30	0.30	2.30	4.30	5.40	0.00	-5.40
BAY HAVEN SCH. OF BASICS PLUS TOTALS	54.71	54.71	53.71	55.31	56.31	58.31	54.71	-3.60
BRENTWOOD ELEMENTARY								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	16.71	17.71	16.71	17.71	15.71	16.71	15.71	-1.00
ASSISTANT PRINCIPALS	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
BOOKKEEPER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
GUIDANCE COUNSELORS	2.80	1.80	1.80	1.50	1.50	1.50	3.50	2.00
OTHER INSTRUCTIONAL STAFF	1.64	1.64	1.64	1.80	1.80	1.80	5.00	3.20
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SECRETARY	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00

ADOPTED BUDGET 2024-2025

2024-25 Total School Positions								
	2019 Final Budgeted Positions	2020 Final Budgeted Positions	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adopted vs. 2024 Final
BRENTWOOD ELEMENTARY								
GENERAL FUND								
TEACHERS	51.00	52.00	49.53	46.00	45.00	43.00	44.00	1.00
TOTAL- GENERAL FUND	78.15	79.15	75.68	73.01	70.01	69.01	74.21	5.20
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	8.00	6.00	6.00	9.00	9.00	12.00	11.00	-1.00
GUIDANCE COUNSELORS	0.50	0.00	1.50	2.50	2.50	2.50	1.00	-1.50
OTHER INSTRUCTIONAL STAFF	1.36	2.86	1.36	1.20	1.20	3.20	1.00	-2.20
TEACHERS	5.00	4.00	3.47	5.00	6.00	6.00	1.00	-5.00
TOTAL- GRANT FUND	14.86	12.86	12.33	17.70	18.70	23.70	14.00	-9.70
BRENTWOOD ELEMENTARY TOTALS	93.01	92.01	88.01	90.71	88.71	92.71	88.21	-4.50
CRANBERRY ELEMENTARY								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	10.71	10.71	12.71	13.71	15.71	14.71	21.71	7.00
ASSISTANT PRINCIPALS	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
BOOKKEEPER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
GUIDANCE COUNSELORS	2.00	1.00	1.00	1.00	1.00	2.00	4.00	2.00
OTHER INSTRUCTIONAL STAFF	1.40	0.40	1.40	1.40	1.40	1.40	5.00	3.60
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SECRETARY	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
TEACHERS	50.00	49.40	47.00	50.00	51.00	51.40	55.00	3.60
TOTAL- GENERAL FUND	70.11	67.51	68.11	72.11	75.11	75.51	91.71	16.20
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	1.00	0.00	0.00	1.00	4.00	4.00	5.00	1.00
GUIDANCE COUNSELORS	0.00	1.00	1.00	2.00	2.00	2.00	1.00	-1.00
OTHER INSTRUCTIONAL STAFF	0.60	0.60	0.60	0.60	1.20	3.20	4.00	0.80
TEACHERS	4.00	2.60	4.00	4.00	6.40	5.00	0.00	-5.00
TOTAL- GRANT FUND	5.60	4.20	5.60	7.60	13.60	14.20	10.00	-4.20
CRANBERRY ELEMENTARY TOTALS	75.71	71.71	73.71	79.71	88.71	89.71	101.71	12.00
EMMA E. BOOKER ELEMENTARY								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	13.71	14.39	14.71	13.71	13.71	13.71	14.71	1.00
ASSISTANT PRINCIPALS	1.00	1.00	1.00	1.25	2.00	1.00	1.00	0.00
BOOKKEEPER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
GUIDANCE COUNSELORS	3.00	2.00	2.00	1.46	2.00	2.00	2.60	0.60
OTHER INSTRUCTIONAL STAFF	1.40	1.40	1.40	1.40	1.40	1.40	4.00	2.60
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SECRETARY	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
TEACHERS	40.00	41.00	40.00	39.00	38.00	34.00	32.00	-2.00
TOTAL- GENERAL FUND	64.11	64.79	64.11	61.82	62.11	57.11	59.31	2.20

ADOPTED BUDGET 2024-2025

2024-25 Total School Positions								
	2019 Final Budgeted Positions	2020 Final Budgeted Positions	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adopted vs. 2024 Final
EMMA E. BOOKER ELEMENTARY								
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	1.00	1.00	3.00	4.00	5.00	6.00	4.00	-2.00
ASSISTANT PRINCIPALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GUIDANCE COUNSELORS	1.00	1.00	2.00	3.54	3.00	3.00	2.00	-1.00
OTHER INSTRUCTIONAL STAFF	0.60	0.60	0.60	2.60	0.60	2.60	2.00	-0.60
TEACHERS	5.00	7.00	8.00	8.75	9.00	8.00	1.00	-7.00
TOTAL- GRANT FUND	7.60	9.60	13.60	18.89	17.60	19.60	9.00	-10.60
EMMA E. BOOKER ELEMENTARY TOTALS	71.71	74.39	77.71	80.71	79.71	76.71	68.31	-8.40
ENGLEWOOD ELEMENTARY								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	7.71	7.71	7.71	7.71	7.71	8.71	9.71	1.00
ASSISTANT PRINCIPALS	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
BOOKKEEPER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
GUIDANCE COUNSELORS	1.00	1.00	1.00	1.00	1.00	1.00	2.50	1.50
OTHER INSTRUCTIONAL STAFF	0.20	0.20	0.40	0.40	0.40	0.40	3.60	3.20
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SECRETARY	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
TEACHERS	40.50	41.50	39.00	40.00	42.00	42.00	40.00	-2.00
TOTAL- GENERAL FUND	55.41	56.41	54.11	55.11	57.11	58.11	61.81	3.70
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	0.00	2.00	2.00	3.00	3.00	3.00	5.00	2.00
GUIDANCE COUNSELORS	0.00	0.00	0.00	1.00	1.00	1.00	0.00	-1.00
OTHER INSTRUCTIONAL STAFF	0.30	0.30	0.60	0.60	0.60	2.60	0.00	-2.60
TEACHERS	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00
TOTAL- GRANT FUND	0.30	2.30	2.60	4.60	5.60	6.60	5.00	-1.60
ENGLEWOOD ELEMENTARY TOTALS	55.71	58.71	56.71	59.71	62.71	64.71	66.81	2.10
FRUITVILLE ELEMENTARY								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	21.71	20.71	18.71	20.71	21.71	24.71	26.71	2.00
ASSISTANT PRINCIPALS	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
BOOKKEEPER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
GUIDANCE COUNSELORS	2.00	2.60	3.00	2.60	2.60	3.00	4.00	1.00
OTHER INSTRUCTIONAL STAFF	2.80	1.80	1.80	1.80	1.80	1.80	6.00	4.20
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SECRETARY	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
TEACHERS	58.50	64.00	60.60	60.00	63.00	61.00	52.00	-9.00
TOTAL- GENERAL FUND	91.01	95.11	90.11	91.11	95.11	96.51	94.71	-1.80

ADOPTED BUDGET 2024-2025

2024-25 Total School Positions								
	2019 Final Budgeted Positions	2020 Final Budgeted Positions	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adopted vs. 2024 Final
FRUITVILLE ELEMENTARY								
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	7.00	8.00	8.00	9.00	12.00	14.00	8.00	-6.00
GUIDANCE COUNSELORS	0.00	0.40	0.00	1.40	1.40	1.00	0.00	-1.00
OTHER INSTRUCTIONAL STAFF	1.20	1.20	1.20	1.20	1.20	3.20	0.60	-2.60
TEACHERS	0.50	2.60	0.00	0.00	1.00	0.00	0.00	0.00
TOTAL- GRANT FUND	8.70	12.20	9.20	11.60	15.60	18.20	8.60	-9.60
FRUITVILLE ELEMENTARY TOTALS	99.71	107.31	99.31	102.71	110.71	114.71	103.31	-11.40
GARDEN ELEMENTARY								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	10.71	11.71	10.71	11.71	12.71	12.71	11.71	-1.00
ASSISTANT PRINCIPALS	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
BOOKKEEPER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
GUIDANCE COUNSELORS	3.00	2.00	2.00	2.00	2.00	2.00	3.50	1.50
OTHER INSTRUCTIONAL STAFF	0.40	1.40	0.40	0.40	0.40	0.40	5.00	4.60
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SECRETARY	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
TEACHERS	42.00	42.00	42.00	40.00	39.00	38.00	37.00	-1.00
TOTAL- GENERAL FUND	62.11	63.11	61.11	60.11	60.11	59.11	63.21	4.10
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	0.00	0.00	1.00	2.00	2.00	2.00	1.00	-1.00
GUIDANCE COUNSELORS	0.00	0.00	0.00	1.00	1.00	1.00	0.00	-1.00
OTHER INSTRUCTIONAL STAFF	0.60	0.60	0.60	0.60	0.60	2.60	0.00	-2.60
TEACHERS	0.00	0.00	0.00	1.00	2.00	1.00	0.00	-1.00
TOTAL- GRANT FUND	0.60	0.60	1.60	4.60	5.60	6.60	1.00	-5.60
GARDEN ELEMENTARY TOTALS	62.71	63.71	62.71	64.71	65.71	65.71	64.21	-1.50
GLENALLEN ELEMENTARY								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	11.71	11.71	12.71	14.71	15.71	15.71	19.71	4.00
ASSISTANT PRINCIPALS	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
BOOKKEEPER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
GUIDANCE COUNSELORS	2.50	1.50	1.50	2.50	2.50	3.50	4.00	0.50
OTHER INSTRUCTIONAL STAFF	1.80	1.80	1.80	1.31	1.80	1.80	4.50	2.70
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SECRETARY	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
TEACHERS	50.00	48.00	46.00	50.00	53.00	54.00	56.00	2.00
TOTAL- GENERAL FUND	72.01	69.01	68.01	74.52	79.01	81.01	90.21	9.20

ADOPTED BUDGET 2024-2025

2024-25 Total School Positions								
	2019 Final Budgeted Positions	2020 Final Budgeted Positions	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adopted vs. 2024 Final
GLENALLEN ELEMENTARY								
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	4.00	5.00	6.00	7.00	7.00	8.00	5.00	-3.00
GUIDANCE COUNSELORS	1.50	0.00	1.50	2.50	2.50	2.50	1.00	-1.50
OTHER INSTRUCTIONAL STAFF	1.20	3.70	1.20	1.69	1.20	3.20	3.10	-0.10
TEACHERS	5.00	4.00	4.00	4.00	5.00	4.00	1.00	-3.00
TOTAL- GRANT FUND	11.70	12.70	12.70	15.19	15.70	17.70	10.10	-7.60
GLENALLEN ELEMENTARY TOTALS	83.71	81.71	80.71	89.71	94.71	98.71	100.31	1.60
GOCIO ELEMENTARY								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	13.71	12.71	14.71	12.71	14.71	15.71	22.71	7.00
ASSISTANT PRINCIPALS	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
BOOKKEEPER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
GUIDANCE COUNSELORS	2.40	1.40	1.40	1.00	1.00	1.00	3.00	2.00
OTHER INSTRUCTIONAL STAFF	1.40	1.40	1.40	1.40	1.80	1.80	5.00	3.20
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SECRETARY	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
TEACHERS	41.60	42.00	42.00	41.00	41.00	41.00	45.00	4.00
TOTAL- GENERAL FUND	65.11	63.51	65.51	62.11	64.51	65.51	81.71	16.20
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	2.00	4.00	2.00	9.00	10.00	10.00	5.00	-5.00
GUIDANCE COUNSELORS	0.60	1.60	1.00	2.00	2.00	2.00	1.00	-1.00
OTHER INSTRUCTIONAL STAFF	0.60	0.60	0.60	0.60	1.20	3.20	1.60	-1.60
TEACHERS	8.00	7.00	5.20	10.20	9.60	9.60	1.00	-8.60
TOTAL- GRANT FUND	11.20	13.20	8.80	21.80	22.80	24.80	8.60	-16.20
GOCIO ELEMENTARY TOTALS	76.31	76.71	74.31	83.91	87.31	90.31	90.31	0.00
GULF GATE ELEMENTARY								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	13.71	13.71	13.71	14.71	15.71	17.71	22.71	5.00
ASSISTANT PRINCIPALS	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
BOOKKEEPER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
GUIDANCE COUNSELORS	1.00	1.00	1.00	1.00	1.00	2.60	4.00	1.40
OTHER INSTRUCTIONAL STAFF	1.40	1.40	1.40	1.40	1.40	1.80	5.00	3.20
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SECRETARY	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
TEACHERS	53.00	51.00	48.00	49.00	47.00	50.00	45.00	-5.00
TOTAL- GENERAL FUND	75.11	73.11	70.11	72.11	71.11	78.11	82.71	4.60

ADOPTED BUDGET 2024-2025

2024-25 Total School Positions								
	2019 Final Budgeted Positions	2020 Final Budgeted Positions	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adopted vs. 2024 Final
GULF GATE ELEMENTARY								
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	5.00	4.00	3.00	6.00	6.00	11.00	6.00	-5.00
GUIDANCE COUNSELORS	0.00	0.00	0.00	1.00	1.00	1.00	0.00	-1.00
OTHER INSTRUCTIONAL STAFF	0.60	0.60	0.60	0.60	0.60	3.20	1.00	-2.20
TEACHERS	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00
TOTAL- GRANT FUND	5.60	4.60	3.60	7.60	8.60	15.20	7.00	-8.20
GULF GATE ELEMENTARY TOTALS	80.71	77.71	73.71	79.71	79.71	93.31	89.71	-3.60
LAKEVIEW ELEMENTARY								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	7.71	7.71	7.71	8.71	8.71	9.71	12.71	3.00
ASSISTANT PRINCIPALS	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
BOOKKEEPER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
GUIDANCE COUNSELORS	1.00	1.00	1.00	1.00	1.00	2.00	4.00	2.00
OTHER INSTRUCTIONAL STAFF	0.40	0.40	0.40	0.40	0.40	1.40	4.00	2.60
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SECRETARY	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
TEACHERS	41.00	44.00	42.00	46.00	46.00	49.00	50.00	1.00
TOTAL- GENERAL FUND	56.11	59.11	57.11	62.11	62.11	68.11	76.71	8.60
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	3.00	3.00	3.00	5.00	5.00	4.00	5.00	1.00
GUIDANCE COUNSELORS	0.00	0.00	0.00	1.00	1.00	1.00	0.00	-1.00
OTHER INSTRUCTIONAL STAFF	0.60	0.60	0.60	0.60	0.60	2.60	0.00	-2.60
TEACHERS	1.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00
TOTAL- GRANT FUND	4.60	3.60	3.60	6.60	7.60	7.60	5.00	-2.60
LAKEVIEW ELEMENTARY TOTALS	60.71	62.71	60.71	68.71	69.71	75.71	81.71	6.00
LAMARQUE ELEMENTARY								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	14.71	19.71	25.71	28.71	33.29	33.29	28.29	-5.00
ASSISTANT PRINCIPALS	1.00	1.00	1.00	1.00	2.00	2.00	2.00	0.00
BOOKKEEPER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
GUIDANCE COUNSELORS	3.60	2.60	3.00	3.00	3.00	3.00	4.00	1.00
OTHER INSTRUCTIONAL STAFF	0.60	0.60	2.60	2.90	1.80	1.80	5.00	3.20
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SECRETARY	3.00	4.00	4.00	4.00	5.00	5.00	5.00	0.00
TEACHERS	61.00	65.00	67.00	71.00	77.00	81.00	75.00	-6.00
TOTAL- GENERAL FUND	85.91	94.91	105.31	112.61	124.09	128.09	121.29	-6.80

ADOPTED BUDGET 2024-2025

2024-25 Total School Positions								
	2019 Final Budgeted Positions	2020 Final Budgeted Positions	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adopted vs. 2024 Final
LAMARQUE ELEMENTARY								
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	1.00	0.00	0.00	2.00	1.00	2.00	5.00	3.00
GUIDANCE COUNSELORS	0.00	1.00	1.00	3.00	2.00	2.00	1.00	-1.00
OTHER INSTRUCTIONAL STAFF	0.90	0.90	0.90	0.60	1.20	3.20	2.00	-1.20
TEACHERS	7.50	5.50	6.50	5.50	7.00	6.00	3.00	-3.00
TOTAL- GRANT FUND	9.40	7.40	8.40	11.10	11.20	13.20	11.00	-2.20
LAMARQUE ELEMENTARY TOTALS	95.31	102.31	113.71	123.71	135.29	141.29	132.29	-9.00
PHILLIPPI SHORES ELEMENTARY								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	7.71	8.71	8.71	8.71	9.71	9.71	13.71	4.00
ASSISTANT PRINCIPALS	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
BOOKKEEPER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
GUIDANCE COUNSELORS	2.00	1.00	1.00	1.00	1.00	2.00	4.00	2.00
OTHER INSTRUCTIONAL STAFF	2.40	2.40	2.40	2.40	1.40	2.40	5.00	2.60
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SECRETARY	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
TEACHERS	55.00	54.00	52.00	51.00	51.00	49.00	47.00	-2.00
TOTAL- GENERAL FUND	73.11	72.11	70.11	69.11	69.11	69.11	75.71	6.60
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	1.00	2.00	2.00	2.00	2.00	4.00	4.00	0.00
GUIDANCE COUNSELORS	0.00	0.00	0.00	1.00	1.00	1.00	0.00	-1.00
OTHER INSTRUCTIONAL STAFF	0.60	0.60	0.60	0.60	0.60	2.60	0.00	-2.60
TEACHERS	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00
TOTAL- GRANT FUND	1.60	2.60	2.60	3.60	4.60	7.60	4.00	-3.60
PHILLIPPI SHORES ELEMENTARY TOTALS	74.71	74.71	72.71	72.71	73.71	76.71	79.71	3.00
SOUTHSIDE ELEMENTARY								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	8.71	8.71	7.71	9.71	7.71	7.71	5.71	-2.00
ASSISTANT PRINCIPALS	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
BOOKKEEPER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
GUIDANCE COUNSELORS	1.60	1.60	1.60	1.60	1.60	1.60	3.10	1.50
OTHER INSTRUCTIONAL STAFF	0.40	0.40	0.40	0.40	0.40	1.40	3.50	2.10
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SECRETARY	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
TEACHERS	51.00	50.00	47.00	48.00	48.00	47.00	47.00	0.00
TOTAL- GENERAL FUND	67.71	66.71	62.71	65.71	63.71	63.71	65.31	1.60
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	1.00	1.00	1.00	1.00	2.00	2.00	6.00	4.00
GUIDANCE COUNSELORS	0.00	0.00	0.00	1.00	1.00	1.00	0.00	-1.00

ADOPTED BUDGET 2024-2025

2024-25 Total School Positions								
	2019 Final Budgeted Positions	2020 Final Budgeted Positions	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adopted vs. 2024 Final
SOUTHSIDE ELEMENTARY								
GRANT FUND								
OTHER INSTRUCTIONAL STAFF	0.60	0.60	0.60	0.60	0.60	2.60	0.00	-2.60
TEACHERS	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00
TOTAL- GRANT FUND	1.60	1.60	1.60	2.60	4.60	5.60	6.00	0.40
SOUTHSIDE ELEMENTARY TOTALS	69.31	68.31	64.31	68.31	68.31	69.31	71.31	2.00
TATUM RIDGE ELEMENTARY								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	13.71	13.71	13.71	15.71	15.71	17.71	13.71	-4.00
ASSISTANT PRINCIPALS	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
BOOKKEEPER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
GUIDANCE COUNSELORS	1.50	1.50	1.50	1.50	2.10	2.50	4.00	1.50
OTHER INSTRUCTIONAL STAFF	0.40	0.40	0.40	0.40	1.40	1.40	4.60	3.20
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SECRETARY	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
TEACHERS	49.00	49.00	50.00	55.00	57.00	57.00	59.00	2.00
TOTAL- GENERAL FUND	70.61	70.61	71.61	78.61	82.21	84.61	87.31	2.70
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	3.00	5.00	4.00	5.00	5.00	5.00	6.00	1.00
GUIDANCE COUNSELORS	0.50	0.50	0.50	1.50	1.50	1.50	0.00	-1.50
OTHER INSTRUCTIONAL STAFF	0.60	0.60	0.60	0.60	0.60	2.60	0.00	-2.60
TEACHERS	1.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00
TOTAL- GRANT FUND	5.10	6.10	5.10	7.10	8.10	9.10	6.00	-3.10
TATUM RIDGE ELEMENTARY TOTALS	75.71	76.71	76.71	85.71	90.31	93.71	93.31	-0.40
TAYLOR RANCH ELEMENTARY								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	12.71	13.71	12.71	14.71	16.71	19.71	22.71	3.00
ASSISTANT PRINCIPALS	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
BOOKKEEPER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
GUIDANCE COUNSELORS	1.60	1.60	1.60	1.60	2.00	2.00	4.00	2.00
OTHER INSTRUCTIONAL STAFF	0.40	0.40	0.40	0.40	1.40	2.40	5.00	2.60
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SECRETARY	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
TEACHERS	52.00	54.00	54.00	58.00	61.00	61.00	58.00	-3.00
TOTAL- GENERAL FUND	72.71	75.71	74.71	80.71	87.11	91.11	95.71	4.60

ADOPTED BUDGET 2024-2025

2024-25 Total School Positions								
	2019 Final Budgeted Positions	2020 Final Budgeted Positions	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adopted vs. 2024 Final
TAYLOR RANCH ELEMENTARY								
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	0.00	0.00	0.00	0.00	0.00	1.00	6.00	5.00
GUIDANCE COUNSELORS	0.00	0.00	0.00	1.00	1.00	1.00	0.00	-1.00
OTHER INSTRUCTIONAL STAFF	0.60	0.60	0.60	0.60	0.60	2.60	0.00	-2.60
TEACHERS	1.00	0.00	0.00	0.00	1.00	1.00	0.00	-1.00
TOTAL- GRANT FUND	1.60	0.60	0.60	1.60	2.60	5.60	6.00	0.40
TAYLOR RANCH ELEMENTARY TOTALS	74.31	76.31	75.31	82.31	89.71	96.71	101.71	5.00
TOLEDO BLADE ELEMENTARY								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	10.71	9.71	9.71	10.71	12.71	12.71	17.71	5.00
ASSISTANT PRINCIPALS	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
BOOKKEEPER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
GUIDANCE COUNSELORS	2.00	2.00	1.00	1.00	2.00	2.00	3.00	1.00
OTHER INSTRUCTIONAL STAFF	1.40	0.40	1.40	0.40	0.40	1.40	4.00	2.60
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SECRETARY	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
TEACHERS	54.00	58.00	49.00	53.00	55.00	55.00	55.00	0.00
TOTAL- GENERAL FUND	74.11	76.11	67.11	71.11	76.11	77.11	85.71	8.60
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	2.00	2.00	2.00	4.00	4.00	5.00	4.00	-1.00
GUIDANCE COUNSELORS	0.00	0.00	0.00	1.00	1.00	1.00	0.00	-1.00
OTHER INSTRUCTIONAL STAFF	0.60	0.60	0.60	0.60	0.60	2.60	1.00	-1.60
TEACHERS	0.00	0.00	0.00	0.00	1.00	1.00	0.00	-1.00
TOTAL- GRANT FUND	2.60	2.60	2.60	5.60	6.60	9.60	5.00	-4.60
TOLEDO BLADE ELEMENTARY TOTALS	76.71	78.71	69.71	76.71	82.71	86.71	90.71	4.00
TUTTLE ELEMENTARY								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	15.71	13.71	15.71	14.71	17.71	20.71	24.71	4.00
ASSISTANT PRINCIPALS	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
BOOKKEEPER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
GUIDANCE COUNSELORS	2.00	1.00	1.00	1.00	1.00	1.60	3.10	1.50
OTHER INSTRUCTIONAL STAFF	2.40	2.40	2.40	2.40	2.40	2.40	5.00	2.60
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00

ADOPTED BUDGET 2024-2025

2024-25 Total School Positions								
	2019 Final Budgeted Positions	2020 Final Budgeted Positions	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adopted vs. 2024 Final
TUTTLE ELEMENTARY								
GENERAL FUND								
SCHOOL SECRETARY	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
TEACHERS	47.00	48.00	49.00	46.00	46.00	49.00	49.00	0.00
TOTAL- GENERAL FUND	73.11	71.11	74.11	70.11	73.11	79.71	87.81	8.10
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	0.00	2.00	3.00	5.00	7.00	6.60	4.00	-2.60
GUIDANCE COUNSELORS	0.00	1.00	2.00	2.00	2.00	2.00	1.00	-1.00
OTHER INSTRUCTIONAL STAFF	1.60	1.60	0.60	0.60	1.60	2.60	2.00	-0.60
TEACHERS	8.00	7.00	8.00	8.00	8.00	9.00	3.00	-6.00
TOTAL- GRANT FUND	9.60	11.60	13.60	15.60	18.60	20.20	10.00	-10.20
TUTTLE ELEMENTARY TOTALS	82.71	82.71	87.71	85.71	91.71	99.91	97.81	-2.10
VENICE ELEMENTARY								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	9.71	8.71	9.71	8.71	12.71	12.71	15.71	3.00
ASSISTANT PRINCIPALS	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
BOOKKEEPER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
GUIDANCE COUNSELORS	1.00	1.00	1.00	1.00	1.00	1.60	4.00	2.40
OTHER INSTRUCTIONAL STAFF	0.40	0.40	0.40	0.40	0.40	0.40	4.00	3.60
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SECRETARY	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
TEACHERS	45.00	44.00	40.00	39.60	41.60	43.60	46.00	2.40
TOTAL- GENERAL FUND	62.11	60.11	57.11	55.71	61.71	64.31	75.71	11.40
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	1.00	1.00	1.00	5.00	5.00	4.00	3.00	-1.00
GUIDANCE COUNSELORS	0.00	0.00	0.00	1.00	1.00	1.00	0.00	-1.00
OTHER INSTRUCTIONAL STAFF	0.60	0.60	0.60	0.60	0.60	1.60	0.00	-1.60
TEACHERS	0.00	0.00	0.00	1.00	3.00	3.00	0.00	-3.00
TOTAL- GRANT FUND	1.60	1.60	1.60	7.60	9.60	9.60	3.00	-6.60
VENICE ELEMENTARY TOTALS	63.71	61.71	58.71	63.31	71.31	73.91	78.71	4.80
WILKINSON ELEMENTARY								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	16.71	13.71	12.71	13.71	15.71	16.71	18.71	2.00
ASSISTANT PRINCIPALS	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
BOOKKEEPER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
GUIDANCE COUNSELORS	2.30	1.30	1.00	1.00	1.00	1.00	3.50	2.50
OTHER INSTRUCTIONAL STAFF	1.64	1.40	1.40	1.40	1.40	1.40	4.50	3.10
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00

ADOPTED BUDGET 2024-2025

2024-25 Total School Positions								
	2019 Final Budgeted Positions	2020 Final Budgeted Positions	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adopted vs. 2024 Final
WILKINSON ELEMENTARY								
GENERAL FUND								
SCHOOL SECRETARY	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
TEACHERS	39.00	40.00	40.53	38.00	38.00	37.00	36.00	-1.00
TOTAL- GENERAL FUND	65.65	62.41	61.64	60.11	62.11	62.11	68.71	6.60
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	1.00	2.00	2.00	2.00	4.00	3.00	5.00	2.00
GUIDANCE COUNSELORS	1.00	2.00	2.00	3.00	3.00	3.00	0.50	-2.50
OTHER INSTRUCTIONAL STAFF	1.56	1.20	1.20	1.20	1.20	2.20	0.00	-2.20
TEACHERS	3.00	3.00	3.47	5.00	8.00	8.00	1.60	-6.40
TOTAL- GRANT FUND	6.56	8.20	8.67	11.20	16.20	16.20	7.10	-9.10
WILKINSON ELEMENTARY TOTALS	72.21	70.61	70.31	71.31	78.31	78.31	75.81	-2.50
ELEMENTARY SCHOOLS TOTAL	1734.53	1746.61	1715.70	1824.11	1919.09	2000.89	2003.89	3.00
TOTAL- GENERAL FUND	1604.01	1609.35	1578.20	1611.83	1671.49	1705.30	1847.49	142.19
TOTAL- GRANT FUND	130.52	137.26	137.50	212.28	247.60	295.59	156.40	-139.19

ADOPTED BUDGET 2024-2025

2024-25 Total School Positions								
	2019 Final Budgeted Positions	2020 Final Budgeted Positions	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adopted vs. 2024 Final
MIDDLE SCHOOLS								
BOOKER MIDDLE SCHOOL								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	13.00	13.00	10.00	20.00	22.00	21.00	14.00	-7.00
ASSISTANT PRINCIPALS	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00
BOOKKEEPER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
GUIDANCE COUNSELORS	3.00	3.00	3.00	3.00	2.00	3.00	4.00	1.00
OTHER INSTRUCTIONAL STAFF	2.10	2.10	2.80	2.80	4.80	4.80	5.00	0.20
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SECRETARY	4.00	4.00	4.00	4.00	4.00	5.00	4.00	-1.00
SPECIALIST	0.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
TEACHERS	57.00	56.00	57.00	62.00	63.00	63.00	65.60	2.60
TOTAL- GENERAL FUND	83.10	83.10	81.80	96.80	100.80	101.80	97.60	-4.20
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	3.00	5.00	4.00	3.00	4.00	5.00	9.00	4.00
GUIDANCE COUNSELORS	1.00	1.00	1.00	1.00	2.00	3.00	1.00	-2.00
OTHER INSTRUCTIONAL STAFF	2.90	1.90	2.20	2.20	2.20	2.20	1.00	-1.20
TEACHERS	4.00	5.00	5.00	5.00	5.00	5.00	5.40	0.40
TOTAL- GRANT FUND	10.90	12.90	12.20	11.20	13.20	15.20	16.40	1.20
BOOKER MIDDLE SCHOOL TOTALS	94.00	96.00	94.00	108.00	114.00	117.00	114.00	-3.00
BROOKSIDE MIDDLE SCHOOL								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	11.00	14.00	14.00	14.00	16.00	15.00	16.00	1.00
ASSISTANT PRINCIPALS	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00
BOOKKEEPER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
GUIDANCE COUNSELORS	2.00	3.00	3.00	3.00	4.00	4.00	4.00	0.00
OTHER INSTRUCTIONAL STAFF	3.90	2.90	2.90	2.90	3.30	3.80	6.00	2.20
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SECRETARY	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00
SPECIALIST	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
TEACHERS	54.50	53.50	50.10	51.50	50.50	51.00	50.00	-1.00
TOTAL- GENERAL FUND	80.40	82.40	79.00	80.40	82.80	82.80	85.00	2.20
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	8.00	5.00	4.00	6.00	6.00	6.00	6.00	0.00
OTHER INSTRUCTIONAL STAFF	0.60	0.60	0.60	0.60	1.20	2.20	0.00	-2.20
TEACHERS	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00
TOTAL- GRANT FUND	8.60	5.60	4.60	6.60	8.20	8.20	6.00	-2.20
BROOKSIDE MIDDLE SCHOOL TOTALS	89.00	88.00	83.60	87.00	91.00	91.00	91.00	0.00

ADOPTED BUDGET 2024-2025

2024-25 Total School Positions								
	2019 Final Budgeted Positions	2020 Final Budgeted Positions	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adopted vs. 2024 Final
HERON CREEK MIDDLE SCHOOL								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	12.00	14.00	11.00	14.00	15.00	14.00	16.00	2.00
ASSISTANT PRINCIPALS	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00
BOOKKEEPER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
GUIDANCE COUNSELORS	3.00	3.00	3.00	3.00	4.00	4.00	4.00	0.00
OTHER INSTRUCTIONAL STAFF	1.40	1.40	1.90	2.30	1.80	2.80	5.00	2.20
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SECRETARY	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00
SPECIALIST	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
TEACHERS	60.00	60.00	58.50	57.70	63.00	63.00	61.00	-2.00
TOTAL- GENERAL FUND	85.40	87.40	83.40	86.00	92.80	92.80	95.00	2.20
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	4.00	3.00	5.00	11.00	10.00	18.00	11.00	-7.00
OTHER INSTRUCTIONAL STAFF	0.60	0.60	0.60	0.60	1.20	4.20	1.00	-3.20
TEACHERS	0.00	0.00	0.00	0.00	1.00	0.00	2.50	2.50
TOTAL- GRANT FUND	4.60	3.60	5.60	11.60	12.20	22.20	14.50	-7.70
HERON CREEK MIDDLE SCHOOL	90.00	91.00	89.00	97.60	105.00	115.00	109.50	-5.50
MCINTOSH MIDDLE SCHOOL								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	13.00	13.00	11.00	12.00	12.00	14.00	10.00	-4.00
ASSISTANT PRINCIPALS	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00
BOOKKEEPER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
GUIDANCE COUNSELORS	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
OTHER INSTRUCTIONAL STAFF	1.40	1.90	1.90	1.90	1.90	2.40	4.00	1.60
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SECRETARY	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00
SPECIALIST	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
TEACHERS	53.00	53.50	54.50	56.50	57.50	56.00	50.00	-6.00
TOTAL- GENERAL FUND	79.40	80.40	79.40	82.40	83.40	84.40	76.00	-8.40
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	3.00	4.00	3.00	2.00	4.00	7.00	9.00	2.00
GUIDANCE COUNSELORS	0.00	0.00	0.00	0.00	0.00	1.00	0.00	-1.00
OTHER INSTRUCTIONAL STAFF	0.60	0.60	0.60	0.60	0.60	1.60	0.00	-1.60
TEACHERS	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00
TOTAL- GRANT FUND	3.60	4.60	3.60	2.60	5.60	9.60	9.00	-0.60
MCINTOSH MIDDLE SCHOOL TOTALS	83.00	85.00	83.00	85.00	89.00	94.00	85.00	-9.00

ADOPTED BUDGET 2024-2025

2024-25 Total School Positions								
	2019 Final Budgeted Positions	2020 Final Budgeted Positions	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adopted vs. 2024 Final
SARASOTA MIDDLE SCHOOL								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	11.71	12.71	12.71	13.71	14.71	13.71	9.71	-4.00
ASSISTANT PRINCIPALS	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00
BOOKKEEPER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
GUIDANCE COUNSELORS	3.60	4.00	4.00	4.00	4.00	5.00	5.00	0.00
OTHER INSTRUCTIONAL STAFF	2.90	2.90	2.90	2.90	2.90	3.40	5.00	1.60
PRINCIPAL	2.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SECRETARY	6.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00
SPECIALIST	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
TEACHERS	88.50	80.50	75.10	76.50	77.50	79.00	76.00	-3.00
TOTAL- GENERAL FUND	118.71	110.11	104.71	107.11	109.11	111.11	105.71	-5.40
AIDES - FUNCTION DISTINGUISHED	3.00	3.00	2.00	3.00	3.00	4.00	1.00	-3.00
OTHER INSTRUCTIONAL STAFF	0.60	0.60	0.60	0.60	0.60	1.60	0.00	-1.60
TEACHERS	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00
TOTAL- GRANT FUND	3.60	3.60	2.60	3.60	4.60	5.60	1.00	-4.60
SARASOTA MIDDLE SCHOOL TOTALS	122.31	113.71	107.31	110.71	113.71	116.71	106.71	-10.00
VENICE MIDDLE SCHOOL								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	8.50	11.50	10.50	10.50	13.50	12.50	8.00	-4.50
ASSISTANT PRINCIPALS	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00
BOOKKEEPER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
GUIDANCE COUNSELORS	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
OTHER INSTRUCTIONAL STAFF	0.40	0.40	0.90	0.90	0.90	0.90	3.00	2.10
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SECRETARY	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00
SPECIALIST	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
TEACHERS	54.00	55.00	53.50	50.50	51.50	50.50	47.00	-3.50
TOTAL- GENERAL FUND	74.90	78.90	76.90	73.90	77.90	75.90	70.00	-5.90
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	1.50	1.50	0.50	0.50	0.50	4.50	3.00	-1.50
OTHER INSTRUCTIONAL STAFF	0.60	0.60	0.60	0.60	0.60	1.60	0.00	-1.60
TEACHERS	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00
TOTAL- GRANT FUND	2.10	2.10	1.10	1.10	2.10	6.10	3.00	-3.10
VENICE MIDDLE SCHOOL TOTALS	77.00	81.00	78.00	75.00	80.00	82.00	73.00	-9.00

ADOPTED BUDGET 2024-2025

2024-25 Total School Positions								
	2019 Final Budgeted Positions	2020 Final Budgeted Positions	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adopted vs. 2024 Final
WOODLAND MIDDLE SCHOOL								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	12.14	11.14	10.14	12.14	14.14	16.14	12.71	-3.43
ASSISTANT PRINCIPALS	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00
BOOKKEEPER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
GUIDANCE COUNSELORS	3.00	3.00	3.00	3.00	3.00	3.60	4.00	0.40
OTHER INSTRUCTIONAL STAFF	1.90	1.90	1.90	1.90	1.90	2.40	4.00	1.60
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SECRETARY	4.00	4.00	4.00	5.00	5.00	5.00	5.00	0.00
SPECIALIST	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
TEACHERS	62.10	62.10	61.10	59.10	63.50	66.00	65.00	-1.00
TOTAL- GENERAL FUND	88.14	87.14	85.14	86.14	92.54	98.14	95.71	-2.43
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	1.00	2.00	0.00	0.00	4.00	3.00	3.00	0.00
GUIDANCE COUNSELORS	0.00	0.00	0.00	0.00	1.00	1.00	0.00	-1.00
OTHER INSTRUCTIONAL STAFF	0.60	0.60	0.60	0.60	0.60	1.60	0.00	-1.60
TEACHERS	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00
TOTAL- GRANT FUND	1.60	2.60	0.60	0.60	6.60	5.60	3.00	-2.60
WOODLAND MIDDLE SCHOOL TOTALS	89.74	89.74	85.74	86.74	99.14	103.74	98.71	-5.03
MIDDLE SCHOOLS TOTALS								
TOTAL-GENERAL FUND	645.05	644.45	620.65	650.05	691.85	719.45	677.92	-41.53
TOTAL-GRANT FUND	35.00	35.00	30.30	37.30	52.50	72.50	52.90	-19.60

ADOPTED BUDGET 2024-2025

2024-25 Total School Positions								
	2019 Final Budgeted Positions	2020 Final Budgeted Positions	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adopted vs. 2024 Final
SECONDARY SCHOOLS								
BOOKER HIGH SCHOOL								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	12.00	12.00	12.00	16.00	18.00	14.00	14.00	0.00
ASSISTANT PRINCIPALS	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00
BOOKKEEPER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
GUIDANCE COUNSELORS	4.00	4.00	4.00	5.00	5.00	6.00	4.00	-2.00
OTHER INSTRUCTIONAL STAFF	5.40	5.40	5.40	5.40	4.80	4.80	9.60	4.80
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SECRETARY	10.00	11.00	11.00	11.00	11.00	12.00	12.00	0.00
SPECIALIST	1.00	1.00	1.00	1.00	1.00	1.00	3.00	2.00
TEACHERS	71.40	71.40	71.00	72.40	75.00	78.00	84.40	6.40
TOTAL- GENERAL FUND	109.80	110.80	110.40	116.80	120.80	121.80	133.00	11.20
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	5.00	3.00	3.00	6.00	6.00	5.00	4.00	-1.00
OTHER INSTRUCTIONAL STAFF	1.20	1.20	1.20	1.20	1.20	1.20	0.00	-1.20
SPECIALIST	0.00	0.00	0.00	0.00	1.00	1.00	0.00	-1.00
TEACHERS	0.00	0.00	0.00	0.00	1.00	1.00	0.00	-1.00
TOTAL- GRANT FUND	6.20	4.20	4.20	7.20	9.20	8.20	4.00	-4.20
BOOKER HIGH SCHOOL TOTALS	116.00	115.00	114.60	124.00	130.00	130.00	137.00	7.00
NORTH PORT HIGH SCHOOL								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	27.00	27.00	29.00	30.00	34.00	29.00	33.00	4.00
ASSISTANT PRINCIPALS	6.00	5.00	5.00	5.00	6.00	6.00	6.00	0.00
BOOKKEEPER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
GUIDANCE COUNSELORS	7.00	7.00	8.00	9.00	9.00	9.00	13.00	4.00
OTHER INSTRUCTIONAL STAFF	6.30	4.80	5.20	5.20	6.20	6.20	7.00	0.80
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SECRETARY	10.00	10.00	11.00	12.00	14.00	14.00	15.00	1.00
SPECIALIST	1.00	1.00	1.00	1.00	2.00	2.00	3.00	1.00
TEACHERS	157.50	129.00	127.00	130.00	131.00	137.00	136.00	-1.00
TOTAL- GENERAL FUND	216.80	185.80	188.20	194.20	204.20	205.20	215.00	9.80
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	7.00	15.00	9.00	11.00	11.00	12.00	14.00	2.00
GUIDANCE COUNSELORS	1.00	1.00	1.00	1.00	1.00	1.00	0.00	-1.00
OTHER INSTRUCTIONAL STAFF	1.20	1.20	1.80	1.80	1.80	2.80	0.00	-2.80
SPECIALIST	0.00	0.00	0.00	0.00	1.00	1.00	0.00	-1.00
TEACHERS	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00
TOTAL- GRANT FUND	9.20	17.20	11.80	13.80	15.80	16.80	14.00	-2.80
NORTH PORT HIGH SCHOOL TOTALS	226.00	203.00	200.00	208.00	220.00	222.00	229.00	7.00

ADOPTED BUDGET 2024-2025

2024-25 Total School Positions								
	2019 Final Budgeted Positions	2020 Final Budgeted Positions	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adopted vs. 2024 Final
RIVERVIEW HIGH SCHOOL								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	30.20	27.67	30.67	33.67	35.67	32.07	28.07	-4.00
ASSISTANT PRINCIPALS	7.00	6.00	6.00	6.00	6.00	6.00	6.00	0.00
BOOKKEEPER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
GUIDANCE COUNSELORS	8.00	6.00	7.00	7.00	8.00	8.00	10.00	2.00
OTHER INSTRUCTIONAL STAFF	3.80	5.80	4.80	4.80	3.80	3.80	7.00	3.20
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SECRETARY	13.00	13.00	13.00	13.00	13.00	13.00	13.00	0.00
SPECIALIST	0.00	0.00	0.00	0.00	1.00	2.00	2.00	0.00
TEACHERS	128.00	128.00	126.00	126.00	131.50	133.94	139.60	5.66
VISITING TEACHER(SOCIAL WKR)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
TOTAL- GENERAL FUND	193.00	189.47	190.47	193.47	201.97	201.81	208.67	6.86
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	5.00	5.00	3.00	3.00	4.00	6.00	9.00	3.00
GUIDANCE COUNSELORS	1.00	1.00	1.00	1.00	1.00	1.00	0.00	-1.00
OTHER INSTRUCTIONAL STAFF	1.20	1.20	1.20	1.20	1.20	2.20	0.00	-2.20
SPECIALIST	0.00	0.00	0.00	0.00	1.00	1.00	0.00	-1.00
TEACHERS	0.00	0.00	0.00	1.00	3.50	3.06	0.00	-3.06
TOTAL- GRANT FUND	7.20	7.20	5.20	6.20	10.70	13.26	9.00	-4.26
RIVERVIEW HIGH SCHOOL TOTALS	200.20	196.67	195.67	199.67	212.67	215.07	217.67	2.60
SARASOTA HIGH SCHOOL								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	17.00	16.00	16.00	18.00	18.00	18.00	16.00	-2.00
ASSISTANT PRINCIPALS	6.00	5.00	5.00	6.00	6.00	6.00	6.00	0.00
BOOKKEEPER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
GUIDANCE COUNSELORS	6.00	7.00	6.00	7.00	8.00	8.00	8.00	0.00
OTHER INSTRUCTIONAL STAFF	4.80	5.40	4.40	4.40	4.80	4.80	7.00	2.20
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SECRETARY	10.00	10.00	10.00	13.00	13.00	13.00	12.00	-1.00
SPECIALIST	2.00	2.00	2.00	2.00	1.00	1.00	2.00	1.00
TEACHERS	109.00	109.60	114.60	127.00	131.60	131.00	129.00	-2.00
TOTAL- GENERAL FUND	156.80	157.00	160.00	179.40	184.40	183.80	182.00	-1.80
CAPITAL FUND								
AIDES - FUNCTION DISTINGUISHED	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00
TOTAL CAPITAL FUND	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	8.00	8.00	9.00	10.00	11.00	10.00	11.00	1.00
OTHER INSTRUCTIONAL STAFF	1.20	1.20	1.20	1.20	2.80	2.80	0.00	-2.80
SPECIALIST	0.00	0.00	0.00	0.00	1.00	1.00	0.00	-1.00
TEACHERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL- GRANT FUND	9.20	9.20	10.20	11.20	14.80	13.80	11.00	-2.80
SARASOTA HIGH SCHOOL TOTALS	166.00	166.20	170.20	190.60	200.20	197.60	193.00	-4.60

ADOPTED BUDGET 2024-2025

2024-25 Total School Positions								
	2019 Final Budgeted Positions	2020 Final Budgeted Positions	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adopted vs. 2024 Final
SUNCOAST POLYTECHNICAL HS								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	2.00	2.00	2.00	2.00	2.00	3.00	2.00	-1.00
ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
BOOKKEEPER	0.00	0.00	0.00	0.00	0.50	0.50	0.50	0.00
PRINCIPAL/EXECUTIVE DIRECTOR	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.00
GUIDANCE COUNSELORS	2.00	2.00	2.00	2.00	1.00	2.00	3.00	1.00
MANAGER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
OTHER INSTRUCTIONAL STAFF	0.12	0.12	0.12	0.12	0.12	0.12	1.80	1.68
SCHOOL SECRETARY	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
SPECIALIST	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
TEACHERS	28.70	28.70	27.70	27.00	27.00	28.00	30.00	2.00
TOTAL- GENERAL FUND	39.07	39.07	38.07	37.37	36.87	39.87	43.55	3.68
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	0.00	0.00	1.00	1.00	1.00	1.00	0.00	-1.00
OTHER INSTRUCTIONAL STAFF	0.18	0.18	0.18	0.18	0.18	1.18	0.00	-1.18
TEACHERS	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00
TOTAL- GRANT FUND	0.18	0.18	1.18	1.18	2.18	2.18	0.00	-2.18
SUNCOAST POLYTECHNICAL HS TOTALS	39.25	39.25	39.25	38.55	39.05	42.05	43.55	1.50
VENICE HIGH SCHOOL								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	14.00	14.00	14.00	13.00	18.00	16.00	22.00	6.00
ASSISTANT PRINCIPALS	5.00	5.00	5.00	5.00	6.00	5.00	6.00	1.00
BOOKKEEPER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
GUIDANCE COUNSELORS	7.00	7.00	7.00	7.00	7.00	7.00	7.00	0.00
OTHER INSTRUCTIONAL STAFF	1.80	1.80	1.80	1.80	1.80	2.40	6.00	3.60
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SECRETARY	11.00	11.00	11.00	10.00	12.00	12.00	12.00	0.00
SPECIALIST	1.00	1.00	0.00	0.00	0.00	0.00	1.00	1.00
TEACHERS	106.00	106.00	108.00	110.00	118.00	126.00	130.00	4.00
TOTAL- GENERAL FUND	147.80	147.80	148.80	148.80	164.80	170.40	186.00	15.60

ADOPTED BUDGET 2024-2025

2024-25 Total School Positions								
	2019 Final Budgeted Positions	2020 Final Budgeted Positions	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adopted vs. 2024 Final
VENICE HIGH SCHOOL								
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	8.00	10.00	10.00	11.00	11.00	12.00	10.00	-2.00
OTHER INSTRUCTIONAL STAFF	1.20	1.20	1.20	1.20	2.20	2.20	0.00	-2.20
SPECIALIST	0.00	0.00	0.00	0.00	1.00	1.00	0.00	-1.00
TEACHERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL- GRANT FUND	9.20	11.20	11.20	12.20	14.20	15.20	10.00	-5.20
VENICE HIGH SCHOOL TOTALS	157.00	159.00	160.00	161.00	179.00	185.60	196.00	10.40
SECONDARY SCHOOLS TOTALS	904.45	879.12	879.72	921.82	980.92	992.32	1016.22	23.90
TOTAL - GENERAL FUND	863.27	829.94	835.94	870.04	913.04	922.88	968.22	45.34
TOTAL - CAPITAL FUND	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00
TOTAL- GRANT FUND	41.18	49.18	43.78	51.78	66.88	69.44	48.00	-21.44

ADOPTED BUDGET 2024-2025

2024-25 Total School Positions								
	2019 Final Budgeted Positions	2020 Final Budgeted Positions	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adopted vs. 2024 Final
OTHER SCHOOLS								
K-8 CLARK AND LORRAINE								
GENERAL FUND								
BOOKKEEPER	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
PRINCIPAL	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00
TOTAL- GENERAL FUND	0.00	0.00	0.00	0.00	0.00	1.00	2.00	1.00
CLARK AND LORRAINE TOTALS	0.00	0.00	0.00	0.00	0.00	1.00	2.00	1.00
LAUREL NOKOMIS SCHOOL								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	22.57	23.57	29.71	32.71	33.86	35.86	29.86	-6.00
ASSISTANT PRINCIPALS	2.00	2.00	2.00	2.00	3.00	3.00	3.00	0.00
BOOKKEEPER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
GUIDANCE COUNSELORS	3.00	3.00	3.00	4.00	4.00	4.60	7.00	2.40
OTHER INSTRUCTIONAL STAFF	0.80	0.80	0.80	0.80	0.80	1.80	7.00	5.20
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SECRETARY	4.00	4.00	4.00	6.00	6.00	6.00	6.00	0.00
SPECIALIST	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
TEACHERS	89.00	93.00	91.00	98.00	106.00	108.00	101.00	-7.00
TOTAL- GENERAL FUND	124.37	129.37	133.51	146.51	156.66	162.26	156.86	-5.40
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	5.00	7.00	7.00	8.00	10.00	10.00	9.00	-1.00
GUIDANCE COUNSELORS	1.00	1.00	1.00	1.00	2.00	2.00	0.00	-2.00
OTHER INSTRUCTIONAL STAFF	1.20	1.20	1.20	1.20	2.20	3.20	0.00	-3.20
TEACHERS	0.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00
TOTAL- GRANT FUND	7.20	10.20	9.20	10.20	15.20	15.20	9.00	-6.20
LAUREL NOKOMIS SCHOOL TOTALS	131.57	139.57	142.71	156.71	171.86	177.46	165.86	-11.60
OAK PARK SCHOOL								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	83.33	89.33	88.33	87.83	87.33	83.00	102.00	19.00
ASSISTANT PRINCIPALS	2.00	2.00	2.00	3.00	2.00	2.00	2.00	0.00
BOOKKEEPER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
BUS DRIVER	0.67	0.67	0.67	0.67	0.67	0.00	0.00	0.00
GUIDANCE COUNSELORS	4.00	4.00	5.00	5.00	6.00	6.00	7.50	1.50
OTHER INSTRUCTIONAL STAFF	1.20	3.20	3.20	3.20	3.20	2.20	6.00	3.80
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SECRETARY	6.00	6.00	6.00	6.00	8.00	8.00	7.00	-1.00
SUBSTITUTES-FUNCTION DISTING	0.00	1.00	0.00	0.50	0.00	0.00	0.00	0.00
SPECIALIST	0.00	0.00	0.00	0.00	1.00	1.00	2.00	1.00
TEACHERS	55.00	55.00	52.00	53.00	53.00	54.00	56.00	2.00
VISITING TEACHER(SOCIAL WKR)	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00
TOTAL- GENERAL FUND	154.20	163.20	159.20	161.20	163.20	159.20	185.50	26.30

ADOPTED BUDGET 2024-2025

2024-25 Total School Positions								
	2019 Final Budgeted Positions	2020 Final Budgeted Positions	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adopted vs. 2024 Final
OAK PARK SCHOOL								
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	16.00	18.00	16.00	16.00	15.00	14.00	1.00	-13.00
OTHER INSTRUCTIONAL STAFF	1.80	1.80	1.80	1.80	1.80	3.80	0.00	-3.80
SUBSTITUTES-FUNCTION DISTING	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIALIST	0.00	0.00	0.00	0.00	1.00	1.00	0.00	-1.00
TEACHERS	1.00	1.00	1.00	1.00	2.00	1.00	0.00	-1.00
TOTAL- GRANT FUND	18.80	22.80	18.80	18.80	19.80	19.80	1.00	-18.80
OAK PARK SCHOOL TOTALS	173.00	186.00	178.00	180.00	183.00	179.00	186.50	7.50
PINE VIEW SCHOOL								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	17.00	17.00	16.00	16.00	17.00	15.00	15.00	0.00
ASSISTANT PRINCIPALS	4.00	4.00	4.00	4.00	4.00	3.00	4.00	1.00
BOOKKEEPER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
GUIDANCE COUNSELORS	4.00	4.00	4.00	4.00	4.00	4.60	5.60	1.00
OTHER INSTRUCTIONAL STAFF	4.00	3.00	4.00	4.48	4.48	4.48	5.33	0.85
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SECRETARY	13.00	13.00	13.00	13.00	14.00	14.00	15.00	1.00
SPECIALIST	13.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
TEACHERS	115.60	113.60	110.00	105.00	103.00	104.00	105.00	1.00
TOTAL- GENERAL FUND	172.60	156.60	153.00	148.48	148.48	147.08	152.93	5.85
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	0.00	0.00	1.00	1.00	1.00	1.00	1.00	0.00
GUIDANCE COUNSELORS	0.00	0.00	0.00	1.00	1.00	1.00	0.00	-1.00
OTHER INSTRUCTIONAL STAFF	0.00	0.00	0.00	0.52	0.52	1.52	0.67	-0.85
SPECIALIST	0.00	0.00	0.00	0.00	1.00	1.00	0.00	-1.00
TEACHERS	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00
TOTAL- GRANT FUND	0.00	0.00	1.00	2.52	4.52	4.52	1.67	-2.85
PINE VIEW SCHOOL TOTALS	172.60	156.60	154.00	151.00	153.00	151.60	154.60	3.00
PUPIL SUPPORT SVCS-ESE DIV								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	8.50	7.50	8.50	6.00	6.00	3.00	4.00	1.00
BOOKKEEPER	0.50	0.50	0.00	0.00	0.00	0.00	0.00	0.00
DIRECTOR/COORDINATOR	0.24	0.24	0.00	0.00	0.00	0.00	0.00	0.00
GUIDANCE COUNSELORS	1.20	1.20	2.20	0.60	0.60	0.00	0.00	0.00
MANAGER	0.00	0.00	0.00	0.60	0.30	0.00	0.00	0.00
OTHER INSTRUCTIONAL STAFF	2.00	1.70	1.70	0.00	0.00	0.00	7.00	7.00
PSYCHOLOGIST	1.70	1.70	1.70	0.00	0.00	0.00	0.00	0.00
SCHOOL SECRETARY	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.00

ADOPTED BUDGET 2024-2025

2024-25 Total School Positions								
	2019 Final Budgeted Positions	2020 Final Budgeted Positions	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adopted vs. 2024 Final
PUPIL SUPPORT SVCS-ESE DIV								
GENERAL FUND								
SPECIALIST	5.68	5.68	5.00	0.80	0.60	1.60	1.00	-0.60
TEACHERS	73.25	73.55	67.95	72.85	78.00	79.30	93.00	13.70
TOTAL- GENERAL FUND	93.57	92.57	87.55	81.35	86.00	84.40	105.50	21.10
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	2.50	3.50	2.50	2.00	2.00	1.00	1.00	0.00
BOOKKEEPER	1.10	1.10	0.60	0.00	0.00	0.00	0.00	0.00
DIRECTOR/COORDINATOR	0.36	0.36	0.00	0.00	0.00	0.00	0.00	0.00
DISTRICT SECRETARY	2.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
GUIDANCE COUNSELORS	0.80	0.80	0.80	0.40	0.40	0.00	0.00	0.00
MANAGER	0.00	0.00	0.00	1.40	0.70	0.00	0.00	0.00
OTHER INSTRUCTIONAL STAFF	6.15	5.45	4.45	0.00	0.00	0.00	0.00	0.00
PSYCHOLOGIST	2.70	2.70	1.30	0.00	0.00	0.00	0.00	0.00
SCHOOL SECRETARY	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.00
SPECIALIST	6.72	6.72	5.00	1.20	0.40	0.40	0.00	-0.40
SUPERVISOR	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TEACHERS	10.20	10.90	12.90	9.75	10.60	8.70	0.00	-8.70
TOTAL- GRANT FUND	33.28	33.03	29.05	15.25	14.60	10.60	1.50	-9.10
PUPIL SUPPORT SVCS-ESE DIV TOTALS	126.85	125.60	116.60	96.60	100.60	95.00	107.00	12.00
Sarasota Virtual School - Contracted								
GENERAL FUND								
BOOKKEEPER	0.00	0.00	0.00	1.00	0.25	0.25	0.25	0.00
GUIDANCE COUNSELORS	0.00	0.00	0.00	0.00	0.25	0.25	0.25	0.00
MANAGER	0.50	0.50	0.00	1.00	0.50	0.50	0.50	0.00
OTHER INSTRUCTIONAL STAFF	0.00	1.00	1.00	0.00	0.25	0.25	0.25	0.00
SCHOOL SECRETARY	2.00	0.00	1.00	1.00	0.50	0.50	0.50	0.00
SPECIALIST	0.00	0.50	1.00	1.00	0.50	0.50	0.50	0.00
Sarasota Virtual School - Contracted TOTALS	2.50	2.00	3.00	4.00	2.25	2.25	2.25	0.00
SUNCOAST TECHNICAL COLLEGE								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	19.50	19.50	20.50	19.70	19.20	15.00	14.00	-1.00
ASST DIRECTOR/COORDINATOR	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
BOOKKEEPER	4.50	4.50	4.50	3.00	3.00	3.00	3.00	0.00
BUS DRIVER	0.50	0.50	0.50	0.50	0.00	0.00	0.00	0.00
DATA PROCESSING PERSONNEL	4.00	2.00	3.00	3.00	3.00	3.00	3.00	0.00
DISTRICT SECRETARY	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
FOOD SERVICE WORKER	2.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00
GUIDANCE COUNSELORS	4.00	4.00	4.00	4.00	5.00	5.00	5.00	0.00

ADOPTED BUDGET 2024-2025

2024-25 Total School Positions								
	2019 Final Budgeted Positions	2020 Final Budgeted Positions	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adopted vs. 2024 Final
SUNCOAST TECHNICAL COLLEGE								
GENERAL FUND								
MANAGER	9.00	9.00	8.00	9.00	9.00	9.00	9.00	0.00
OTHER INSTRUCTIONAL STAFF	1.70	1.70	1.70	1.70	1.70	1.70	1.00	-0.70
PRINCIPAL/EXECUTIVE DIRECTOR	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.00
SCHOOL SECRETARY	30.50	31.50	27.50	28.00	29.00	29.00	29.00	0.00
SPECIALIST	5.00	5.00	6.00	5.00	5.00	5.00	5.00	0.00
TEACHERS	73.60	73.60	72.60	70.70	69.30	68.43	68.73	0.30
TOTAL- GENERAL FUND	158.80	157.80	152.80	149.10	148.70	143.63	142.23	-1.40
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	0.00	0.00	0.00	1.00	1.00	1.00	0.00	-1.00
OTHER INSTRUCTIONAL STAFF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SCHOOL SECRETARY	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
SPECIALIST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TEACHERS	1.00	1.00	1.00	3.00	3.00	1.87	1.87	0.00
TOTAL- GRANT FUND	2.00	1.00	2.00	4.00	4.00	2.87	1.87	-1.00
SUNCOAST TECHNICAL COLLEGE TOTALS	160.80	158.80	154.80	153.10	152.70	146.50	144.10	-2.40
TRIAD								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	6.00	8.00	8.00	8.00	10.00	9.00	8.00	-1.00
ASSISTANT PRINCIPALS	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00
GUIDANCE COUNSELORS	1.00	1.00	1.00	1.00	1.00	1.00	2.00	1.00
OTHER INSTRUCTIONAL STAFF	0.00	0.00	0.00	0.00	0.00	0.00	3.00	3.00
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SECRETARY	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00
TEACHERS	5.18	7.18	7.18	6.18	8.18	8.18	10.18	2.00
TOTAL- GENERAL FUND	15.18	19.18	19.18	18.18	22.18	22.18	27.18	5.00
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	0.00	0.00	0.00	0.00	0.00	1.00	2.00	1.00
GUIDANCE COUNSELORS	0.00	0.00	0.00	0.00	1.00	1.00	0.00	-1.00
TEACHERS	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.00
TOTAL- GRANT FUND	0.82	0.82	0.82	0.82	1.82	2.82	2.82	0.00
TRIAD TOTALS	16.00	20.00	20.00	19.00	24.00	25.00	30.00	5.00

ADOPTED BUDGET 2024-2025

2024-25 Total School Positions								
	2019 Final Budgeted Positions	2020 Final Budgeted Positions	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adopted vs. 2024 Final
VIRTUAL FRANCHISE DISTRICT SCHOOL								
GENERAL FUND								
BOOKKEEPER	0.00	0.00	0.00	0.00	0.25	0.25	0.25	0.00
GUIDANCE COUNSELORS	0.00	0.00	0.00	0.00	0.25	0.25	0.25	0.00
OTHER INSTRUCTIONAL STAFF	0.36	0.00	0.00	0.00	0.25	0.25	0.25	0.00
MANAGER	0.50	0.50	1.00	0.00	0.50	0.50	0.50	0.00
SCHOOL SECRETARY	0.00	0.00	1.00	0.00	0.50	0.50	0.50	0.00
SPECIALIST	0.00	0.00	0.00	0.00	0.50	0.50	0.50	0.00
TEACHERS	4.64	3.00	3.00	3.00	3.00	3.00	3.00	0.00
VIRTUAL FRANCHISE DISTRICT SCHOOL TOTALS	5.50	3.50	5.00	3.00	5.25	5.25	5.25	0.00
OTHER SCHOOLS TOTALS	788.82	792.07	774.11	763.41	792.66	783.06	797.56	14.50
TOTAL- GENERAL FUND	726.72	724.22	713.24	711.82	732.72	727.25	779.70	52.45
TOTAL- GRANT FUND	62.10	67.85	60.87	51.59	59.94	55.81	17.86	-37.95
GRAND TOTAL-SCHOOLS	4072.85	4062.25	3990.18	4159.39	4384.52	4495.10	4495.27	0.17
GRAND TOTAL GENERAL FUND	3804.05	3772.96	3717.73	3806.44	3956.60	4001.76	4220.11	218.35
CAPITAL FUND	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00
GRAND TOTAL GRANT FUND	268.80	289.29	272.45	352.95	426.92	493.34	275.16	-218.18

Sarasota County Schools Elementary School Personnel Allocations: Staffing Formulas 2024-2025		
Position	Allocation	Comments
Administration		
Principal	1 per school	12 Months
Assistant Principal	1 per school 951 or > students = 2	11 Months
Classroom Teachers		
Teachers Basic FTE: Grade Pre-K Grades K-3 Grades 4-5	1 per 18 students 1 per 18 students 1 per 22 students	196 Duty Days
Teachers for Specials: Physical Education Music Art Science Computers/Dance/Theater/Other	Refer to Specials Separate Schedule	196 Duty Days
Teachers for ESE	Refer to ESE Separate Schedule	196 Duty Days
Instructional Support		
Certified School Counselors	1-400 students = 1 401-600 students = 1.6 > 601 students = 2	196 Duty Days
Literacy Coach	1 per school	196 Duty Days
Literacy Interventionist	1 per school	196 Duty Days
Schoolwide Behavior Coach	1 per school	196 Duty Days
ESE Behavior Intervention Coach	Refer to ESE Separate Schedule	196 Duty Days
ESOL Liaison	60 LY students = 0.5* (*Shared with Partner School) 61-150 students = 1 151 or > students = 2	196 Duty Days
ESE Instructional Facilitator	Refer to ESE Separate Schedule	196 Duty Days
Classified Support		
Administrative Assistant (SSP-9X)	1 per school	220 Duty Days
Bookkeeper (SSP-9)	1 per school	220 Duty Days
Registrar (SSP-8)	1 per school <i>1 SSP-6 per school over 950 students</i>	220 Duty Days 220 Duty Days
Receptionist (SSP-5)	1 per school 2 per school over 950 students	220 Duty Days
Licensed Practical Nurse: LPN (SSP-10)/Clinic Aide (SSP-7)	1 per school 2 per school over 1200 students	196 Duty Days
Cafeteria Monitor (SSP-1)	3 per school 4 per school over 950 students	186 Duty Days Part time - 4 hours per day
Paraprofessionals:		
Media Aide (SSP-7)	1 per school	196 Duty Days
Specials Aide: Physical Ed/Music/Art (SSP-7)	Refer to Specials Separate Schedule	196 Duty Days
ESOL Aide (SSP-7)	1 per 15 students - same language 2 per 50 students - same language	196 Duty Days
ESE Aide: Non-Specialized Programs/Non-Title 1 (SSP-5)	Refer to ESE Separate Schedule	186 Duty Days
ESE Paraprofessional/Specialized Programs Aide (SSP-7)	Refer to ESE Separate Schedule	196 Duty Days
Pre-Kindergarten Aide (SSP-7)	Refer to Pre-K Separate Schedule	196 Duty Days
Security		
School Resource Officer (SSP-13)	1 per school	196/240 Duty Day

Additional Units for Special Programs

Instructional:

Gifted Specialized Program, Magnet Foreign Language, IB Program
 Gifted Specialized Program, Magnet Foreign Language, IB Program
 Gifted Specialized Program, Magnet Foreign Language, IB Program
 Gifted Specialized Program, Magnet Foreign Language, IB Program
 Gifted Specialized Program, Magnet Foreign Language, IB Program
 IB Coordinator

Bay Haven School of BP = 1
 Fruitville Elementary = 1
 Phillippi Shores Elementary = 1
 Toledo Blade Elementary = 1
 Venice Elementary = 1
 Phillippi Shores Elementary = 1

Sarasota County Schools Middle School Personnel Allocations: Staffing Formulas 2024-2025		
Position	Allocation	Comments
Administration		
Principal	1 per school	12 Months
Assistant Principal	2 per school 1501 or > students = 3	11 Months
Classroom Teachers		
Teachers Basic FTE: Grades 6-8	1 per 22 students	196 Duty Days
Teachers for Encore: Physical Education Music Art	1 per 30 students	196 Duty Days
Intensive Reading	<i>Level 1 and 2 students are placed in Intensive Reading classes.</i> 1 per 15 students* (*x5 sections; 1 per 75 students)	196 Duty Days
Teachers for ESE	Refer to ESE Separate Schedule	196 Duty Days
Instructional Support		
Certified School Counselors	1-449 students = 1 450-1249 students = 2 > 1250 students = 3	196 Duty Days
Literacy Coach	1 per school	196 Duty Days
Schoolwide Behavior Coach	1 per school	196 Duty Days
ESE Behavior Intervention Coach	Refer to ESE Separate Schedule	196 Duty Days
ESOL Liaison	17 ESOL FTE = 0.5* (*Shared with Partner School) 30 ESOL FTE = 1 > 150 ESOL FTE = 2	196 Duty Days
ESE Instructional Facilitator	Refer to ESE Separate Schedule	196 Duty Days
Data Coach/Testing Coordinator	1 per school	196 Duty Days
Classified Support		
Career Advisor (SSP-12)	1 per school	196 Duty Days
Administrative Assistant (SSP-9X)	1 per school	220 Duty Days
In-School Suspension (SSP-7)	1 per school	196 Duty Days
Bookkeeper (SSP-9)	1 per school	220 Duty Days
Registrar (SSP-8)	1 per school 950-1199 = 1 Registrar and 1 SSP-6 Admin/Registrar Asst > 1200 = 2 Registrars	220 Duty Days
Receptionist (SSP-5)	1 per school	220 Duty Days
Licensed Practical Nurse: LPN (SSP-10)/Clinic Aide (SSP-7)	1 per school 2 per school over 1200 students	196 Duty Days
Cafeteria Monitor (SSP-1)	1 per school 2 per school over 950 students	186 Duty Days/7 hr day
School Attendance Clerk (SSP-5)	1 per school	220 Duty Days
Campus Security Monitor (SSP-7)	1 per school Additional positions determined by Safety and Security	196 Duty Days
Paraprofessionals		
Paraprofessional Aide (SSP-7)	1 per school	196 Duty Days
Media Aide (SSP-7)	1 per school	196 Duty Days
ESOL Aide (SSP-7)	1 per 15 students - same language 2 per 50 students - same language	196 Duty Days
ESE Aide: Non-Specialized Programs/Non-Title 1 (SSP-5)	Refer to ESE Separate Schedule	186 Duty Days
ESE Paraprofessional/Specialized Programs Aide (SSP-7)	Refer to ESE Separate Schedule	196 Duty Days
Security		
School Resource Officer (SSP-13)	1 per school	196/240 Duty Days

Additional Units for Special Programs

Instructional:

Foreign Language	Booker Middle = 1	196 Duty Days
Foreign Language	Brookside Middle = 1	196 Duty Days
Foreign Language	Woodland Middle = 1	196 Duty Days
Gifted Specialized Program	Booker Middle = .60	196 Duty Days
Gifted Specialized Program	Sarasota Middle = 1	196 Duty Days
IB Coordinator	Brookside Middle = 1	196 Duty Days
ROTC	Venice Middle = 2	196/240 Duty Days
Visual Performing Arts Coordinator	Booker Middle = 1	196 Duty Days
Visual Performing Arts Dance	Booker Middle = 1	196 Duty Days

Classified:

Paraprofessional	Booker Middle = 1	196 Duty Days
Paraprofessional-Physical Education	Booker Middle = 1	196 Duty Days
Paraprofessional-Physical Education	Venice Middle = 1	196 Duty Days
Paraprofessional-Physical Education	Woodland Middle = 1	196 Duty Days

Sarasota County Schools High School Personnel Allocations: Staffing Formulas 2024-2025		
Position	Allocation	Comments
Administration		
Principal	1 per school	12 Months
Assistant Principal	1 per 500 students 4 Minimum for Comprehensive High School (includes Administration and Curriculum)	11 Months (1 APA and APC 12 Months)
Classroom Teachers		
Teachers Basic FTE: Grades 9-12	1 per 25 students	196 Duty Days
Electives	1 per 30 students	196 Duty Days
Physical Education	1 per 30 students	196 Duty Days
JROTC	2 positions (minimum of 100 students required)	220/240 Duty Days
Intensive Reading	Level 1 and 2 students are placed in Intensive Reading classes. 1 per 15 students* (*x5 sections; 1 per 75 students)	196 Duty Days
Teachers for ESE	Refer to ESE Separate Schedule	196 Duty Days
Instructional Support		
Certified School Counselors	1-800 students = 2 (1 additional for each 400 students above 800)	196 Duty Days
Literacy Coach	1 per school	196 Duty Days
Schoolwide Behavior Coach	1 per school	196 Duty Days
ESE Behavior Intervention Coach	Refer to ESE Separate Schedule	196 Duty Days
ESOL Liaison	1 per school (if ESOL FTE > 30)	196 Duty Days
ESE Instructional Facilitator	Refer to ESE Separate Schedule	196 Duty Days
Data Coach/Testing Coordinator	1 per school	196 Duty Days
Classified Support		
Career Advisor (SSP-12)	1 per school	196 Duty Days
Administrative Assistant (SSP-9X)	1 per school	240 Duty Days
Secretary (SSP-6)	3 per Non-Comprehensive High School 4 per Comprehensive High School	220 Duty Days
In-School Suspension (SSP-7)	1 per school	196 Duty Days
Bookkeeper (SSP-10)	1 per school 1 SSP-5 per Comprehensive High School & Pine View	240 Duty Days 220 Duty Days
Registrar (SSP-8)	2 per school 3 per school with over 2500 students	240 Duty Days 240 Duty Days
Receptionist (SSP-5)	1 per school	220 Duty Days
Licensed Practical Nurse: LPN (SSP-10)	1 per school 2 per school determined by Student Services	196 Duty Days
School Attendance Clerk (SSP-5)	1 per school	220 Duty Days
Campus Security Monitor (SSP-7)	Determined by Safety and Security	196 Duty Days
Transition Employment Trainer (SSP-7)	Refer to ESE Separate Schedule	196 Duty Days
Paraprofessionals		
Childcare Aide (SSP-9)	1 per 4 babies	196 Duty Days
Childcare Specialist (SSP-12)	1 per school (Cyesis Program)	196 Duty Days
ESOL Aide (SSP-7)	1 per 15 students - same language 2 per 50 students - same language	196 Duty Days
ESE Aide: Non-Specialized Programs/Non-Title 1 (SSP-5)	Refer to ESE Separate Schedule	186 Duty Days
ESE Paraprofessional/Specialized Programs Aide (SSP-7)	Refer to ESE Separate Schedule	196 Duty Days
Media Aide (SSP-7)	1 per school	196 Duty Days
Media/Library Monitorial Aide (SSP-1)	1 per school	186 Duty Days/7 hr day
Security		
School Resource Officer (SSP-13)	2 per school	196/240 Duty Days

Additional Units for Special Programs

Instructional:

VPA Coordinator	Booker High = 0.6
VPA Teacher	Booker High = 6
At-Risk Coordinator	Sarasota High = 1
At-Risk Coordinator	Booker High = 1
Planetarium	Riverview High = 1
Teen Parent Program Social Worker	Riverview High = 1
Construction Teacher	Riverview High = 1
Construction Teacher	North Port High = 1
Construction Teacher	Venice High = 1
Block Scheduling	Suncoast Poly Tech = 6/8
Science Teacher	Suncoast Poly Tech = 1

Classified:

Paraprofessional (SSP7) for Marine Science	Riverview High = 1
Clinic Aide (SSP7)	North Port High = 1
VPA Technician	Booker High = 1
VPA Technician	North Port High = 1
VPA Technician	Venice High = 1
VPA Technician	Sarasota High = 1

Sarasota County Schools K-8 School Personnel Allocations: Staffing Formulas 2024-2025		
Position	Allocation	Comments
Administration		
Principal	1 per school	12 Months
Assistant Principal	2 per school Additional position for schools over 1,500 or ESE Cluster	11 Months
Classroom Teachers		
Teachers Basic FTE: Grade Pre-K Grades K-3 Grades 4-5 Grades 6-8	1 per 18 students 1 per 18 students 1 per 22 students 1 per 22 students	196 Duty Days
Teachers for Specials: Physical Education Music Art Science Computer/Dance/Theater/Other	Refer to Specials Separate Schedule	196 Duty Days
Encore Teachers: Physical Education Music Art	1 per 30 students	196 Duty Days
Intensive Reading	<i>Level 1 and 2 students are placed in Intensive Reading classes.</i> 1 per 15 students* (*x5 sections; 1 per 75 students)	196 Duty Days
Teachers for ESE	Refer to ESE Separate Schedule	196 Duty Days
Instructional Support		
Certified School Counselors Elementary Middle	2 per school 2 per school	196 Duty Days
Literacy Coach	2 per school	196 Duty Days
Literacy Interventionist K-12	1 per school	196 Duty Days
Schoolwide Behavior Coach PK-12	1 per school	196 Duty Days
Elementary Middle	1 per school 1 per school	196 Duty Days 196 Duty Days
ESE Behavior Intervention Coach K-12	Refer to ESE Separate Schedule	196 Duty Days
ESOL Liaison	1 Position per 30 ESOL FTE 1 Position over 150 ESOL FTE	196 Duty Days
ESE Liaison	Refer to ESE Separate Schedule	196 Duty Days
Data Coach/Testing Coordinator	1 per school	196 Duty Days
Classified Support		
Career Advisor (SSP-12)	1 per school	196 Duty Days
Administrative Assistant (SSP-9X)	1 SSP-9X per school 1 SSP-6 per school over 950 students	220 Duty Days
In-School Suspension (SSP-7)	1 per school	196 Duty Days
Bookkeeper (SSP-10)	1 SSP-10 per school 1 SSP-5 per school over 950 students	220 Duty Days
Registrar (SSP-8)	1 SSP-8 per school 2 SSP-8 per school over 1200 students 1 SSP-6 per school over 950 students	220 Duty Days
Receptionist (SSP-5)	1 per school 2 per school over 950 students	220 Duty Days
Clinic Aide (SSP-7)	1 per school	196 Duty Days
Licensed Practical Nurse (SSP-10)	1 per school	196 Duty Days
Cafeteria Monitor (SSP-1)	3 per school 1 per school over 950 students	Part-time - 4 hours per day 186 Duty Days
Campus Security Monitor (SSP-7)	1 per school Additional positions determined by Safety and Security	196 Duty Days
Paraprofessionals:		
Paraprofessional Aide (SSP-7)	1 per school	196 Duty Days
Media Aide (SSP-7)	1 per school	196 Duty Days
Specials Aide (Physical Ed/Music/Art: SSP-7)	Determined by Specials Formula*	196 Duty Days
ESOL Aide (SSP-7)	1 per 15 students - same language 2 per 50 students - same language	196 Duty Days 196 Duty Days
ESE Aide: Non-Specialized Programs/Non-Title I (SSP-5)	Refer to ESE Separate Schedule	186 Duty Days
ESE Paraprofessional/Specialized Programs Aide (SSP-7)	Refer to ESE Separate Schedule	196 Duty Days
Pre-Kindergarten Aide (SSP-7)	Refer to Pre-K Separate Schedule	196 Duty Days
Security		
School Resource Officer (SSP-13)	1 per school Additional positions determined by Safety and Security	196 Duty Days

Sarasota County Schools Gifted School Personnel Allocations: Staffing Formulas 2024-2025		
Position	Allocation	Comments
Administration		
Principal	1 per school	12 Months
Assistant Principal	1 per 500 students 1 per school (Curriculum)	11 Months (1 APC 12 Months)
Classroom Teachers		
Teachers Basic FTE: Grade Pre-K Grades K-3 Grades 4-5 Grades 6-8 Grades 9-12	1 per 18 students 1 per 18 students 1 per 22 students 1 per 22 students 1 per 25 students	196 Duty Days
Teachers for Specials: Physical Education Music Art Science Dance/Computers/other	Determined by Specials Formula*	196 Duty Days
Encore Teachers Physical Education Music Art	1 per 30 students	196 Duty Days
Teachers for ESE	Refer to ESE separate schedule	
Instructional Support		
Certified School Counselors	1 per school (1 additional for each 450 students)	196 Duty Days
Literacy Coach	1 per school	196 Duty Days
Schoolwide Behavior Coach K-12	1 per school	196 Duty Days
ESOL Liaison	1 Position per 30 ESOL FTE 1 Position over 150 ESOL FTE	196 Duty Days
ESE Liaison	Refer to ESE separate schedule	196 Duty Days
Data Coach/Testing Coordinator	1 per school	196 Duty Days
Classified Support		
Career Advisor (SSP-12)	1 per school	240 Duty Days
Administrative Assistant (SSP-9X)	1 per school	240 Duty Days
Bookkeeper (SSP-10)	1 SSP-10 per school 1 SSP-5 per school over 950 students	220 Duty Days
Registrar (SSP-8)	1 SSP-8 per school 1 SSP-6 per school over 950 students	220 Duty Days
Attendance Clerk (SSP-5)	1 per school	220 Duty Days
Receptionist (SSP-5)	3 per school 1 per school over 1,600	220 Duty Days
Secretary (SSP-6)	3 per school 2 per school over 1,600	220 Duty Days
Clinic Aide (SSP-7) / Licensed Practical Nurse (SSP-10)	1 position per school over 1,200 students	196 Duty Days
Cafeteria Monitor (SSP-1)	3 per school	Part time - 4 hours per day 186 Duty Days
Campus Security Monitor (SSP-7)	1 per school Additional positions determined by Safety and Security	196 Duty Days
Paraprofessionals:		
Para Aide I K-5 (SSP-1)	1 per school	186 Duty Days/7 hr day
Media/Library Monitorial Aide (SSP-1)	1 per school	186 Duty Days/7 hr day
Media Aide (SSP-7)	1 per school	196 Duty Days
Paraprofessional Aide (SSP-7)	1 per school	196 Duty Days
Specials Aide (Physical Ed/Music/Art: SSP-7)	1 per school	196 Duty Day
ESOL Aide (SSP-7)	1 per 15 students - same language 2 per 50 students - same language	196 Duty Days
ESE Aide: Non-Specialized Programs/Non-Title I (SSP-5)	Refer to ESE Separate Schedule	186 Duty Days
ESE Paraprofessional/Specialized Programs Aide (SSP-7)	Refer to ESE Separate Schedule	196 Duty Days
Pre-Kindergarten Aide (SSP-7)	Refer to Pre-K Separate Schedule	196 Duty Days
Security		
School Resource Officer (SSP-13)	1 per school	196 Duty Days

Sarasota County Schools Alternative School Personnel Allocations: Staffing Formulas 2024-2025		
Position	Allocation	Comments
Administration		
Program Director	1 per school	12 Months
Assistant Principal	1 per school	11 Months
Classroom Teachers		
Teachers Basic FTE: Grades 6-12	7 per school minimum	
Teachers for ESE	Refer to ESE Separate Schedule	
Instructional Support		
Certified School Counselors/Home School Liaison	1 per school	196 Duty Days
Literacy Coach	1 per school	196 Duty Days
Schoolwide Behavior Coach K-12	1 per school	196 Duty Days
ESE Behavior Intervention Coach K-12	Refer to ESE Separate Schedule	196 Duty Days
ESE Liaison	Refer to ESE Separate Schedule	196 Duty Days
Data Coach/Testing Coordinator	1 per school	196 Duty Days
Classified Support		
Administrative Assistant (SSP-9X)	1 per school	220 Duty Days
Receptionist (SSP-5)	1 per school	220 Duty Days
Licensed Practical Nurse (SSP-10)	1 per school	196 Duty Days
Campus Security Monitor (SSP-7)	1 per school Additional positions determined by Safety and Security	196 Duty Days
Paraprofessionals:		
ESE Paraprofessional/Specialized Programs Aide (SSP-7)	Refer to ESE Separate Schedule	196 Duty Days
Security		
School Resource Officer (SSP-13)	1 per school	196/240 Duty Days

Sarasota County Schools ESE School Personnel Allocations: Staffing Formulas 2024-2025		
Position	Allocation	Comments
Administration		
Principal	1 per school	12 Months
Assistant Principal	2 per school (includes Administration - APA)	12 Months
Classroom Teachers		
Teachers for Encore/Specials: Art, Music, Technology Adaptive PE	6 per school	196 Duty Days
Deaf or Hard of Hearing	2 per school	196 Duty Days
Hospital Homebound	1 per school	196 Duty Days
Teachers for ESE	Refer to ESE Separate Schedule	
Instructional Support		
Certified School Counselors	1 per school	196 Duty Days
Home School Liaison	2 per school	196 Duty Days
Literacy Coach	1 per school	196 Duty Days
Schoolwide Behavior Coach K-12	1 per school	196 Duty Days
ESE Behavior Intervention Coach K-12	Refer to ESE Separate Schedule	196 Duty Days
ESE Behavior Intervention Teacher	1 per school	196 Duty Days
ESE Liaison	Refer to ESE Separate Schedule	196 Duty Days
Data Coach/Testing Coordinator	1 per school	196 Duty Days
Teacher, Academic Intervention	1 per school	196 Duty Days
Speech Language Pathologist	1 per school	196 Duty Days
Social Worker	1 per school	196 Duty Days
Classified Support		
Career Advisor (SSP-12)	1 per school	196 Duty Days
Administrative Assistant (SSP-9X)	1 per school	240 Duty Days
Bookkeeper (SSP-10)	1 per school	240 Duty Days
Registrar (SSP-8)	1 per school	240 Duty Days
Receptionist (SSP-5)	1 per school	240 Duty Days
	3 per school	220 Duty Days
Secretary (SSP-6)	3 per school	240 Duty Days
Clinic Aide (SSP-7)	1 per school	196 Duty Days
Licensed Practical Nurse (SSP-10)	1 per school	196 Duty Days
Registered Nurse (SSP-13)	1 per school	196 Duty Days
	1 per school	
Campus Security Monitor (SSP-7)	Additional positions determined by Safety and Security	196 Duty Days
Paraprofessionals:		
Separate Day School CNA/Student Care Assistant (SSP-9)	Refer to ESE Separate Schedule	196 Duty Days
Separate Day School ESE Paraprofessional (SSP-9)	Refer to ESE Separate Schedule	196 Duty Days
Para Aide III Interpreter (SSP-7)	1 per school	196 Duty Days
Media Aide (SSP-7)	1 per school	196 Duty Days
Therapy Pool Paraprofessional (SSP-7)	1 per school	196 Duty Days
Transition Employment Trainer (SSP-7)	Refer to ESE Separate Schedule	196 Duty Days
ESOL Aide (SSP-7)	1 per 15 students - same language 2 per 50 students - same language	196 Duty Days
ESE Paraprofessional/Specialized Programs Aide (SSP-7)	Refer to ESE Separate Schedule	196 Duty Days
Security		
School Resource Officer (SSP-13)	1 per school	196 Duty Days

Sarasota County Schools
 Exceptional Student Education Proposed Staffing Formulas
 2024-2025

ESE Resource Allocations		VE Self Contained Allocations	
School Type	Caseload Ratio	School Type	Budget Ratio
Elementary	1.00 per 20-37 FTE (enrolled)	Elementary	1.00 per 8-12 FTE (enrolled)
Middle	1.00 per 24-37 FTE (enrolled)	Middle	1.00 per 8-12 FTE (enrolled)
High	1.00 per 27-37 FTE (enrolled)	High	1.00 per 10-15 FTE (enrolled)

ESE Specialized Unit Cluster Allocations				
Program Name	Grade Span	SWD FTE	Instructional Allocation	Classified Allocation
AIM (Access Points) Separate Class	All Grade Levels	7-12	1.0 Teacher	2.0 Paraprofessional (SSP7)
AIM (Access Points) Center-Based	All Grade Levels	5-8	1.0 Teacher	1.0-2.0 Separate Day School Paraprofessional (SSP9); 2.0 (1.0 Separate Day School CNA Aide SSP9)
STAR (Behavior Support) Separate Class	All Grade Levels	8-10	1.0 Teacher	2.0 Paraprofessional (SSP7)
STAR (Behavior Support) Center-Based	All Grade Levels	5-8	1.0 Teacher	2.0 Separate Day School Paraprofessionals (SSP9)
CARE (ASD) Separate Class	All Grade Levels	8-9	1.0 Teacher (ASD certification)	2.0 Paraprofessionals (SSP7)
CARE (ASD) Center-Based	All Grade Levels	5-7	1.0 Teacher (ASD certification)	1.0-2.0 Separate Day School Paraprofessional (SSP9) (1.0 Separate Day School CNA Aide SSP9 **Depending on Need**)
Pre-K ESE/VE Heavy	PreK	14 ESE/VE + 4VPK	1.0 Teacher	1.0 Paraprofessional
VPK blended +5 ESE/VE	PreK	13 VPK	1.0 Teacher	1.0 ESE Paraprofessional

Speech-Language Pathologist			OT/PT	SWD Count	Allocation
School Type	SWD Count	Allocation			
Elementary, Middle, High	<14	0.2	Occupational Therapist	<8	0.2
	15-24	0.4		9-15	0.4
	25-34	0.6		16-24	0.6
	35-44	0.8		25-32	0.8
	45-55	1.0		33-40	1.0
Separate Day School	0-8	0.2	Physical Therapist	<9	0.2
	9-17	0.4		9-15	0.4
	18-26	0.6		20-29	0.6
	27-35	0.8		30-39	0.8
	36-44	1.0		40-50	1.0
Cluster Sites (PreK, Autism, Access Points, Behavior)	0-8	0.2			
	9-17	0.4			
	18-26	0.6			
	27-35	0.8			
	36-44	1.0			

ESE Instructional Coordinators			
Special Considerations	Unit Count	Unit Type	Allocation
All Levels	2+	Cluster Support	0.50 <i>may</i> be allocated
	3+	Cluster Support	1.0
ESE Compliance Coordinators			
School Type	SWD Count	Allocation	
Elementary	500+	1	
Secondary	500+	1	

School Discretionary Allocations

	Elementary Schools	Middle Schools	Booker High School	High Schools	Suncoast Poly Tech	Pine View	Oak Park	Laurel Nokomis	TRIAD
Athletic Transportation									
Athletic Transportation @ 76%			\$50,000	\$50,000					
Other Transportation @ 24%		\$4,000	\$12,000	\$12,000	\$2,500	\$4,000	\$4,000	\$4,000	
Discretionary - Weighted Full Time Equivalent (WFTE)									
Discretionary	\$51	\$55	\$90	\$60	\$60	\$55	\$78	\$55	\$78
Instructional Materials (Media)	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3
Capital Equipment / Maintenance	\$29	\$29	\$29	\$29	\$29	\$29	\$29	\$29	\$29
Instrument Repair & Replacement	\$1	\$7	\$10	\$10	\$10	\$7	\$7	\$7	\$7
After School Extra Curricular Transportation		\$7				\$7		\$5	
Teen Parent Program				\$950					
Visual Performing Arts (VPA) Enrollment / Student Allocation			\$164						
Extra Duty Days - Referendum									
Instructional Extra Duty Day Allocation (multiplied by Instructional daily rate)	2.80	26.68				40.00	20.00	20.00	20.00
High School Guidance Counselor Extra Duties - 10 days per allocated Position (*minimum 2 Positions)			30.00	*See Formula	20.00				
Registrar Extra Duty Day Allocation	4.00	20.00	10.00	10.00	10.00	20.00	10.00	30.00	10.00
Registrar Extra Duty Day Summer School Allocation	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
School Specific Allocations									
Aquadome - Riverview High School				\$50,000					
Carefree Learner - Sarasota High School				\$50,000					
Historical Room - Booker High School			\$26,500	\$233,398					
Visual Performing Arts (VPA) - North Port High School				\$100,000					

School Discretionary Allocations

Alta Vista Elementary

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	461.58	\$ 51.00	\$ 23,541
Instructional Materials		\$ 3.00	\$ 1,385
Capital Millage Equipment		\$ 29.00	\$ 13,386
Instrument Repair & Replacement		\$ 1.00	\$ 462
Total Non-Salary Amount			\$ 38,773
Extra Duty Days (Instructional)			\$ 1,447
Extra Duty Days (Registrar)			\$ 2,656
Extra Duty Days (Office)			\$ 1,062
Total Extra Duty Day Amount			\$ 5,165

Ashton Elementary

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	1083.34	\$ 51.00	\$ 55,250
Instructional Materials		\$ 3.00	\$ 3,250
Capital Millage Equipment		\$ 29.00	\$ 31,417
Instrument Repair & Replacement		\$ 1.00	\$ 1,083
Total Non-Salary Amount			\$ 91,001
Extra Duty Days (Instructional)			\$ 1,447
Extra Duty Days (Registrar)			\$ 2,656
Extra Duty Days (Office)			\$ 1,062
Total Extra Duty Day Amount			\$ 5,165

Atwater Elementary

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	963.27	\$ 51.00	\$ 49,127
Instructional Materials		\$ 3.00	\$ 2,890
Capital Millage Equipment		\$ 29.00	\$ 27,935
Instrument Repair & Replacement		\$ 1.00	\$ 963
Total Non-Salary Amount			\$ 80,915
Extra Duty Days (Instructional)			\$ 1,447
Extra Duty Days (Registrar)			\$ 2,656
Extra Duty Days (Office)			\$ 1,062
Total Extra Duty Day Amount			\$ 5,165

Bay Haven Elementary

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	620.86	\$ 51.00	\$ 31,664
Instructional Materials		\$ 3.00	\$ 1,863
Capital Millage Equipment		\$ 29.00	\$ 18,005
Instrument Repair & Replacement		\$ 1.00	\$ 621
Total Non-Salary Amount			\$ 52,152
Extra Duty Days (Instructional)			\$ 1,447
Extra Duty Days (Registrar)			\$ 2,656
Extra Duty Days (Office)			\$ 1,062
Total Extra Duty Day Amount			\$ 5,165

Brentwood Elementary

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	688.22	\$ 51.00	\$ 35,099
Instructional Materials		\$ 3.00	\$ 2,065
Capital Millage Equipment		\$ 29.00	\$ 19,958
Instrument Repair & Replacement		\$ 1.00	\$ 688
Total Non-Salary Amount			\$ 57,810
Extra Duty Days (Instructional)			\$ 1,447
Extra Duty Days (Registrar)			\$ 2,656
Extra Duty Days (Office)			\$ 1,062
Total Extra Duty Day Amount			\$ 5,165

Cranberry Elementary

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	865.46	\$ 51.00	\$ 44,138
Instructional Materials		\$ 3.00	\$ 2,596
Capital Millage Equipment		\$ 29.00	\$ 25,098
Instrument Repair & Replacement		\$ 1.00	\$ 865
Total Non-Salary Amount			\$ 72,699
Extra Duty Days (Instructional)			\$ 1,447
Extra Duty Days (Registrar)			\$ 2,656
Extra Duty Days (Office)			\$ 1,062
Total Extra Duty Day Amount			\$ 5,165

Emma E Booker Elementary

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	457.68	\$ 51.00	\$ 23,342
Instructional Materials		\$ 3.00	\$ 1,373
Capital Millage Equipment		\$ 29.00	\$ 13,273
Instrument Repair & Replacement		\$ 1.00	\$ 458
Total Non-Salary Amount			\$ 38,445
Extra Duty Days (Instructional)			\$ 1,447
Extra Duty Days (Registrar)			\$ 2,656
Extra Duty Days (Office)			\$ 1,062
Total Extra Duty Day Amount			\$ 5,165

Englewood Elementary

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	582.06	\$ 51.00	\$ 29,685
Instructional Materials		\$ 3.00	\$ 1,746
Capital Millage Equipment		\$ 29.00	\$ 16,880
Instrument Repair & Replacement		\$ 1.00	\$ 582
Total Non-Salary Amount			\$ 48,893
Extra Duty Days (Instructional)			\$ 1,447
Extra Duty Days (Registrar)			\$ 2,656
Extra Duty Days (Office)			\$ 1,062
Total Extra Duty Day Amount			\$ 5,165

Fruitville Elementary

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	1013.25	\$ 51.00	\$ 51,676
Instructional Materials		\$ 3.00	\$ 3,040
Capital Millage Equipment		\$ 29.00	\$ 29,384
Instrument Repair & Replacement		\$ 1.00	\$ 1,013
Total Non-Salary Amount			\$ 85,113
Extra Duty Days (Instructional)			\$ 1,447
Extra Duty Days (Registrar)			\$ 2,656
Extra Duty Days (Office)			\$ 1,062
Total Extra Duty Day Amount			\$ 5,165

Garden Elementary

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	561.35	\$ 51.00	\$ 28,629
Instructional Materials		\$ 3.00	\$ 1,684
Capital Millage Equipment		\$ 29.00	\$ 16,279
Instrument Repair & Replacement		\$ 1.00	\$ 561
Total Non-Salary Amount			\$ 47,153
Extra Duty Days (Instructional)			\$ 1,447
Extra Duty Days (Registrar)			\$ 2,656
Extra Duty Days (Office)			\$ 1,062
Total Extra Duty Day Amount			\$ 5,165

Glenallen Elementary

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	924.54	\$ 51.00	\$ 47,152
Instructional Materials		\$ 3.00	\$ 2,774
Capital Millage Equipment		\$ 29.00	\$ 26,812
Instrument Repair & Replacement		\$ 1.00	\$ 925
Total Non-Salary Amount			\$ 77,661
Extra Duty Days (Instructional)			\$ 1,447
Extra Duty Days (Registrar)			\$ 2,656
Extra Duty Days (Office)			\$ 1,062
Total Extra Duty Day Amount			\$ 5,165

Gocio Elementary

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	659.02	\$ 51.00	\$ 33,610
Instructional Materials		\$ 3.00	\$ 1,977
Capital Millage Equipment		\$ 29.00	\$ 19,112
Instrument Repair & Replacement		\$ 1.00	\$ 659
Total Non-Salary Amount			\$ 55,358
Extra Duty Days (Instructional)			\$ 1,447
Extra Duty Days (Registrar)			\$ 2,656
Extra Duty Days (Office)			\$ 1,062
Total Extra Duty Day Amount			\$ 5,165

Gulf Gate Elementary

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	765.52	\$ 51.00	\$ 39,042
Instructional Materials		\$ 3.00	\$ 2,297
Capital Millage Equipment		\$ 29.00	\$ 22,200
Instrument Repair & Replacement		\$ 1.00	\$ 766
Total Non-Salary Amount			\$ 64,304
Extra Duty Days (Instructional)			\$ 1,447
Extra Duty Days (Registrar)			\$ 2,656
Extra Duty Days (Office)			\$ 1,062
Total Extra Duty Day Amount			\$ 5,165

Lakeview Elementary

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	770.43	\$ 51.00	\$ 39,292
Instructional Materials		\$ 3.00	\$ 2,311
Capital Millage Equipment		\$ 29.00	\$ 22,342
Instrument Repair & Replacement		\$ 1.00	\$ 770
Total Non-Salary Amount			\$ 64,716
Extra Duty Days (Instructional)			\$ 1,447
Extra Duty Days (Registrar)			\$ 2,656
Extra Duty Days (ESOL)			\$ 1,062
Total Extra Duty Day Amount			\$ 5,165

Lamarque Elementary

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	1140.28	\$ 51.00	\$ 58,154
Instructional Materials		\$ 3.00	\$ 3,421
Capital Millage Equipment		\$ 29.00	\$ 33,068
Instrument Repair & Replacement		\$ 1.00	\$ 1,140
Total Non-Salary Amount			\$ 95,784
Extra Duty Days (Instructional)			\$ 1,447
Extra Duty Days (Registrar)			\$ 2,656
Extra Duty Days (Office)			\$ 1,062
Total Extra Duty Day Amount			\$ 5,165

Phillippi Shores Elementary

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	775.41	\$ 51.00	\$ 39,546
Instructional Materials		\$ 3.00	\$ 2,326
Capital Millage Equipment		\$ 29.00	\$ 22,487
Instrument Repair & Replacement		\$ 1.00	\$ 775
Total Non-Salary Amount			\$ 65,134
Extra Duty Days (Instructional)			\$ 1,447
Extra Duty Days (Registrar)			\$ 2,656
Extra Duty Days (Office)			\$ 1,062
Total Extra Duty Day Amount			\$ 5,165

Southside Elementary

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	738.15	\$ 51.00	\$ 37,646
Instructional Materials		\$ 3.00	\$ 2,214
Capital Millage Equipment		\$ 29.00	\$ 21,406
Instrument Repair & Replacement		\$ 1.00	\$ 738
Total Non-Salary Amount			\$ 62,005
Extra Duty Days (Instructional)			\$ 1,447
Extra Duty Days (Registrar)			\$ 2,656
Extra Duty Days (Office)			\$ 1,062
Total Extra Duty Day Amount			\$ 5,165

Tatum Ridge Elementary

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	964.75	\$ 51.00	\$ 49,202
Instructional Materials		\$ 3.00	\$ 2,894
Capital Millage Equipment		\$ 29.00	\$ 27,978
Instrument Repair & Replacement		\$ 1.00	\$ 965
Total Non-Salary Amount			\$ 81,039
Extra Duty Days (Instructional)			\$ 1,447
Extra Duty Days (Registrar)			\$ 2,656
Extra Duty Days (Office)			\$ 1,062
Total Extra Duty Day Amount			\$ 5,165

Taylor Ranch Elementary

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	968.89	\$ 51.00	\$ 49,413
Instructional Materials		\$ 3.00	\$ 2,907
Capital Millage Equipment		\$ 29.00	\$ 28,098
Instrument Repair & Replacement		\$ 1.00	\$ 969
Total Non-Salary Amount			\$ 81,387
Extra Duty Days (Instructional)			\$ 1,447
Extra Duty Days (Registrar)			\$ 2,656
Extra Duty Days (Office)			\$ 1,062
Total Extra Duty Day Amount			\$ 5,165

Toledo Blade Elementary

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	868.62	\$ 51.00	\$ 44,300
Instructional Materials		\$ 3.00	\$ 2,606
Capital Millage Equipment		\$ 29.00	\$ 25,190
Instrument Repair & Replacement		\$ 1.00	\$ 869
Total Non-Salary Amount			\$ 72,964
Extra Duty Days (Instructional)			\$ 1,447
Extra Duty Days (Registrar)			\$ 2,656
Extra Duty Days (Office)			\$ 1,062
Total Extra Duty Day Amount			\$ 5,165

Tuttle Elementary

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	806.35	\$ 51.00	\$ 41,124
Instructional Materials		\$ 3.00	\$ 2,419
Capital Millage Equipment		\$ 29.00	\$ 23,384
Instrument Repair & Replacement		\$ 1.00	\$ 806
Total Non-Salary Amount			\$ 67,733
Extra Duty Days (Instructional)			\$ 1,447
Extra Duty Days (Registrar)			\$ 2,656
Extra Duty Days (Office)			\$ 1,062
Total Extra Duty Day Amount			\$ 5,165

Venice Elementary

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	693.37	\$ 51.00	\$ 35,362
Instructional Materials		\$ 3.00	\$ 2,080
Capital Millage Equipment		\$ 29.00	\$ 20,108
Instrument Repair & Replacement		\$ 1.00	\$ 693
Total Non-Salary Amount			\$ 58,243
Extra Duty Days (Instructional)			\$ 1,447
Extra Duty Days (Registrar)			\$ 2,656
Extra Duty Days (Office)			\$ 1,062
Total Extra Duty Day Amount			\$ 5,165

Wilkinson Elementary

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	486.13	\$ 51.00	\$ 24,793
Instructional Materials		\$ 3.00	\$ 1,458
Capital Millage Equipment		\$ 29.00	\$ 14,098
Instrument Repair & Replacement		\$ 1.00	\$ 486
Total Non-Salary Amount			\$ 40,835
Extra Duty Days (Instructional)			\$ 1,447
Extra Duty Days (Registrar)			\$ 2,656
Extra Duty Days (Office)			\$ 1,062
Total Extra Duty Day Amount			\$ 5,165

Booker Middle School

	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	955.89	\$ 55.00	\$ 52,574
Instructional Materials		\$ 3.00	\$ 2,868
Capital Millage Equipment		\$ 29.00	\$ 27,721
After School Activity			\$ 4,000
After School Transportation		\$ 6.50	\$ 6,213
Instrument Repair & Replacement - Capital		\$ 5.60	\$ 5,353
Instrument Repair & Replacement		\$ 1.40	\$ 1,338
Total Non-Salary Amount			\$ 100,067
Extra Duty Days (Instructional)			\$ 6,894
Extra Duty Days (Registrar)			\$ 7,968
Extra Duty Days (Guidance)			\$ 6,894
Total Extra Duty Day Amount			\$ 21,755

Brookside Middle School

	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	851.21	\$ 55.00	\$ 46,817
Instructional Materials		\$ 3.00	\$ 2,554
Capital Millage Equipment		\$ 29.00	\$ 24,685
After School Activity			\$ 4,000
After School Transportation		\$ 6.50	\$ 5,533
Instrument Repair & Replacement - Capital		\$ 5.60	\$ 4,767
Instrument Repair & Replacement		\$ 1.40	\$ 1,192
Total Non-Salary Amount			\$ 89,547
Extra Duty Days (Instructional)			\$ 6,894
Extra Duty Days (Registrar)			\$ 3,808
Extra Duty Days (Guidance)			\$ 6,893
Extra Duty Days (Office)			\$ 4,160
Total Extra Duty Day Amount			\$ 21,755

Heron Creek Middle School

	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	984.09	\$ 55.00	\$ 54,125
Instructional Materials		\$ 3.00	\$ 2,952
Capital Millage Equipment		\$ 29.00	\$ 28,539
After School Activity			\$ 4,000
After School Transportation		\$ 6.50	\$ 6,397
Instrument Repair & Replacement - Capital		\$ 5.60	\$ 5,511
Instrument Repair & Replacement		\$ 1.40	\$ 1,378
Total Non-Salary Amount			\$ 102,901
Extra Duty Days (Instructional)			\$ 6,894
Extra Duty Days (Registrar)			\$ 7,968
Extra Duty Days (Guidance)			\$ 6,894
Total Extra Duty Day Amount			\$ 21,755

McIntosh Middle School

	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	722.63	\$ 55.00	\$ 39,745
Instructional Materials		\$ 3.00	\$ 2,168
Capital Millage Equipment		\$ 29.00	\$ 20,956
After School Activity			\$ 4,000
After School Transportation		\$ 6.50	\$ 4,697
Instrument Repair & Replacement - Capital		\$ 5.60	\$ 4,047
Instrument Repair & Replacement		\$ 1.40	\$ 1,012
Total Non-Salary Amount			\$ 76,624
Extra Duty Days (Instructional)			\$ 6,894
Extra Duty Days (Registrar)			\$ 7,968
Extra Duty Days (Guidance)			\$ 6,893
Total Extra Duty Day Amount			\$ 21,755

Sarasota Middle School

	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	1292.5	\$ 55.00	\$ 71,088
Instructional Materials		\$ 3.00	\$ 3,878
Capital Millage Equipment		\$ 29.00	\$ 37,483
After School Activity			\$ 4,000
After School Transportation		\$ 6.50	\$ 8,401
Instrument Repair & Replacement - Capital		\$ 5.60	\$ 7,238
Instrument Repair & Replacement		\$ 1.40	\$ 1,810
Total Non-Salary Amount			\$ 133,896
Extra Duty Days (Instructional)			\$ 6,587
Extra Duty Days (Student Support SVS)			\$ 700
Extra Duty Days (Registrar)			\$ 7,968
Extra Duty Days (Office)			\$ 3,000
Total Extra Duty Day Amount			\$ 18,255

Venice Middle School

	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	703.66	\$ 55.00	\$ 38,701
Instructional Materials		\$ 3.00	\$ 2,111
Capital Millage Equipment		\$ 29.00	\$ 20,406
After School Activity			\$ 4,000
After School Transportation		\$ 6.50	\$ 4,574
Instrument Repair & Replacement - Capital		\$ 5.60	\$ 3,940
Instrument Repair & Replacement		\$ 1.40	\$ 985
Total Non-Salary Amount			\$ 74,718
Extra Duty Days (Instructional)			\$ 10,000
Extra Duty Days (ESE SVS)			\$ 1,787
Extra Duty Days (Student Support SVS)			\$ 2,000
Extra Duty Days (Registrar)			\$ 3,984
Extra Duty Days (Office)			\$ 3,984
Total Extra Duty Day Amount			\$ 21,755

Woodland Middle School

	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	1055.23	\$ 55.00	\$ 58,038
Instructional Materials		\$ 3.00	\$ 3,166
Capital Millage Equipment		\$ 29.00	\$ 30,602
After School Activity			\$ 4,000
After School Transportation		\$ 6.50	\$ 6,859
Instrument Repair & Replacement - Capital		\$ 5.60	\$ 5,909
Instrument Repair & Replacement		\$ 1.40	\$ 1,477
Total Non-Salary Amount			\$ 110,051
Extra Duty Days (Instructional)			\$ 6,894
Extra Duty Days (Registrar)			\$ 6,710
Extra Duty Days (Guidance)			\$ 6,894
Total Extra Duty Day Amount			\$ 20,497

Booker High School

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	1360.91	\$ 90.00	\$ 122,482
Instructional Materials		\$ 3.00	\$ 4,083
Capital Millage Equipment		\$ 29.00	\$ 39,466
Instrument Repair & Replacement - Capital		\$ 8.00	\$ 10,887
Instrument Repair & Replacement		\$ 2.00	\$ 2,722
Athletic Transportation			\$ 50,000
Other Transportation			\$ 12,000
Visual Performing Arts			\$ 216,210
Historical Room			\$ 26,500
Total Non-Salary Amount			\$ 484,350
Extra Duty Days (Instructional)			\$ 10,000
Extra Duty Days (Registrar)			\$ 2,656
Extra Duty Days (Guidance)			\$ 5,503
Extra Duty Days (Office)			\$ 2,656
Total Extra Duty Day Amount			\$ 20,815
Advanced Placement*			\$ 20,480
AICE*			\$ 409,823
Total Add-On FTE Amount			\$ 430,303

North Port High School

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	2398.01	\$ 60.00	\$ 143,881
Teen Parent Program	0.1	\$ 950.00	\$ 95
Instructional Materials		\$ 3.00	\$ 7,194
Capital Millage Equipment		\$ 29.00	\$ 69,542
Instrument Repair & Replacement - Capital		\$ 8.00	\$ 19,184
Instrument Repair & Replacement		\$ 2.00	\$ 4,796
Athletic Transportation			\$ 50,000
Other Transportation			\$ 12,000
Total Non-Salary Amount			\$ 306,692
Extra Duty Days (Instructional)			\$ 15,503
Extra Duty Days (Guidance)			\$ 15,503
Extra Duty Days (Office)			\$ 5,312
Total Extra Duty Day Amount			\$ 36,317
Advanced Placement*			\$ 32,183
AICE*			\$ 1,042,587
Total Add-On FTE Amount			\$1,074,770

Riverview High School

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	2605	\$ 60.00	\$ 156,300
Teen Parent Program	12.32	\$950.00	\$ 11,704
Instructional Materials		\$ 3.00	\$ 7,815
Capital Millage Equipment		\$ 29.00	\$ 75,545
Instrument Repair & Replacement - Capital		\$ 8.00	\$ 20,840
Instrument Repair & Replacement		\$ 2.00	\$ 5,210
Athletic Transportation			\$ 50,000
Other Transportation			\$ 12,000
Total Non-Salary Amount			\$ 339,414
Extra Duty Days (Instructional)			\$ 15,503
Extra Duty Days (Registrar)			\$ 5,312
Extra Duty Days (Guidance)			\$ 15,503
Total Extra Duty Day Amount			\$ 36,317
Advanced Placement*			\$ 431,254
International Baccalaureate*			\$ 731,216
Total Add-On FTE Amount			\$1,162,470

Sarasota High School

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	2356.4	\$ 60.00	\$ 141,384
Instructional Materials		\$ 3.00	\$ 7,069
Capital Millage Equipment		\$ 29.00	\$ 68,336
Instrument Repair & Replacement - Capital		\$ 8.00	\$ 18,851
Instrument Repair & Replacement		\$ 2.00	\$ 4,713
Athletic Transportation			\$ 50,000
Other Transportation			\$ 12,000
Carefree Learner			\$ 50,260
Total Non-Salary Amount			\$ 302,353
Extra Duty Days (Instructional)			\$ 15,503
Extra Duty Days (Guidance)			\$ 15,503
Extra Duty Days (Office)			\$ 5,312
Total Extra Duty Day Amount			\$ 36,318
Advanced Placement*			\$ 57,345
AICE*			\$ 1,200,504
Total Add-On FTE Amount			\$1,257,849

Suncoast Polytechnical High School

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	524.12	\$ 60.00	\$ 31,447
Instructional Materials		\$ 3.00	\$ 1,572
Capital Millage Equipment		\$ 29.00	\$ 15,199
Instrument Repair & Replacement - Capital		\$ 8.00	\$ 4,193
Instrument Repair & Replacement		\$ 2.00	\$ 1,048
Other Transportation			\$ 2,500
Total Non-Salary Amount			\$ 55,960
Extra Duty Days (Instructional)			\$ 5,168
Extra Duty Days (Registrar)			\$ 5,312
Extra Duty Days (Guidance)			\$ 5,168
Total Extra Duty Day Amount			\$ 15,647
Advanced Placement*			\$ 180,226
Total Add-On FTE Amount			\$ 180,226

Venice High School

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	2443.19	\$ 60.00	\$ 146,591
Instructional Materials		\$ 3.00	\$ 7,330
Capital Millage Equipment		\$ 29.00	\$ 70,853
Instrument Repair & Replacement - Capital		\$ 8.00	\$ 19,546
Instrument Repair & Replacement		\$ 2.00	\$ 4,886
Athletic Transportation			\$ 50,000
Other Transportation			\$ 12,000
Total Non-Salary Amount			\$ 311,205
Extra Duty Days (Instructional)			\$ 15,503
Extra Duty Days (Guidance)			\$ 15,502
Extra Duty Days (Office)			\$ 5,312
Total Extra Duty Day Amount			\$ 36,317
Advanced Placement*			\$ 214,749
International Baccalaureate*			\$ 218,041
Total Add-On FTE Amount			\$ 432,790

Laurel Nokomis School

	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	1554.29	\$ 55.00	\$ 85,486
Instructional Materials		\$ 3.00	\$ 4,663
Capital Millage Equipment		\$ 29.00	\$ 45,074
After School Activity			\$ 4,000
After School Transportation		\$ 6.50	\$ 10,103
Instrument Repair & Replacement - Capital		\$ 5.60	\$ 8,704
Instrument Repair & Replacement		\$ 1.40	\$ 2,176
Total Non-Salary Amount			\$ 160,206
Extra Duty Days (Instructional)			\$ 5,168
Extra Duty Days (Registrar)			\$ 2,656
Extra Duty Days (Guidance)			\$ 5,168
Extra Duty Days (Office)			\$ 7,968
Total Extra Duty Day Amount			\$ 20,959

Oak Park School

	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	887.62	\$ 45.00	\$ 39,943
Instructional Materials		\$ 3.00	\$ 2,663
Capital Millage Equipment		\$ 29.00	\$ 25,741
After School Activity			\$ 4,000
Instrument Repair & Replacement - Capital		\$ 5.60	\$ 4,971
Instrument Repair & Replacement		\$ 1.40	\$ 1,243
Total Non-Salary Amount			\$ 78,560
Extra Duty Days (Instructional)			\$ 15,503
Extra Duty Days (ESE support)			\$ 5,312
Extra Duty Days (Student Support SVS)			\$ 15,503
Total Extra Duty Day Amount			\$ 36,317

Pine View School

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	1628.25	\$ 55.00	\$ 89,554
Instructional Materials		\$ 3.00	\$ 4,885
Capital Millage Equipment		\$ 29.00	\$ 47,219
After School Activity			\$ 4,000
After School Transportation		\$6.50	\$ 10,584
Instrument Repair & Replacement - Capital		\$ 5.60	\$ 9,118
Instrument Repair & Replacement		\$ 1.40	\$ 2,280
Total Non-Salary Amount			\$ 167,639
Extra Duty Days (Instructional)			\$ 10,335
Extra Duty Days (Registrar)			\$ 2,656
Extra Duty Days (Guidance)			\$ 10,335
Extra Duty Days (Office)			\$ 5,312
Total Extra Duty Day Amount			\$ 28,638
Advanced Placement*			\$ 853,093
Total Add-On FTE Amount			\$ 853,093

Triad

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	112.18	\$ 78.00	\$ 8,750
Instructional Materials		\$ 3.00	\$ 337
Capital Millage Equipment		\$ 29.00	\$ 3,253
Instrument Repair & Replacement - Capital		\$ 8.00	\$ 897
Instrument Repair & Replacement		\$ 2.00	\$ 224
Total Non-Salary Amount			\$ 13,462
Extra Duty Days (Instructional)			\$ 5,312
Extra Duty Days (Guidance)			\$ 10,335
Total Extra Duty Day Amount			\$ 15,647

ALTA VISTA ELEMENTARY SCHOOL

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$4,663,694	\$4,666,604	\$4,840,777	\$5,989,311	\$6,013,939	\$6,130,152
Salaries	3,228,947	3,106,135	3,249,514	4,211,505	4,092,526	4,097,016
Benefits	1,118,620	1,125,451	1,141,496	1,392,100	1,531,250	1,639,051
Purchased Services	124,609	220,408	196,797	167,458	159,008	155,932
Energy Services	141,976	154,931	166,746	183,537	205,696	209,538
Materials and Supplies	47,306	49,413	45,472	25,085	23,374	23,645
Capital Outlay	2,201	10,149	31,373	9,159	1,564	4,732
Other Expenses	35	117	9,379	467	521	238
Capital	\$139,176	\$168,677	\$516,392	\$1,294,968	\$1,403,177	\$1,267,731
Salaries	1,066	2,932	8,943	15,560	5,457	-
Benefits	250	610	1,773	3,268	2,104	-
Purchased Services	2,148	19,613	18,684	34,759	54,393	24,481
Capital Outlay	135,712	145,522	486,992	1,241,381	1,341,223	1,243,250
Grants	\$761,929	\$839,785	\$914,834	\$1,113,714	\$1,546,743	\$812,621
Salaries	590,415	594,560	709,364	859,853	1,143,800	542,503
Benefits	156,136	167,491	168,626	213,458	357,878	200,916
Purchased Services	201	2,000	9,747	3,387	22,378	45,732
Energy Services	-	-	441	180	1,127	3,411
Materials and Supplies	15,177	75,734	16,635	35,946	19,680	16,007
Capital Outlay	-	-	10,021	890	-	231
Other Expenses	-	-	-	-	1,880	3,821
Total Expenses	\$5,564,799	\$5,675,066	\$6,272,003	\$8,397,993	\$8,963,859	\$8,210,504

STUDENT ENROLLMENT and FTE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
Students by Grade level	491	456	440	460	477	443
Pre-Kindergarten ESE	1	1	1	14	45	45
Kindergarten	73	71	67	76	57	50
First Grade	70	68	74	71	74	56
Second Grade	79	66	65	74	62	70
Third Grade	77	77	81	92	82	64
Fourth Grade	98	78	68	70	85	75
Fifth Grade	93	95	84	63	72	83
FTE by Program (for FEFP funding)	481	450	456	447	444	411
Basic Education	310	296	288	260	252	233
E.S.O.L.	57	48	61	76	83	76
Students with Disabilities K-3	69	55	63	68	67	62
Students with Disabilities 4-8	44	50	44	39	37	35
ESE Level 4	1	1	-	2	5	5
ESE Level 5	-	-	-	2	-	-

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	56.11	52.11	52.11	54.11	52.11	60.21
Aides - Function Distinguished	9.71	9.71	10.71	11.71	10.71	14.71
Assistant Principals	1.00	1.00	1.00	1.00	1.00	1.00
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00
Guidance Counselors	1.00	1.00	1.00	1.00	1.00	2.50
Other Instructional Staff	1.40	1.40	1.40	1.40	1.40	4.00
Principal	1.00	1.00	1.00	1.00	1.00	1.00
School Secretary	3.00	3.00	3.00	3.00	3.00	3.00
Teachers	38.00	34.00	33.00	34.00	33.00	33.00
Grant Funded	7.60	6.60	12.60	12.60	17.60	7.00
Aides - Function Distinguished	1.00	1.00	5.00	5.00	7.00	4.00
Guidance Counselors	0.00	1.00	2.00	2.00	2.00	1.00
Other Instructional Staff	2.60	0.60	0.60	0.60	3.60	2.00
Teachers	4.00	4.00	5.00	5.00	5.00	0.00
Total Positions	63.71	58.71	64.71	66.71	69.71	67.21

ASHTON ELEMENTARY

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$8,914,280	\$9,155,409	\$9,423,571	\$10,794,855	\$11,640,645	\$10,782,893
Salaries	6,495,242	6,475,685	6,712,339	7,729,058	8,126,036	7,357,712
Benefits	1,996,910	2,164,874	2,248,458	2,649,787	3,034,073	2,983,545
Purchased Services	148,401	232,517	155,972	144,914	180,750	179,519
Energy Services	157,979	180,874	231,211	219,975	225,285	212,095
Materials and Supplies	74,790	82,921	65,429	41,004	71,471	41,965
Capital Outlay	40,773	17,787	6,193	10,117	2,853	7,969
Other Expenses	185	751	3,969	-	177	88
Capital	\$1,102,085	\$1,159,220	\$474,372	\$603,253	\$928,250	\$1,527,780
Salaries	11,523	39,759	14,842	18,453	1,581	-
Benefits	2,921	11,548	3,702	4,884	357	-
Purchased Services	2,000	100,627	66,625	52,302	127,488	27,038
Capital Outlay	1,085,641	1,007,286	389,203	527,614	798,824	1,500,742
Grants	\$168,619	\$367,024	\$371,779	\$564,390	\$591,131	\$270,756
Salaries	134,839	290,959	246,007	384,962	426,248	178,076
Benefits	33,367	75,750	116,603	167,808	151,943	88,596
Purchased Services	-	-	-	11,049	10,360	-
Energy Services	-	-	-	-	438	-
Materials and Supplies	413	315	9,169	571	-	4,084
Capital Outlay	-	-	-	-	-	1,631
Other Expenses	-	-	-	-	2,142	-
Total Expenses	\$10,184,984	\$10,681,653	\$10,269,722	\$11,962,498	\$13,160,026	\$12,581,429

STUDENT ENROLLMENT and FTE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2024 BUDGET
Students by Grade level	1,087	1,006	1,031	1,046	983	984
Pre-Kindergarten ESE	6	2	4	4	5	5
Kindergarten	153	141	159	136	133	135
First Grade	172	153	150	186	165	149
Second Grade	160	166	157	157	162	167
Third Grade	192	164	179	181	160	174
Fourth Grade	190	185	184	183	180	167
Fifth Grade	214	195	198	199	178	187
FTE by Program (for FEFP funding)	1,086	1,020	1,042	1,052	990	989
Basic Education	814	776	794	784	715	715
E.S.O.L.	43	51	56	69	71	71
Students with Disabilities K-3	110	90	106	114	118	118
Students with Disabilities 4-8	119	102	84	81	81	80
ESE Level 4	-	1	2	4	5	5

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	93.11	91.11	92.69	95.69	92.69	92.29
Aides - Function Distinguished	11.71	10.71	12.29	13.29	13.29	14.29
Assistant Principals	1.00	1.00	1.00	1.00	1.00	2.00
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00
Guidance Counselors	2.00	2.00	2.00	3.00	3.00	3.00
Other Instructional Staff	1.40	1.40	1.40	1.40	1.40	5.00
Principal	1.00	1.00	1.00	1.00	1.00	1.00
School Secretary	4.00	4.00	4.00	5.00	5.00	4.00
Teachers	71.00	70.00	70.00	70.00	67.00	62.00
Grant Funded	1.60	3.60	6.60	7.60	8.60	5.00
Aides - Function Distinguished	1.00	3.00	5.00	5.00	5.00	5.00
Guidance Counselors	0.00	0.00	1.00	2.00	1.00	0.00
Other Instructional Staff	0.60	0.60	0.60	0.60	2.60	0.00
Total Positions	94.71	94.71	99.29	103.29	101.29	97.29

ATWATER ELEMENTARY SCHOOL

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$5,747,221	\$5,586,352	\$6,021,925	\$7,252,518	\$8,365,494	\$9,752,223
Salaries	4,133,449	3,996,480	4,274,981	5,210,846	5,920,567	6,836,569
Benefits	1,317,945	1,359,949	1,443,585	1,755,851	2,109,756	2,528,685
Purchased Services	173,635	113,434	137,878	143,813	165,626	171,029
Energy Services	81,837	80,017	107,515	108,488	109,870	100,812
Materials and Supplies	37,297	33,070	39,087	26,781	42,913	67,286
Capital Outlay	2,418	3,140	18,681	6,739	16,622	47,842
Other Expenses	640	262	198	-	140	-
Capital	\$254,642	\$127,286	\$281,307	\$386,420	\$728,038	\$1,121,313
Salaries	1,026	287	-	6,823	13,635	-
Benefits	172	53	-	1,338	2,899	-
Purchased Services	-	18,848	24,900	95,184	19,050	-
Capital Outlay	253,444	108,098	256,407	283,075	692,454	1,121,313
Grants	\$621,925	\$649,309	\$743,218	\$960,924	\$1,350,990	\$797,021
Salaries	402,613	483,533	505,583	681,336	956,822	527,010
Benefits	137,120	152,734	164,656	212,083	307,992	208,746
Purchased Services	28,681	7,095	8,883	15,391	7,020	7,252
Energy Services	-	-	-	-	-	3,000
Materials and Supplies	53,511	5,947	60,781	52,114	59,667	50,967
Capital Outlay	-	-	3,315	-	19,489	46
Total Expenses	\$6,623,788	\$6,362,947	\$7,046,450	\$8,599,862	\$10,444,522	\$11,670,557

STUDENT ENROLLMENT and FTE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
Students by Grade level	656	616	644	803	857	872
Pre-Kindergarten ESE	1	1	2	3	21	21
Kindergarten	105	100	105	135	121	113
First Grade	106	103	101	143	157	136
Second Grade	108	97	96	127	142	163
Third Grade	105	105	112	135	137	160
Fourth Grade	118	99	121	127	141	134
Fifth Grade	113	111	107	133	138	145
FTE by Program (for FEFP funding)	644	619	679	794	851	866
Basic Education	492	486	533	606	641	652
E.S.O.L.	35	28	38	65	71	72
Students with Disabilities K-3	57	62	58	66	81	82
Students with Disabilities 4-8	48	36	43	50	51	52
ESE Level 4	11	6	7	7	7	8
ESE Level 5	1	1	-	-	-	-

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	66.11	63.11	66.11	74.11	79.62	100.71
Aides - Function Distinguished	9.71	9.71	10.71	11.71	10.71	21.71
Assistant Principals	1.00	1.00	1.00	1.00	1.00	1.00
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00
Guidance Counselors	2.00	2.00	2.00	2.00	3.00	5.00
Other Instructional Staff	1.40	1.40	1.40	1.40	1.40	5.00
Principal	1.00	1.00	1.00	1.00	1.00	1.00
School Secretary	3.00	3.00	3.00	3.00	3.00	3.00
Teachers	47.00	44.00	46.00	53.00	58.51	63.00
Grant Funded	8.60	8.60	8.60	9.60	13.09	8.00
Aides - Function Distinguished	2.00	2.00	2.00	2.00	2.00	2.00
Guidance Counselors	0.00	1.00	2.00	2.00	2.00	1.00
Other Instructional Staff	1.60	0.60	0.60	0.60	1.60	0.00
Teachers	5.00	5.00	4.00	5.00	7.49	5.00
Total Positions	74.71	71.71	74.71	83.71	92.71	108.71

BAY HAVEN ELEMENTARY SCHOOL

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$4,913,052	\$4,954,146	\$5,194,628	\$5,729,031	\$6,290,335	\$6,265,640
Salaries	3,549,072	3,498,608	3,702,796	4,075,749	4,380,039	4,233,755
Benefits	1,129,169	1,182,107	1,229,865	1,384,010	1,624,046	1,743,238
Purchased Services	98,851	145,778	112,859	116,910	150,037	155,672
Energy Services	83,702	91,774	98,153	104,525	101,475	99,787
Materials and Supplies	46,041	33,875	47,867	46,267	30,570	31,150
Capital Outlay	5,783	330	2,462	1,150	3,685	1,500
Other Expenses	434	1,674	626	420	483	538
Capital	\$460,401	\$216,342	\$209,716	\$2,058,334	\$9,828,620	\$11,874,631
Salaries	1,644	137	11,327	43,074	51,249	-
Benefits	325	110	3,261	11,945	16,664	-
Purchased Services	1,525	11,395	15,570	929,262	343,063	592,698
Capital Outlay	456,907	204,700	179,558	1,074,053	9,417,644	11,281,933
Grants	\$68,963	\$171,641	\$216,174	\$365,959	\$484,538	\$65,920
Salaries	49,458	143,645	164,209	267,826	354,094	32,960
Benefits	18,753	27,696	47,274	96,040	123,045	19,295
Purchased Services	-	-	-	1,936	-	9,713
Energy Services	-	-	-	-	140	-
Materials and Supplies	752	300	4,691	157	4,959	3,952
Other Expenses	-	-	-	-	2,300	-
Total Expenses	\$5,442,416	\$5,342,129	\$5,620,518	\$8,153,324	\$16,603,493	\$18,206,191

STUDENT ENROLLMENT and FTE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
Students by Grade level	613	594	587	581	578	577
Pre-Kindergarten ESE	1	-	-	-	-	-
Kindergarten	105	100	105	98	104	97
First Grade	106	103	101	109	110	105
Second Grade	108	97	96	98	90	108
Third Grade	105	104	94	96	98	87
Fourth Grade	100	101	92	92	89	94
Fifth Grade	88	89	99	88	87	86
FTE by Program (for FEFP funding)	610	591	590	580	574	573
Basic Education	446	444	430	422	423	422
E.S.O.L.	8	3	5	10	19	19
Students with Disabilities K-3	94	86	89	87	78	78
Students with Disabilities 4-8	62	58	66	60	54	54
ESE Level 4	-	-	-	1	-	-

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	53.41	53.41	53.01	52.01	52.91	54.71
Aides - Function Distinguished	4.71	4.71	4.71	4.71	5.71	6.71
Assistant Principals	1.00	1.00	1.00	1.00	1.00	1.00
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00
Guidance Counselors	1.00	1.00	1.00	1.00	1.00	2.50
Other Instructional Staff	0.20	0.20	0.70	0.70	0.60	3.50
Principal	1.00	1.00	1.00	1.00	1.00	1.00
School Secretary	3.00	3.00	3.00	3.00	3.00	3.00
Teachers	41.50	41.50	40.60	39.60	39.60	36.00
Grant Funded	1.30	0.30	2.30	4.30	5.40	0.00
Aides - Function Distinguished	1.00	0.00	1.00	2.00	2.00	0.00
Guidance Counselors	0.00	0.00	1.00	1.00	1.00	0.00
Other Instructional Staff	0.30	0.30	0.30	0.30	2.40	0.00
Teachers	0.00	0.00	0.00	1.00	0.00	0.00
Total Positions	54.71	53.71	55.31	56.31	58.31	54.71

BRENTWOOD ELEMENTARY

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$7,200,409	\$6,950,937	\$7,139,407	\$7,759,754	\$8,413,766	\$8,418,694
Salaries	5,093,528	4,857,304	5,051,494	5,486,018	5,810,073	5,643,910
Benefits	1,674,851	1,676,422	1,714,084	1,885,092	2,183,597	2,310,556
Purchased Services	165,437	221,416	152,430	152,882	179,029	216,722
Energy Services	133,466	139,652	175,430	179,524	191,458	194,827
Materials and Supplies	60,565	48,294	35,632	25,946	31,166	26,619
Capital Outlay	60,471	1,797	2,811	24,849	13,326	26,060
Other Expenses	12,091	6,052	7,526	5,443	5,117	-
Capital	\$4,226,552	\$705,144	\$367,917	\$252,559	\$91,262	\$125,901
Salaries	98,511	6,516	1,355	5,683	-	-
Benefits	28,158	1,889	399	1,217	-	-
Purchased Services	177,726	17,181	4,431	527	-	3,150
Capital Outlay	3,922,157	679,558	361,732	245,132	91,262	122,751
Grants	\$903,377	\$1,102,246	\$1,149,001	\$1,872,035	\$1,637,043	\$949,738
Salaries	639,401	788,982	794,244	1,355,919	1,223,132	659,352
Benefits	226,019	292,423	318,277	472,380	394,730	274,697
Purchased Services	7,990	17,975	17,799	14,927	2,654	571
Energy Services	-	-	-	1,271	775	2,800
Materials and Supplies	23,847	2,866	14,555	27,538	8,559	11,508
Capital Outlay	-	-	4,126	-	7,193	-
Other Expenses	6,120	-	-	-	-	810
Total Expenses	\$12,330,338	\$8,758,327	\$8,656,325	\$9,884,348	\$10,142,071	\$9,494,333

STUDENT ENROLLMENT and FTE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
Students by Grade level	697	631	603	566	561	561
Pre-Kindergarten ESE	47	39	36	40	75	75
Kindergarten	97	80	81	86	66	60
First Grade	99	90	82	81	80	68
Second Grade	103	85	87	77	90	81
Third Grade	124	109	95	103	84	99
Fourth Grade	120	108	108	69	97	78
Fifth Grade	107	120	114	110	69	100
FTE by Program (for FEFP funding)	701	629	609	567	563	563
Basic Education	423	375	362	331	351	351
E.S.O.L.	46	35	31	41	40	40
Students with Disabilities K-3	149	135	126	114	108	108
Students with Disabilities 4-8	66	74	85	52	39	39
ESE Level 4	15	9	4	27	22	22
ESE Level 5	2	1	1	2	3	3

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	79.15	75.68	73.31	70.01	69.01	74.21
Aides - Function Distinguished	17.71	16.71	17.71	15.71	16.71	15.71
Assistant Principals	1.00	1.00	1.00	1.00	1.00	1.00
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00
Guidance Counselors	1.80	1.80	1.80	1.50	1.50	3.50
Other Instructional Staff	1.64	1.64	1.80	1.80	1.80	5.00
Principal	1.00	1.00	1.00	1.00	1.00	1.00
School Secretary	3.00	3.00	3.00	3.00	3.00	3.00
Teachers	52.00	49.53	46.00	45.00	43.00	44.00
Grant Funded	12.86	12.33	17.70	18.70	23.70	14.00
Aides - Function Distinguished	6.00	6.00	9.00	10.00	12.00	11.00
Guidance Counselors	0.00	1.50	2.50	2.50	2.50	1.00
Other Instructional Staff	2.86	1.36	1.20	2.20	3.20	1.00
Teachers	4.00	3.47	5.00	4.00	6.00	1.00
Total Positions	92.01	88.01	91.01	88.71	92.71	88.21

CRANBERRY ELEMENTARY

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$6,468,436	\$6,325,477	\$7,053,736	\$7,948,712	\$8,763,040	\$9,419,875
Salaries	4,585,505	4,454,507	4,981,513	5,636,455	6,165,552	6,262,134
Benefits	1,477,863	1,536,159	1,694,445	1,935,697	2,189,697	2,615,863
Purchased Services	192,227	108,131	116,705	128,588	164,432	212,373
Energy Services	147,228	164,880	212,381	204,130	204,306	193,604
Materials and Supplies	54,015	46,629	46,532	29,682	28,634	59,496
Capital Outlay	11,598	14,949	2,099	14,160	10,357	76,405
Other Expenses	-	222	61	-	62	-
Capital	\$198,090	\$524,808	\$285,489	\$1,143,932	\$593,180	\$864,875
Salaries	2,138	9,316	784	9,131	17,909	-
Benefits	745	3,154	242	1,823	3,948	-
Purchased Services	-	10,467	2,163	40,428	-	3,150
Other Expenses	195,207	501,871	282,300	1,092,550	571,323	861,725
Grants	\$482,730	\$760,687	\$774,657	\$1,427,182	\$1,468,823	\$870,988
Salaries	364,456	559,392	569,028	996,915	990,082	579,987
Benefits	98,194	150,983	175,946	326,109	351,432	249,019
Purchased Services	1,090	11,456	12,248	27,224	27,665	7,337
Energy Services	-	-	-	-	-	4,800
Materials and Supplies	18,990	38,118	15,840	47,396	99,644	26,345
Capital Outlay	-	-	-	29,538	-	-
Other Expenses	-	738	1,595	-	-	3,500
Total Expenses	\$7,149,256	\$7,610,972	\$8,113,882	\$10,519,826	\$10,825,043	\$11,155,738

STUDENT ENROLLMENT and FTE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
Students by Grade level	677	646	723	768	777	769
Pre-Kindergarten ESE	11	18	18	25	57	57
Kindergarten	105	108	118	112	116	116
First Grade	123	102	119	125	114	121
Second Grade	110	109	99	122	110	112
Third Grade	106	112	124	129	127	113
Fourth Grade	93	108	128	129	120	128
Fifth Grade	129	89	117	126	133	122
FTE by Program (for FEFP funding)	685	656	728	776	787	780
Basic Education	456	436	501	546	550	545
E.S.O.L.	33	38	45	59	66	66
Students with Disabilities K-3	127	107	102	106	107	106
Students with Disabilities 4-8	67	74	78	63	58	57
ESE Level 4	1	-	1	1	6	6
ESE Level 5	1	1	1	1	-	-

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	67.51	68.11	72.11	75.11	75.51	91.71
Aides - Function Distinguished	10.71	12.71	13.71	15.71	14.71	21.71
Assistant Principals	1.00	1.00	1.00	1.00	1.00	1.00
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00
Guidance Counselors	1.00	1.00	1.00	1.00	2.00	4.00
Other Instructional Staff	0.40	1.40	1.40	1.40	1.40	5.00
Principal	1.00	1.00	1.00	1.00	1.00	1.00
School Secretary	3.00	3.00	3.00	3.00	3.00	3.00
Teachers	49.40	47.00	50.00	51.00	51.40	55.00
Grant Funded	4.20	5.60	7.60	13.60	14.20	10.00
Aides - Function Distinguished	0.00	0.00	1.00	4.00	4.00	5.00
Guidance Counselors	1.00	1.00	2.00	2.00	2.00	1.00
Other Instructional Staff	0.60	0.60	0.60	2.20	3.20	4.00
Teachers	2.60	4.00	4.00	5.40	5.00	0.00
Total Positions	71.71	73.71	79.71	88.71	89.71	101.71

EMMA E. BOOKER ELEMENTARY

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$5,491,587	\$5,270,316	\$5,593,782	\$6,313,685	\$6,070,726	\$6,229,667
Salaries	3,787,857	3,686,524	3,898,184	4,437,233	4,159,207	4,120,382
Benefits	1,282,373	1,335,524	1,417,448	1,592,268	1,612,270	1,784,208
Purchased Services	259,218	98,567	115,391	121,598	136,599	146,401
Energy Services	96,317	105,946	126,198	136,024	147,848	150,702
Materials and Supplies	61,619	41,648	35,279	25,135	12,151	24,498
Capital Outlay	4,038	2,075	1,221	1,427	2,589	3,476
Other Expenses	165	32	61	-	62	-
Capital	\$1,531,124	\$274,543	\$246,005	\$273,539	\$750,571	\$359,957
Salaries	38,098	14,223	8,231	7,380	-	-
Benefits	11,342	3,280	1,793	1,486	-	-
Purchased Services	5,177	21,415	293	1,773	3,006	18,330
Other Expenses	1,476,507	235,625	235,688	262,900	747,565	341,627
Grants	\$1,206,261	\$1,398,403	\$1,586,247	\$1,740,436	\$1,660,665	\$992,179
Salaries	768,875	1,012,222	1,157,672	1,232,992	1,196,700	657,908
Benefits	187,796	276,078	352,547	396,079	417,285	266,690
Purchased Services	89,890	40,063	58,388	17,005	16,707	27,181
Energy Services	-	-	-	77	319	5,106
Materials and Supplies	147,979	4,170	9,500	80,194	19,256	34,799
Capital Outlay	1,172	56,839	-	12,755	9,586	-
Other Expenses	10,549	9,031	8,140	1,334	812	495
Total Expenses	\$8,228,972	\$6,943,262	\$7,426,034	\$8,327,660	\$8,481,962	\$7,581,803

STUDENT ENROLLMENT and FTE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
Students by Grade level	539	509	517	452	433	404
Pre-Kindergarten ESE	14	11	14	11	40	40
Kindergarten	80	78	65	61	57	51
First Grade	76	80	89	72	62	59
Second Grade	93	77	73	80	64	59
Third Grade	106	100	91	66	68	66
Fourth Grade	74	91	92	74	68	59
Fifth Grade	96	72	93	88	74	70
FTE by Program (for FEFP funding)	540	508	510	454	440	407
Basic Education	365	332	324	294	269	250
E.S.O.L.	40	40	47	35	45	41
Students with Disabilities K-3	84	75	75	81	86	80
Students with Disabilities 4-8	50	61	63	42	34	31
ESE Level 4	1	-	1	2	6	5

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	64.79	64.11	61.82	63.11	57.11	59.31
Aides - Function Distinguished	14.39	14.71	13.71	14.71	13.71	14.71
Assistant Principals	1.00	1.00	1.25	2.00	1.00	1.00
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00
Guidance Counselors	2.00	2.00	1.46	2.00	2.00	2.60
Other Instructional Staff	1.40	1.40	1.40	1.40	1.40	4.00
Principal	1.00	1.00	1.00	1.00	1.00	1.00
School Secretary	3.00	3.00	3.00	3.00	3.00	3.00
Teachers	41.00	40.00	39.00	38.00	34.00	32.00
Grant Funded	9.60	13.60	18.89	16.60	19.60	9.00
Aides - Function Distinguished	1.00	3.00	4.00	4.00	6.00	4.00
Guidance Counselors	1.00	2.00	3.54	3.00	3.00	2.00
Other Instructional Staff	0.60	0.60	2.60	1.60	2.60	2.00
Teachers	7.00	8.00	8.75	8.00	8.00	1.00
Total Positions	74.39	77.71	80.71	79.71	76.71	68.31

ENGLEWOOD ELEMENTARY SCHOOL

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$5,199,492	\$4,879,145	\$5,306,841	\$5,807,222	\$6,545,017	\$6,522,849
Salaries	3,711,889	3,428,292	3,762,986	4,084,689	4,491,882	4,376,843
Benefits	1,172,195	1,205,558	1,284,396	1,462,488	1,723,504	1,783,551
Purchased Services	173,431	94,259	97,667	116,762	124,240	130,243
Energy Services	94,204	117,489	115,149	103,686	154,129	152,753
Materials and Supplies	37,535	30,819	31,003	29,501	27,820	38,993
Capital Outlay	8,980	1,694	15,579	10,096	23,019	40,466
Other Expenses	1,258	1,034	61	-	423	-
Capital	\$687,739	\$4,630,737	\$2,179,951	\$1,279,526	\$776,399	\$67,652
Salaries	56,058	133,991	76,445	7,951	1,950	-
Benefits	14,658	40,114	24,154	2,302	454	-
Purchased Services	245,984	160,658	61,291	121,741	251,169	2,820
Capital Outlay	371,039	4,295,974	2,018,061	1,147,532	522,826	64,832
Grants	\$107,084	\$250,432	\$224,623	\$377,451	\$461,618	\$229,669
Salaries	74,733	200,054	157,150	281,109	354,760	135,533
Benefits	31,834	49,870	67,473	94,307	100,995	77,788
Purchased Services	-	-	-	1,035	5,723	15,791
Materials and Supplies	517	508	-	1,000	140	557
Total Expenses	\$5,994,315	\$9,760,314	\$7,711,415	\$7,464,199	\$7,783,034	\$6,820,170

STUDENT ENROLLMENT and FTE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
Students by Grade level	591	554	575	588	553	526
Pre-Kindergarten ESE	1	-	2	3	4	4
Kindergarten	113	94	89	102	77	67
First Grade	110	107	103	97	91	78
Second Grade	88	101	98	100	99	87
Third Grade	93	86	99	102	99	102
Fourth Grade	89	89	87	95	90	98
Fifth Grade	97	77	97	89	93	90
FTE by Program (for FEFP funding)	590	550	456	587	602	525
Basic Education	434	404	282	433	444	378
E.S.O.L.	21	20	22	20	21	25
Students with Disabilities K-3	80	67	88	87	89	66
Students with Disabilities 4-8	53	56	59	43	44	51
ESE Level 4	2	3	5	4	4	5

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	56.41	54.11	55.11	57.11	58.11	61.81
Aides - Function Distinguished	7.71	7.71	7.71	7.71	8.71	9.71
Assistant Principals	1.00	1.00	1.00	1.00	1.00	1.00
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00
Guidance Counselors	1.00	1.00	1.00	1.00	1.00	2.50
Other Instructional Staff	0.20	0.40	0.40	0.40	0.40	3.60
Principal	1.00	1.00	1.00	1.00	1.00	1.00
School Secretary	3.00	3.00	3.00	3.00	3.00	3.00
Teachers	41.50	39.00	40.00	42.00	42.00	40.00
Grant Funded	2.30	2.60	4.60	5.60	6.60	5.00
Aides - Function Distinguished	2.00	2.00	3.00	3.00	3.00	5.00
Guidance Counselors	0.00	0.00	1.00	1.00	1.00	0.00
Other Instructional Staff	0.30	0.60	0.60	0.60	2.60	0.00
Teachers	0.00	0.00	0.00	1.00	0.00	0.00
Total Positions	58.71	56.71	59.71	62.71	64.71	66.81

FRUITVILLE ELEMENTARY SCHOOL

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$8,090,593	\$7,971,879	\$8,563,929	\$9,503,904	\$10,253,304	\$9,761,572
Salaries	5,916,389	5,640,409	6,149,737	6,831,655	7,006,356	6,387,922
Benefits	1,880,689	1,902,092	2,055,791	2,319,415	2,654,183	2,715,059
Purchased Services	111,651	220,709	133,467	139,610	313,831	402,686
Energy Services	128,440	153,925	164,336	177,277	185,178	187,127
Materials and Supplies	43,140	48,810	42,063	25,368	34,452	53,388
Capital Outlay	9,896	5,499	18,324	9,977	59,242	14,952
Other Expenses	388	435	211	602	62	438
Capital	\$412,996	\$278,280	\$376,412	\$197,862	\$527,808	\$286,977
Salaries	695	714	461	4,414	4,906	-
Benefits	117	166	126	1,007	1,421	-
Purchased Services	3,511	11,003	4,176	527	-	3,150
Capital Outlay	408,673	266,397	371,649	191,914	521,481	283,827
Grants	\$740,618	\$458,321	\$488,273	\$922,988	\$913,365	\$233,176
Salaries	435,273	290,110	286,292	623,551	653,654	142,799
Benefits	179,006	168,211	195,732	298,450	231,633	81,563
Purchased Services	35,390	-	6,249	477	24,675	214
Energy Services	-	-	-	-	1,623	-
Materials and Supplies	88,861	-	-	510	597	8,600
Capital Outlay	-	-	-	-	683	-
Other Expenses	2,088	-	-	-	500	-
Total Expenses	\$9,244,207	\$8,708,480	\$9,428,614	\$10,624,754	\$11,694,477	\$10,281,725

STUDENT ENROLLMENT and FTE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
Students by Grade level	778	727	745	781	745	738
Pre-Kindergarten ESE	26	27	26	20	21	21
Kindergarten	150	117	122	132	114	122
First Grade	120	135	115	127	131	113
Second Grade	133	109	135	119	116	129
Third Grade	117	120	117	146	119	116
Fourth Grade	114	113	115	118	125	113
Fifth Grade	118	106	115	119	119	124
FTE by Program (for FEFP funding)	783	727	751	784	747	740
Basic Education	462	441	468	480	441	437
E.S.O.L.	53	50	48	49	59	58
Students with Disabilities K-3	146	143	117	106	92	92
Students with Disabilities 4-8	78	65	80	88	75	74
ESE Level 4	43	28	38	60	79	78
ESE Level 5	1	-	-	1	1	1

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	95.11	90.11	91.11	95.11	96.51	94.71
Aides - Function Distinguished	20.71	18.71	20.71	21.71	24.71	26.71
Assistant Principals	1.00	1.00	1.00	1.00	1.00	1.00
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00
Guidance Counselors	2.60	3.00	2.60	2.60	3.00	4.00
Other Instructional Staff	1.80	1.80	1.80	1.80	1.80	6.00
Principal	1.00	1.00	1.00	1.00	1.00	1.00
School Secretary	3.00	3.00	3.00	3.00	3.00	3.00
Teachers	64.00	60.60	60.00	63.00	61.00	52.00
Grant Funded	12.20	9.20	11.60	15.60	18.20	8.60
Aides - Function Distinguished	8.00	8.00	9.00	12.00	14.00	8.00
Guidance Counselors	0.40	0.00	1.40	1.40	1.00	0.00
Other Instructional Staff	1.20	1.20	1.20	1.20	3.20	0.60
Teachers	2.60	0.00	0.00	1.00	0.00	0.00
Total Positions	107.31	99.31	102.71	110.71	114.71	103.31

GARDEN ELEMENTARY SCHOOL

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$5,474,460	\$5,595,491	\$5,767,241	\$6,041,646	\$6,131,241	\$6,533,351
Salaries	3,928,993	3,924,611	4,053,886	4,256,868	4,262,837	4,515,704
Benefits	1,295,489	1,373,440	1,423,855	1,496,079	1,573,626	1,737,037
Purchased Services	106,534	158,711	98,529	113,639	115,873	126,767
Energy Services	96,211	89,047	130,109	134,515	126,026	120,240
Materials and Supplies	35,444	34,890	41,638	30,649	24,626	19,713
Capital Outlay	11,010	13,377	16,296	7,718	26,521	12,152
Other Expenses	779	1,415	2,928	2,178	1,732	1,738
Capital	\$863,165	\$136,986	\$322,198	\$420,224	\$168,402	\$75,912,846
Salaries	15,864	449	433	4,466	8,203	-
Benefits	3,376	100	84	893	2,194	-
Purchased Services	6,663	6,047	15,041	95,376	11,177	3,880,935
Capital Outlay	837,262	130,390	306,640	319,489	146,828	72,031,911
Grants	\$173,444	\$248,398	\$308,608	\$518,245	\$497,964	\$118,342
Salaries	119,919	185,003	224,178	387,065	370,118	71,685
Benefits	21,812	46,528	58,492	123,664	116,806	41,211
Purchased Services	3,413	-	5,013	3,221	1,230	1,450
Energy Services	-	-	-	-	-	-
Materials and Supplies	28,300	16,867	20,210	4,295	9,810	3,996
Capital Outlay	-	-	715	-	-	-
Total Expenses	\$6,511,069	\$5,980,875	\$6,398,047	\$6,980,115	\$6,797,607	\$82,564,539

STUDENT ENROLLMENT and FTE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
Students by Grade level	573	534	535	511	515	488
Pre-Kindergarten ESE	3	5	-	3	2	2
Kindergarten	100	95	84	77	74	69
First Grade	92	98	100	82	69	74
Second Grade	89	78	99	99	79	67
Third Grade	95	80	76	100	96	78
Fourth Grade	88	92	78	75	105	90
Fifth Grade	106	86	98	75	90	108
FTE by Program (for FEFP funding)	572	531	538	504	509	483
Basic Education	414	402	419	371	376	357
E.S.O.L.	33	27	18	21	31	30
Students with Disabilities K-3	64	47	49	63	56	53
Students with Disabilities 4-8	48	39	35	31	30	28
ESE Level 4	13	16	17	18	16	15

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	63.11	61.11	60.11	60.11	59.11	63.21
Aides - Function Distinguished	11.71	10.71	11.71	12.71	12.71	11.71
Assistant Principals	1.00	1.00	1.00	1.00	1.00	1.00
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00
Guidance Counselors	2.00	2.00	2.00	2.00	2.00	3.50
Other Instructional Staff	1.40	0.40	0.40	0.40	0.40	5.00
Principal	1.00	1.00	1.00	1.00	1.00	1.00
School Secretary	3.00	3.00	3.00	3.00	3.00	3.00
Teachers	42.00	42.00	40.00	39.00	38.00	37.00
Grant Funded	0.60	1.60	4.60	5.60	6.60	1.00
Aides - Function Distinguished	0.00	1.00	2.00	2.00	2.00	1.00
Guidance Counselors	0.00	0.00	1.00	1.00	1.00	0.00
Other Instructional Staff	0.60	0.60	0.60	0.60	2.60	0.00
Teachers	0.00	0.00	1.00	2.00	1.00	0.00
Total Positions	63.71	62.71	64.71	65.71	65.71	64.21

GLENALLEN ELEMENTARY

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$6,162,841	\$6,085,871	\$6,424,441	\$7,616,393	\$8,314,996	\$8,522,660
Salaries	4,384,085	4,337,888	4,557,786	5,419,374	5,742,222	5,716,821
Benefits	1,409,132	1,451,370	1,555,078	1,849,968	2,162,872	2,330,474
Purchased Services	206,927	106,588	118,534	149,441	200,467	224,544
Energy Services	104,015	109,422	143,016	143,690	144,236	132,280
Materials and Supplies	54,842	50,626	47,822	34,851	39,309	62,951
Capital Outlay	3,830	29,795	2,021	18,912	23,538	55,590
Other Expenses	10	182	184	157	2,352	-
Capital	\$208,685	\$176,016	\$341,424	\$546,394	\$1,944,426	\$1,749,677
Salaries	15,233	19,174	8,623	18,345	12,460	9,785
Benefits	5,850	6,304	3,495	5,661	5,844	5,290
Purchased Services	1,718	11,708	2,708	196,481	83,476	5,286
Other Expenses	185,884	138,830	326,598	325,907	1,842,646	1,729,316
Grants	\$783,768	\$971,774	\$1,017,386	\$1,292,188	\$1,656,822	\$1,138,920
Salaries	496,235	672,729	668,155	847,289	1,156,655	759,728
Benefits	163,437	239,079	255,630	327,534	369,807	335,085
Purchased Services	5,943	18,690	69,171	64,178	36,997	20,864
Energy Services	-	-	-	-	-	4,800
Materials and Supplies	118,153	40,048	19,986	43,024	87,476	17,443
Capital Outlay	-	1,228	2,063	-	-	-
Other Expenses	-	-	2,381	10,163	5,887	1,000
Total Expenses	\$7,155,294	\$7,233,661	\$7,783,251	\$9,454,975	\$11,916,244	\$11,411,257

STUDENT ENROLLMENT and FTE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
Students by Grade level	539	509	517	718	761	788
Pre-Kindergarten ESE	14	11	14	17	17	17
Kindergarten	80	78	65	124	120	130
First Grade	76	80	89	103	127	127
Second Grade	93	77	73	123	109	125
Third Grade	106	100	91	125	133	117
Fourth Grade	74	91	92	114	130	134
Fifth Grade	96	72	93	112	125	138
FTE by Program (for FEFP funding)	541	509	511	725	774	800
Basic Education	365	332	324	480	492	509
E.S.O.L.	40	40	47	71	96	99
Students with Disabilities K-3	84	75	75	115	112	116
Students with Disabilities 4-8	50	61	63	52	58	60
ESE Level 4	1	-	1	5	13	13
ESE Level 5	1	1	1	2	3	3

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	69.01	68.01	73.52	78.01	81.01	90.21
Aides - Function Distinguished	11.71	12.71	13.71	15.71	15.71	19.71
Assistant Principals	1.00	1.00	1.00	1.00	1.00	1.00
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00
Guidance Counselors	1.50	1.50	2.50	2.50	3.50	4.00
Other Instructional Staff	1.80	1.80	1.31	1.80	1.80	4.50
Principal	1.00	1.00	1.00	1.00	1.00	1.00
School Secretary	3.00	3.00	3.00	3.00	3.00	3.00
Teachers	48.00	46.00	50.00	52.00	54.00	56.00
Grant Funded	12.70	12.70	15.19	16.70	17.70	10.10
Aides - Function Distinguished	5.00	6.00	7.00	8.00	8.00	5.00
Guidance Counselors	0.00	1.50	2.50	2.50	2.50	1.00
Other Instructional Staff	3.70	1.20	1.69	2.20	3.20	3.10
Teachers	4.00	4.00	4.00	4.00	4.00	1.00
Total Positions	81.71	80.71	88.71	94.71	98.71	100.31

GOCIO ELEMENTARY SCHOOL

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$5,699,968	\$5,730,018	\$5,725,414	\$6,744,651	\$7,299,259	\$8,321,179
Salaries	4,093,764	4,037,394	4,016,154	4,774,319	4,950,016	5,611,505
Benefits	1,323,875	1,400,409	1,415,282	1,650,952	1,904,025	2,275,931
Purchased Services	99,130	91,964	103,110	140,117	227,843	235,000
Energy Services	130,361	123,693	141,179	148,697	163,983	166,671
Materials and Supplies	39,374	66,846	43,908	27,616	38,350	26,234
Capital Outlay	13,330	9,567	4,789	2,016	14,110	5,000
Other Expenses	134	145	992	934	932	838
Capital	\$379,966	\$570,374	\$491,147	\$4,171,008	\$18,426,986	\$7,410,856
Salaries	11,220	67,196	47,249	74,509	99,967	-
Benefits	2,696	15,011	11,847	18,991	31,823	-
Purchased Services	2,575	20,877	183,639	832,498	230,508	241,453
Capital Outlay	363,475	467,290	248,412	3,245,010	18,064,688	7,169,403
Grants	\$1,074,854	\$928,367	\$1,406,766	\$1,540,536	\$1,700,138	\$884,545
Salaries	744,329	680,715	965,120	1,082,730	1,208,139	610,779
Benefits	229,106	211,277	311,630	396,716	425,673	229,171
Purchased Services	30,100	19,923	21,973	30,423	42,145	17,633
Energy Services	-	1,332	226	-	473	5,127
Materials and Supplies	70,887	15,120	80,981	27,598	23,708	21,835
Capital Outlay	-	-	22,738	-	-	-
Other Expenses	432	-	4,098	3,069	-	-
Total Expenses	\$7,154,788	\$7,228,759	\$7,623,327	\$12,456,195	\$27,426,383	\$16,616,580

STUDENT ENROLLMENT and FTE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
Students by Grade level	600	553	562	583	635	647
Pre-Kindergarten ESE	27	24	18	21	87	87
Kindergarten	94	83	85	97	86	88
First Grade	87	91	82	88	95	88
Second Grade	86	81	96	87	92	90
Third Grade	99	82	95	129	86	102
Fourth Grade	94	101	82	64	115	76
Fifth Grade	113	91	104	97	74	116
FTE by Program (for FEFP funding)	592	551	568	585	570	581
Basic Education	329	322	329	320	298	304
E.S.O.L.	90	72	74	99	95	97
Students with Disabilities K-3	93	84	113	119	114	116
Students with Disabilities 4-8	78	71	50	43	55	56
ESE Level 4	2	2	2	4	8	8

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	63.51	65.51	62.41	64.51	65.51	81.71
Aides - Function Distinguished	12.71	14.71	12.71	14.71	15.71	22.71
Assistant Principals	1.00	1.00	1.00	1.00	1.00	1.00
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00
Guidance Counselors	1.40	1.40	1.30	1.00	1.00	3.00
Other Instructional Staff	1.40	1.40	1.40	1.80	1.80	5.00
Principal	1.00	1.00	1.00	1.00	1.00	1.00
School Secretary	3.00	3.00	3.00	3.00	3.00	3.00
Teachers	42.00	42.00	41.00	41.00	41.00	45.00
Grant Funded	13.20	8.80	21.80	22.80	24.80	8.60
Aides - Function Distinguished	4.00	2.00	9.00	10.00	10.00	5.00
Guidance Counselors	1.60	1.00	2.00	2.00	2.00	1.00
Other Instructional Staff	0.60	0.60	0.60	1.20	3.20	1.60
Teachers	7.00	5.20	10.20	9.60	9.60	1.00
Total Positions	76.71	74.31	84.21	87.31	90.31	90.31

GULF GATE ELEMENTARY

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$7,050,173	\$6,811,554	\$7,242,945	\$7,586,714	\$9,097,006	\$8,842,989
Salaries	5,147,761	4,855,779	5,222,070	5,436,020	6,380,758	6,053,137
Benefits	1,609,273	1,586,275	1,692,029	1,800,967	2,252,504	2,348,998
Purchased Services	112,033	199,408	145,920	138,446	202,268	224,334
Energy Services	120,330	117,910	130,228	143,204	155,373	143,286
Materials and Supplies	50,276	50,316	38,828	34,170	27,470	43,226
Capital Outlay	10,295	1,648	13,805	33,582	78,571	30,008
Other Expenses	205	218	65	325	62	-
Capital	\$797,270	\$1,054,562	\$295,112	\$272,161	\$470,182	\$820,735
Salaries	16,033	41,014	23,214	5,783	8960	-
Benefits	3,437	12,935	5,324	1,210	3,677	-
Purchased Services	-	13,227	406	3,758	-	3,150
Other Expenses	777,800	987,386	266,168	261,410	457,545	817,585
Grants	\$315,982	\$467,349	\$470,779	\$709,687	\$1,163,591	\$451,133
Salaries	221,364	323,314	302,894	473,655	848,923	265,147
Benefits	93,613	109,754	130,147	203,236	247,069	140,387
Purchased Services	-	29,913	37,731	30,070	49,392	38,720
Materials and Supplies	-	-	-	997	17,432	6,879
Other Expenses	1,005	4,368	7	1,729	775	-
Total Expenses	\$8,163,425	\$8,333,465	\$8,008,836	\$8,568,562	\$10,730,779	\$10,114,857

STUDENT ENROLLMENT and FTE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
Students by Grade level	699	645	700	656	629	620
Pre-Kindergarten ESE	38	31	36	35	40	40
Kindergarten	111	86	102	97	102	96
First Grade	107	102	85	104	96	100
Second Grade	113	105	116	78	102	96
Third Grade	125	118	113	117	93	108
Fourth Grade	95	113	119	107	92	88
Fifth Grade	110	90	129	118	104	92
FTE by Program (for FEFP funding)	695	678	705	659	628	617
Basic Education	444	427	467	425	379	373
E.S.O.L.	61	61	55	61	67	66
Students with Disabilities K-3	131	131	119	102	102	100
Students with Disabilities 4-8	53	53	58	59	46	45
ESE Level 4	6	6	5	11	32	31
ESE Level 5	-	-	1	1	2	2

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	73.11	70.11	71.11	71.11	78.11	82.71
Aides - Function Distinguished	13.71	13.71	13.71	15.71	17.71	22.71
Assistant Principals	1.00	1.00	1.00	1.00	1.00	1.00
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00
Guidance Counselors	1.00	1.00	1.00	1.00	2.60	4.00
Other Instructional Staff	1.40	1.40	1.40	1.40	1.80	5.00
Principal	1.00	1.00	1.00	1.00	1.00	1.00
School Secretary	3.00	3.00	3.00	3.00	3.00	3.00
Teachers	51.00	48.00	49.00	47.00	50.00	45.00
Grant Funded	9.60	3.60	7.60	8.60	15.20	7.00
Aides - Function Distinguished	4.00	3.00	6.00	6.00	11.00	6.00
Guidance Counselors	0.00	0.00	1.00	1.00	1.00	0.00
Other Instructional Staff	0.60	0.60	0.60	1.60	3.20	1.00
Total Positions	82.71	73.71	78.71	79.71	93.31	89.71

LAKEVIEW ELEMENTARY

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$5,519,843	\$5,459,232	\$5,996,675	\$6,696,980	\$7,543,262	\$8,280,151
Salaries	3,925,268	3,828,900	4,255,078	4,761,463	5,289,514	5,562,139
Benefits	1,232,926	1,288,251	1,417,132	1,592,284	1,922,044	2,291,988
Purchased Services	92,646	126,040	119,365	118,141	135,143	206,321
Energy Services	109,029	131,161	134,675	137,810	139,618	141,509
Materials and Supplies	87,432	80,976	55,700	45,087	52,810	40,362
Capital Outlay	72,542	3,872	12,627	41,927	3,022	37,832
Other Expenses	-	32	2,098	268	1,111	-
Capital	\$280,784	\$496,727	\$332,071	\$364,914	\$1,246,377	\$1,408,414
Salaries	476	13,009	-	4,982	1645	-
Benefits	93	2,629	-	1,135	425	-
Purchased Services	-	37,012	19,982	20,327	22,200	14,731
Other Expenses	280,215	444,077	312,089	338,470	1,222,107	1,393,683
Grants	\$158,979	\$235,774	\$351,748	\$459,510	\$611,319	\$217,899
Salaries	104,763	153,952	246,578	318,008	468,105	133,000
Benefits	54,216	73,665	98,115	127,102	134,624	81,131
Purchased Services	-	-	790	2,684	4,511	-
Materials and Supplies	-	6,315	6,265	11,716	1,031	2,699
Capital Outlay	-	1,842	-	-	2,548	1,069
Other Expenses	-	-	-	-	500	-
Total Expenses	\$5,959,606	\$6,191,733	\$6,680,494	\$7,521,404	\$9,400,958	\$9,906,464

STUDENT ENROLLMENT and FTE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
Students by Grade level	658	598	685	690	728	704
Pre-Kindergarten ESE	6	3	4	5	2	2
Kindergarten	112	74	104	109	103	103
First Grade	100	98	96	109	121	107
Second Grade	102	106	114	104	117	122
Third Grade	113	97	140	123	114	124
Fourth Grade	107	112	109	134	129	116
Fifth Grade	118	108	118	106	142	130
FTE by Program (for FEFP funding)	656	600	680	698	736	710
Basic Education	507	465	537	555	579	560
E.S.O.L.	12	15	29	32	37	35
Students with Disabilities K-3	74	60	62	60	66	64
Students with Disabilities 4-8	61	60	52	48	52	50
ESE Level 4	2	-	-	3	2	1

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	59.11	57.11	62.11	62.11	68.11	76.71
Aides - Function Distinguished	7.71	7.71	8.71	8.71	9.71	12.71
Assistant Principals	1.00	1.00	1.00	1.00	1.00	1.00
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00
Guidance Counselors	1.00	1.00	1.00	1.00	2.00	4.00
Other Instructional Staff	0.40	0.40	0.40	0.40	1.40	4.00
Principal	1.00	1.00	1.00	1.00	1.00	1.00
School Secretary	3.00	3.00	3.00	3.00	3.00	3.00
Teachers	44.00	42.00	46.00	46.00	49.00	50.00
Grant Funded	3.60	3.60	6.60	7.60	7.60	5.00
Aides - Function Distinguished	3.00	3.00	5.00	5.00	4.00	5.00
Guidance Counselors	0.00	0.00	1.00	1.00	1.00	0.00
Other Instructional Staff	0.60	0.60	0.60	1.60	2.60	0.00
Teachers	0.00	0.00	0.00	0.00	0.00	0.00
Total Positions	62.71	60.71	68.71	69.71	75.71	81.71

LAMARQUE ELEMENTARY SCHOOL

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$8,519,967	\$8,970,009	\$9,988,786	\$11,627,723	\$13,108,926	\$12,269,691
Salaries	6,139,995	6,376,291	7,035,837	8,261,382	9,162,508	8,207,287
Benefits	1,962,777	2,201,982	2,470,099	2,924,063	3,459,008	3,428,096
Purchased Services	203,648	136,360	164,311	182,593	223,682	361,687
Energy Services	140,171	134,043	200,063	193,787	203,003	190,828
Materials and Supplies	49,392	73,577	58,404	34,507	35,486	58,495
Capital Outlay	19,399	47,229	59,111	31,304	24,177	23,298
Other Expenses	4,585	527	961	87	1,062	-
Capital	\$119,256	\$440,961	\$670,850	\$1,315,834	\$1,011,869	\$237,052
Salaries	1,480	8,988	-	2,566	20,438	-
Benefits	430	3,014	-	629	4,557	-
Purchased Services	-	13,060	400	219,191	223,245	100,097
Capital Outlay	117,346	415,899	670,450	1,093,448	763,629	136,955
Grants	\$738,011	\$1,011,362	\$1,000,429	\$1,495,887	\$1,720,615	\$1,128,468
Salaries	536,476	738,495	720,475	1,136,227	1,272,158	712,211
Benefits	154,115	203,114	193,218	303,816	355,625	336,890
Purchased Services	24,450	14,327	13,825	31,200	54,759	44,485
Energy Services	-	-	-	2,730	-	4,800
Materials and Supplies	21,485	47,527	63,965	15,816	34,734	23,984
Capital Outlay	1,435	-	1,399	2,279	3,339	2,279
Other Expenses	50	7,899	7,547	3,819	-	3,819
Total Expenses	\$9,377,234	\$10,422,332	\$11,660,065	\$14,439,444	\$15,841,410	\$13,635,211

STUDENT ENROLLMENT and FTE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
Students by Grade level	919	942	1,027	1,074	1,076	1,150
Pre-Kindergarten ESE	43	44	42	42	40	62
Kindergarten	156	143	159	165	171	170
First Grade	141	160	163	178	167	179
Second Grade	162	143	178	160	184	175
Third Grade	153	167	164	199	183	196
Fourth Grade	130	152	157	159	180	180
Fifth Grade	134	133	164	171	151	188
FTE by Program (for FEFP funding)	943	958	1,042	1,077	1,077	1,152
Basic Education	687	640	676	699	688	736
E.S.O.L.	33	36	44	51	58	62
Students with Disabilities K-3	142	174	201	228	185	198
Students with Disabilities 4-8	52	80	95	84	78	84
ESE Level 4	29	27	26	15	68	72

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	94.91	105.31	112.61	124.09	128.09	121.29
Aides - Function Distinguished	19.71	25.71	28.71	33.29	33.29	28.29
Assistant Principals	1.00	1.00	1.00	2.00	2.00	2.00
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00
Guidance Counselors	2.60	3.00	3.00	3.00	3.00	4.00
Other Instructional Staff	0.60	2.60	2.90	1.80	1.80	5.00
Principal	1.00	1.00	1.00	1.00	1.00	1.00
School Secretary	4.00	4.00	4.00	5.00	5.00	5.00
Teachers	65.00	67.00	71.00	77.00	81.00	75.00
Grant Funded	7.40	8.40	11.10	11.20	13.20	11.00
Aides - Function Distinguished	0.00	0.00	2.00	1.00	2.00	5.00
Guidance Counselors	1.00	1.00	3.00	2.00	2.00	1.00
Other Instructional Staff	0.90	0.90	0.60	1.20	3.20	2.00
Teachers	5.50	6.50	5.50	7.00	6.00	3.00
Total Positions	102.31	113.71	123.71	135.29	141.29	132.29

PHILLIPPI SHORES ELEMENTARY SCHOOL

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$6,591,221	\$6,510,965	\$6,833,128	\$7,138,334	\$7,623,751	\$7,964,897
Salaries	4,724,383	4,556,788	4,762,917	5,035,465	5,289,398	5,354,330
Benefits	1,473,353	1,580,998	1,631,591	1,736,199	1,958,835	2,178,531
Purchased Services	137,988	136,245	161,377	149,058	160,611	233,732
Energy Services	113,628	120,698	153,694	159,555	145,328	139,075
Materials and Supplies	95,342	70,332	64,361	39,045	51,709	37,483
Capital Outlay	37,707	22,776	48,300	492	8,496	21,308
Other Expenses	8,820	23,128	10,888	18,520	9,374	438
Capital	\$596,824	\$436,531	\$350,982	\$189,214	\$401,992	\$276,653
Salaries	4,079	184	16,877	4,324	70,436	-
Benefits	955	51	3,294	847	15,185	-
Purchased Services	-	25,483	321	53,665	-	3,150
Capital Outlay	591,790	410,813	330,490	130,378	316,371	273,503
Grants	\$179,008	\$367,809	\$395,178	\$505,016	\$570,185	\$163,303
Salaries	125,850	247,229	256,138	352,953	389,343	78,102
Benefits	52,258	82,125	100,286	120,166	136,561	42,027
Purchased Services	-	31,838	34,730	21,788	44,025	39,056
Materials and Supplies	900	6,617	3,398	9,563	256	4,118
Capital Outlay	-	-	626	546	-	-
Total Expenses	\$7,367,053	\$7,315,305	\$7,579,288	\$7,832,564	\$8,595,928	\$8,404,853

STUDENT ENROLLMENT and FTE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
Students by Grade level	803	775	761	729	707	707
Pre-Kindergarten ESE	4	1	2	4	3	3
Kindergarten	130	105	113	119	116	113
First Grade	129	129	114	105	123	124
Second Grade	147	136	141	118	102	126
Third Grade	134	137	118	137	114	98
Fourth Grade	133	136	137	116	132	110
Fifth Grade	126	131	136	130	117	133
FTE by Program (for FEFP funding)	801	783	764	726	707	707
Basic Education	585	590	562	532	474	474
E.S.O.L.	24	16	25	26	39	39
Students with Disabilities K-3	115	88	84	105	110	110
Students with Disabilities 4-8	75	84	92	60	79	79
ESE Level 4	2	4	1	3	5	5

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	72.11	70.11	69.11	69.11	69.11	75.71
Aides - Function Distinguished	8.71	8.71	8.71	9.71	9.71	13.71
Assistant Principals	1.00	1.00	1.00	1.00	1.00	1.00
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00
Guidance Counselors	1.00	1.00	1.00	1.00	2.00	4.00
Other Instructional Staff	2.40	2.40	2.40	1.40	2.40	5.00
Principal	1.00	1.00	1.00	1.00	1.00	1.00
School Secretary	3.00	3.00	3.00	3.00	3.00	3.00
Teachers	54.00	52.00	51.00	51.00	49.00	47.00
Grant Funded	2.60	2.60	3.60	4.60	7.60	4.00
Aides - Function Distinguished	2.00	2.00	2.00	2.00	4.00	4.00
Guidance Counselors	0.00	0.00	1.00	1.00	1.00	0.00
Other Instructional Staff	0.60	0.60	0.60	0.60	2.60	0.00
Teachers	0.00	0.00	0.00	1.00	0.00	0.00
Total Positions	74.71	72.71	72.71	73.71	76.71	79.71

SOUTHSIDE ELEMENTARY SCHOOL

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$6,051,698	\$5,915,777	\$6,183,503	\$6,947,320	\$7,665,408	\$7,727,118
Salaries	4,402,196	4,214,990	4,290,518	4,943,877	5,352,051	5,288,648
Benefits	1,377,995	1,406,791	1,453,938	1,632,628	1,928,069	2,078,959
Purchased Services	115,645	120,347	240,187	133,097	168,283	170,119
Energy Services	105,571	122,801	146,082	145,180	142,452	144,083
Materials and Supplies	39,957	47,553	43,891	30,285	41,945	36,444
Capital Outlay	9,861	3,148	8,167	61,443	29,721	8,027
Other Expenses	473	147	720	810	2,887	838
Capital	\$290,631	\$419,455	\$241,612	\$429,869	\$723,768	\$165,991
Salaries	2,517	489	747	10,709	-	-
Benefits	470	174	241	3,055	-	-
Purchased Services	5,604	10,110	1,677	527	2,275	42,135
Capital Outlay	282,040	408,682	238,947	415,578	721,493	123,856
Grants	\$71,947	\$176,218	\$211,404	\$379,428	\$525,059	\$166,283
Salaries	47,429	129,988	159,444	279,000	400,864	111,513
Benefits	24,242	41,160	50,585	94,144	116,937	48,196
Purchased Services	276	(276)	-	6,284	6,375	-
Materials and Supplies	-	5,346	100	-	200	6,574
Capital Outlay	-	-	-	-	683	-
Other Expenses	-	-	1,275	-	-	-
Total Expenses	\$6,414,276	\$6,511,450	\$6,636,519	\$7,756,617	\$8,914,235	\$8,059,392

STUDENT ENROLLMENT and FTE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
Students by Grade level	692	673	681	686	682	675
Pre-Kindergarten ESE	1	1	-	2	1	1
Kindergarten	97	112	103	115	108	108
First Grade	135	97	120	108	121	118
Second Grade	112	119	88	120	109	115
Third Grade	131	116	127	98	121	111
Fourth Grade	116	128	115	122	105	120
Fifth Grade	100	100	128	121	117	102
FTE by Program (for FEFP funding)	695	677	685	689	680	673
Basic Education	523	528	502	509	515	510
E.S.O.L.	16	16	17	19	22	22
Students with Disabilities K-3	88	71	84	79	70	69
Students with Disabilities 4-8	67	62	81	80	70	69
ESE Level 4	1	-	1	2	3	3

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	66.71	62.71	65.71	63.71	63.71	65.31
Aides - Function Distinguished	8.71	7.71	9.71	7.71	7.71	5.71
Assistant Principals	1.00	1.00	1.00	1.00	1.00	1.00
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00
Guidance Counselors	1.60	1.60	1.60	1.60	1.60	3.10
Other Instructional Staff	0.40	0.40	0.40	0.40	1.40	3.50
Principal	1.00	1.00	1.00	1.00	1.00	1.00
School Secretary	3.00	3.00	3.00	3.00	3.00	3.00
Teachers	50.00	47.00	48.00	48.00	47.00	47.00
Grant Funded	1.60	1.60	2.60	4.60	5.60	6.00
Aides - Function Distinguished	1.00	1.00	1.00	2.00	2.00	6.00
Guidance Counselors	0.00	0.00	1.00	1.00	1.00	0.00
Other Instructional Staff	0.60	0.60	0.60	0.60	2.60	0.00
Teachers	0.00	0.00	0.00	1.00	0.00	0.00
Total Positions	68.31	64.31	68.31	68.31	69.31	71.31

TATUM RIDGE ELEMENTARY

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$7,010,596	\$7,177,405	\$8,357,050	\$9,293,169	\$9,856,231	\$9,456,514
Salaries	5,089,132	5,109,993	6,046,633	6,693,193	6,878,772	6,387,125
Benefits	1,546,392	1,656,054	1,973,656	2,199,043	2,539,972	2,626,229
Purchased Services	177,385	198,094	119,115	129,047	178,308	197,582
Energy Services	111,687	136,553	157,874	185,313	185,611	185,823
Materials and Supplies	65,975	71,529	50,151	48,342	50,887	41,233
Capital Outlay	20,025	4,942	9,428	38,125	22,619	18,522
Other Expenses	-	240	193	106	62	-
Capital	\$236,471	\$271,514	\$497,674	\$1,219,006	\$393,974	\$2,429,762
Salaries	-	4,706	2,151	1,301	584	-
Benefits	-	1,044	418	369	226	-
Purchased Services	18,106	32,370	21,928	24,287	25,965	19,333
Other Expenses	218,365	233,394	473,177	1,193,049	367,199	2,410,429
Grants	\$191,603	\$328,085	\$387,744	\$741,883	\$759,099	\$420,788
Salaries	124,933	230,203	270,213	552,910	584,878	266,445
Benefits	66,670	93,832	116,720	180,073	174,221	153,590
Purchased Services	-	-	-	781	-	-
Materials and Supplies	-	4,050	811	8,119	-	753
Total Expenses	\$7,438,670	\$7,777,004	\$9,242,468	\$11,254,058	\$11,009,304	\$12,307,064

STUDENT ENROLLMENT and FTE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
Students by Grade level	669	688	784	825	831	849
Pre-Kindergarten ESE	5	4	-	5	8	8
Kindergarten	119	104	154	114	127	125
First Grade	96	135	130	172	130	140
Second Grade	123	89	139	133	169	123
Third Grade	109	126	106	155	137	175
Fourth Grade	118	109	130	110	151	130
Fifth Grade	99	121	125	136	109	148
FTE by Program (for FEFP funding)	668	695	805	835	834	851
Basic Education	488	509	604	626	601	614
E.S.O.L.	9	8	21	41	47	48
Students with Disabilities K-3	94	88	88	86	99	101
Students with Disabilities 4-8	58	68	76	65	72	73
ESE Level 4	19	22	15	16	15	15
ESE Level 5	-	-	1	1	-	-

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	70.61	71.61	78.61	82.21	84.61	87.31
Aides - Function Distinguished	13.71	13.71	15.71	15.71	17.71	13.71
Assistant Principals	1.00	1.00	1.00	1.00	1.00	1.00
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00
Guidance Counselors	1.50	1.50	1.50	2.10	2.50	4.00
Other Instructional Staff	0.40	0.40	0.40	1.40	1.40	4.60
Principal	1.00	1.00	1.00	1.00	1.00	1.00
School Secretary	3.00	3.00	3.00	3.00	3.00	3.00
Teachers	49.00	50.00	55.00	57.00	57.00	59.00
Grant Funded	6.10	5.10	7.10	8.10	9.10	6.00
Aides - Function Distinguished	5.00	4.00	5.00	5.00	5.00	6.00
Guidance Counselors	0.50	0.50	1.50	1.50	1.50	0.00
Other Instructional Staff	0.60	0.60	0.60	1.60	2.60	0.00
Teachers	0.00	0.00	0.00	0.00	0.00	0.00
Total Positions	76.71	76.71	85.71	90.31	93.71	93.31

TAYLOR RANCH ELEMENTARY

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$6,704,965	\$6,721,966	\$7,380,506	\$8,922,677	\$9,818,140	\$9,983,569
Salaries	4,853,131	4,758,048	5,220,080	6,358,980	6,852,031	6,758,737
Benefits	1,557,956	1,642,638	1,800,759	2,178,719	2,556,382	2,719,606
Purchased Services	102,067	111,557	144,455	127,599	145,036	254,095
Energy Services	137,509	140,974	156,204	191,046	166,775	166,017
Materials and Supplies	50,046	58,418	56,880	54,129	57,173	50,056
Capital Outlay	4,256	10,274	1,372	11,743	40,425	34,820
Other Expenses	-	57	756	461	318	238
Capital	\$339,021	\$898,727	\$1,105,450	\$2,098,307	\$391,826	\$886,361
Salaries	2,470	22,636	22,268	14,852	1,390	-
Benefits	659	6,163	5,325	3,296	406	-
Purchased Services	21,398	53,779	95,725	105,024	95,063	300,805
Capital Outlay	314,494	816,149	982,132	1,975,135	294,967	585,556
Grants	\$111,773	\$237,192	\$248,791	\$407,118	\$629,989	\$216,699
Salaries	91,800	192,748	201,487	322,153	477,579	124,793
Benefits	19,973	40,563	39,113	70,045	135,303	91,366
Purchased Services	-	-	-	8,624	-	-
Materials and Supplies	-	3,881	8,191	6,296	12,619	540
Capital Outlay	-	-	-	-	4,488	-
Total Expenses	\$7,155,759	\$7,857,885	\$8,734,747	\$11,428,102	\$10,839,955	\$11,086,629

STUDENT ENROLLMENT and FTE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
Students by Grade level	804	766	868	898	883	862
Pre-Kindergarten ESE	34	25	27	28	56	56
Kindergarten	129	99	117	102	106	106
First Grade	124	125	125	131	110	115
Second Grade	106	123	150	150	137	120
Third Grade	136	113	146	176	150	141
Fourth Grade	133	143	136	164	164	154
Fifth Grade	142	138	167	147	160	170
FTE by Program (for FEFP funding)	805	780	883	910	886	865
Basic Education	634	621	712	707	667	651
E.S.O.L.	26	23	24	37	30	29
Students with Disabilities K-3	96	86	99	106	117	114
Students with Disabilities 4-8	48	49	47	55	57	56
ESE Level 4	1	1	1	4	15	15

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	75.71	74.71	80.71	87.11	91.11	95.71
Aides - Function Distinguished	13.71	12.71	14.71	16.71	19.71	22.71
Assistant Principals	1.00	1.00	1.00	1.00	1.00	1.00
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00
Guidance Counselors	1.60	1.60	1.60	2.00	2.00	4.00
Other Instructional Staff	0.40	0.40	0.40	1.40	2.40	5.00
Principal	1.00	1.00	1.00	1.00	1.00	1.00
School Secretary	3.00	3.00	3.00	3.00	3.00	3.00
Teachers	54.00	54.00	58.00	61.00	61.00	58.00
Grant Funded	0.60	0.60	1.60	2.60	5.60	6.00
Aides - Function Distinguished	0.00	0.00	0.00	0.00	1.00	6.00
Guidance Counselors	0.00	0.00	1.00	1.00	1.00	0.00
Other Instructional Staff	0.60	0.60	0.60	0.60	2.60	0.00
Teachers	0.00	0.00	0.00	1.00	1.00	0.00
Total Positions	76.31	75.31	82.31	89.71	96.71	101.71

TOLEDO BLADE ELEMENTARY

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$6,469,638	\$6,076,404	\$6,253,896	\$7,590,419	\$8,541,227	\$8,552,249
Salaries	4,602,414	4,334,140	4,456,907	5,393,483	5,985,659	5,740,115
Benefits	1,486,680	1,454,384	1,495,113	1,776,955	2,144,682	2,355,964
Purchased Services	190,104	107,889	117,615	176,752	170,973	182,723
Energy Services	101,722	115,628	129,418	144,816	161,286	161,193
Materials and Supplies	47,706	56,493	41,661	48,672	41,598	57,206
Capital Outlay	40,937	7,838	12,965	49,542	36,892	54,777
Other Expenses	75	32	217	199	137	271
Capital	\$91,524	\$81,843	\$201,416	\$813,147	\$672,966	\$431,087
Salaries	-	126	19,830	7,381	-	-
Benefits	-	24	3,845	1,576	-	-
Purchased Services	-	11,372	347	84,237	41,728	3,810
Other Expenses	91,524	70,321	177,394	719,953	631,238	427,277
Grants	\$176,822	\$358,586	\$397,673	\$519,343	\$719,517	\$274,611
Salaries	116,342	275,128	242,470	330,749	497,139	186,140
Benefits	53,039	79,078	93,086	119,414	157,545	69,568
Purchased Services	6,191	-	61,637	67,612	35,159	824
Energy Services	-	-	-	-	-	4,800
Materials and Supplies	1,250	4,380	480	1,568	29,174	10,429
Other Expenses	-	-	-	-	500	2,850
Total Expenses	\$6,737,984	\$6,516,833	\$6,852,985	\$8,922,909	\$9,933,710	\$9,257,947

STUDENT ENROLLMENT and FTE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
Students by Grade level	766	710	766	802	793	789
Pre-Kindergarten ESE	31	28	30	21	33	33
Kindergarten	112	93	117	112	112	111
First Grade	118	116	96	120	127	120
Second Grade	145	110	135	122	126	128
Third Grade	121	127	116	142	123	128
Fourth Grade	122	117	146	125	140	123
Fifth Grade	117	119	126	160	132	146
FTE by Program (for FEFP funding)	774	722	771	817	797	790
Basic Education	563	508	570	615	558	554
E.S.O.L.	22	24	27	42	66	66
Students with Disabilities K-3	121	112	111	98	106	105
Students with Disabilities 4-8	65	78	63	60	62	61
ESE Level 4	3	-	-	1	5	4

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	76.11	67.11	71.11	76.11	77.11	85.71
Aides - Function Distinguished	9.71	9.71	10.71	12.71	12.71	17.71
Assistant Principals	1.00	1.00	1.00	1.00	1.00	1.00
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00
Guidance Counselors	2.00	1.00	1.00	2.00	2.00	3.00
Other Instructional Staff	0.40	1.40	0.40	0.40	1.40	4.00
Principal	1.00	1.00	1.00	1.00	1.00	1.00
School Secretary	3.00	3.00	3.00	3.00	3.00	3.00
Teachers	58.00	49.00	53.00	55.00	55.00	55.00
Grant Funded	2.60	2.60	5.60	6.60	9.60	5.00
Aides - Function Distinguished	2.00	2.00	4.00	4.00	5.00	4.00
Guidance Counselors	0.00	0.00	1.00	1.00	1.00	0.00
Other Instructional Staff	0.60	0.60	0.60	1.60	2.60	1.00
Teachers	0.00	0.00	0.00	0.00	1.00	0.00
Total Positions	78.71	69.71	76.71	82.71	86.71	90.71

TUTTLE ELEMENTARY SCHOOL

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$5,967,956	\$6,467,921	\$6,495,089	\$7,425,963	\$8,192,183	\$9,456,514
Salaries	4,235,143	4,454,149	4,535,443	5,209,610	5,605,899	6,387,125
Benefits	1,429,676	1,589,809	1,632,889	1,872,373	2,150,179	2,626,229
Purchased Services	123,099	190,545	144,149	127,021	204,786	197,582
Energy Services	108,634	116,041	134,518	164,435	146,514	185,823
Materials and Supplies	44,799	46,300	39,842	35,460	39,126	41,233
Capital Outlay	26,570	71,004	6,589	16,798	45,582	18,522
Other Expenses	35	73	1,659	266	97	-
Capital	\$349,282	\$531,349	\$196,613	\$234,114	\$940,067	\$2,429,762
Salaries	5,007	9,367	32	14,073	1,442	-
Benefits	1,339	2,377	9	2,857	559	-
Purchased Services	-	22,408	312	527	-	19,333
Capital Outlay	342,936	497,197	196,260	216,657	938,066	2,410,429
Grants	\$924,100	\$1,102,764	\$1,118,527	\$1,285,551	\$1,501,747	\$420,788
Salaries	658,069	795,384	802,093	900,853	1,065,741	266,445
Benefits	212,003	267,743	287,118	324,055	386,978	153,590
Purchased Services	6,030	17,327	11,470	22,052	13,070	-
Materials and Supplies	47,998	22,310	17,846	25,846	27,924	753
Capital Outlay	-	-	-	12,745	7,385	-
Other Expenses	-	-	-	-	649	-
Total Expenses	\$7,241,338	\$8,102,034	\$7,810,229	\$8,945,628	\$10,633,997	\$12,307,064

STUDENT ENROLLMENT and FTE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
Students by Grade level	736	688	666	642	686	687
Pre-Kindergarten ESE	3	20	25	34	60	60
Kindergarten	107	85	85	84	116	107
First Grade	102	109	79	92	92	120
Second Grade	124	100	106	89	90	94
Third Grade	146	112	112	125	111	95
Fourth Grade	130	141	107	99	108	99
Fifth Grade	124	121	152	119	109	112
FTE by Program (for FEFP funding)	735	692	668	659	705	706
Basic Education	437	407	363	351	355	356
E.S.O.L.	144	128	149	166	197	197
Students with Disabilities K-3	92	87	90	96	102	102
Students with Disabilities 4-8	58	68	63	41	42	42
ESE Level 4	4	2	3	5	9	9

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	71.11	74.11	70.11	73.11	79.71	87.81
Aides - Function Distinguished	13.71	15.71	14.71	17.71	20.71	24.71
Assistant Principals	1.00	1.00	1.00	1.00	1.00	1.00
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00
Guidance Counselors	1.00	1.00	1.00	1.00	1.60	3.10
Other Instructional Staff	2.40	2.40	2.40	2.40	2.40	5.00
Principal	1.00	1.00	1.00	1.00	1.00	1.00
School Secretary	3.00	3.00	3.00	3.00	3.00	3.00
Teachers	48.00	49.00	46.00	46.00	49.00	49.00
Grant Funded	11.60	13.60	15.60	17.60	20.20	10.00
Aides - Function Distinguished	2.00	3.00	5.00	7.00	6.60	4.00
Guidance Counselors	1.00	2.00	2.00	2.00	2.00	1.00
Other Instructional Staff	1.60	0.60	0.60	0.60	2.60	2.00
Teachers	7.00	8.00	8.00	8.00	9.00	3.00
Total Positions	82.71	87.71	85.71	90.71	99.91	97.81

VENICE ELEMENTARY SCHOOL

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$5,892,172	\$5,784,352	\$6,089,914	\$6,953,070	\$7,788,571	\$8,704,635
Salaries	4,263,521	4,043,376	4,314,109	4,905,561	5,435,911	5,990,478
Benefits	1,360,038	1,380,723	1,462,897	1,673,952	2,008,492	2,310,193
Purchased Services	123,993	197,783	139,925	135,735	151,709	180,060
Energy Services	95,255	128,928	126,662	149,662	156,736	156,056
Materials and Supplies	46,292	32,239	41,790	27,734	26,193	42,028
Capital Outlay	2,998	-	3,431	60,279	8,789	25,082
Other Expenses	75	1,303	1,100	147	741	738
Capital	\$120,648	\$178,212	\$570,520	\$244,103	\$229,322	\$503,252
Salaries	24,769	3,015	26,937	8,035	-	-
Benefits	4,283	619	9,187	2,330	-	-
Purchased Services	-	26,002	11,685	12,234	-	-
Capital Outlay	91,596	148,576	522,711	221,504	229,322	503,252
Grants	\$142,440	\$256,741	\$345,367	\$710,914	\$1,073,900	\$236,695
Salaries	102,709	200,294	241,629	490,010	798,838	152,865
Benefits	39,731	50,796	87,485	185,386	262,373	76,066
Purchased Services	-	118	-	3,056	5,385	2,420
Materials and Supplies	-	5,533	9,460	20,201	7,304	5,344
Capital Outlay	-	-	6,743	12,261	-	-
Other Expenses	-	-	50	-	-	-
Total Expenses	\$6,155,260	\$6,219,305	\$7,005,801	\$7,908,087	\$9,091,793	\$9,444,582

STUDENT ENROLLMENT and FTE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
Students by Grade level	565	525	540	594	631	630
Pre-Kindergarten ESE	-	2	3	13	30	30
Kindergarten	82	75	71	94	99	99
First Grade	102	77	92	80	105	104
Second Grade	88	103	86	101	82	103
Third Grade	106	85	110	96	105	84
Fourth Grade	89	94	85	113	101	106
Fifth Grade	98	89	93	97	109	104
FTE by Program (for FEFP funding)	568	529	535	597	623	620
Basic Education	374	353	357	392	417	416
E.S.O.L.	13	12	19	16	15	15
Students with Disabilities K-3	117	95	95	117	115	115
Students with Disabilities 4-8	56	63	57	64	67	66
ESE Level 4	8	6	7	8	9	8

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	60.11	57.11	55.71	61.71	64.31	75.71
Aides - Function Distinguished	8.71	9.71	8.71	12.71	12.71	15.71
Assistant Principals	1.00	1.00	1.00	1.00	1.00	1.00
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00
Guidance Counselors	1.00	1.00	1.00	1.00	1.60	4.00
Other Instructional Staff	0.40	0.40	0.40	0.40	0.40	4.00
Principal	1.00	1.00	1.00	1.00	1.00	1.00
School Secretary	3.00	3.00	3.00	3.00	3.00	3.00
Teachers	44.00	40.00	39.60	41.60	43.60	46.00
Grant Funded	1.60	1.60	7.60	9.60	9.60	3.00
Aides - Function Distinguished	1.00	1.00	5.00	5.00	4.00	3.00
Guidance Counselors	0.00	0.00	1.00	1.00	1.00	0.00
Other Instructional Staff	0.60	0.60	0.60	0.60	1.60	0.00
Teachers	0.00	0.00	1.00	3.00	3.00	0.00
Total Positions	61.71	58.71	63.31	71.31	73.91	78.71

WILKINSON ELEMENTARY SCHOOL

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$5,608,681	\$5,581,122	\$5,552,288	\$5,579,631	\$6,393,019	\$6,953,945
Salaries	3,945,262	3,800,734	3,782,171	3,842,115	4,333,965	4,634,416
Benefits	1,304,611	1,274,244	1,307,576	1,332,808	1,597,554	1,907,120
Purchased Services	108,257	199,295	132,811	134,732	175,408	165,566
Energy Services	212,412	229,682	272,193	241,044	236,902	218,478
Materials and Supplies	33,543	40,658	44,561	20,613	22,778	23,247
Capital Outlay	4,596	36,327	12,807	8,319	26,300	5,080
Other Expenses	-	182	169	-	112	38
Capital	\$337,102	\$266,858	\$582,223	\$898,883	\$259,509	\$575,929
Salaries	13,710	6,105	14,165	21,168	267	-
Benefits	2,937	1,338	2,933	5,990	95	-
Purchased Services	-	12,329	16,529	40,092	5,916	3,150
Capital Outlay	320,455	247,086	548,596	831,633	253,231	572,779
Grants	\$627,761	\$811,218	\$1,024,478	\$1,491,597	\$1,978,319	\$655,621
Salaries	449,766	565,701	739,082	1,048,970	1,472,958	419,865
Benefits	153,532	189,536	255,563	337,129	463,089	200,727
Purchased Services	4,383	5,543	1,170	38,942	29,712	12,901
Energy Services	-	-	99	-	333	4,784
Materials and Supplies	19,490	46,777	27,302	37,430	8,589	14,544
Capital Outlay	-	1,526	-	28,126	1,988	-
Other Expenses	590	2,135	1,262	1,000	1,650	2,800
Total Expenses	\$6,573,544	\$6,659,198	\$7,158,989	\$7,970,111	\$8,630,847	\$8,185,495

STUDENT ENROLLMENT and FTE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
Students by Grade level	491	489	437	443	434	405
Pre-Kindergarten ESE	26	23	21	32	56	56
Kindergarten	71	54	57	51	58	54
First Grade	82	92	55	62	53	62
Second Grade	83	77	85	54	52	50
Third Grade	83	81	81	86	58	54
Fourth Grade	81	85	69	78	75	54
Fifth Grade	65	77	69	80	82	75
FTE by Program (for FEFP funding)	497	492	440	443	439	407
Basic Education	258	257	243	251	241	224
E.S.O.L.	58	54	50	51	67	62
Students with Disabilities K-3	110	101	86	93	67	62
Students with Disabilities 4-8	56	67	52	38	46	43
ESE Level 4	15	13	9	10	18	16

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	62.41	61.64	60.41	62.11	62.11	68.71
Aides - Function Distinguished	13.71	12.71	13.71	15.71	16.71	18.71
Assistant Principals	1.00	1.00	1.00	1.00	1.00	1.00
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00
Guidance Counselors	1.30	1.00	1.30	1.00	1.00	3.50
Other Instructional Staff	1.40	1.40	1.40	1.40	1.00	4.50
Principal	1.00	1.00	1.00	1.00	1.40	1.00
School Secretary	3.00	3.00	3.00	3.00	3.00	3.00
Teachers	40.00	40.53	38.00	38.00	37.00	36.00
Grant Funded	8.20	8.67	11.20	16.20	16.20	7.10
Aides - Function Distinguished	2.00	2.00	2.00	4.00	3.00	5.00
Guidance Counselors	2.00	2.00	3.00	3.00	3.00	0.50
Other Instructional Staff	1.20	1.20	1.20	1.20	2.20	0.00
Teachers	3.00	3.47	5.00	8.00	8.00	1.60
Total Positions	70.61	70.31	71.61	78.31	78.31	75.81

BOOKER MIDDLE SCHOOL

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$7,570,380	\$7,839,065	\$8,453,533	\$9,482,108	\$10,119,028	\$10,178,406
Salaries	5,427,498	5,215,349	5,843,932	6,579,608	6,901,593	6,880,576
Benefits	1,670,534	1,751,465	1,991,585	2,283,992	2,595,333	2,662,741
Purchased Services	220,818	572,679	289,290	274,055	299,209	335,948
Energy Services	184,810	237,288	262,070	273,205	260,094	262,452
Materials and Supplies	45,997	52,095	54,720	38,301	38,734	23,994
Capital Outlay	20,537	5,886	10,892	5,598	22,143	12,695
Other Expenses	186	4,303	1,044	27,349	1,922	-
Capital	\$520,440	\$421,290	\$789,233	\$2,530,758	\$5,929,424	\$4,917,918
Salaries	1,478	27,497	21,726	35,328	52,233	-
Benefits	296	6,844	6,619	9,193	16,531	-
Purchased Services	-	74,307	301,506	19,984	76,239	66,863
Capital Outlay	518,666	312,642	459,382	2,466,253	5,784,421	4,851,055
Grants	\$1,298,375	\$1,202,408	\$1,029,229	\$1,289,201	\$1,136,626	\$1,292,991
Salaries	778,959	747,846	652,424	774,394	743,198	805,585
Benefits	242,711	262,966	235,578	280,749	266,463	395,157
Purchased Services	221,191	159,533	112,741	152,336	117,356	71,533
Materials and Supplies	28,898	19,324	13,584	75,879	4,554	14,656
Capital Outlay	8,107	2,099	-	-	-	-
Other Expenses	18,509	10,640	14,902	5,843	5,055	6,060
Total Expenses	\$9,389,195	\$9,462,763	\$10,271,995	\$13,302,067	\$17,185,078	\$16,389,315

STUDENT ENROLLMENT and FTE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL
Students by Grade level	794	816	911	946	955	892
Sixth	252	290	302	317	282	266
Seventh	256	259	312	316	347	283
Eighth	286	267	297	313	326	343
FTE by Program (for FEFP funding)	789	836	914	953	965	901
Basic Education	534	564	598	591	566	529
E.S.O.L.	38	28	61	85	121	113
Students with Disabilities 4-8	214	240	249	270	265	247
ESE Level 4	3	4	6	7	13	12

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	83.10	81.80	96.80	100.80	101.80	97.60
Aides - Function Distinguished	13.00	10.00	20.00	22.00	21.00	14.00
Assistant Principals	2.00	2.00	2.00	2.00	2.00	2.00
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00
Guidance Counselors	3.00	3.00	3.00	3.00	3.00	4.00
Other Instructional Staff	2.10	2.80	2.80	3.80	4.80	5.00
Principal	1.00	1.00	1.00	1.00	1.00	1.00
School Secretary	4.00	4.00	4.00	4.00	5.00	4.00
Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Teachers	56.00	57.00	62.00	63.00	63.00	65.60
Grant Funded	12.90	12.20	11.20	13.20	15.20	16.40
Aides - Function Distinguished	5.00	4.00	3.00	4.00	5.00	9.00
Guidance Counselors	1.00	1.00	1.00	1.00	3.00	1.00
Other Instructional Staff	1.90	2.20	2.20	2.20	2.20	1.00
Teachers	5.00	5.00	5.00	6.00	5.00	5.40
Total Positions	96.00	94.00	108.00	114.00	117.00	114.00

BROOKSIDE MIDDLE SCHOOL

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$7,381,677	\$7,446,171	\$7,645,169	\$8,422,536	\$9,406,054	\$9,508,838
Salaries	5,363,986	5,156,240	5,382,692	5,800,732	6,353,117	6,299,951
Benefits	1,624,833	1,689,139	1,761,568	1,993,532	2,450,542	2,573,342
Purchased Services	187,154	309,247	209,160	307,451	268,042	268,428
Energy Services	135,290	191,673	229,167	273,833	262,270	261,306
Materials and Supplies	50,966	47,701	29,443	36,215	50,120	73,815
Capital Outlay	6,132	38,279	5,241	10,029	19,864	22,398
Other Expenses	13,316	13,892	27,898	744	2,099	9,598
Capital	\$421,839	\$566,411	\$340,405	\$355,680	\$286,752	\$2,123,810
Salaries	20,573	23,153	9,422	18,995	11,906	9,785
Benefits	6,899	7,224	3,651	5,695	5,435	5,290
Purchased Services	2,308	18,350	549	527	-	3,810
Capital Outlay	392,059	517,684	326,783	330,463	269,411	2,104,925
Grants	\$197,839	\$266,439	\$247,529	\$510,076	\$414,252	\$311,981
Salaries	117,388	171,140	147,131	329,542	267,420	169,473
Benefits	74,934	91,896	78,791	135,000	90,485	114,945
Purchased Services	1,907	-	-	4,934	15,236	23,845
Energy Services	121	-	-	2,846	3,131	-
Materials and Supplies	150	1,572	11,904	7,204	28,017	3,718
Capital Outlay	-	1,376	2,809	30,550	5,947	-
Other Expenses	3,339	455	6,894	-	4,016	-
Total Expenses	\$8,001,355	\$8,279,021	\$8,233,103	\$9,288,292	\$10,107,058	\$11,944,629

STUDENT ENROLLMENT and FTE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
Students by Grade level	760	749	760	742	700	728
Sixth	275	236	213	257	230	225
Seventh	243	272	273	206	267	233
Eighth	242	241	274	279	203	270
FTE by Program (for FEFP funding)	754	750	748	732	709	736
Basic Education	508	511	516	495	437	454
E.S.O.L.	23	31	32	37	62	64
Students with Disabilities 4-8	212	200	196	194	174	181
ESE Level 4	11	8	4	6	33	34
ESE Level 5	-	-	-	-	3	3

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	82.40	79.00	80.40	83.80	82.80	85.00
Aides - Function Distinguished	14.00	14.00	14.00	17.00	15.00	16.00
Assistant Principals	2.00	2.00	2.00	2.00	2.00	2.00
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00
Guidance Counselors	3.00	3.00	3.00	4.00	4.00	4.00
Other Instructional Staff	2.90	2.90	2.90	3.30	3.80	6.00
Principal	1.00	1.00	1.00	1.00	1.00	1.00
School Secretary	4.00	4.00	4.00	4.00	4.00	4.00
Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Teachers	53.50	50.10	51.50	50.50	51.00	50.00
Grant Funded	5.60	4.60	6.60	6.20	8.20	6.00
Aides - Function Distinguished	5.00	4.00	6.00	5.00	6.00	6.00
Other Instructional Staff	0.60	0.60	0.60	1.20	2.20	0.00
Total Positions	88.00	83.60	87.00	90.00	91.00	91.00

HERON CREEK MIDDLE SCHOOL

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$7,314,651	\$7,408,392	\$7,794,017	\$9,063,297	\$10,021,636	\$9,829,567
Salaries	5,046,010	5,193,223	5,418,329	6,364,030	6,856,205	6,621,999
Benefits	1,689,140	1,769,530	1,831,225	2,138,376	2,601,039	2,657,388
Purchased Services	315,326	162,367	216,976	217,384	243,839	251,694
Energy Services	174,689	181,758	227,328	258,382	243,519	236,039
Materials and Supplies	60,281	63,397	72,215	49,035	45,072	39,811
Capital Outlay	16,593	25,101	14,979	23,295	19,426	21,698
Other Expenses	12,612	13,016	12,965	12,795	12,536	938
Capital	\$308,341	\$840,134	\$741,454	\$2,329,103	\$973,609	\$3,137,249
Salaries	1,554	42,729	2,422	17,794	22,235	-
Benefits	482	8,661	951	3,618	5,947	-
Purchased Services	-	18,622	558	117,478	21,277	3,810
Capital Outlay	306,305	770,122	737,523	2,190,213	924,150	3,133,439
Grants	\$243,254	\$415,681	\$405,778	\$515,186	\$1,027,559	\$1,071,836
Salaries	167,549	303,634	230,120	303,327	697,944	666,775
Benefits	71,484	109,642	167,637	186,825	254,765	354,570
Purchased Services	1,907	-	1,281	16,756	5,142	15,190
Energy Services	-	-	2,571	6,485	6,481	-
Materials and Supplies	1,230	1,029	2,257	503	61,106	35,301
Capital Outlay	-	1,376	-	-	-	-
Other Expenses	1,084	-	1,912	1,290	2,121	-
Total Expenses	\$7,866,246	\$8,664,207	\$8,941,249	\$11,907,586	\$12,022,804	\$14,038,652

STUDENT ENROLLMENT and FTE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
Students by Grade level	903	846	835	903	905	933
Sixth	294	271	245	312	311	300
Seventh	287	283	287	280	302	320
Eighth	322	292	303	311	292	313
FTE by Program (for FEFP funding)	897	855	833	900	910	939
Basic Education	678	612	588	615	592	611
E.S.O.L.	26	26	24	46	84	87
Students with Disabilities 4-8	189	214	214	235	224	231
ESE Level 4	4	3	7	4	10	10

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	87.40	83.40	86.00	92.90	92.80	95.00
Aides - Function Distinguished	14.00	11.00	14.00	14.00	14.00	16.00
Assistant Principals	2.00	2.00	2.00	2.00	2.00	2.00
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00
Guidance Counselors	3.00	3.00	3.00	4.00	4.00	4.00
Other Instructional Staff	1.40	1.90	2.30	1.90	2.80	5.00
Principal	1.00	1.00	1.00	1.00	1.00	1.00
School Secretary	4.00	4.00	4.00	4.00	4.00	4.00
Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Teachers	60.00	58.50	57.70	64.00	63.00	61.00
Grant Funded	3.60	5.60	11.60	12.20	22.20	14.50
Aides - Function Distinguished	3.00	5.00	11.00	10.00	18.00	11.00
Other Instructional Staff	0.60	0.60	0.60	1.20	4.20	1.00
Teachers	0.00	0.00	0.00	1.00	0.00	2.50
Total Positions	91.00	89.00	97.60	105.10	115.00	109.50

MCINTOSH MIDDLE SCHOOL

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$7,041,550	\$7,156,837	\$7,581,676	\$8,273,591	\$9,116,276	\$9,282,537
Salaries	4,929,728	4,902,595	5,216,778	5,720,768	6,150,989	5,632,287
Benefits	1,618,442	1,696,508	1,797,148	2,015,789	2,365,005	2,294,757
Purchased Services	235,993	293,837	243,808	240,406	290,058	299,898
Energy Services	183,442	199,844	243,497	242,586	251,936	257,915
Materials and Supplies	65,125	57,968	64,585	43,793	41,894	35,112
Capital Outlay	2,207	949	10,189	5,219	10,871	761,130
Other Expenses	6,613	5,136	5,671	5,030	5,523	1,438
Capital	\$436,054	\$575,038	\$290,516	\$991,327	\$2,953,026	\$4,450,441
Salaries	12,716	835	63	11,104	17,893	-
Benefits	2,688	155	17	2,563	5,751	-
Purchased Services	1,318	40,311	8,556	527	-	25,581
Capital Outlay	419,332	533,737	281,880	977,133	2,929,382	4,424,860
Grants	\$190,531	\$313,463	\$298,926	\$362,248	\$522,619	\$419,089
Salaries	128,146	207,493	187,678	210,249	316,980	198,847
Benefits	55,886	65,230	59,564	96,710	116,040	152,936
Purchased Services	2,349	34,688	41,486	49,447	67,661	43,052
Materials and Supplies	150	2,253	6,626	2,132	17,448	17,061
Capital Outlay	2,900	2,099	12	-	-	6,350
Other Expenses	1,100	1,700	3,560	3,710	4,490	843
Total Expenses	\$7,668,135	\$8,045,338	\$8,171,118	\$9,627,166	\$12,591,921	\$14,152,067

STUDENT ENROLLMENT and FTE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
Students by Grade level	735	781	846	855	763	703
Sixth	253	280	282	270	230	230
Seventh	225	264	287	295	242	227
Eighth	257	237	277	290	291	246
FTE by Program (for FEFP funding)	738	785	846	854	754	694
Basic Education	533	581	596	600	506	466
E.S.O.L.	30	24	33	37	56	51
Students with Disabilities 4-8	173	179	217	215	185	171
ESE Level 4	2	1	-	2	7	6

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	80.40	79.40	82.40	83.40	84.40	76.00
Aides - Function Distinguished	13.00	11.00	12.00	12.00	14.00	10.00
Assistant Principals	2.00	2.00	2.00	2.00	2.00	2.00
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00
Guidance Counselors	3.00	3.00	3.00	3.00	3.00	3.00
Other Instructional Staff	1.90	1.90	1.90	1.90	2.40	4.00
Principal	1.00	1.00	1.00	1.00	1.00	1.00
School Secretary	4.00	4.00	4.00	4.00	4.00	4.00
Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Teachers	53.50	54.50	56.50	57.50	56.00	50.00
Grant Funded	4.60	3.60	2.60	5.60	9.60	9.00
Aides - Function Distinguished	4.00	3.00	2.00	4.00	7.00	9.00
Guidance Counselors	0.60	0.60	0.60	0.60	1.00	0.00
Other Instructional Staff	0.00	0.00	0.00	1.00	1.60	0.00
Total Positions	85.00	83.00	85.00	89.00	94.00	85.00

SARASOTA MIDDLE SCHOOL

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$9,941,330	\$9,437,022	\$10,279,262	\$11,198,231	\$12,233,163	\$13,031,658
Salaries	7,110,158	6,689,716	7,268,742	7,887,953	8,427,485	8,865,518
Benefits	2,238,584	2,246,194	2,404,691	2,671,526	3,110,007	3,446,024
Purchased Services	329,934	243,669	240,434	258,400	349,922	417,400
Energy Services	156,631	160,104	247,292	234,229	228,107	232,592
Materials and Supplies	67,047	67,145	73,933	46,785	60,418	27,787
Capital Outlay	33,012	19,865	35,205	91,857	41,666	36,147
Other Expenses	5,964	10,329	8,965	7,481	15,558	6,190
Capital	\$285,656	\$766,625	\$1,074,079	\$428,664	\$134,678	\$54,822
Salaries	650	17,781	4,297	15,503	-	-
Benefits	109	3,721	1,514	3,261	-	-
Purchased Services	-	18,020	469	4,817	7,689	3,810
Capital Outlay	284,897	727,103	1,067,799	405,083	126,989	51,012
Grants	\$158,729	\$272,229	\$219,502	\$398,892	\$322,395	\$178,214
Salaries	76,588	193,142	145,199	251,304	213,788	104,997
Benefits	57,053	74,091	59,587	93,647	74,911	51,828
Purchased Services	10,158	-	9,707	37,870	24,656	1,077
Energy Services	-	-	-	540	1,203	-
Materials and Supplies	3,122	1,012	1,724	7,457	1,384	20,312
Capital Outlay	5,266	2,099	-	-	-	-
Other Expenses	6,542	1,885	3,285	8,074	6,453	-
Total Expenses	\$10,385,715	\$10,475,876	\$11,572,843	\$12,025,787	\$12,690,236	\$13,264,694

STUDENT ENROLLMENT and FTE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
Students by Grade level	1,233	1,167	1,215	1,274	1,310	1,295
Sixth	379	367	387	419	420	404
Seventh	411	384	410	420	442	441
Eighth	443	416	418	435	448	450
FTE by Program (for FEFP funding)	1,232	1,166	1,214	1,274	1,293	1,278
Basic Education	648	631	706	729	720	712
E.S.O.L.	25	24	34	43	42	42
Students with Disabilities 4-8	556	510	472	500	529	523
ESE Level 4	1	-	1	1	2	1
ESE Level 5	2	1	1	1	-	-

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	110.11	104.71	107.11	109.11	111.11	105.71
Aides - Function Distinguished	12.71	12.71	13.71	14.71	13.71	9.71
Assistant Principals	2.00	2.00	2.00	2.00	2.00	2.00
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00
Guidance Counselors	4.00	4.00	4.00	4.00	5.00	5.00
Other Instructional Staff	2.90	2.90	2.90	2.90	3.40	5.00
Principal	1.00	1.00	1.00	1.00	1.00	1.00
School Secretary	5.00	5.00	5.00	5.00	5.00	5.00
Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Teachers	80.50	75.10	76.50	77.50	79.00	76.00
Grant Funded	3.60	2.60	3.60	4.60	5.60	1.00
Aides - Function Distinguished	3.00	2.00	3.00	3.00	4.00	1.00
Other Instructional Staff	0.60	0.60	0.60	0.60	1.60	0.00
Teachers	0.00	0.00	0.00	1.00	0.00	0.00
Total Positions	113.71	107.31	110.71	113.71	116.71	106.71

VENICE MIDDLE SCHOOL

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$6,947,217	\$6,915,738	\$7,057,886	\$8,123,991	\$8,582,509	\$8,237,742
Salaries	4,936,202	4,909,866	5,016,173	5,667,803	5,970,883	5,555,539
Benefits	1,593,406	1,670,269	1,724,207	1,991,108	2,243,860	2,293,236
Purchased Services	236,558	165,535	137,387	271,949	187,649	209,274
Energy Services	106,919	111,408	132,904	134,806	145,856	136,345
Materials and Supplies	49,997	45,416	38,015	27,990	25,117	36,554
Capital Outlay	22,765	12,177	8,190	30,176	8,777	6,029
Other Expenses	1,370	1,067	1,010	159	367	765
Capital	\$2,107,853	\$163,399	\$55,088	\$1,257,831	\$2,132,555	\$100,284
Salaries	18,134	5,374	-	5,439	-	-
Benefits	6,151	1,159	-	1,061	-	-
Purchased Services	50,816	30,338	400	466,553	396,780	27,520
Capital Outlay	2,032,752	126,528	54,688	784,778	1,735,775	72,764
Grants	\$139,669	\$267,409	\$170,061	\$306,277	\$299,090	\$194,715
Salaries	94,528	207,046	115,070	210,949	204,588	130,755
Benefits	44,095	52,793	36,320	58,780	58,064	58,592
Purchased Services	-	3,568	10,124	33,957	22,309	4,836
Materials and Supplies	436	2,626	7,322	2,591	14,129	532
Capital Outlay	-	1,376	25	-	-	-
Other Expenses	610	-	1,200	-	-	-
Total Expenses	\$9,194,739	\$7,346,546	\$7,283,035	\$9,688,099	\$11,014,154	\$8,532,741

STUDENT ENROLLMENT and FTE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
Students by Grade level	812	799	760	759	730	699
Sixth	258	269	205	253	197	197
Seventh	267	250	271	229	279	204
Eighth	287	280	284	277	254	298
FTE by Program (for FEFP funding)	812	802	763	762	718	687
Basic Education	634	643	598	599	549	526
E.S.O.L.	20	13	17	14	15	14
Students with Disabilities 4-8	158	146	146	144	148	142
ESE Level 4	-	-	2	5	6	5

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	78.90	76.90	73.90	77.90	75.90	70.00
Aides - Function Distinguished	11.50	10.50	10.50	13.50	12.50	8.00
Assistant Principals	2.00	2.00	2.00	2.00	2.00	2.00
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00
Guidance Counselors	3.00	3.00	3.00	3.00	3.00	3.00
Other Instructional Staff	0.40	0.90	0.90	0.90	0.90	3.00
Principal	1.00	1.00	1.00	1.00	1.00	1.00
School Secretary	4.00	4.00	4.00	4.00	4.00	4.00
Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Teachers	55.00	53.50	50.50	51.50	50.50	47.00
Grant Funded	2.10	1.10	1.10	2.10	6.10	3.00
Aides - Function Distinguished	1.50	0.50	0.50	0.50	4.50	3.00
Other Instructional Staff	0.60	0.60	0.60	1.60	1.60	0.00
Total Positions	81.00	78.00	75.00	80.00	82.00	73.00

WOODLAND MIDDLE SCHOOL

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$6,881,987	\$6,882,450	\$7,475,051	\$8,589,791	\$9,512,509	\$10,086,382
Salaries	4,725,402	4,842,481	5,140,963	6,003,881	6,490,136	6,832,464
Benefits	1,599,713	1,676,884	1,825,869	2,115,068	2,474,333	2,748,712
Purchased Services	267,048	146,855	229,781	207,393	260,256	255,852
Energy Services	140,057	148,898	205,603	200,705	189,213	170,384
Materials and Supplies	64,020	48,879	56,937	40,635	47,057	53,345
Capital Outlay	85,268	3,529	14,823	21,698	50,020	25,387
Other Expenses	479	14,924	1,075	411	1,494	238
Capital	\$85,297	\$572,076	\$304,596	\$1,059,124	\$1,034,921	\$379,321
Salaries	1,869	262	6,299	6,432	8,944	-
Benefits	803	49	1,215	1,262	2,709	-
Purchased Services	-	24,863	595	262,986	40,053	3,810
Capital Outlay	82,625	546,902	296,487	788,444	983,215	375,511
Grants	\$138,953	\$189,373	\$141,325	\$478,821	\$569,241	\$157,087
Salaries	102,895	151,043	106,435	338,116	350,679	89,291
Benefits	35,289	37,187	24,487	125,227	120,779	63,417
Purchased Services	-	-	-	4,628	23,661	1,061
Energy Services	-	-	-	-	3,135	-
Materials and Supplies	769	420	309	8,545	3,465	1,817
Capital Outlay	-	723	10,094	-	56,207	-
Other Expenses	-	-	-	2,305	11,315	1,501
Total Expenses	\$7,106,237	\$7,643,899	\$7,920,972	\$10,127,736	\$11,116,671	\$10,622,790

STUDENT ENROLLMENT and FTE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
Students by Grade level	1,002	978	972	979	1,015	1,019
Sixth	344	313	303	321	355	315
Seventh	336	332	326	319	338	360
Eighth	322	333	343	339	322	344
FTE by Program (for FEFP funding)	998	979	973	983	1,019	1,023
Basic Education	750	731	730	739	744	747
E.S.O.L.	15	21	26	32	51	51
Students with Disabilities 4-8	233	227	214	207	217	218
ESE Level 4	-	-	3	5	6	6
ESE Level 5	-	-	-	-	1	1

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	87.14	85.14	86.14	92.54	98.14	95.71
Aides - Function Distinguished	11.14	10.14	12.14	14.14	16.14	12.71
Assistant Principals	2.00	2.00	2.00	2.00	2.00	2.00
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00
Guidance Counselors	3.00	3.00	3.00	3.00	3.60	4.00
Other Instructional Staff	1.90	1.90	1.90	1.90	2.40	4.00
Principal	1.00	1.00	1.00	1.00	1.00	1.00
School Secretary	4.00	4.00	5.00	5.00	5.00	5.00
Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Teachers	62.10	61.10	59.10	63.50	66.00	65.00
Grant Funded	2.60	0.60	0.60	6.60	5.60	3.00
Aides - Function Distinguished	2.00	0.00	0.00	4.00	3.00	3.00
Guidance Counselors	0.00	0.00	0.00	1.00	1.00	0.00
Other Instructional Staff	0.60	0.60	0.60	0.60	1.60	0.00
Teachers	0.00	0.00	0.00	1.00	0.00	0.00
Total Positions	89.74	85.74	86.74	99.14	103.74	98.71

BOOKER HIGH SCHOOL

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$10,713,432	\$11,053,743	\$11,983,454	\$13,314,635	\$14,707,095	\$15,494,148
Salaries	7,385,873	7,570,913	8,126,716	9,075,719	9,721,187	10,013,919
Benefits	2,252,755	2,431,734	2,574,671	2,954,569	3,457,399	3,807,780
Purchased Services	455,503	495,989	555,417	592,466	681,920	723,493
Energy Services	286,055	358,026	395,149	388,878	512,705	523,812
Materials and Supplies	120,778	15,179	137,194	108,675	105,321	102,867
Capital Outlay	29,552	27,217	12,218	25,012	30,119	45,332
Other Expenses	182,916	154,685	182,089	169,316	198,444	276,945
Capital	\$731,123	\$1,486,324	\$5,162,486	\$13,738,410	\$9,461,119	\$3,762,153
Salaries	36,934	69,096	107,773	206,305	152,711	9,210
Benefits	11,256	20,103	32,464	62,597	51,280	4,979
Purchased Services	39,735	979,211	515,538	256,205	211,766	234,512
Capital Outlay	643,198	417,914	4,506,711	13,213,303	9,045,362	3,513,452
Grants	\$240,723	\$411,495	\$315,533	\$594,990	\$491,862	\$240,464
Salaries	140,073	280,475	207,560	364,395	292,405	146,324
Benefits	46,011	94,920	96,235	162,582	108,571	77,010
Purchased Services	8,210	140	954	49,655	86,919	6,166
Energy Services	225	-	-	-	-	-
Materials and Supplies	14,172	19,665	3,662	5,344	3,150	680
Capital Outlay	26,659	12,689	7,122	-	-	284
Other Expenses	5,373	3,606	-	13,014	817	10,000
Total Expenses	\$11,685,278	\$12,951,562	\$17,461,473	\$27,648,035	\$24,660,076	\$19,496,765

STUDENT ENROLLMENT and FTE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
Students by Grade level	1,285	1,307	1,299	1,307	1,401	1,412
Ninth	339	320	349	348	390	384
Tenth	370	353	332	360	374	388
Eleventh	339	332	342	333	338	353
Twelfth	237	302	276	266	299	287
FTE by Program (for FEFP funding)	1,226	1,220	1,264	1,229	1,327	1,337
Basic Education	860	832	902	871	896	903
E.S.O.L.	45	51	50	65	88	89
Students with Disabilities 9-12	254	279	250	247	281	283
ESE Level 4	1	6	6	6	9	9
ESE Level 5	1	4	-	-	-	-
Career Education	65	48	56	40	53	53

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	110.80	110.40	116.80	120.80	121.80	133.00
Aides - Function Distinguished	12.00	12.00	16.00	18.00	14.00	14.00
Assistant Principals	4.00	4.00	4.00	4.00	4.00	4.00
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00
Guidance Counselors	4.00	4.00	5.00	4.00	6.00	4.00
Other Instructional Staff	5.40	5.40	5.40	4.80	4.80	9.60
Principal	1.00	1.00	1.00	1.00	1.00	1.00
School Secretary	11.00	11.00	11.00	11.00	12.00	12.00
Specialist	1.00	1.00	1.00	1.00	1.00	3.00
Teachers	71.40	71.00	72.40	76.00	78.00	84.40
Grant Funded	4.20	4.20	7.20	9.20	8.20	4.00
Aides - Function Distinguished	3.00	3.00	6.00	6.00	5.00	4.00
Guidance Counselors	0.00	0.00	0.00	0.00	0.00	0.00
Other Instructional Staff	1.20	1.20	1.20	1.20	1.20	0.00
Specialist	0.00	0.00	0.00	1.00	1.00	0.00
Teachers	0.00	0.00	0.00	1.00	1.00	0.00
Total Positions	115.00	114.60	124.00	130.00	130.00	137.00

NORTH PORT HIGH SCHOOL

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$17,323,917	\$17,240,790	\$19,100,601	\$20,550,898	\$23,070,718	\$23,509,624
Salaries	11,959,139	11,890,679	12,903,120	13,841,565	15,173,296	15,094,368
Benefits	3,720,790	3,919,815	4,297,527	4,733,627	5,710,084	5,987,379
Purchased Services	577,225	541,335	730,837	688,422	806,804	785,856
Energy Services	409,182	391,157	528,246	521,159	539,252	507,502
Materials and Supplies	238,244	206,100	203,680	223,053	267,794	432,529
Capital Outlay	164,030	23,274	66,715	170,400	211,535	91,525
Other Expenses	255,307	268,430	370,476	372,672	361,953	610,465
Capital	\$2,566,480	\$1,276,036	\$1,612,018	\$2,185,756	\$3,323,852	\$60,309,417
Salaries	32,814	36,417	22,259	27,821	20,917	-
Benefits	8,415	10,261	6,552	7,752	7,545	-
Purchased Services	76,414	78,719	24,241	921,125	56,656	3,810
Capital Outlay	2,448,837	1,150,639	1,558,966	1,229,058	3,238,734	60,305,607
Grants	\$571,987	\$905,369	\$878,542	\$1,056,907	\$1,001,003	\$592,441
Salaries	372,968	649,688	530,898	686,400	673,384	349,285
Benefits	181,687	250,842	267,593	340,214	257,280	209,997
Purchased Services	4,824	-	35,090	16,493	42,108	25,373
Energy Services	-	-	-	-	3,947	-
Materials and Supplies	6,878	2,165	14,416	1,972	7,665	6,780
Capital Outlay	388	654	27,200	-	-	-
Other Expenses	5,242	2,020	3,345	11,828	16,619	1,006
Total Expenses	\$20,462,384	\$19,422,195	\$21,591,161	\$23,793,561	\$27,395,573	\$84,411,482

STUDENT ENROLLMENT and FTE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
Students by Grade level	2,347	2,333	2,461	2,571	2,577	2,525
Pre-Kindergarten ESE	4	1	4	4	1	4
Ninth	629	631	671	697	660	634
Tenth	625	627	641	680	662	634
Eleventh	574	570	606	640	676	622
Twelfth	515	504	539	550	578	631
FTE by Program (for FEFP funding)	2,233	2,235	2,349	2,449	2,455	2,405
Basic Education	1,668	1,661	1,718	1,759	1,701	1,666
E.S.O.L.	33	27	51	62	89	87
Students with Disabilities 9-12	343	368	403	447	477	468
ESE Level 4	9	5	4	4	2	2
ESE Level 5	-	-	1	1	1	1
Career Education	180	174	172	176	185	181

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	185.80	188.20	194.20	203.20	205.20	215.00
Aides - Function Distinguished	27.00	29.00	30.00	33.00	29.00	33.00
Assistant Principals	5.00	5.00	5.00	6.00	6.00	6.00
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00
Guidance Counselors	7.00	8.00	9.00	9.00	9.00	13.00
Other Instructional Staff	4.80	5.20	5.20	6.20	6.20	7.00
Principal	1.00	1.00	1.00	1.00	1.00	1.00
School Secretary	10.00	11.00	12.00	14.00	14.00	15.00
Specialist	1.00	1.00	1.00	2.00	2.00	3.00
Teachers	129.00	127.00	130.00	131.00	137.00	136.00
Grant Funded	17.20	11.80	13.80	16.80	16.80	14.00
Aides - Function Distinguished	15.00	9.00	11.00	11.00	12.00	14.00
Guidance Counselors	1.00	1.00	1.00	1.00	1.00	0.00
Other Instructional Staff	1.20	1.80	1.80	1.80	2.80	0.00
Specialist	0.00	0.00	0.00	1.00	1.00	0.00
Teachers	0.00	0.00	0.00	2.00	0.00	0.00
Total Positions	203.00	200.00	208.00	220.00	222.00	229.00

RIVERVIEW HIGH SCHOOL

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$18,665,813	\$18,960,674	\$19,895,845	\$22,726,687	\$24,413,902	\$24,652,970
Salaries	12,960,189	12,709,609	13,528,463	15,466,664	16,359,064	15,714,790
Benefits	3,974,062	4,127,421	4,456,780	5,140,205	5,782,947	5,992,420
Purchased Services	726,898	950,322	847,799	892,486	885,911	1,341,736
Energy Services	382,927	518,807	542,024	630,724	677,232	691,673
Materials and Supplies	195,641	257,062	163,287	183,005	205,245	374,758
Capital Outlay	92,330	60,329	68,144	66,952	141,488	56,563
Other Expenses	333,766	337,124	289,348	346,651	362,015	481,030
Capital	\$5,159,725	\$1,592,308	\$413,939	\$1,210,506	\$2,066,917	\$1,313,207
Salaries	29,197	11,354	4,158	28,247	238	-
Benefits	6,859	4,223	894	6,512	71	-
Purchased Services	43,737	54,702	1,291	6,026	22,000	13,257
Capital Outlay	5,079,932	1,522,029	407,596	1,169,721	2,044,608	1,299,950
Grants	\$414,614	\$665,064	\$548,119	\$1,126,072	\$862,748	\$512,691
Salaries	262,629	497,043	385,070	701,508	591,435	304,087
Benefits	108,238	149,122	115,623	242,249	207,398	190,930
Purchased Services	3,646	1,709	3,126	42,161	43,716	12,045
Energy Services	-	-	-	69	-	-
Materials and Supplies	-	2,643	10,110	29,498	9,693	2,691
Capital Outlay	34,070	12,932	33,820	100,119	-	-
Other Expenses	6,031	1,615	370	10,468	10,506	2,938
Total Expenses	\$24,240,152	\$21,218,046	\$20,857,903	\$25,063,265	\$27,343,567	\$26,478,868

STUDENT ENROLLMENT and FTE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL
Students by Grade level	2,571	2,590	2,543	2,600	2,682	2,686
Pre-Kindergarten ESE	13	15	9	8	11	13
Ninth	627	653	656	685	713	696
Tenth	690	632	680	689	690	715
Eleventh	690	661	609	639	646	669
Twelfth	551	629	589	579	622	593
FTE by Program (for FEFP funding)	2,472	2,501	2,463	2,517	2,581	2,585
Basic Education	2,008	2,008	1,974	1,884	1,856	1,859
E.S.O.L.	52	62	69	77	83	83
Students with Disabilities 4-8	1	-	-	-	-	-
Students with Disabilities 9-12	269	302	280	404	504	505
ESE Level 4	23	17	14	20	18	18
ESE Level 5	1	1	1	1	2	2
Career Education	118	111	125	131	118	118

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	189.47	190.47	193.47	201.97	201.81	208.67
Aides - Function Distinguished	27.67	30.67	33.67	35.67	32.07	28.07
Assistant Principals	6.00	6.00	6.00	6.00	6.00	6.00
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00
Guidance Counselors	6.00	7.00	7.00	8.00	8.00	10.00
Other Instructional Staff	5.80	4.80	4.80	3.80	3.80	7.00
Principal	1.00	1.00	1.00	1.00	1.00	1.00
School Secretary	13.00	13.00	13.00	13.00	13.00	13.00
Specialist	0.00	0.00	0.00	1.00	2.00	2.00
Teachers	128.00	126.00	126.00	131.50	133.94	139.60
Visiting Teacher(Social Wkr)	1.00	1.00	1.00	1.00	1.00	1.00
Grant Funded	7.20	5.20	6.20	10.70	13.26	9.00
Aides - Function Distinguished	5.00	3.00	3.00	4.00	6.00	9.00
Guidance Counselors	1.00	1.00	1.00	1.00	1.00	0.00
Other Instructional Staff	1.20	1.20	1.20	1.20	2.20	0.00
Specialist	0.00	0.00	0.00	1.00	1.00	0.00
Teachers	0.00	0.00	1.00	3.50	3.06	0.00
Total Positions	196.67	195.67	199.67	212.67	215.07	217.67

SARASOTA HIGH SCHOOL

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$16,137,289	\$16,441,104	\$18,671,738	\$20,695,729	\$21,715,511	\$22,233,731
Salaries	10,879,863	11,024,929	12,376,743	13,951,143	14,177,864	13,908,016
Benefits	3,341,726	3,557,472	4,017,550	4,552,321	5,172,804	5,322,233
Purchased Services	654,775	734,618	747,197	772,797	835,269	806,057
Energy Services	409,549	504,606	545,033	619,690	684,770	693,489
Materials and Supplies	201,653	187,840	230,170	232,763	229,168	548,716
Capital Outlay	262,256	86,733	354,614	163,697	159,704	326,151
Other Expenses	387,467	344,906	400,431	403,318	455,932	629,069
Capital	\$1,764,306	\$1,930,822	\$3,011,846	\$4,649,681	\$10,501,430	\$33,731,874
Salaries	37,162	37,428	62,813	113,188	110,928	9,785
Benefits	12,343	11,290	20,067	37,923	42,434	5,290
Purchased Services	94,403	155,533	224,494	606,285	1,614,188	1,924,136
Capital Outlay	1,620,398	1,726,571	2,704,472	3,892,285	8,733,880	31,792,663
Grants	\$369,238	\$658,748	\$553,952	\$688,823	\$592,643	\$554,349
Salaries	221,432	431,845	357,711	406,378	411,959	309,746
Benefits	130,910	176,181	180,894	193,637	153,379	224,493
Purchased Services	3,743	-	6,817	27,427	894	2,768
Materials and Supplies	6,401	1,787	3,954	20,730	5,794	1,399
Capital Outlay	-	45,606	-	15,540	-	-
Other Expenses	6,752	3,329	4,576	25,111	20,617	15,943
Total Expenses	\$18,270,833	\$19,030,674	\$22,237,536	\$26,034,233	\$32,809,584	\$56,519,954

STUDENT ENROLLMENT and FTE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL
Students by Grade level	2,179	2,302	2,506	2,519	2,514	2,423
Ninth	579	727	691	631	646	624
Tenth	583	576	744	686	656	638
Eleventh	520	543	573	700	626	613
Twelfth	497	456	498	502	586	548
FTE by Program (for FEFP funding)	2,068	2,223	2,395	2,409	2,396	2,309
Basic Education	1,314	1,405	1,555	1,563	1,653	1,593
E.S.O.L.	63	65	75	76	111	107
Students with Disabilities 9-12	545	601	631	635	463	446
ESE Level 4	14	17	6	6	22	21
ESE Level 5	5	-	1	1	1	1
Career Education	127	135	127	128	146	141

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	157.00	160.00	179.40	184.40	183.80	182.00
Aides - Function Distinguished	16.00	16.00	18.00	22.00	18.00	16.00
Assistant Principals	5.00	5.00	6.00	6.00	6.00	6.00
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00
Guidance Counselors	7.00	6.00	7.00	8.00	8.00	8.00
Other Instructional Staff	5.40	4.40	4.40	4.80	4.80	7.00
Principal	1.00	1.00	1.00	1.00	1.00	1.00
School Secretary	10.00	10.00	13.00	11.00	13.00	12.00
Specialist	2.00	2.00	2.00	1.00	1.00	2.00
Teachers	109.60	114.60	127.00	129.60	131.00	129.00
Grant Funded	9.20	10.20	11.20	13.80	13.80	11.00
Aides - Function Distinguished	8.00	9.00	10.00	10.00	10.00	11.00
Guidance Counselors	0.00	0.00	0.00	0.00	0.00	0.00
Other Instructional Staff	1.20	1.20	1.20	1.80	2.80	0.00
Specialist	0.00	0.00	0.00	1.00	1.00	0.00
Teachers	0.00	0.00	0.00	1.00	0.00	0.00
Total Positions	166.20	170.20	190.60	198.20	197.60	193.00

SUNCOAST POLYTECHNICAL HIGH SCHOOL

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$3,663,411	\$3,624,875	\$3,993,801	\$4,326,907	\$5,119,029	\$5,285,546
Salaries	2,511,627	2,433,967	2,599,074	2,910,185	3,352,404	3,381,964
Benefits	769,936	808,972	874,750	950,869	1,179,237	1,284,004
Purchased Services	131,705	140,647	145,117	98,128	149,901	197,262
Energy Services	149,800	157,946	212,255	238,020	233,809	220,205
Materials and Supplies	48,601	30,435	57,093	51,163	50,824	127,173
Capital Outlay	9,685	23,041	14,319	5,266	72,547	7,938
Other Expenses	42,057	29,867	91,193	73,276	80,307	67,000
Capital	\$514,217	\$226,450	\$264,804	\$473,644	\$306,043	\$196,283
Salaries	1,486	-	487	12,435	3,770	-
Benefits	484	-	95	2,664	821	-
Purchased Services	-	6,966	207	20,413	41,612	-
Capital Outlay	512,247	219,484	264,015	438,132	259,840	196,283
Grants	\$73,459	\$129,980	\$338,702	\$259,619	\$339,473	\$79,615
Salaries	52,200	95,565	70,129	168,903	244,611	62,379
Benefits	14,599	32,642	30,945	62,676	75,248	14,293
Purchased Services	-	-	3,577	400	-	89
Energy Services	-	-	-	125	1,104	-
Materials and Supplies	5,750	1,119	21,302	615	18,149	2,789
Capital Outlay	-	654	210,728	19,240	-	-
Other Expenses	910	-	2,021	7,660	361	65
Total Expenses	\$4,251,087	\$3,981,305	\$4,597,307	\$5,060,170	\$5,764,545	\$5,561,444

STUDENT ENROLLMENT and FTE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL
Students by Grade level	562	551	540	585	566	576
Ninth	162	162	154	180	146	165
Tenth	147	145	141	156	166	137
Eleventh	125	131	121	131	133	153
Twelfth	128	113	124	118	121	121
FTE by Program (for FEFP funding)	495	484	486	534	514	523
Basic Education	408	378	368	394	388	394
E.S.O.L.	-	1	2	-	1	1
Students with Disabilities 9-12	23	26	26	27	22	23
ESE Level 5	-	-	-	1	1	1
Career Education	64	79	90	112	102	104

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	39.07	38.07	37.37	36.87	39.87	43.55
Aides - Function Distinguished	2.00	2.00	2.00	2.00	3.00	2.00
Assistant Principals	1.00	1.00	1.00	1.00	1.00	1.00
Bookkeeper	0.00	0.00	0.00	0.50	0.50	0.50
Guidance Counselors	2.00	2.00	2.00	1.00	2.00	3.00
Manager	1.00	1.00	1.00	1.00	1.00	1.00
Other Instructional Staff	0.12	0.12	0.12	0.12	0.12	1.80
Principal/Executive Director	0.25	0.25	0.25	0.25	0.25	0.25
School Secretary	3.00	3.00	3.00	3.00	3.00	3.00
Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Teachers	28.70	27.70	27.00	27.00	28.00	30.00
Grant Funded	0.18	1.18	1.18	2.18	2.18	0.00
Aides - Function Distinguished	0.00	1.00	1.00	1.00	1.00	0.00
Other Instructional Staff	0.18	0.18	0.18	0.18	1.18	0.00
Teachers	0.00	0.00	0.00	1.00	0.00	0.00
Total Positions	39.25	39.25	38.55	39.05	42.05	43.55

VENICE HIGH SCHOOL

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$15,457,910	\$16,033,644	\$17,037,775	\$19,578,291	\$22,137,854	\$22,149,859
Salaries	10,512,686	10,649,493	11,401,967	13,125,287	14,587,219	14,498,029
Benefits	3,195,542	3,431,446	3,681,463	4,193,078	5,047,751	5,588,101
Purchased Services	909,318	945,189	1,012,863	1,015,608	1,089,450	802,758
Energy Services	415,007	460,777	537,796	624,683	687,105	699,616
Materials and Supplies	155,815	185,362	219,396	172,728	296,727	281,432
Capital Outlay	115,823	165,512	24,776	233,326	221,724	82,325
Other Expenses	153,719	195,865	159,514	213,581	207,878	197,598
Capital	\$1,482,942	\$525,264	\$1,949,341	\$2,582,186	\$2,795,203	\$12,513,785
Salaries	45,317	27,991	45,115	69,833	37,326	9,785
Benefits	14,381	9,973	14,672	22,903	14,223	5,290
Purchased Services	6,174	110,210	63,594	236,824	350,432	488,896
Capital Outlay	1,417,070	377,090	1,825,960	2,252,626	2,393,222	12,009,814
Grants	\$447,040	\$678,349	\$492,410	\$729,977	\$734,968	\$562,870
Salaries	262,288	484,221	291,303	471,220	510,712	306,395
Benefits	168,804	180,880	185,702	228,010	180,294	213,107
Purchased Services	3,089	(386)	7,977	13,301	16,248	2,473
Materials and Supplies	396	-	442	6,057	2,439	38,221
Capital Outlay	3,132	6,154	-	-	300	-
Other Expenses	9,331	7,480	6,986	11,389	24,975	2,674
Total Expenses	\$17,387,892	\$17,237,257	\$19,479,526	\$22,890,454	\$25,668,025	\$35,226,514

STUDENT ENROLLMENT and FTE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
Students by Grade level	2,280	2,366	2,451	2,581	2,563	2,537
Ninth	616	610	591	664	655	640
Tenth	625	615	681	661	673	675
Eleventh	567	588	621	667	612	649
Twelfth	472	553	558	589	623	573
FTE by Program (for FEFP funding)	2,169	2,259	2,333	2,447	2,461	2,436
Basic Education	1,552	1,720	1,865	1,910	1,777	1,759
E.S.O.L.	26	23	19	24	42	41
Students with Disabilities 9-12	394	327	242	292	389	385
ESE Level 4	7	4	5	8	9	9
Career Education	190	185	202	213	244	242

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	147.80	148.80	160.80	158.80	170.40	186.00
Aides - Function Distinguished	14.00	14.00	17.00	17.00	16.00	22.00
Assistant Principals	5.00	5.00	5.00	6.00	5.00	6.00
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00
Guidance Counselors	7.00	7.00	7.00	7.00	7.00	7.00
Other Instructional Staff	1.80	1.80	1.80	1.80	2.40	6.00
Principal	1.00	1.00	1.00	1.00	1.00	1.00
School Secretary	11.00	11.00	10.00	12.00	12.00	12.00
Specialist	1.00	0.00	0.00	0.00	0.00	1.00
Teachers	106.00	108.00	118.00	113.00	126.00	130.00
Grant Funded	11.20	11.20	13.20	14.20	15.20	10.00
Aides - Function Distinguished	10.00	10.00	11.00	11.00	12.00	10.00
Guidance Counselors	1.20	1.20	1.20	1.20	0.00	0.00
Other Instructional Staff	0.00	0.00	1.00	1.00	2.20	0.00
Specialist	0.00	0.00	0.00	0.00	1.00	0.00
Teachers	0.00	0.00	0.00	1.00	0.00	0.00
Total Positions	159.00	160.00	174.00	173.00	185.60	196.00

SKYE RANCH K-8

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$0	\$0	\$0	\$0	\$13,647	\$220,726
Salaries	-	-	-	-	11,119	159,762
Benefits	-	-	-	-	2,528	60,964
Capital	\$0	\$0	\$0	\$0	\$39,255,784	\$58,599,375
Salaries	-	-	-	-	101,896	-
Benefits	-	-	-	-	35,545	-
Purchased Services	-	-	-	-	591,133	1,245,574
Capital Outlay	-	-	-	-	38,527,210	57,353,801
Total Expenses	\$0	\$0	\$0	\$0	\$39,269,431	\$58,820,101

STUDENT ENROLLMENT and FTE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
Students by Grade level	0	0	0	0	0	0
Kindergarten	-	-	-	-	-	-
First	-	-	-	-	-	-
Second	-	-	-	-	-	-
Third	-	-	-	-	-	-
Fourth	-	-	-	-	-	-
Fifth	-	-	-	-	-	-
Sixth	-	-	-	-	-	-
Seventh	-	-	-	-	-	-
Eighth	-	-	-	-	-	-
Ninth	-	-	-	-	-	-
Tenth	-	-	-	-	-	-
Eleventh	-	-	-	-	-	-
Twelfth	-	-	-	-	-	-
FTE by Program (for FEFP funding)	0	0	0	0	0	0
Basic Education	-	-	-	-	-	-
Students with Disabilities 4-8	-	-	-	-	-	-
Students with Disabilities 9-12	-	-	-	-	-	-
ESE Level 4	-	-	-	-	-	-
ESE Level 5	-	-	-	-	-	-

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	0.00	0.00	0.00	0.00	1.00	2.00
Bookkeeper	0.00	0.00	0.00	0.00	0.00	1.00
Principal	0.00	0.00	0.00	0.00	1.00	1.00
Total Positions	0.00	0.00	0.00	0.00	1.00	2.00

LAUREL NOKOMIS SCHOOL

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$11,572,131	\$12,009,301	\$13,249,244	\$15,340,071	\$17,191,315	\$17,142,990
Salaries	8,388,724	8,618,908	9,504,561	11,036,252	11,950,986	11,653,062
Benefits	2,640,448	2,849,086	3,138,582	3,645,084	4,472,031	4,682,671
Purchased Services	219,773	215,111	254,271	266,116	333,167	400,629
Energy Services	187,750	204,627	231,037	277,625	292,886	295,345
Materials and Supplies	101,625	95,775	81,115	73,620	78,042	72,412
Capital Outlay	32,970	24,322	34,139	40,204	56,900	38,871
Other Expenses	841	1,472	5,539	1,170	7,303	-
Capital	\$869,826	\$331,054	\$1,058,045	\$2,333,026	\$2,149,230	\$2,019,194
Salaries	12,158	-	346	12,677	18,650	-
Benefits	2,381	-	70	3,453	5,337	-
Purchased Services	2,036	38,734	5,732	(14,253)	227,104	3,810
Capital Outlay	853,251	292,320	1,051,897	2,331,149	1,898,139	2,015,384
Grants	\$383,572	\$584,219	\$466,218	\$989,108	\$1,109,769	\$533,422
Salaries	256,840	384,328	277,831	701,258	823,171	317,032
Benefits	120,191	189,292	175,836	279,568	272,635	206,987
Purchased Services	-	-	765	8,169	-	-
Energy Services	-	-	-	-	581	-
Materials and Supplies	5,403	8,500	8,775	113	10,952	8,993
Capital Outlay	1,138	2,099	3,011	-	952	-
Other Expenses	-	-	-	-	1,478	410
Total Expenses	\$12,825,529	\$12,924,574	\$14,773,507	\$18,662,205	\$20,450,314	\$19,695,606

STUDENT ENROLLMENT and FTE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
	1,193	1,163	1,343	1,401	1,399	1,382
Pre-Kindergarten ESE	15	23	28	15	13	13
Kindergarten	100	86	105	112	111	108
First	108	112	103	129	134	118
Second	110	113	119	102	133	134
Third	131	106	140	155	130	141
Fourth	125	146	143	148	142	131
Fifth	138	132	169	166	173	150
Sixth	145	152	170	198	170	197
Seventh	145	150	186	177	206	176
Eighth	176	143	180	199	187	214
FTE by Program (for FEFP funding)	1,204	1,176	1,364	1,435	1,398	1,381
Basic Education	818	801	952	994	956	945
E.S.O.L.	24	31	36	48	59	58
Students with Disabilities K-3	120	105	120	106	99	98
Students with Disabilities 4-8	220	221	242	262	244	241
ESE Level 4	21	17	13	24	38	37
ESE Level 5	1	1	1	1	2	2

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	129.37	133.51	146.51	156.66	162.26	156.86
Aides - Function Distinguished	23.57	29.71	32.71	33.86	35.86	29.86
Assistant Principals	2.00	2.00	2.00	3.00	3.00	3.00
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00
Guidance Counselors	3.00	3.00	4.00	4.00	4.60	7.00
Other Instructional Staff	0.80	0.80	0.80	0.80	1.80	7.00
Principal	1.00	1.00	1.00	1.00	1.00	1.00
School Secretary	4.00	4.00	6.00	6.00	6.00	6.00
Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Teachers	93.00	91.00	98.00	106.00	108.00	101.00
Grant Funded	10.20	9.20	10.20	14.20	15.20	9.00
Aides - Function Distinguished	7.00	7.00	8.00	10.00	10.00	9.00
Guidance Counselors	1.00	1.00	1.00	1.00	2.00	0.00
Other Instructional Staff	1.20	1.20	1.20	1.20	3.20	0.00
Teachers	1.00	0.00	0.00	2.00	0.00	0.00
Total Positions	139.57	142.71	156.71	170.86	177.46	165.86

OAK PARK SCHOOL

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$10,220,098	\$10,232,379	\$10,948,192	\$11,472,318	\$11,484,519	\$15,040,558
Salaries	7,298,334	7,152,373	7,720,910	8,125,568	7,635,192	9,235,121
Benefits	2,354,731	2,648,749	2,767,703	2,853,848	3,153,244	4,229,180
Purchased Services	292,222	192,615	195,642	185,176	424,575	1,258,553
Energy Services	151,857	164,967	193,979	268,766	238,398	242,332
Materials and Supplies	66,810	54,270	66,528	17,626	21,438	44,368
Capital Outlay	53,329	17,199	1,111	20,351	10,775	29,955
Other Expenses	2,815	2,206	2,319	983	897	1,049
Capital	\$1,335,135	\$901,336	\$2,549,775	\$2,631,485	\$3,226,615	\$13,075,486
Salaries	24,438	16,952	61,054	56,095	34,199	-
Benefits	7,050	4,610	17,696	16,915	11,429	-
Purchased Services	12,400	25,370	9,443	(52,578)	37,317	3,810
Capital Outlay	1,291,247	854,404	2,461,582	2,611,053	3,143,670	13,071,676
Grants	\$796,333	\$1,118,129	\$857,656	\$1,448,444	\$1,726,127	\$249,802
Salaries	559,938	760,251	497,939	989,924	1,272,344	107,863
Benefits	236,077	357,638	333,434	406,380	370,472	53,137
Purchased Services	-	-	5,945	8,469	73,277	40,851
Materials and Supplies	318	240	19,413	41,612	8,366	15,978
Capital Outlay	-	-	925	747	-	30,543
Other Expenses	-	-	-	1,312	1,668	1,430
Total Expenses	\$12,351,566	\$12,251,844	\$14,355,623	\$15,552,247	\$16,437,261	\$28,365,846

STUDENT ENROLLMENT and FTE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
Students by Grade level	315	275	275	238	218	219
Kindergarten	7	4	2	3	3	3
First	19	9	12	6	10	6
Second	15	20	17	9	7	13
Third	32	16	28	16	15	9
Fourth	11	29	14	31	17	14
Fifth	24	12	26	19	25	19
Sixth	18	20	17	25	18	29
Seventh	21	21	23	17	21	19
Eighth	27	18	17	20	13	20
Ninth	13	17	14	9	15	11
Tenth	16	13	16	12	9	14
Eleventh	18	14	13	15	11	8
Twelfth	94	82	76	56	54	54
FTE by Program (for FEFP funding)	282	254	239	330	209	209
Basic Education	1	-	1	1	-	-
Students with Disabilities 4-8	1	1	2	1	-	-
ESE Level 4	251	206	168	176	160	160
ESE Level 5	29	47	68	152	49	49

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	163.20	159.20	161.20	161.87	161.20	185.50
Aides - Function Distinguished	89.33	88.33	87.83	87.00	86.33	102.00
Assistant Principals	2.00	2.00	3.00	2.00	2.00	2.00
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00
Bus Driver	0.67	0.67	0.67	0.67	0.67	0.00
Guidance Counselors	4.00	5.00	5.00	6.00	6.00	7.50
Other Instructional Staff	3.20	3.20	3.20	3.20	2.20	6.00
Principal	1.00	1.00	1.00	1.00	1.00	1.00
School Secretary	6.00	6.00	6.00	8.00	8.00	7.00
Substitutes-Function Disting	1.00	0.00	0.50	0.00	1.00	2.00
Teachers	55.00	52.00	53.00	53.00	53.00	56.00
Visiting Teacher (Social Wkr)	0.00	0.00	0.00	0.00	0.00	1.00
Grant Funded	20.80	18.80	18.80	20.13	19.80	1.00
Aides - Function Distinguished	18.00	16.00	16.00	15.33	14.00	1.00
Guidance Counselors	0.00	0.00	0.00	0.00	0.00	0.00
Other Instructional Staff	1.80	1.80	1.80	1.80	3.80	0.00
Specialist	0.00	0.00	0.00	1.00	1.00	0.00
Teachers	1.00	1.00	1.00	2.00	1.00	0.00
Total Positions	184.00	178.00	180.00	182.00	181.00	186.50

PINE VIEW SCHOOL

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$14,868,967	\$14,758,256	\$15,327,529	\$16,385,248	\$17,206,975	\$16,608,839
Salaries	10,397,081	10,197,712	10,616,076	11,401,165	11,690,478	10,886,166
Benefits	3,240,762	3,339,033	3,501,262	3,733,871	4,184,239	4,319,284
Purchased Services	358,153	400,304	411,174	442,833	488,919	727,143
Energy Services	273,419	310,574	389,130	339,190	325,718	300,798
Materials and Supplies	358,170	213,526	187,698	193,641	166,665	177,044
Capital Outlay	46,887	100,738	27,634	81,701	138,585	49,464
Other Expenses	194,495	196,369	194,555	192,847	212,371	148,940
Capital	\$1,941,180	\$11,564,310	\$11,467,072	\$550,919	\$974,143	\$1,879,460
Salaries	51,168	144,014	118,866	43,606	12,275	9,210
Benefits	15,008	44,901	40,374	11,216	5,540	4,979
Purchased Services	1,131,093	366,316	336,179	6,483	48,586	15,263
Capital Outlay	743,911	11,009,079	10,971,653	489,614	907,742	1,850,008
Grants	\$35,152	\$267,334	\$300,893	\$392,114	\$428,224	\$193,446
Salaries	26,918	215,098	192,970	269,562	303,882	108,776
Benefits	2,697	49,289	55,701	95,264	110,781	23,549
Purchased Services	2,216	-	27,676	9,057	4,659	287
Materials and Supplies	360	873	22,961	14,511	5,217	527
Capital Outlay	-	654	-	-	-	60,307
Other Expenses	2,961	1,420	1,585	3,720	3,685	-
Total Expenses	\$16,845,299	\$26,589,900	\$27,095,494	\$17,328,281	\$18,609,342	\$18,681,745

STUDENT ENROLLMENT and FTE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL
Students by Grade level	1,876	1,818	1,745	1,690	1,675	1,663
Second	76	78	70	81	79	85
Third	93	105	104	94	116	108
Fourth	130	113	119	122	108	137
Fifth	135	139	140	142	136	118
Sixth	233	173	176	186	174	183
Seventh	202	234	171	185	191	175
Eighth	192	195	228	185	185	189
Ninth	206	181	185	198	178	165
Tenth	224	185	164	168	192	162
Eleventh	204	215	176	154	159	185
Twelfth	181	200	212	175	157	156
FTE by Program (for FEFP funding)	1,818	1,752	1,690	1,642	1,630	1,619
Basic Education	-	2	-	-	-	-
Students with Disabilities K-3	169	182	173	174	194	193
Students with Disabilities 4-8	883	832	823	809	786	781
Students with Disabilities 9-12	766	736	694	659	650	645

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	156.60	153.00	148.48	148.48	147.08	152.93
Aides - Function Distinguished	17.00	16.00	16.00	17.00	15.00	15.00
Assistant Principals	4.00	4.00	4.00	4.00	3.00	4.00
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00
Guidance Counselors	4.00	4.00	4.00	4.00	4.60	5.60
Other Instructional Staff	3.00	4.00	4.48	4.48	4.48	5.33
Principal	1.00	1.00	1.00	1.00	1.00	1.00
School Secretary	13.00	13.00	13.00	15.00	14.00	15.00
Specialist	0.00	0.00	0.00	0.00	0.00	1.00
Teachers	113.60	110.00	105.00	102.00	104.00	105.00
Grant Funded	0.00	1.00	2.52	4.52	4.52	1.67
Aides - Function Distinguished	0.00	1.00	1.00	1.00	1.00	1.00
Guidance Counselors	0.00	0.00	1.00	1.00	1.00	0.00
Other Instructional Staff	0.00	0.00	0.52	0.52	1.52	0.67
Specialist	0.00	0.00	0.00	1.00	1.00	0.00
Teachers	0.00	0.00	0.00	1.00	0.00	0.00
Total Positions	156.60	154.00	151.00	153.00	151.60	154.60

SUNCOAST TECHNICAL COLLEGE

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$15,247,997	\$14,658,679	\$15,487,458	\$16,214,806	\$18,760,211	\$16,320,721
Salaries	10,313,267	10,059,724	10,273,213	10,736,314	11,654,138	10,352,824
Benefits	3,132,547	3,222,443	3,334,384	3,613,738	4,094,759	4,387,178
Purchased Services	793,699	563,485	754,177	778,021	890,276	213,004
Energy Services	371,839	378,738	473,328	484,140	481,357	74,953
Materials and Supplies	361,064	262,447	436,771	343,974	475,076	1,169,254
Capital Outlay	175,855	81,416	74,069	134,335	994,576	88,382
Other Expenses	99,725	90,427	141,517	124,284	170,029	35,126
Capital	\$915,474	\$514,207	\$474,840	\$698,806	\$10,183,305	\$3,611,511
Salaries	8,647	7,840	42,590	45,542	20,681	-
Benefits	1,832	1,660	9,168	11,748	5,233	-
Purchased Services	6,042	40,294	41,333	138,502	-	7,620
Capital Outlay	898,953	464,413	381,749	503,014	10,157,391	3,603,891
Grants	\$1,780,113	\$1,930,218	\$2,336,739	\$2,987,367	\$1,866,728	\$1,826,508
Salaries	290,455	374,309	412,977	541,268	352,423	440,228
Benefits	33,694	63,827	61,477	111,088	61,286	65,343
Purchased Services	55,093	105,818	73,533	69,112	127,883	129,385
Materials and Supplies	15,931	26,141	32,768	132,425	38,974	33,947
Capital Outlay	88,118	236,519	617,841	89,051	162,544	50,000
Other Expenses	1,296,822	1,123,603	1,138,144	2,044,423	1,123,618	1,107,605
Total Expenses	\$17,943,584	\$17,103,103	\$18,299,037	\$19,900,979	\$30,810,244	\$21,758,740

POSITIONS	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	157.80	152.80	149.10	148.70	143.63	142.23
Aides - Function Distinguished	19.50	20.50	19.70	19.20	15.00	14.00
Asst Director/Coordinator	3.00	3.00	3.00	3.00	3.00	3.00
Bookkeeper	4.50	4.50	3.00	3.00	3.00	3.00
Bus Driver	0.50	0.50	0.50	0.00	0.00	0.00
Data Processing Personnel	2.00	3.00	3.00	3.00	3.00	3.00
District Secretary	1.00	1.00	1.00	1.00	1.00	1.00
Food Service Worker	2.00	0.00	0.00	0.00	0.00	0.00
Guidance Counselors	4.00	4.00	4.00	5.00	5.00	5.00
Manager	9.00	8.00	9.00	9.00	9.00	9.00
Other Instructional Staff	1.70	1.70	1.70	1.70	1.70	1.00
Principal/ Executive Director	0.50	0.50	0.50	0.50	0.50	0.50
School Secretary	31.50	27.50	28.00	29.00	29.00	29.00
Specialist	5.00	6.00	5.00	5.00	5.00	5.00
Teachers	73.60	72.60	70.70	69.30	68.43	68.73
Grant Funded	1.00	2.00	4.00	4.00	2.87	1.87
Aides - Function Distinguished	0.00	0.00	1.00	1.00	1.00	0.00
Other Instructional Staff	0.00	0.00	0.00	0.00	0.00	0.00
School Secretary	0.00	1.00	0.00	0.00	0.00	0.00
Specialist	0.00	0.00	0.00	0.00	0.00	0.00
Teachers	1.00	1.00	3.00	3.00	1.87	1.87
Total Positions	158.80	154.80	153.10	152.70	146.50	144.10

TRIAD

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$1,198,547	\$1,125,998	\$1,227,423	\$1,605,063	\$1,971,738	\$2,537,130
Salaries	808,012	772,113	755,991	1,010,327	1,266,534	1,694,574
Benefits	267,980	296,624	296,360	394,205	529,431	701,201
Purchased Services	108,308	50,485	160,053	151,305	169,398	127,279
Energy Services	3,030	1,089	1,485	49	105	-
Materials and Supplies	7,909	5,600	8,194	6,623	6,149	14,076
Capital Outlay	3,308	-	5,180	42,554	-	-
Other Expenses	-	87	160	-	121	-
Capital	\$119,384	\$81,610	\$72,096	\$66,381	\$101,458	\$1,711,295
Salaries	552	1,265	-	-	1,096	-
Benefits	192	403	-	-	301	-
Purchased Services	35,385	3,012	3,517	527	-	2,820
Capital Outlay	83,255	76,930	68,579	65,854	100,061	1,708,475
Grants	\$69,652	\$130,418	\$124,419	\$159,871	\$229,426	\$305,388
Salaries	38,742	58,954	78,695	108,210	167,540	146,350
Benefits	13,286	18,572	23,225	38,311	50,162	75,694
Purchased Services	11,722	30,894	22,499	7,448	9,056	59,524
Materials and Supplies	5,902	21,998	-	5,902	2,368	19,932
Capital Outlay	-	-	-	-	-	2,638
Other Expenses	-	-	-	-	300	1,250
Total Expenses	\$1,387,583	\$1,338,026	\$1,423,938	\$1,831,315	\$2,302,622	\$4,553,813

STUDENT ENROLLMENT and FTE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
Students by Grade level	99	54	51	115	112	112
Sixth	2	-	-	3	-	-
Seventh	9	6	-	15	15	15
Eighth	15	13	10	20	30	30
Ninth	28	9	13	16	32	32
Tenth	27	17	14	29	24	24
Eleventh	12	6	11	23	9	9
Twelfth	6	3	3	9	2	2
FTE by Program (for FEFP funding)	100	41	43	104	106	106
Basic Education	69	27	27	67	69	69
E.S.O.L.	1	-	1	2	1	1
Students with Disabilities 4-8	14	6	6	20	16	16
Students with Disabilities 9-12	16	7	7	14	17	17
ESE Level 4	-	1	2	1	3	3

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	19.18	19.18	18.18	22.18	22.18	27.18
Aides - Function Distinguished	8.00	8.00	8.00	10.00	9.00	8.00
Guidance Counselors	1.00	1.00	1.00	1.00	1.00	2.00
Assistant Principals	0.00	0.00	0.00	0.00	1.00	1.00
Principal	1.00	1.00	1.00	1.00	1.00	1.00
School Secretary	2.00	2.00	2.00	2.00	2.00	2.00
Other Instructional Staff	0.00	0.00	0.00	0.00	0.00	3.00
Teachers	7.18	7.18	6.18	8.18	8.18	10.18
Grant Funded	0.82	0.82	0.82	1.82	2.82	2.82
Aides - Function Distinguished	0.00	0.00	0.00	0.00	1.00	2.00
Guidance Counselors	0.00	0.00	0.00	1.00	1.00	0.00
Teachers	0.82	0.82	0.82	0.82	0.82	0.82
Total Positions	20.00	20.00	19.00	24.00	25.00	30.00

SARASOTA VIRTUAL

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$379,391	\$1,851,130	\$688,067	\$580,407	\$610,136	\$639,445
Salaries	143,005	306,345	214,105	232,596	185,634	190,452
Benefits	33,728	72,286	56,793	62,595	64,356	64,293
Purchased Services	202,658	1,472,488	417,169	285,103	360,146	384,700
Materials and Supplies	-	11	-	113	-	-
Total Expenses	\$379,391	\$1,851,130	\$688,067	\$580,407	\$610,136	\$639,445

STUDENT ENROLLMENT and FTE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL
Students by Grade level	43	508	98	89	89	100
Kindergarten	-	45	2	1	-	-
First	-	38	8	2	1	2
Second	-	42	7	1	-	2
Third	-	26	6	2	1	2
Fourth	-	35	3	2	2	2
Fifth	-	57	4	3	2	3
Sixth	-	30	7	7	3	5
Seventh	1	41	6	6	9	7
Eighth	2	54	12	3	13	10
Ninth	5	42	14	6	8	13
Tenth	9	45	9	17	15	13
Eleventh	5	30	13	17	22	18
Twelfth	21	23	7	22	13	23
FTE by Program (for FEFP funding)	40	262	71	60	351	63
Basic Education	32	225	56	48	341	51
E.S.O.L.	-	1	-	-	-	-
Students with Disabilities K-3	-	10	2	-	-	-
Students with Disabilities 4-8	-	12	7	4	3	3
Students with Disabilities 9-12	3	9	5	5	5	7
Career Education	5	5	1	3	2	2

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	2.00	3.00	4.00	2.25	2.25	2.25
Bookkeeper	0.00	0.00	1.00	0.25	0.25	0.25
Guidance Counselors	0.00	0.00	0.00	0.25	0.25	0.25
Manager	0.50	0.00	1.00	0.50	0.50	0.50
Other Instructional Staff	1.00	1.00	0.00	0.25	0.25	0.25
School Secretary	0.00	1.00	1.00	0.50	0.50	0.50
Specialist	0.50	1.00	1.00	0.50	0.50	0.50
Total Positions	2.00	3.00	4.00	2.25	2.25	2.25

VIRTUAL FRANCHISE

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$1,016,614	\$1,017,310	\$1,001,047	\$1,010,761	\$1,050,026	\$1,107,715
Salaries	595,894	643,836	638,934	658,016	679,209	731,209
Benefits	137,956	160,822	166,181	181,579	202,138	166,681
Purchased Services	281,028	205,724	189,904	168,129	166,985	203,950
Materials and Supplies	1,736	2,929	4,144	2,011	1,669	3,700
Capital Outlay	-	3,799	1,884	851	-	2,000
Other Expenses	-	200	-	175	25	175
Grants	\$0	\$0	\$0	\$0	\$2,999	\$0
Salaries	-	-	-	-	2,761	-
Benefits	-	-	-	-	238	-
Total Expenses	\$1,016,614	\$1,017,310	\$1,001,047	\$1,010,761	\$1,053,025	\$1,107,715

STUDENT ENROLLMENT and FTE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL
Students by Grade level	0	0	26	0	0	0
Ninth	-	-	1	-	-	-
Tenth	-	-	1	-	-	-
Eleventh	-	-	4	-	-	-
Twelfth	-	-	20	-	-	-
FTE by Program (for FEFP funding)	160	138	137	115	117	117
Basic Education	120	109	109	90	96	96
Students with Disabilities 4-8	7	7	4	3	4	4
Students with Disabilities 9-12	30	22	24	22	17	17
Career Education	3	-	-	-	-	-

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	3.50	5.00	3.00	5.25	5.25	5.25
Bookkeeper	0.00	0.00	0.00	0.25	0.25	0.25
Guidance Counselors	0.00	0.00	0.00	0.25	0.25	0.25
Manager	0.50	1.00	0.00	0.50	0.50	0.50
Other Instructional Staff	0.00	0.00	0.00	0.25	0.25	0.25
School Secretary	0.00	1.00	0.00	0.50	0.50	0.50
Specialist	0.00	0.00	0.00	0.50	0.50	0.50
Teachers	3.00	3.00	3.00	3.00	3.00	3.00
Total Positions	3.50	5.00	3.00	5.25	5.25	5.25

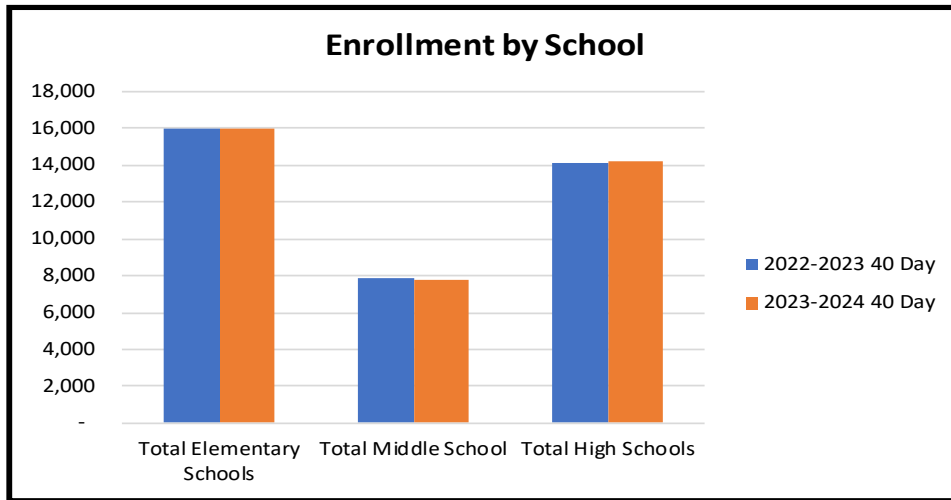
40 Day Enrollment

School Name	2022-2023	2023-2024	Difference
	# of students	# of students	
Alta Vista	464	477	13
Ashton	1,046	983	-63
Atwater	803	857	54
Bay Haven Basics Plus	581	578	-3
Brentwood	576	561	-15
Cranberry	789	777	-12
Emma E. Booker	464	433	-31
Englewood	588	553	-35
Fruitville	782	745	-37
Garden	511	515	4
Glenallen	718	761	43
Gocio	621	635	14
Gulf Gate	656	629	-27
Lakeview	690	728	38
Larmarque	1,074	1,076	2
Phillippi Shores	729	707	-22
Southside	684	682	-2
Tatum Ridge	825	831	6
Taylor Ranch	900	883	-17
Toledo Blade	802	793	-9
Tuttle	655	686	31
Venice	605	631	26
Wilkinson	456	434	-22
Total Elementary Schools	16,019	15,955	-64

School Name	2022-2023	2023-2024	Difference
	# of students	# of students	
Booker	946	955	9
Brookside	742	700	-42
Heron Creek	903	905	2
Laurel Nokomis	1,401	1,399	-2
McIntosh	855	763	-92
Sarasota	1,274	1,310	36.28
Venice	759	730	-29
Woodland	979	1,015	36
Total Middle School	7,859	7,777	-82

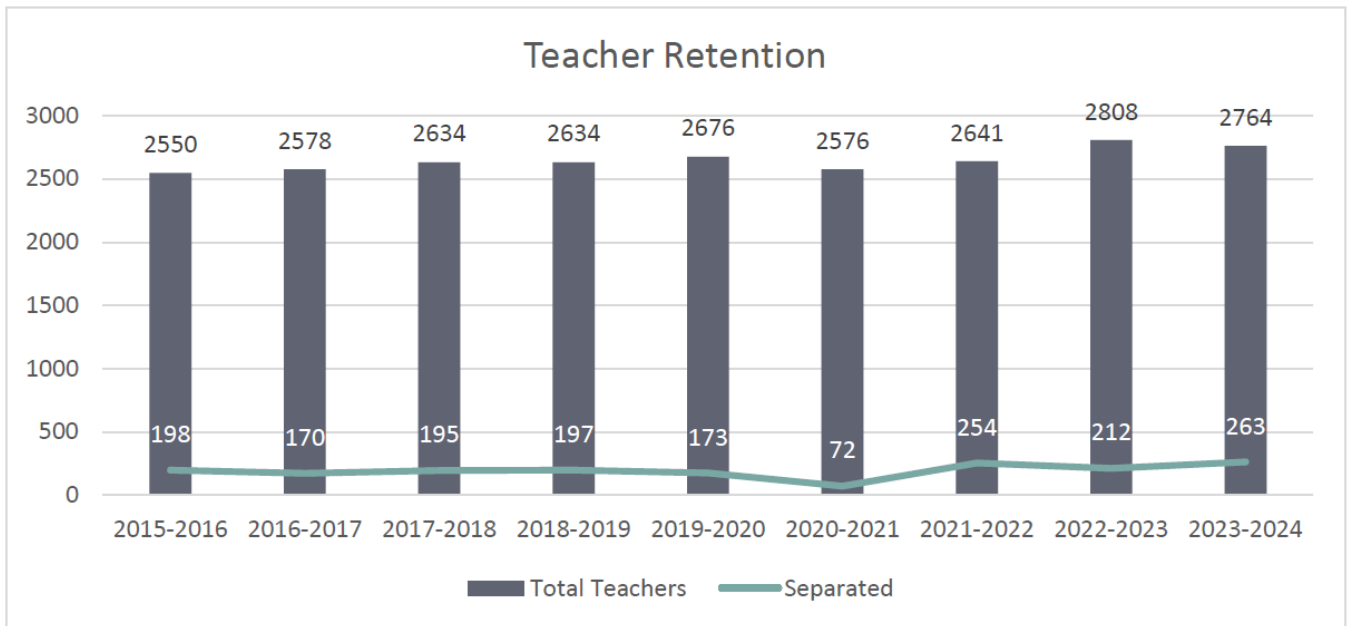
40 Day Enrollment

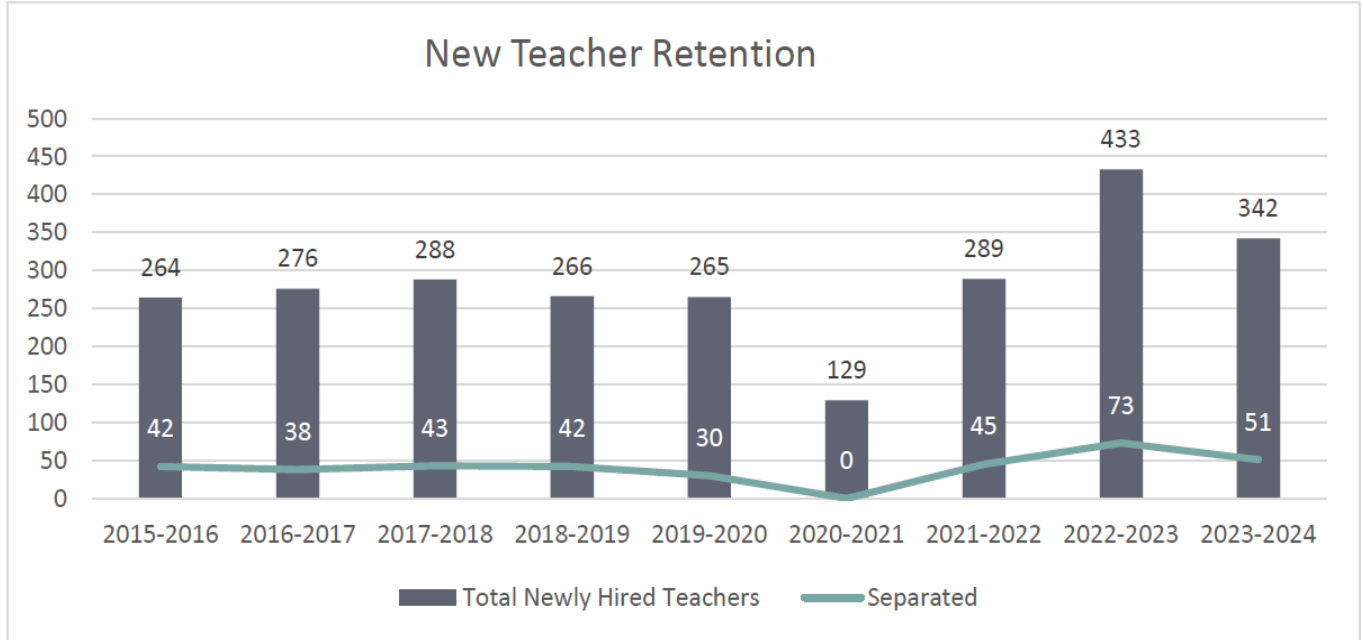
School Name	2022-2023	2023-2024	Difference
	# of students	# of students	
Booker	1,307	1,401	94
North Port	2,571	2,577	6
Oak Park	238	218	-20
Pine View	1,690	1,675	-15
Riverview	2,600	2,682	82
Sarasota	2,530	2,514	-16
Suncoast Polytechnical High	585	566	-19
Venice	2,581	2,563	-18
Total High Schools	14,102	14,196	94



School Year	Total # Teachers	Separated	Teacher Retention Rate
2015-2016	2550 *264	198 *42	92% 84%
2016-2017	2578 *276	170 *38	93% 86%
2017-2018	2634 *288	195 *43	93% 85%
2018-2019	2634 *266	197 *42	93% 84%
2019-2020	2676 *265	173 *30	94% 89%
2020-2021	2576 *129	72 *0	97% 100%
2021-2022	2641 *289	254 *45	90% 84%
2022-2023	2808 *433	212 *73	92% 83%
2023-2024	2764 *342	263 *51	90% 85%

*Newly hired teachers







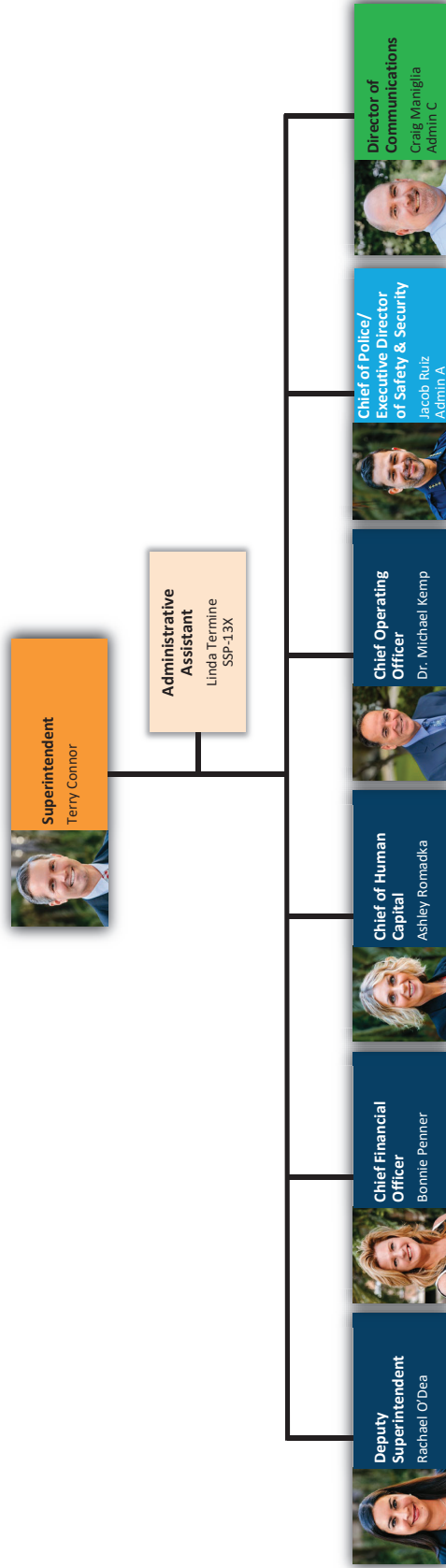
Organizational Chart

Sarasota County Schools

2024-2025

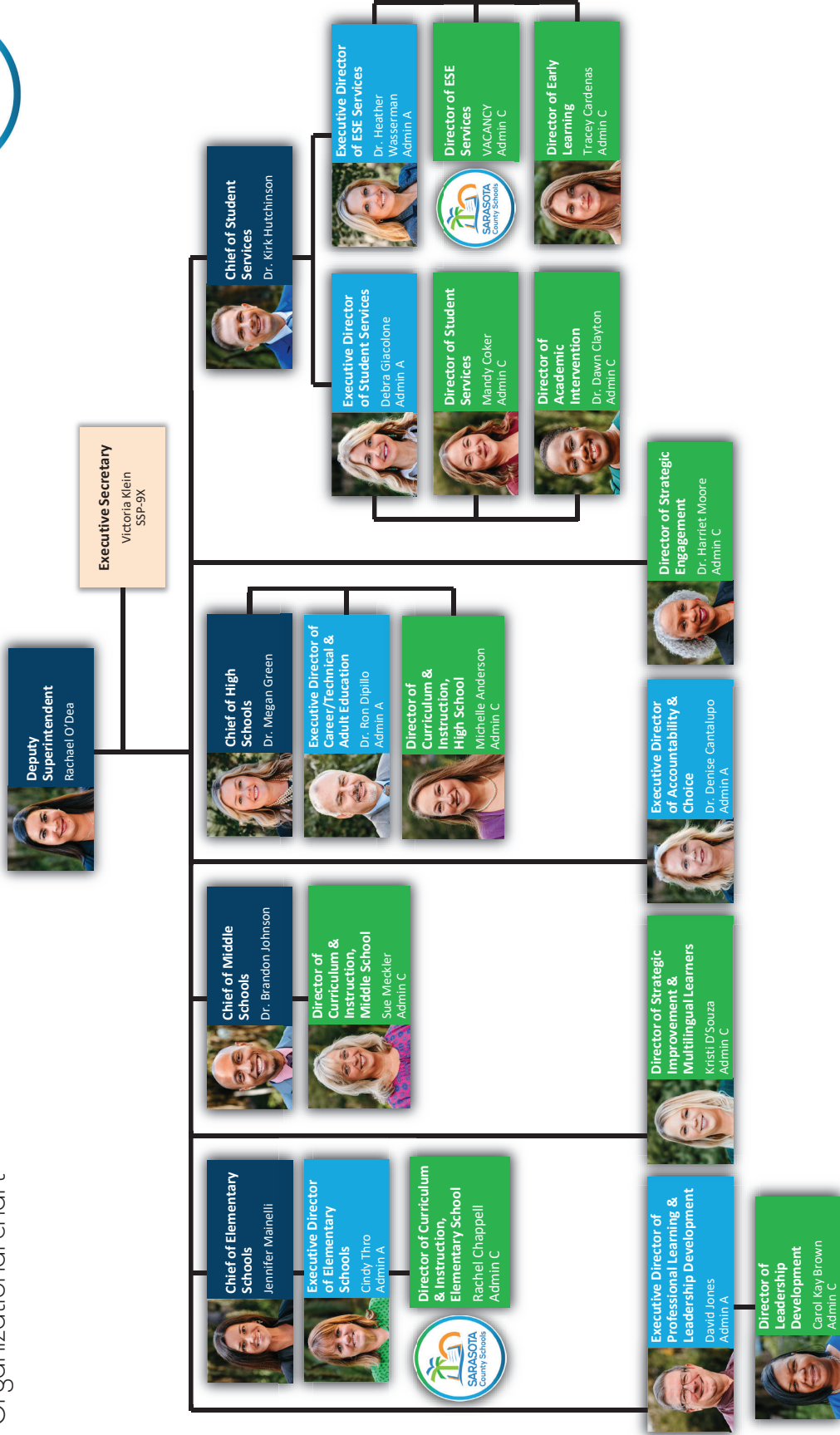
Superintendent

Cost Center 9039
Organizational chart



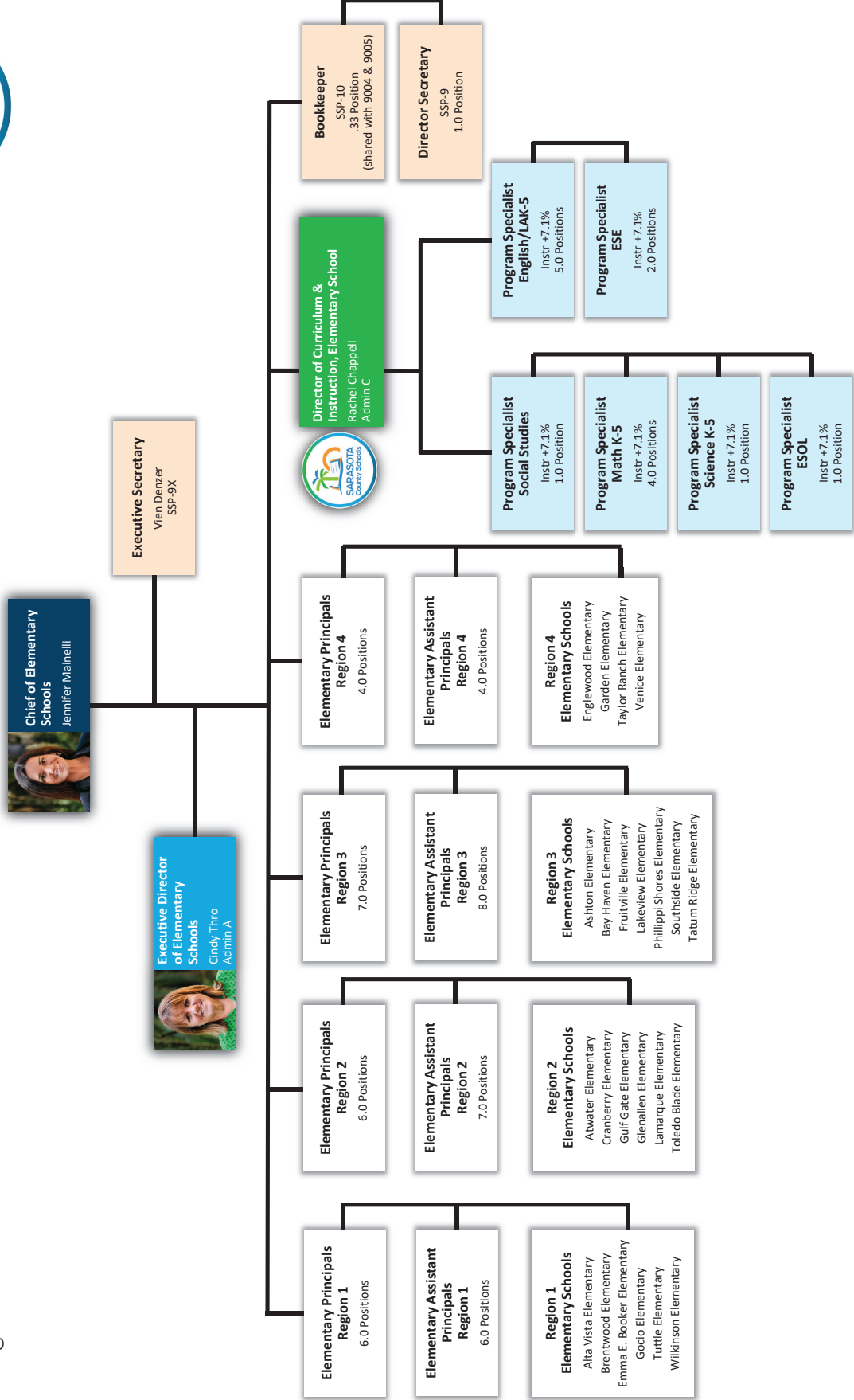
Deputy Superintendent Chief Academic Officer

Cost Center 9049
Organizational chart



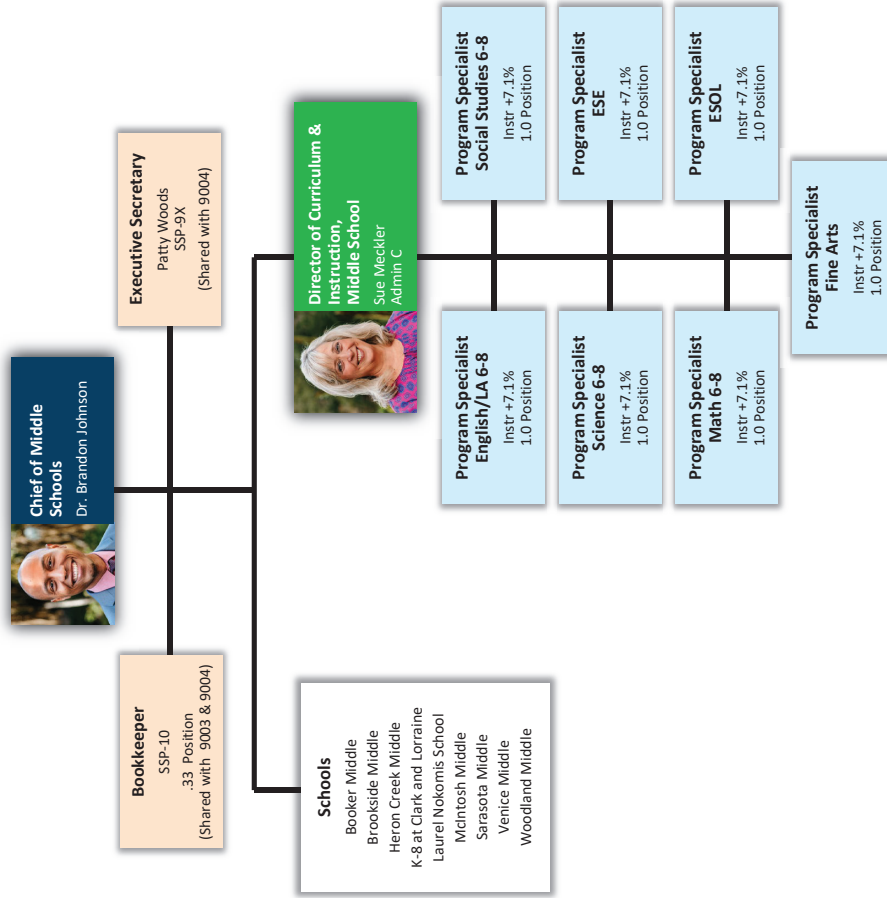
Chief of Elementary Schools

Cost Center 9003
Organizational chart



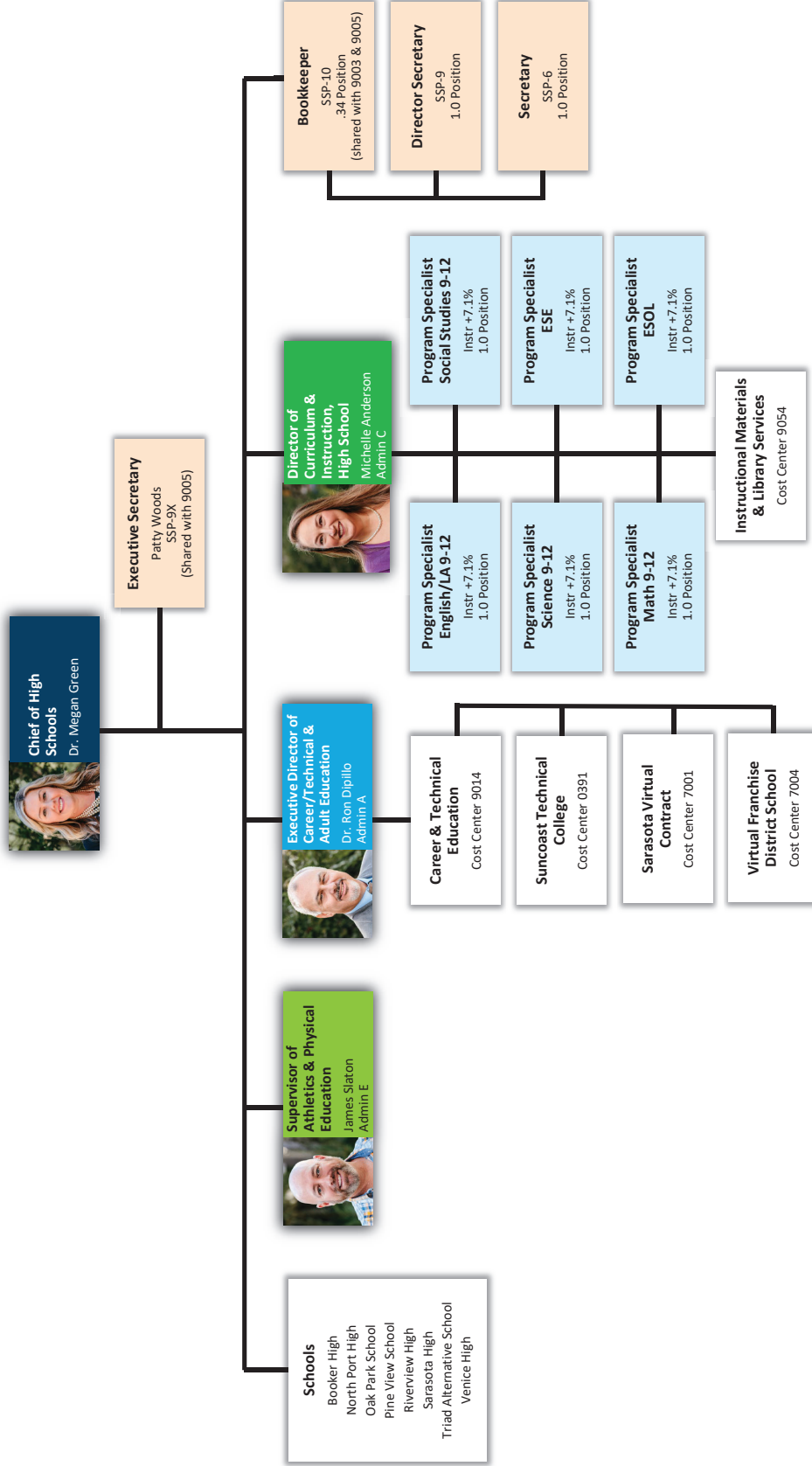
Chief of Middle Schools

Cost Center 9005
Organizational chart



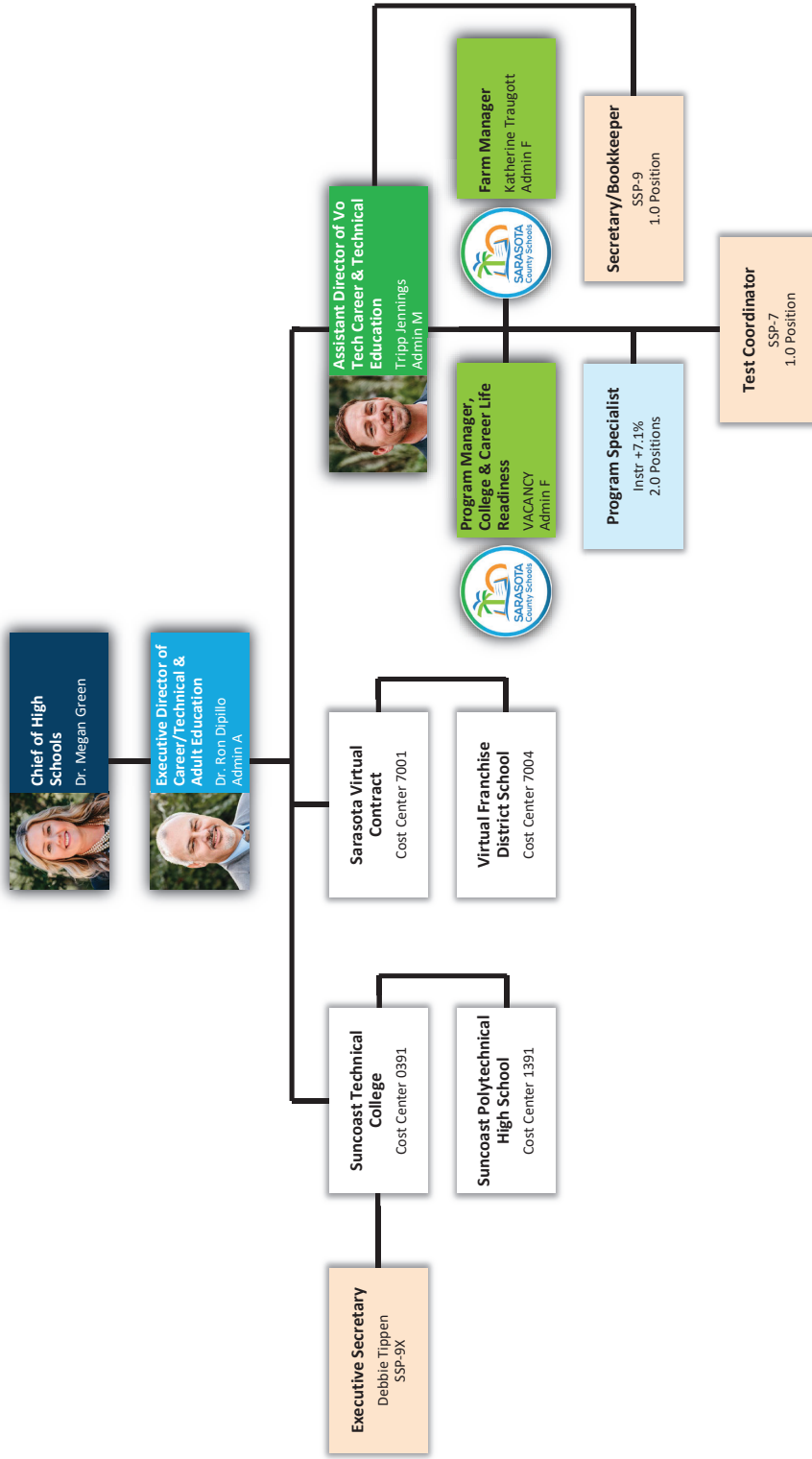
Chief of High Schools

Cost Center 9004
Organizational chart



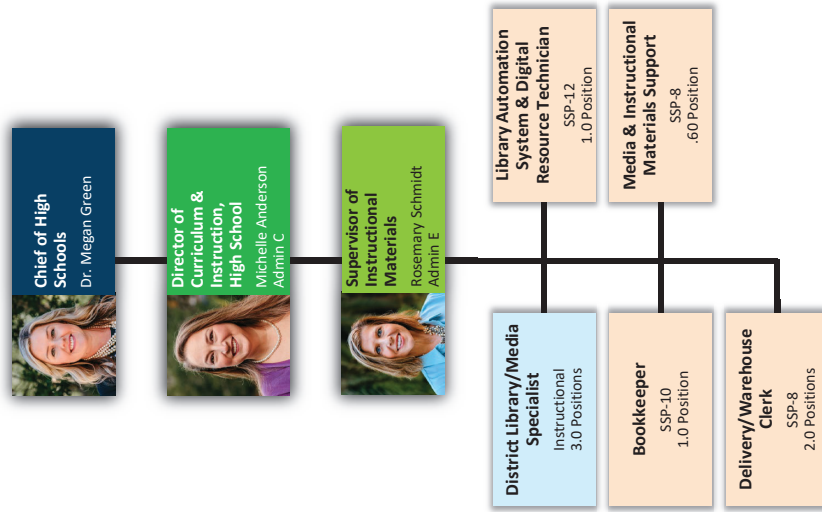
Career Technical Education

Cost Center 9014
Organizational chart



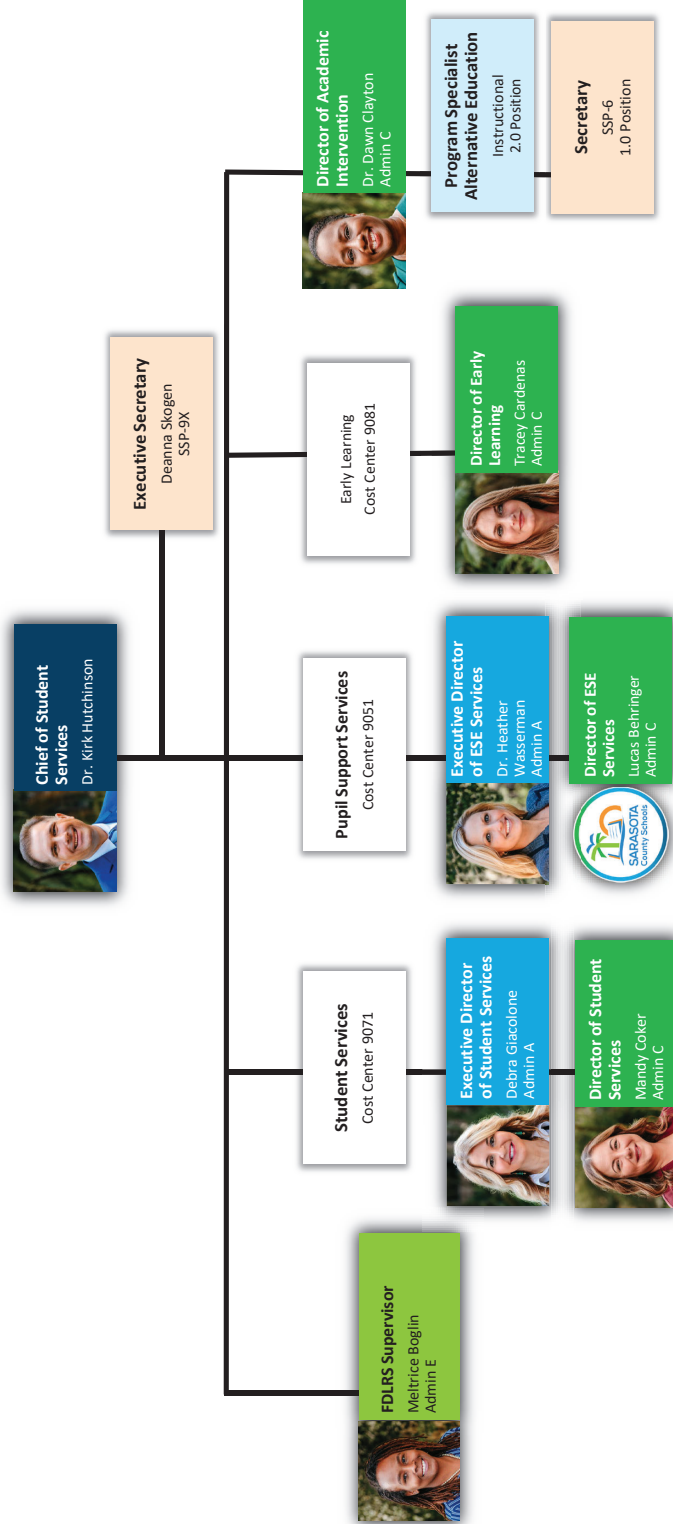
Instructional Materials & Library Services

Cost Center 9054
Organizational chart



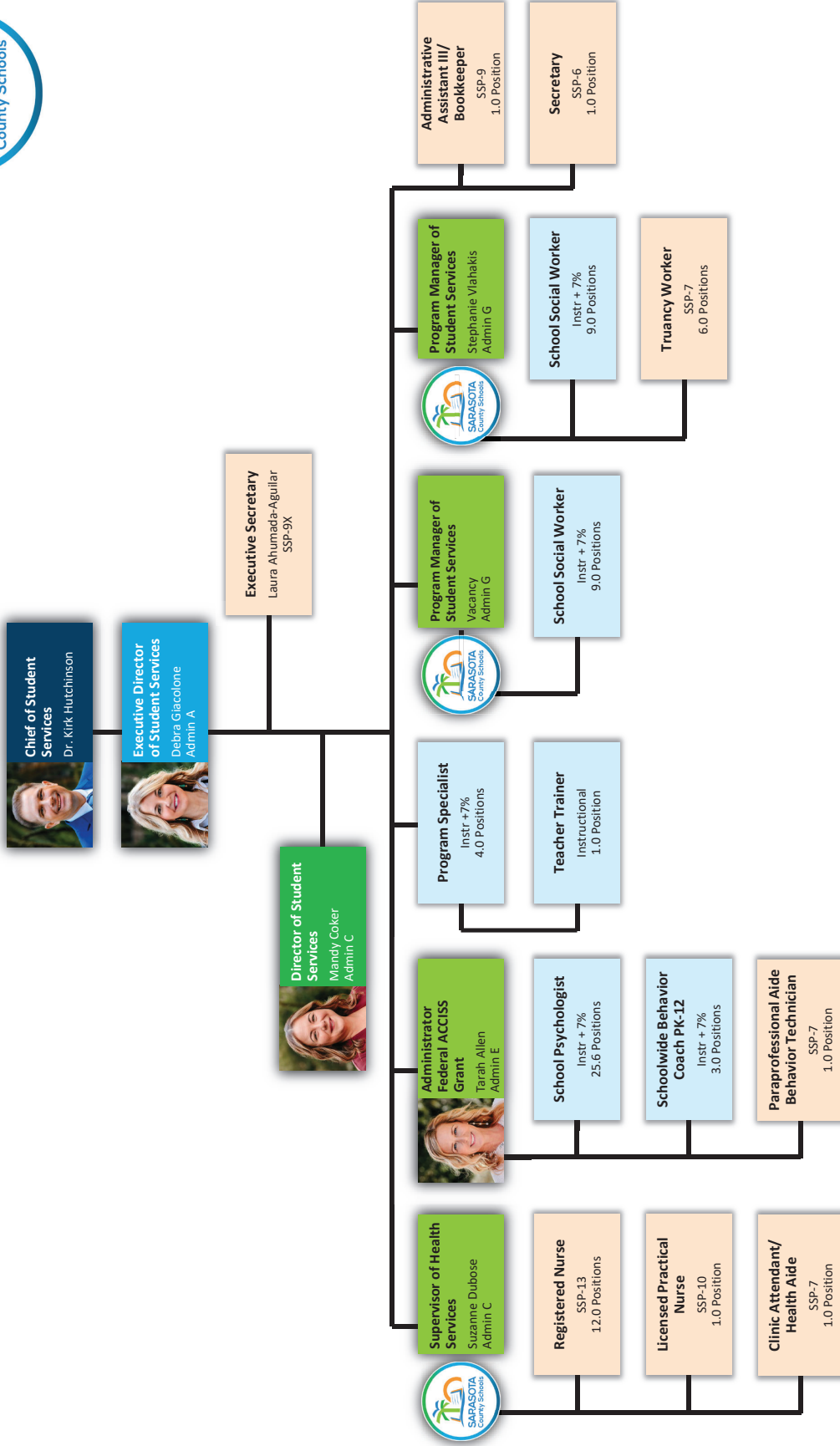
Chief of Student Services

Cost Center 9061
Organizational chart



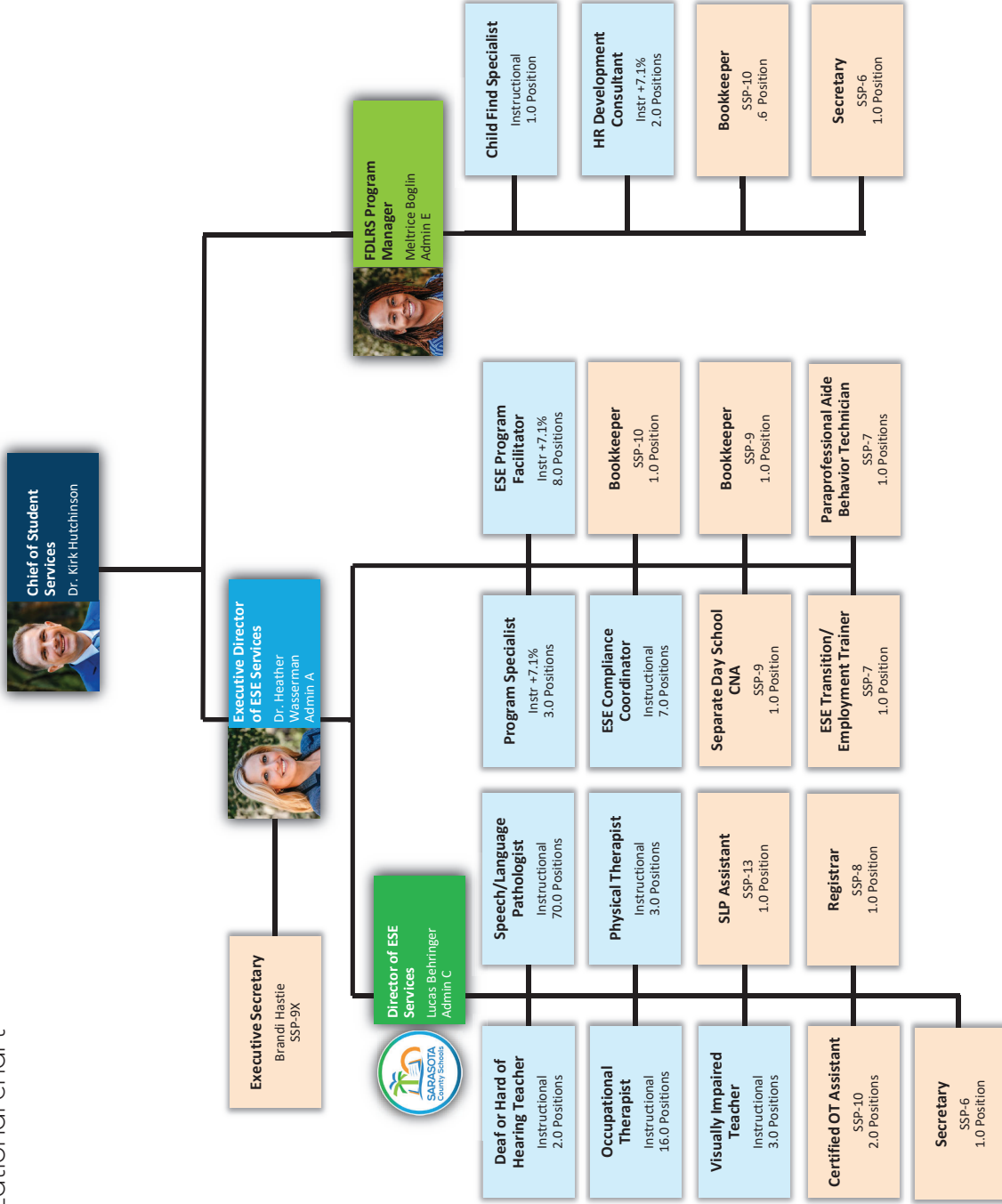
Student Services

Cost Center 9071
Organizational chart



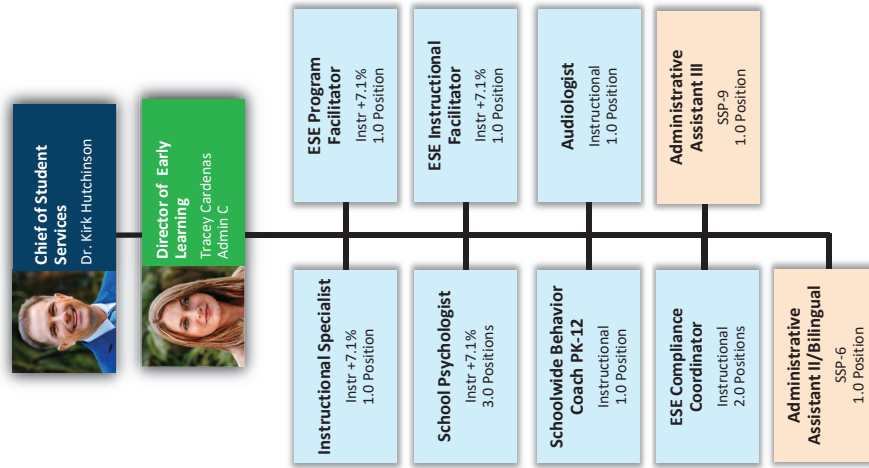
ESE Services

Cost Center 9051 & 0292
Organizational chart



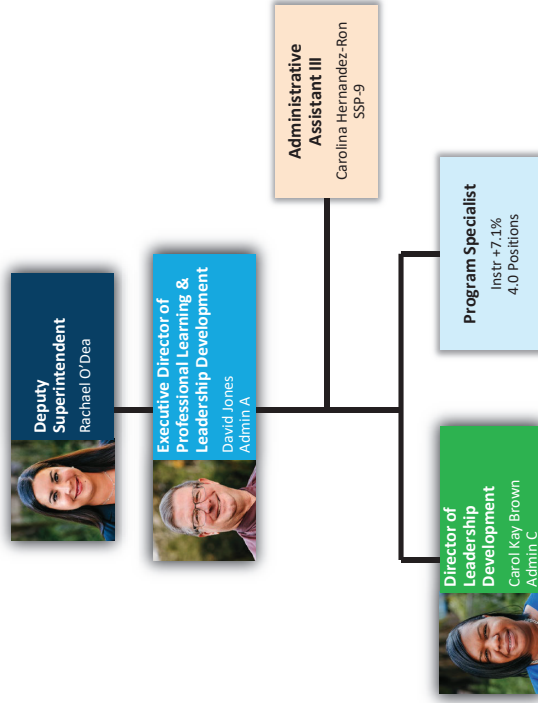
Early Learning

Cost Center 9081
Organizational chart



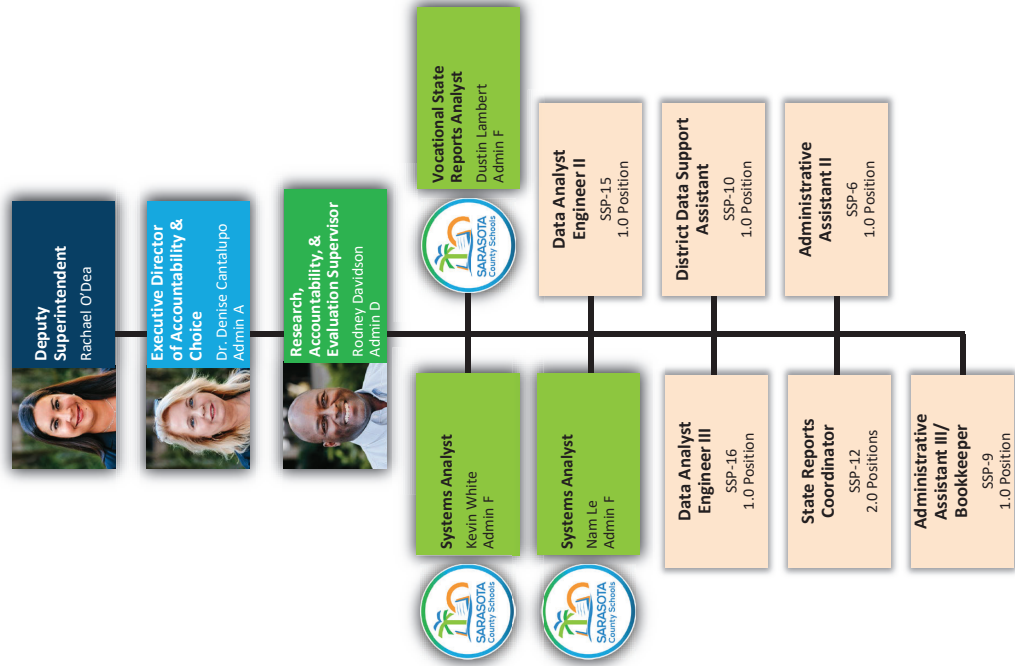
Professional Learning & Leadership Development

Cost Center 9053
Organizational chart



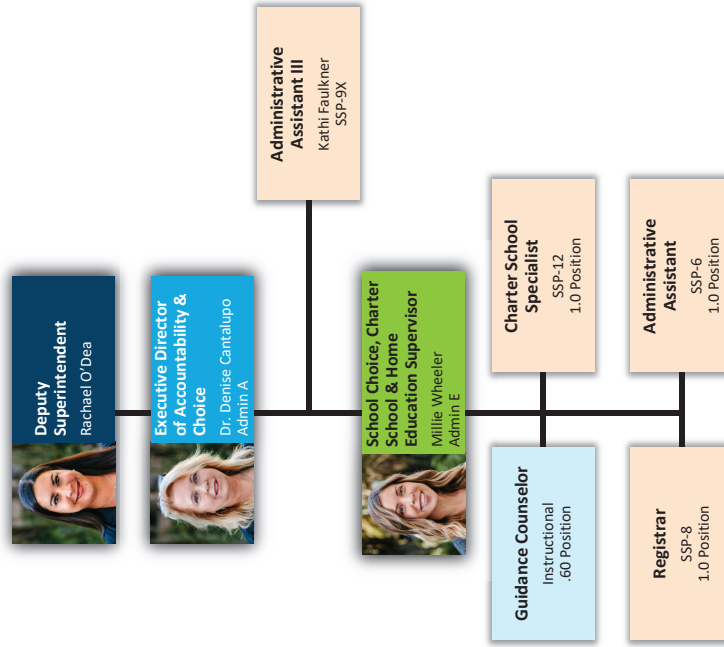
Research, Accountability & Evaluation

Cost Center 9015
Organizational chart



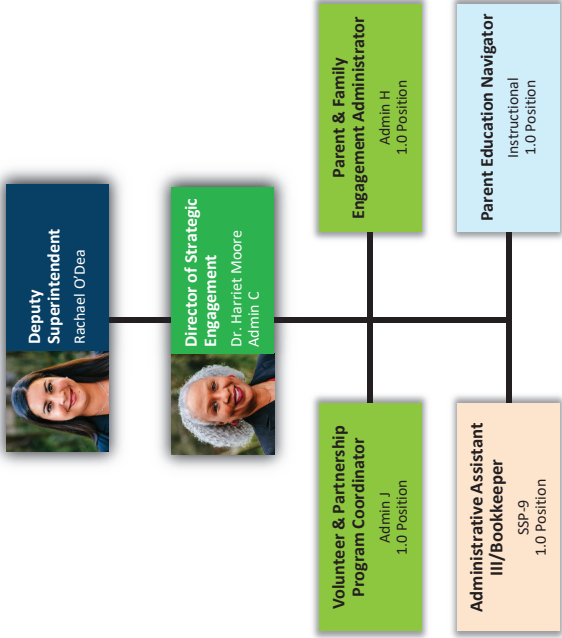
Accountability & Choice

Cost Center 9016
Organizational chart



Assistant Superintendent Strategic Engagement

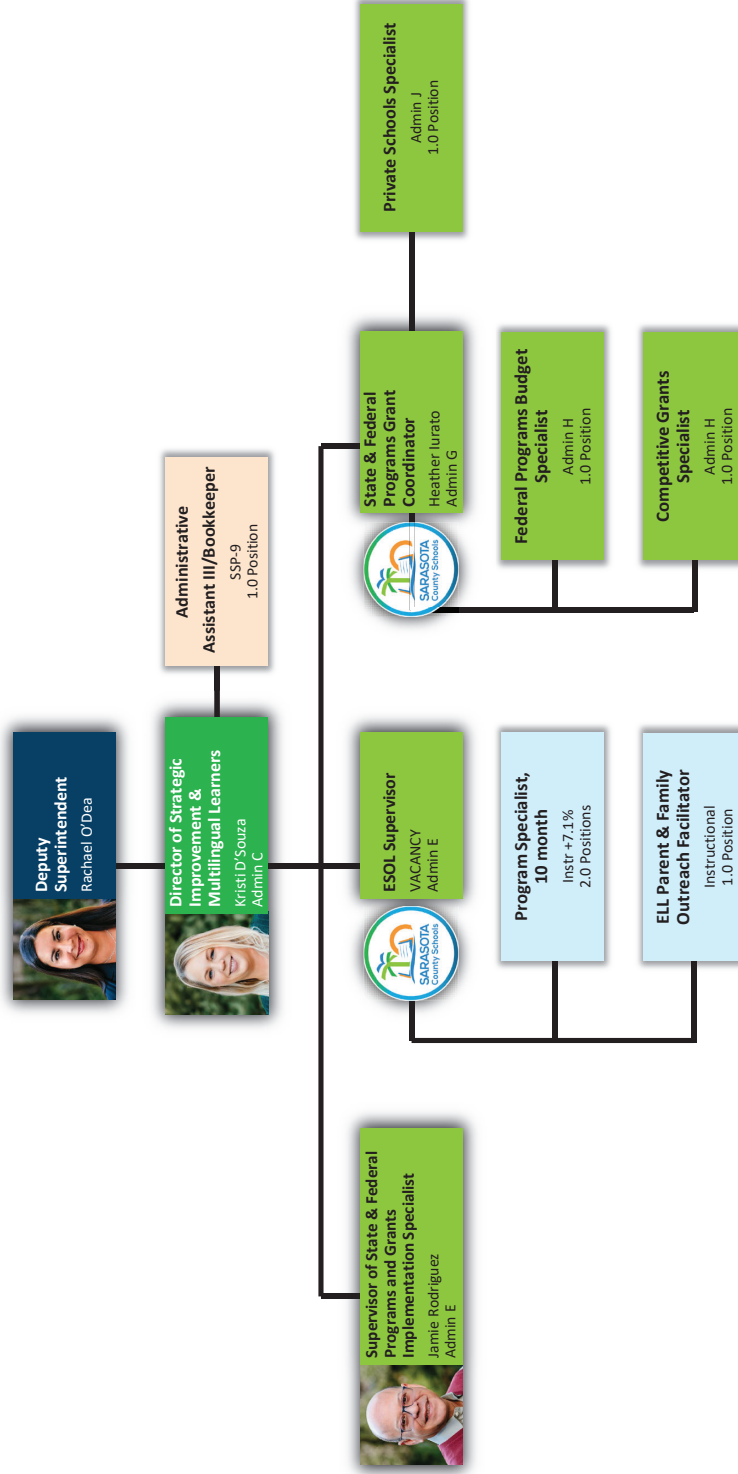
Cost Center 9049
Organizational chart



Assistant Superintendent & Strategic Improvements & Multilingual Learners

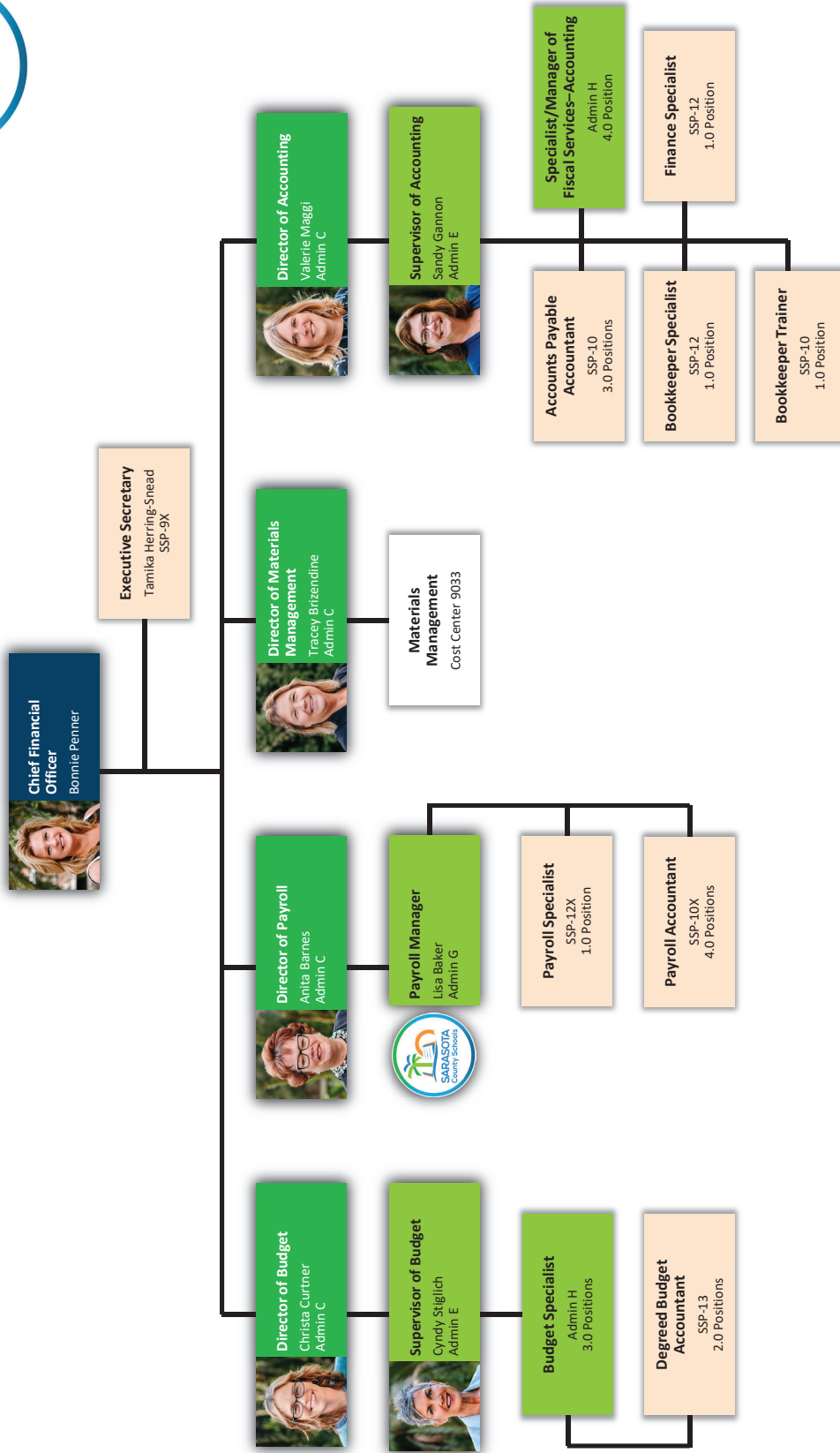


Cost Center 9049
Organizational chart



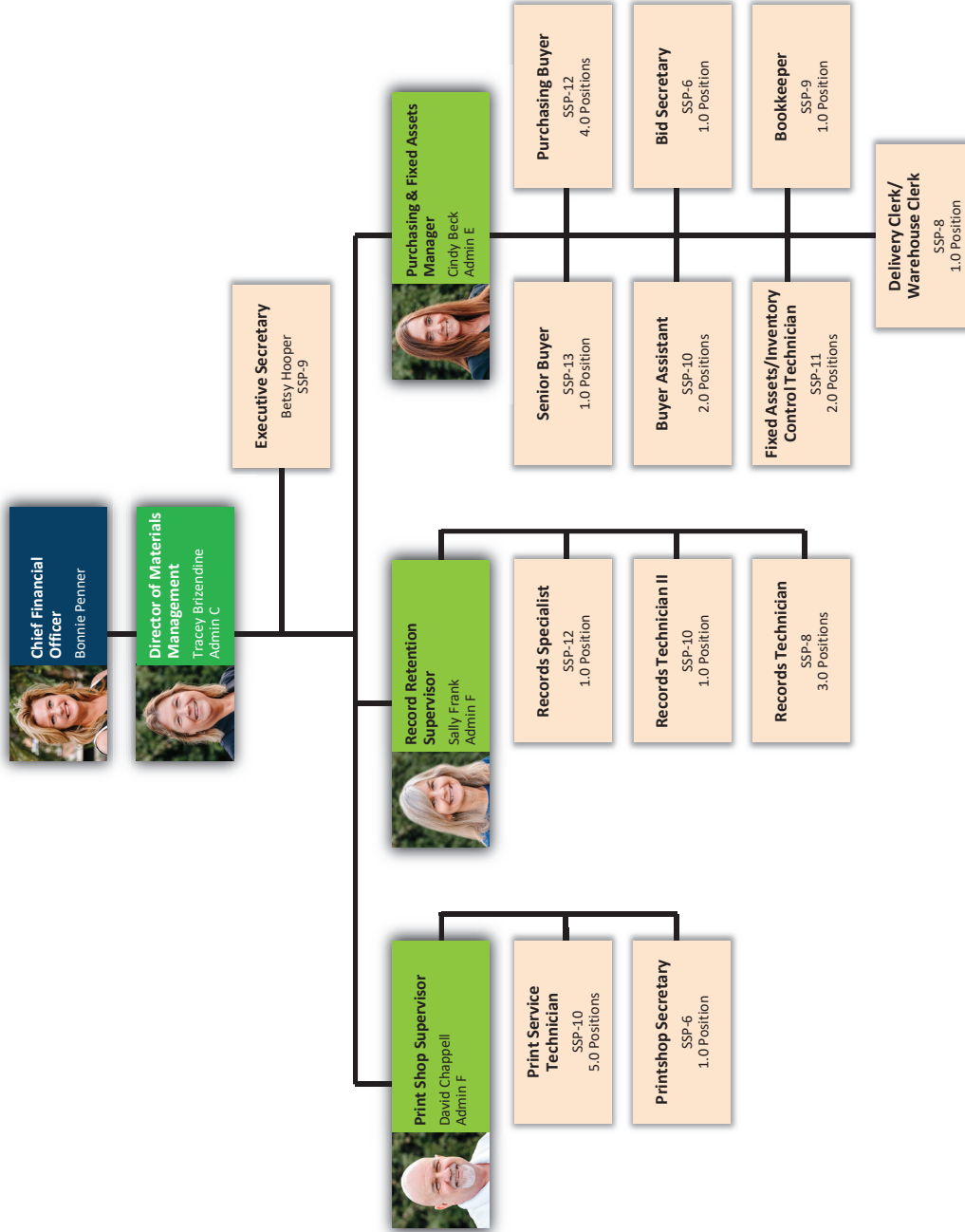
Financial Services

Cost Center 9038
Organizational chart



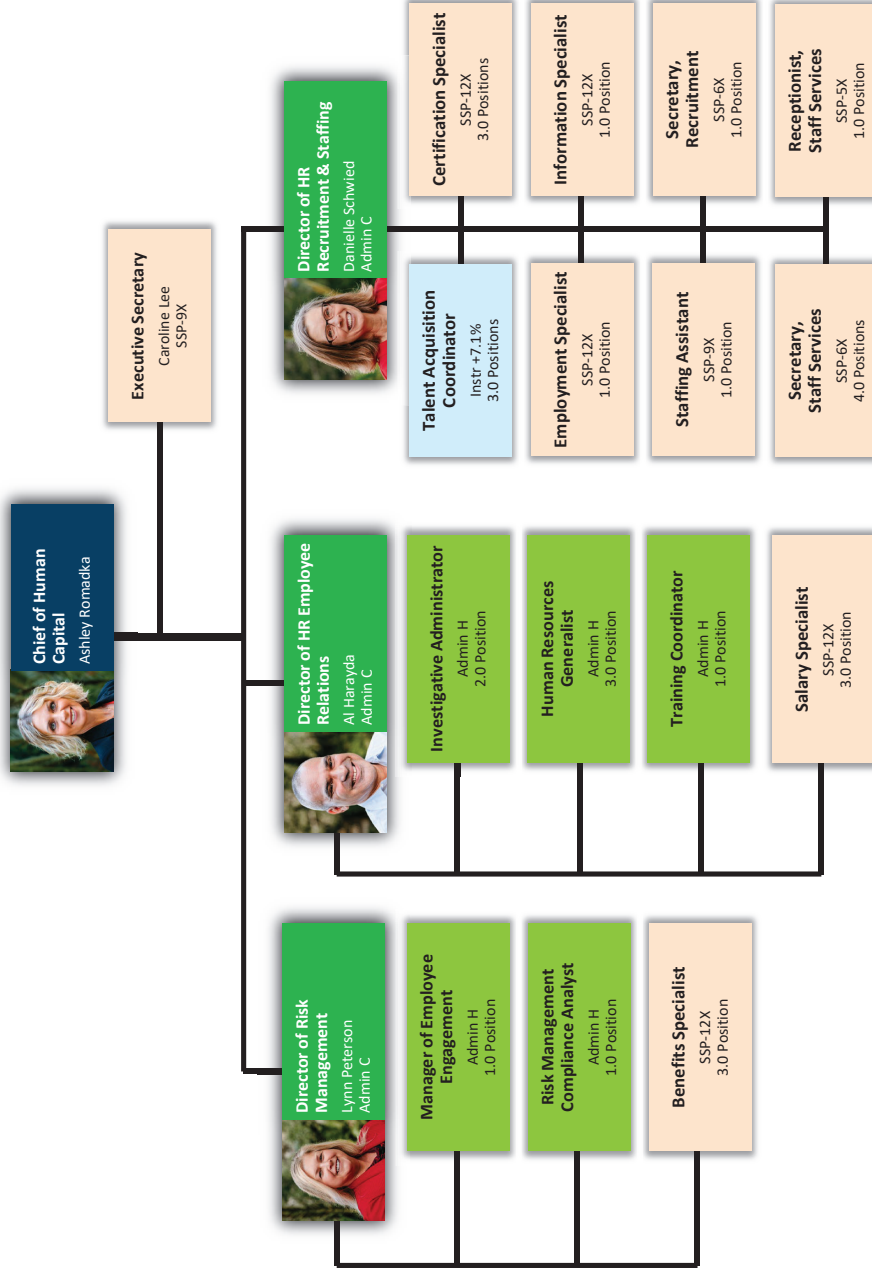
Materials Management

Cost Center 9033
Organizational chart



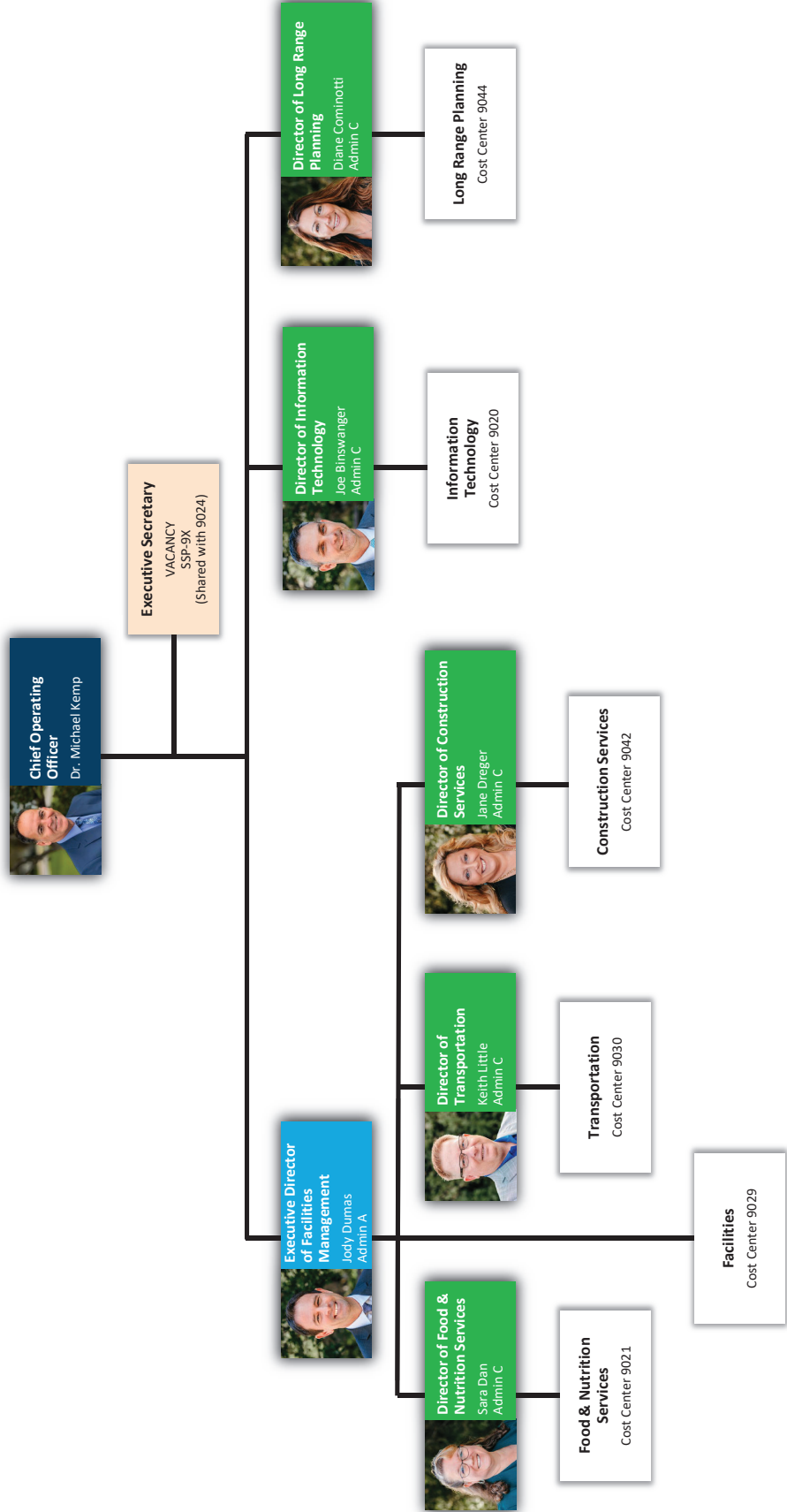
Human Resources

Cost Center 9023
Organizational chart



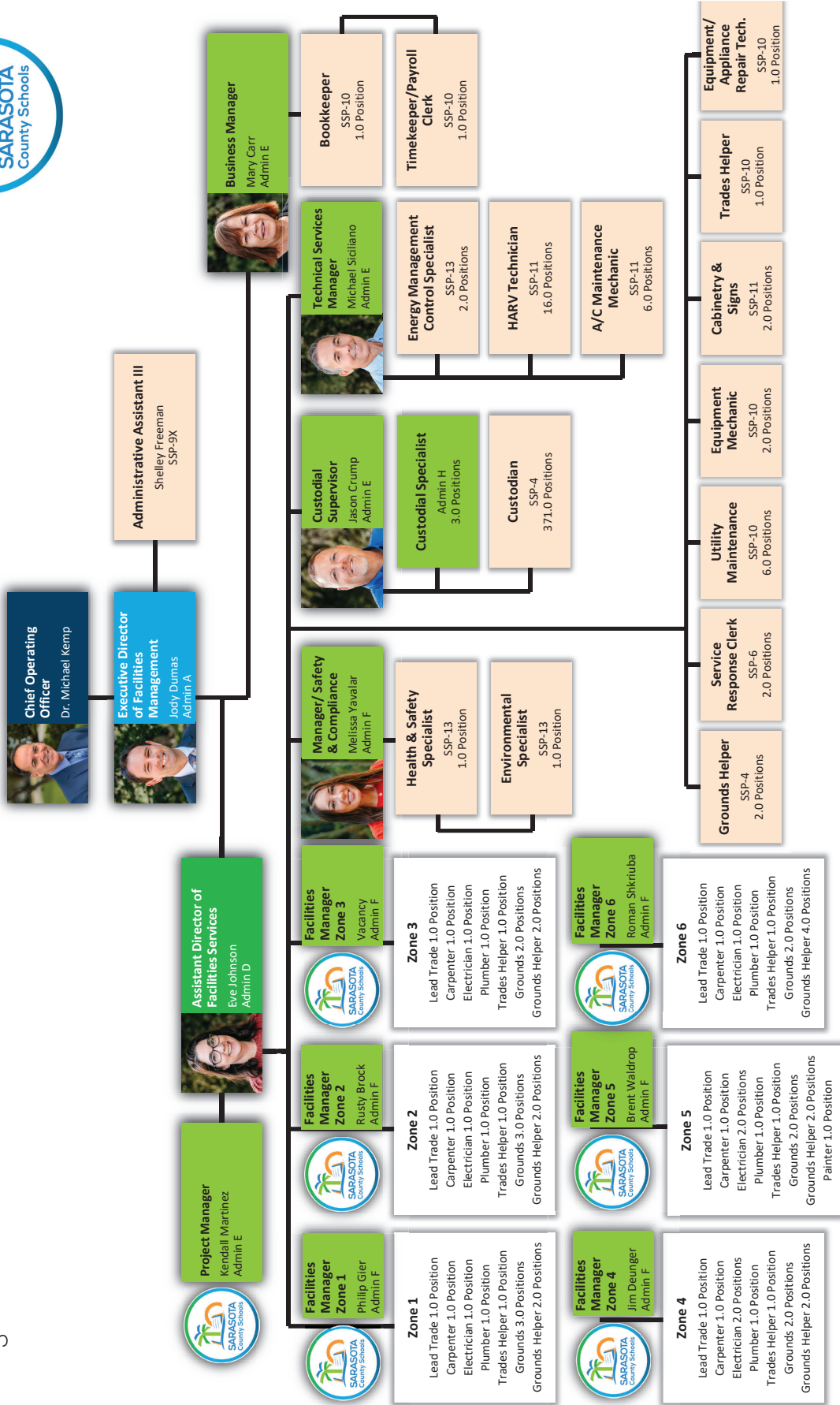
Chief Operating Officer

Cost Center 9025
Organizational chart



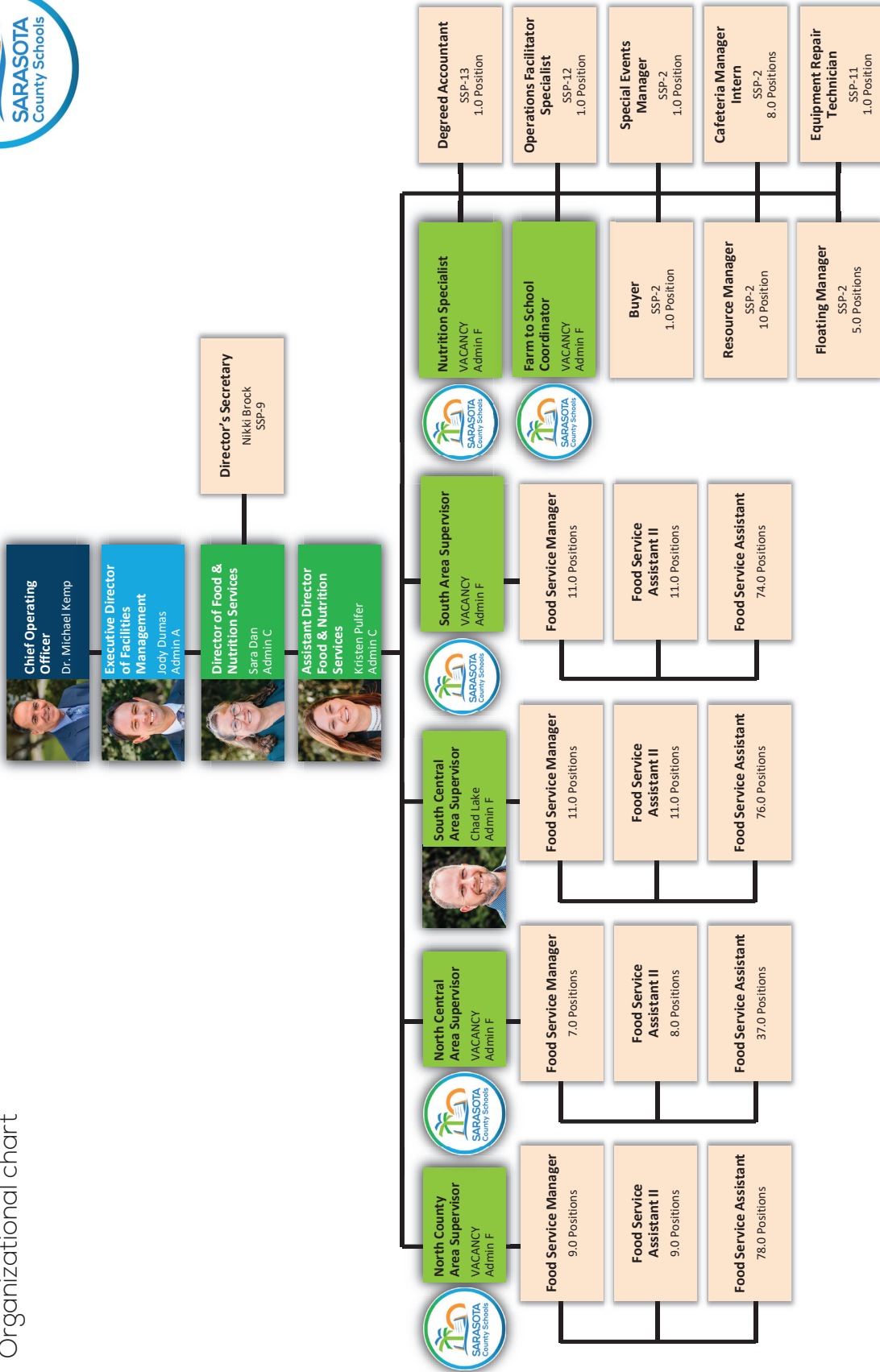
Facilities Services

Cost Center 9029
Organizational chart



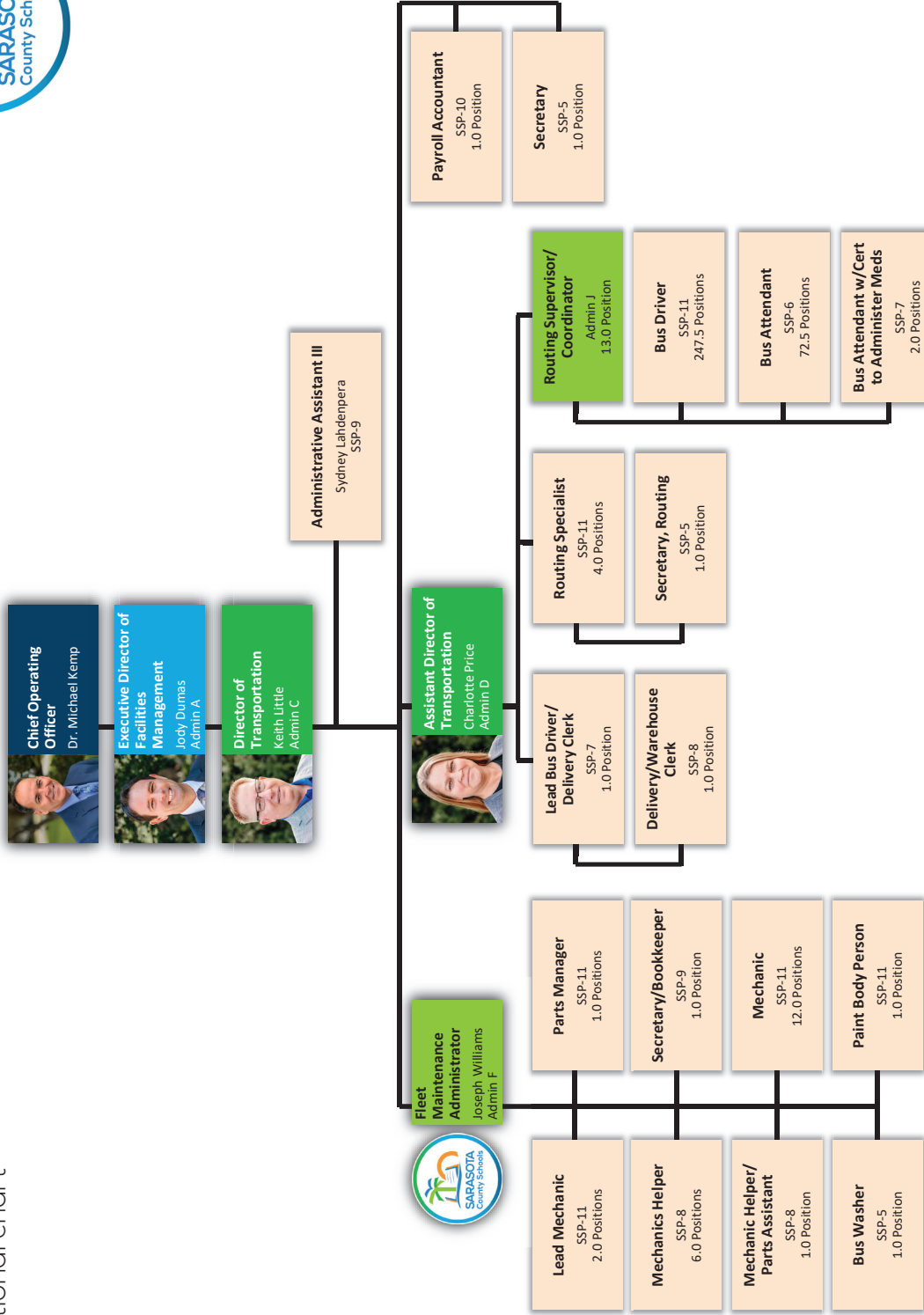
Food & Nutrition Services

Cost Center 9021
Organizational chart



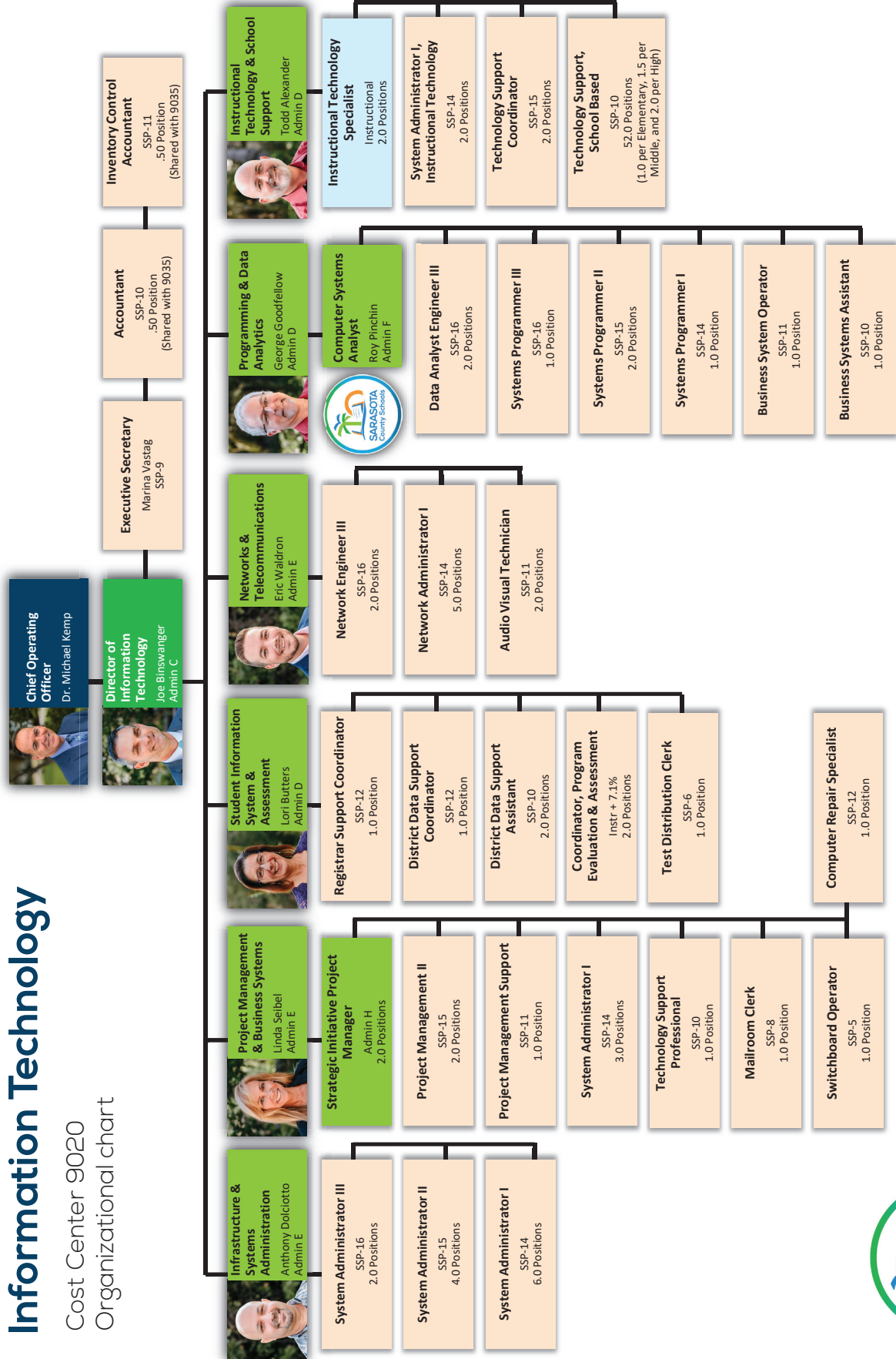
Transportation

Cost Center 9030
Organizational chart



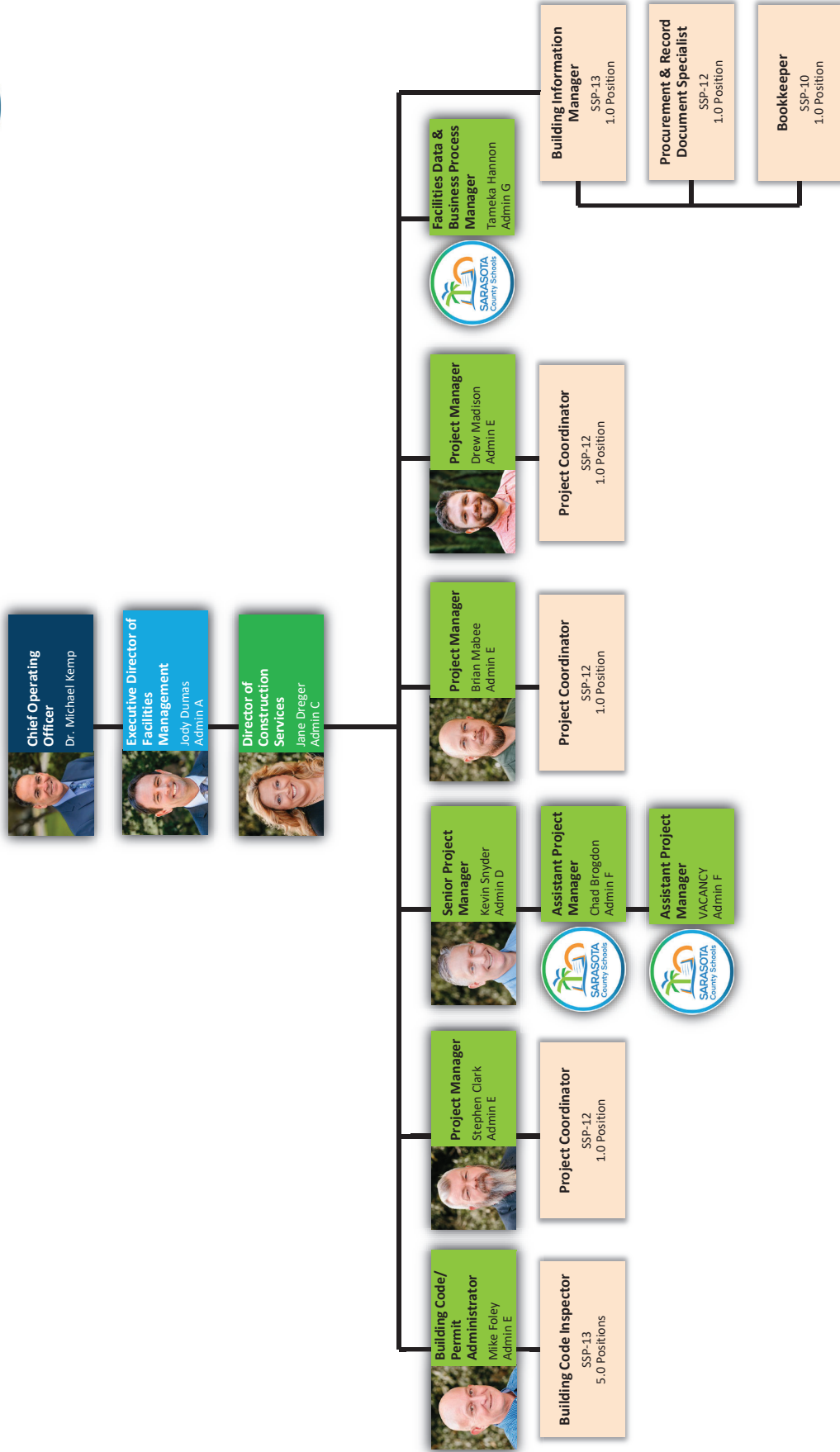
Information Technology

Cost Center 9020
Organizational chart



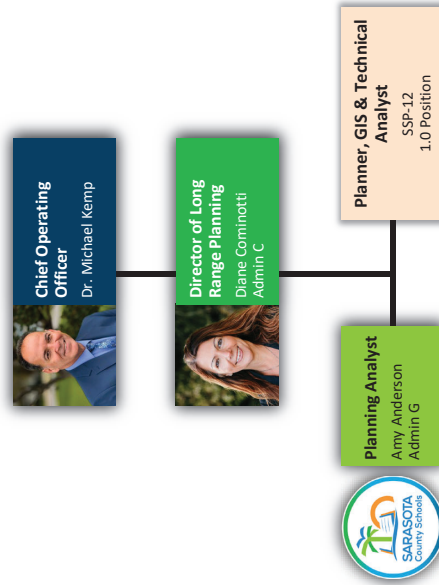
Construction Services

Cost Center 9042
Organizational chart



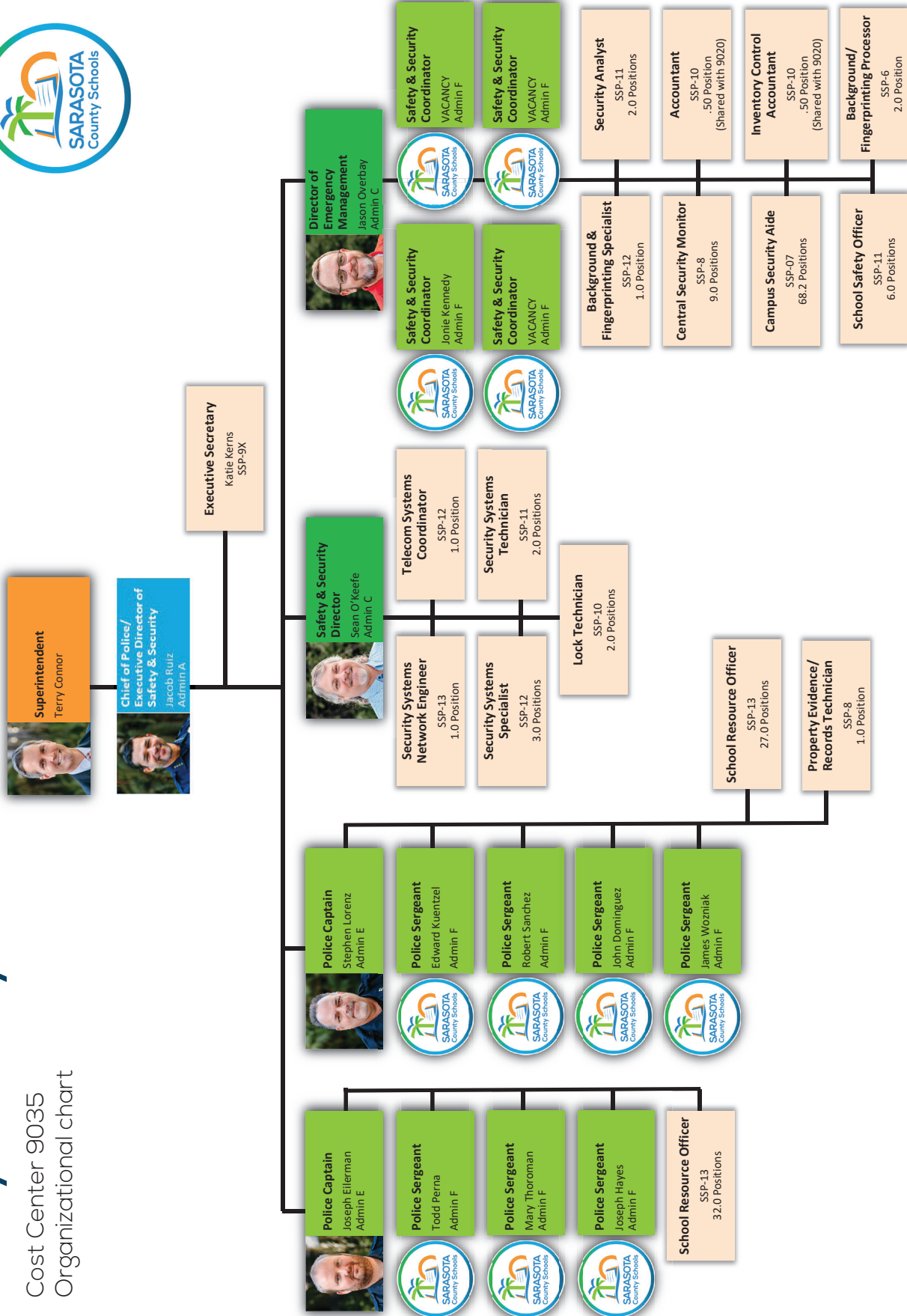
Long Range Planning

Cost Center 9044
Organizational chart



Safety & Security

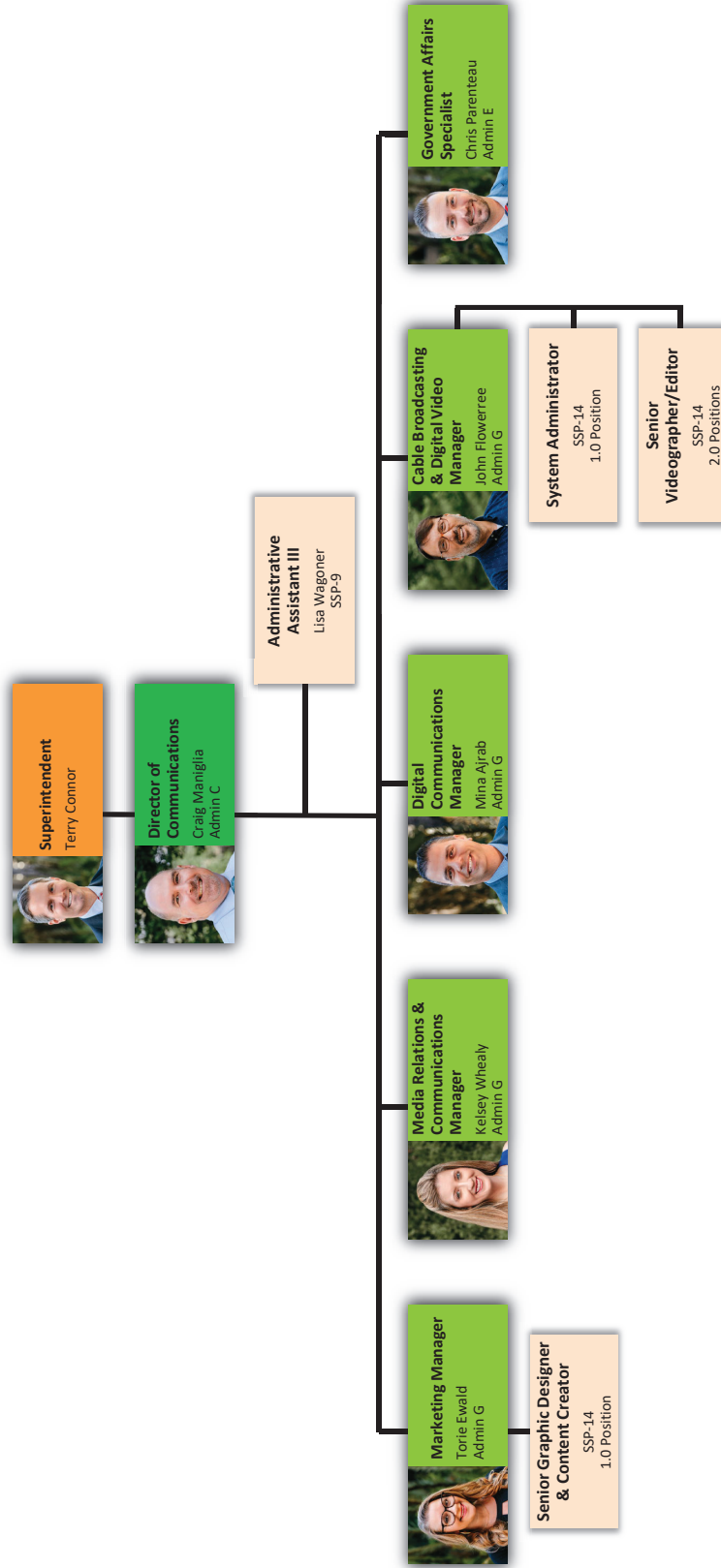
Cost Center 9035
Organizational chart



As of August 2024

Communications & Government Affairs

Cost Center 9075
Organizational chart



Click on link to navigate to Overview of Departments –

[Departments / Overview \(sarasotacountyschools.net\)](https://sarasotacountyschools.net)

- ***Chief of Elementary Schools***

Our goal is to serve, support, and exceed your expectations. As an Elementary Department, we proudly support all of our PK-5 public schools through partnerships with our families and community to ensure that each of our students possess the strongest foundation upon which to build their future success. At the Elementary level, the following goals and performance responsibilities have been established to ensure academic success for all students:

- To work collaboratively with others, think critically, and solve complex problems
- To understand student contributions to society while becoming the very best citizen they can be
- To know that mistakes are not only good but essential for true learning to occur

We accomplish this by committing to the following priorities:

- Enhancing the instructional capacity of all teachers in every PK - 5 classroom in our schools
- Maximizing our ability to ensure that children are reading on grade level by the end of third grade

Through the strategic implementation of research-based reading initiatives:

- Implementing standards-based instructional lessons/activities, ongoing process monitoring, and data analysis and response to intervention when learning difficulties are present
- Supporting early learning programs, encouraging regular attendance, and minimizing summer learning loss

- ***Chief of Middle Schools***

The Middle School Curriculum Team encourages:

- Open and regular communication between our schools and our students' homes
- Students to explore new learning through various encore course offerings
- Students to stretch themselves academically and support the growth of all learners
- Students to become increasingly independent and responsible for their learning
- Students to advocate for themselves when they need help
- Students to respect differences among their peers and develop good citizenship skills
- Students to continue to think critically and further develop problem-solving skills

We support our schools, principals, and teachers through:

- Ongoing and regular communication, school visits, and professional learning
- Listening to individual needs and personalizing our support to address those specific requests
- Continuation of our own Professional Growth and Learning as a Curriculum and Instruction Team

We use data to:

- Drive our conversations
- Prioritize our areas of focus
- Inform our decisions
- Monitor our progress and performance responsibilities
- Adjust as needed

- ***Chief of High Schools***

The High School Curriculum Team works to ensure every student has classes with highly qualified teachers who have a deep understanding of content and who provide resources and instruction to meet student learning needs.

This is important to us because we believe we exist so ALL students can achieve at the highest level.

We accomplish these performance responsibilities through:

- Collaborating with others, thinking critically, and solving complex problems
- Promoting standards-based instructional lessons/activities, ongoing process monitoring and data analysis, and response to intervention when learning difficulties are present
- Identify and support the implementation of quality instructional Curriculum Materials
- Facilitating professional learning related to curriculum materials and instructional practices

- ***Chief Operating Officer***

The Chief Operating Officer provides operational oversight of the District to ensure efficient and effective operations. This involves the management of Construction, Facilities, Food & Nutrition Services, Planning, and Transportation. The operations team focuses on the performance responsibility of providing the highest quality support services for the staff, students, and community. This is accomplished through a laser focus on efficient operations, benchmarking key processes, and aligning initiatives supporting the District's improvement. Although each department has different roles and responsibilities within the division, they all share a common vision and partner across traditional department lines to foster a work climate based on trust, respect, servant leadership, and support for others.

- ***Chief of Student Support Services***

The Chief of Student Support Services works closely with the Deputy Superintendent/Chief Academic Officer, school level Chiefs, and district divisions to ensure the development and implementation of a comprehensive PreK-Post Secondary program that is supported by the following departments: Exceptional Student Education; Student Services; Early Learning; Academic Intervention; and the Florida Diagnostic and Learning Resources System (FDLRS). Management of these departments ensures that the Student Support Services Division fosters collaboration, growth, and the development of safe and healthy learning environments for all students and staff, as well as provides support and services to students who are eligible or necessitate supplemental academic and/or behavioral services

- ***Career, Technical & Adult Education***

Career & Technical Education (CTE) is offered at our schools through course pathways that prepare students to be college and career-ready by providing core academic skills, industry-standard credentials, and technical job-specific capabilities. CTE students experience real-world and hands-on activities helping them to gain specific skills for their future. Students have the opportunity to use equipment, software, and tools that are currently utilized in our local workforce. CTE pathways offered in Sarasota County Schools are aligned with our current region's occupational demands. Our schools have established partnerships with local employers and postsecondary institutions enabling clear roadmaps to certifications, degrees, and sustainable careers.



- ***Communications & Government Affairs***

The Sarasota County Schools Communications & Government Affairs Department is responsible for informing, engaging, and inspiring the public to learn about and take part in the academic, athletic and artistic accomplishments of the school district while helping individual schools, administrators and staff further promote student success.

The department is comprised of the following areas:

- Government Affairs
- Digital Communications
- Media Relations
- The Education Channel

There are many ways that families can stay in touch to learn more about the incredible accomplishments of our students, teachers, and school communities. We have the Sarasota County Schools App available for download, the Education Channel, and social media for families to stay informed and be inspired.

The Government Affairs office serves as an advocate for the District’s legislative priorities on behalf of the Superintendent and School Board at the local, state, and federal levels. Their office serves as the liaison for legislative work with the District’s contracted lobbyist. The department works with the Superintendent and School Board to establish annual legislative priorities through a review and input process involving stakeholder groups, community organizations, and contracted lobbyists. In addition, the department manages the District’s Board Policy review and adoption process in coordination with the Superintendent, School Board, appropriate District Departments, and District Attorney to ensure compliance with laws and any changes made at the local, state, or federal level.

The Digital Communications Team works to promote the incredible experiences happening every day throughout the school district on social media and online platforms. We manage the school district's [Facebook](#), [Instagram](#), [X](#) and [LinkedIn](#) pages, and the Education Channel's [YouTube](#) page as well as the overall [district website](#) and mobile APP platforms. We also serve as a trusted advisor to schools to ensure their websites and social media pages are informative and inspiring to parents, students, and community partners. The Digital Communications Team is also responsible for school district storytelling through videos and photos produced by our content team. The Communications Team produces and distributes hundreds of hours of video content each year that showcases the student experience throughout Sarasota County schools.

The Media Relations Team works closely with members of local, state, and national media to inform the public and promote the achievements of our students, teachers, staff members, and overall school district.

The Education Channel is an educational cable access channel available on **Comcast 20** in Sarasota County and **Frontier FiOs 33** across most of Florida. Launched in October 1999, the channel broadcasts 24 hours a day, seven days a week, 365 days a year. Our mission is to highlight achievement within our district, providing visibility into Sarasota County Schools’ efforts to better support our community through education. To that end, the Education Channel produces original programs and licenses content that informs, educates, and entertains concerning subjects that matter most to a community that has long valued the finest education for Sarasota County students.

• **Construction Services**

We build schools. However, there is so much more than what happens on a job site. The Construction Services Department’s (CSD) performance responsibility is the administration of capital projects inclusive of project planning, design, construction, permitting, and inspections. CSD performs the qualifying, selection, management, payment, reporting, and recording functions to ensure Federal, State, and District requirements are met or exceeded. Our practices are continuously updated to ensure effective and efficient outcomes not only during a project but over a facility’s entire lifespan. We do this by working very closely with Operational and Academic Staff from a project’s initiation to its closeout.

Our services include, but are not limited to:

- Project Planning & Capital Budgeting
- Professional Services Selection
- Building Code Administration (Plan Review, Permit & Inspection)
- Design & Construction Management
- Building Information Management

At Construction Services, we strive to support and stimulate the educational goals of the School Board of Sarasota County by constructing safe, sustainable, and inspirational environments for all students, staff, and community members. We leverage the talents of our engineering, design, and construction professionals to assure the most cost-effective planning, construction and long-term maintenance cycles of the District's facilities.

- ***Deputy Superintendent - Chief Academic Officer***

The Chief Academic Officer's performance responsibility includes providing strategic direction and leadership in academic affairs, ensuring alignment with the organization's mission, vision, and goals. This involves oversight of the development and implementation of curriculum and educational programs to ensure they meet quality standards, educational trends, and regulatory requirements. Collaboration with faculty, administrators, and stakeholders is an important facet of developing academic plans and policies and setting goals for educational excellence and student achievement. The Chief Academic Officer supports the professional growth and development of faculty members through mentoring, training programs, and evaluation processes. The Chief Academic Officer also implements mechanisms for monitoring and assessing the quality of academic programs, including accreditation and continuous improvement activities.

Areas of responsibility for the Chief Academic Officer:

- Curriculum & Instruction
- Professional Learning & Leadership Development
- Strategic Improvement & Multilingual Learners (including the Federal and State Grants Division)
- Office of Accountability & Choice
- Research, Accountability & Evaluation
- Strategic Engagement (including Parent and Family Engagement and Volunteer and Community Involvement)
- Career, Adult & Technical Education
- Student Support Services
 - Student Services
 - Exceptional Student Education Services (ESE)

- ***ESE Services***

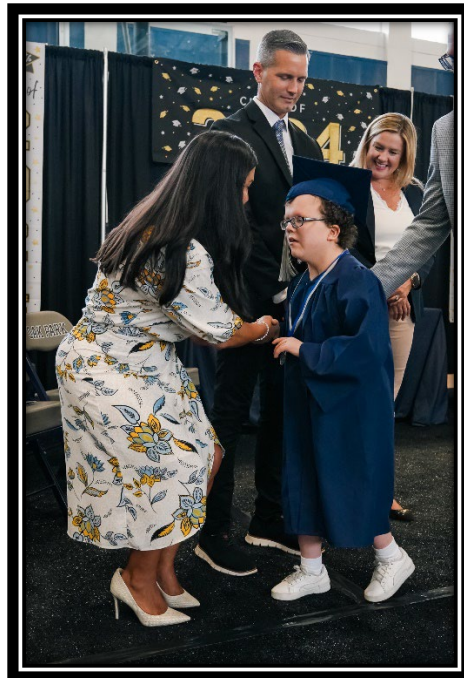
The Exceptional Student Education (ESE) Department's performance responsibilities are to provide support and services to Students with Disabilities (SWD) who are eligible for special education services. Sarasota County Schools serves over 7,500 students with disabilities, ages birth through 21, which encompasses over 40 schools. A continuum of services is provided in a variety of settings, which includes general education classrooms, resource rooms, special classes, specialized day schools, and hospital homebound. Services for many SWD can be provided at their neighborhood school. Eligible students are provided support and/or services per their Individual Education Plan (IEP) which is based on each child's unique needs.

The ESE Department is comprised of various professionals who provide learning opportunities and instructional programming to facilitate high-quality instruction and support for students with disabilities. The

ESE Department supports the District in processes related to identification, evaluation, eligibility determination, educational placement, and the provision of a free appropriate public education to SWD.

The ESE Department ensures that parents have the opportunity to be a partner in the educational decision-making process regarding their child and that they are afforded the procedural safeguards to which they are entitled. The ESE Department collaborates with the parents of SWD in addressing any issues or concerns that may arise. Collaboration between school staff members, families, and students is the key to success for our students with disabilities.

When families and educators work together as partners, our students are able to meet their maximum potential.



- ***Early Learning***

The Early Learning Department within Sarasota County Schools (SCS) is dedicated to providing inclusive, high-quality educational programs for young children. The department oversees several key internal and external SCS programs, including the Pre-K Exceptional Student Education (ESE) Program, the Gocio Elementary School Early Learning Program, and Voluntary Pre-Kindergarten (VPK). The department collaborates with community agencies, foundations and other key stakeholders, including the local grantee of Early Head Start and Head Start programs through the requirements set forth in the Every Student Succeeds Act (ESSA). Additionally, the department is responsible for Child Find through collaboration with Early Steps to support the Part C to B transition and ensure compliance with the requirements of the Individuals with Disabilities Education Act (IDEA) for children ages three to five. The department also operates a Diagnostic Center, which offers free developmental screenings and evaluations to determine if a child may qualify for services in Sarasota's ESE Pre-K Program.

- **Facilities Services**

The Facilities Services Department consists of two distinct divisions: Custodial and Maintenance. We divide the District into six geographical areas called “Zones”. Each Zone is supervised by a Facility Manager and includes a group of Maintenance Technicians. Together we clean and maintain over 8,800,000 square feet of buildings and nearly 2000 acres. Our operation is designed to put the Facility Manager at the center of all operations for a school site. This model provides a cost-effective solution to custodial and maintenance services across the District and maximizes each employee’s daily contribution.

Our performance responsibility is to provide proactive, high-quality custodial, building, and grounds maintenance services quickly and cost-effectively. Our strategic plans emphasize professionalism, quality control, highly-trained staff, safety, effective communication, environmental sustainability, and preventative maintenance.

- **Financial Services**

The Finance Team performance responsibilities include managing the School District’s operational budget, accounting and procurement processes, and payroll to ensure that Sarasota County Schools are good stewards of Federal, State, and Local community funds to help our students, staff, and school communities thrive.



Accounting - Accounting is part of the Financial Services Department dedicated to the effective and efficient management of the District’s financial affairs. The primary responsibility of the Accounting Division is to provide expert stewardship over all funds including General, Special Revenue, Debt Service, Capital Projects, Food Service, and Self-Insurance funds, and provide stakeholders with accurate and timely financial information. This is accomplished by establishing fiscal controls and continuously monitoring the official books and records of the District, ensuring compliance with Generally Accepted Accounting Principles (GAAP), Governmental Accounting Standards Board (GASB) pronouncements, debt covenants, state and federal regulations, and district policies and procedures; maintaining conformity with the State uniform chart of accounts; and providing professional expertise and training to district schools and departments on the creation, processing, and workflow of financial transactions with an emphasis placed on prompt and courteous customer service.

Payroll - The Payroll Services Division processes semi-monthly and monthly payrolls for board-appointed and temporary hourly employees of the School Board of Sarasota County. Employee leave balances are maintained, and payroll deductions are processed including professional dues, leaves, and garnishments. In addition to

processing payroll checks, our division is responsible for tax withholding and wage reporting to the Social Security Administration, Internal Revenue Service, Florida Department of Unemployment, and the Florida Retirement System.

Budget - The role of the Budgeting Division is to maximize the use of resources in a manner that supports the Sarasota County Schools mission while maintaining fiscal integrity. The Budget Team works closely with schools and district departments to develop and implement personnel allocation formulas, discretionary funding formulas, Zero Based Budgeting, and forecasting processes. These processes include the annual Student FTE/Enrollment forecast, which drives our district budgeting process. As position control comprises approximately 80% of our operational budget, this function is maintained by the Budget Department.

- ***Food & Nutrition Services***

Food & Nutrition Services: Nutritious Meals and Memories are Made Here

The goal and performance responsibility of Food & Nutrition Services (FNS) is to provide nutritious, restaurant-quality meals at our 52 dining locations so that students are fueled up for successful learning. Students can participate in the following programs:

- Breakfast and Lunch are available every school day at all locations
- Universal Free Breakfast is provided at nine school locations
- Afterschool Meal programs are available in 24 locations for our students who are on campus after hours
- The Fresh Fruit and Vegetable program provides students and teachers with fresh fruit or vegetable snacks at 13 school locations during the school year
- Breakfast in the Classroom is offered at 6 locations so students can fuel up for their academic day
- During the summer months, FNS employees feed our students and other community children in 50 locations so our neediest children do not fall behind nutritionally when school is out
- Partnering with Sarasota High School and Suncoast Technical College to grow local produce for our school cafes and provide students access to Agricultural sciences

FNS does all of this while balancing nutritional integrity with financial responsibility and meeting strict guidelines of the United States Department of Agriculture.

- ***Human Resources & Labor Relations***

The mission of the Human Resources (HR) Department is to recruit, recognize, and retain a premier workforce. HR's performance responsibility is focused on creating a strategic department by ensuring that we continue to prioritize our people – one of the key factors of our student's success. This includes attracting the best candidates to work in our school system and supporting them throughout their careers, so they continue working and growing in our district.

The HR Department is focused on creating an organizational structure that maximizes the use of technology and streamlines operations and information to drive HR excellence and innovation.

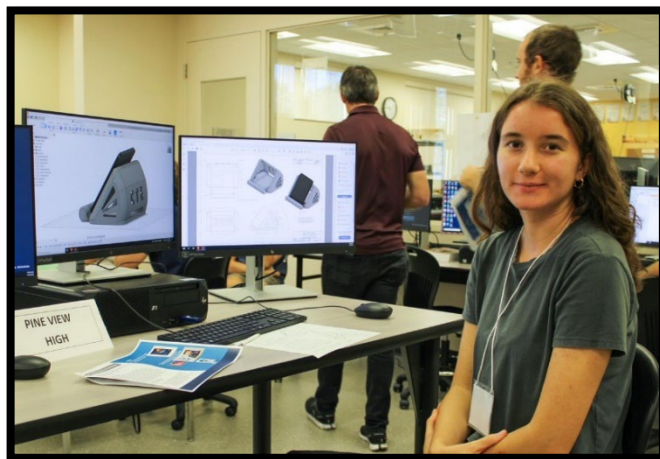
HR is dedicated to supporting all employees by helping them fulfill their personal goals, while also implementing the District's vision.

As a strategic part of the organization, HR recruits, recognizes, and retains high-quality employees who have a direct impact on student achievement. Our goal is for all employees to understand the role they play in fulfilling the District's vision and mission and to have Sarasota County Schools be regarded as an employer of choice in the community and throughout the state.

- ***Information Technology***

The Information Technology Department consists of the following core functional performance responsibility areas:

- Technology-related Policy & Procedures (Develop, implement, and govern policies and procedures related to acceptable use, security incident response, data loss prevention, and general use of technology),
- Programming and Data Analytics (Design and develop applications and databases that support the educational and operational functions of the District along with supporting more efficient, effective instructional and business decisions),
- Student Systems and Assessment (Facilitate, plan, implement, integrate, and maintain enterprise student applications and standardized student assessment to maintain compliance and support district goals),
- Instructional Technology (Responsible for providing support, training, and documentation for all instructional technology applications, tools, and resources along with coordination of the school-based Technology Support Professionals at each school site),
- Infrastructure & System Administration (Administration of core technology systems both cloud based and on premises in data center along with development, maintenance and implementation of a comprehensive IT Security Policy that drives security processes and expectations),
- Network and Telecommunications (Design and maintain the District's LAN, WLAN, and WAN while providing secure and reliable network services connecting over 50 sites along with supporting the audio-visual equipment and scoreboards in all schools), and
- Project Management (Ensure the timely and efficient replacement of computers along with tracking and monitoring technology assets throughout the technology lifecycle while ensuring district compliance and reduction of support demands through standardization of software and hardware).



- ***Instructional Materials & Library Services***

Instructional Materials

We take great pride in our performance responsibility of supporting district-level staff and schools by providing educational resources for teaching and learning by:

- Managing the development and monitoring of the of the District’s Instructional Materials budget, in accordance with state statutes to ensure classrooms have sufficient, quality curriculum
- Leading the process for school sites to effectively manage their instructional material assets, including annual inventory
- Helping facilitate the process for both state and county-level Instructional Materials adoptions
- Managing the redistribution of the District’s in-adoption Instructional Materials surplus among school sites
- Coordinating the acquisition and delivery of Instructional Materials for new sites
- Partnering with universities and community colleges to acquire and manage the process that provides Instructional Materials for students participating in Dual Enrollment and Early College Programs
- Providing management, maintenance, and support for all digital instructional materials and their implementation

Library Services

Equally as important are the services and support we provide to the school library system by:

- Providing ongoing support in the operation and maintenance of the Follett Destiny Library Management Program
- Providing professional development and ongoing support for media staff
- Planning and providing professional development for teachers and staff on the use of our digital research tools and databases
- Providing input on the design of new media centers, collection development, collection evaluation, and other services as requested

- ***Materials Management***

The Materials Management Division consists of Purchasing, Fixed Assets, Warehouse, Records and Forms Management, and Print Services. All divisions are support-driven and share the same mission, “To provide materials and services required for all students to obtain the highest level of achievement”.

Purchasing is responsible for processing requisitions and making sure all purchases meet the purchasing guidelines. Bids, Request for Proposal’s, quotes, and cooperative procurements are just a few samples of how Purchasing strives to be good fiduciaries of taxpayer dollars.

Fixed Assets is responsible for the inventory and tagging of furniture, fixtures, and equipment valued in excess of \$5,000. This department is also responsible for the management of surplus assets and the auctioning of those items if they are deemed no longer up to quality standards to be used in the schools. The Warehouse is responsible for the pickup and delivery of records, surplus, and paper to the schools and departments.

Records and Forms Management is responsible for fulfilling student, employee, and public record requests. They manage inventory and destruction of district records as they meet required retention schedules. This division manages all district forms and ensures that new forms are approved by the committee before uploading to SharePoint. Print Services provides copying, printing, and binding services to all schools and departments.

- ***Office of Accountability & Choice***

The Office of Accountability and Choice's performance responsibilities are the School Choice Program, Research, State Reporting, and Evaluation. This cost center is responsible for creating, managing, and supporting all educational choice options within the Sarasota County Schools. The department oversees all state-mandated choice scholarship programs including the Family Empowerment Scholarships, HOPE, as well as providing oversight of all district-sponsored and supported Charter Schools. The department is responsible for all Full Time Equivalent official state and federal required reporting for all students in Sarasota County Public Schools. In addition, the department is responsible for maintaining and reporting data for school grades, teacher evaluations, and professional development. Further, the department supports the integrity of the Student Information System and the Business System. Our overarching goal is to preserve the integrity of all student and staff data and to provide that data promptly for use in a variety of educational decision-making purposes. Other services involve data collection, analysis, interpretation, and the generation of reports for schools and other instructional groups.

- ***Office of the Superintendent***

The Superintendent's Office serves as the highest administrative level of the Sarasota County School District. The Superintendent's performance responsibility is the effective operation of the District; for the general administration of all instructional, business, and other operations of the District; as well as advising, counseling, and making recommendations to the School Board with respect to such activities. Most importantly the Superintendent makes sure the students are learning and achieving at high levels; basing decisions on what is best for students with knowledge of the best practices for maximizing student achievement and support of the teachers in the District. Our mission is to Engage, Empower, and Elevate Every Student. Every Day!

- ***Planning***

The Planning Department strives to ensure that all school district facilities provide superior working and learning environments for students and staff. Our primary goals include: determining the program and ultimate capacities of all schools, updating Facility Lists and Educational Specifications at all levels, keeping abreast of all residential development and housing trends, collaborating with all local governments on the siting of future schools, and ensuring adequate infrastructure for new and existing schools, projecting classroom needs for the next 5, 10, and 20 year periods, and completing all necessary reports for the Florida Department of Education.

What we do:

- Capital Planning
 - Develop and distribute the Capital Improvement Plan (CIP)
 - Facilitate the Capital Projects Team and Intergovernmental Planning Team
 - Help complete the DOE Five-Year Work Plan

- School Concurrency
 - Develop and manage a school concurrency management system
 - Manage the ILA Citizen’s Oversight Committee
- Revenue Enhancements
 - Manage the impact fee study
 - Facilitate impact fee updates through the School Board and County Commission
 - Work with local governments on infrastructure impacts of new/expanded schools
- Optimal School Design
 - Develop and adopt Educational Specifications
- Impact of Residential Development
 - Track all applications and approved residential developments
 - Respond to Comp Plan Amendments, Rezone Petitions, and Site Plan reviews
 - Represent the District on all Local Planning Agencies

• ***Professional Learning & Leadership Development***

The Department of Professional Learning and Leadership Development designs and implements comprehensive professional development programs for teachers, administrators, and support staff. This department’s performance responsibility will ensure access to high-leverage instructional strategies and foster a growth mindset using a continuous improvement model across the District. Professional learning opportunities provided will be evaluated using a variety of data metrics, appropriate research, and professionals to plan for the needs of educators and leaders within the District. Ultimately, the Professional Learning and Leadership Development Department strives to cultivate leadership skills among educators, empowering them to drive positive change within their schools and departments.

• ***Research, Accountability & Evaluation***

The primary objective of the Research, Accountability & Evaluation office is to preserve the integrity of all student achievement data and to provide that data promptly to be used for a variety of educational decision-making purposes. The department supports schools and the district in implementing state and local assessments including training, materials, logistics, administration, school support, reporting, and interpretation of results. Other services involve data collection, analysis, interpretation, and the generation of reports for schools and other instructional groups; as well as managing the school improvement plan process and coordinating school grades and ESSA data maintenance and reporting.



- ***Safety & Security***

The Safety and Security department strives to work collaboratively with our local, state, and federal law enforcement agencies and school board administration and staff to create and maintain a safe, secure, and nurturing learning environment for students, staff, and visitors on all campuses.

The Safety & Security Department consists of four divisions:

- Operations
- Technology Support
- Criminal Justice Academy
- Police Department



- ***Student Services***

The Student Services Team fosters involvement, growth, and development of safe and healthy learning environments for all students and staff. Student Services is an integrated team of school counselors, school health staff, school psychologists, school social workers, proactive behavior response teams, and truancy prevention staff. It is the Student Services team's performance responsibility to support all schools in building a foundational knowledge of a multi-tiered system of support, coordinate efforts to ensure school teams establish environments for academic and behavioral wellness and success, and utilize the problem-solving model for all students.

- **Transportation**

Sarasota County School District buses travel approximately 5 million miles each year to safely transport Sarasota County students to and from school. Transportation is provided to students in grades K-12 if they live more than two miles from school. Transportation may or may not be provided for students who live outside the attendance boundaries of the school they attend. Some students who attend special schools or programs may be served by bus stops in various parts of the county such as a stop at a south county school for students attending a north county school. As a part of ensuring safe and reliable transportation, the department employs certified mechanics to inspect, maintain and repair school buses.

WheresTheBus™ App
REAL-TIME LOCATION
LESS TIME WAITING
SIGN UP TODAY!

ADOPTED BUDGET 2024-2025

2024-25 Total Department Positions								
	2019 Final Budgeted Positions	2020 Final Budgeted Positions	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adopted vs. 2024 Final
CHIEF OF ELEMENTARY SCHOOLS (9003)								
GENERAL FUND								
ASSISTANT PRINCIPALS	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BOOKKEEPER	0.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
DIRECTOR/COORDINATOR	2.00	2.00	2.86	1.86	1.86	4.00	3.00	-1.00
DISTRICT SECRETARY	2.57	1.60	1.60	1.60	1.60	1.60	2.00	0.40
MANAGER	0.80	1.00	0.80	0.80	0.80	0.00	0.00	0.00
OTHER INSTRUCTIONAL STAFF	3.00	1.00	1.00	1.00	2.30	2.00	0.00	-2.00
PRINCIPAL	4.86	0.86	0.00	0.00	0.00	0.00	0.00	0.00
PSYCHOLOGIST	0.00	0.00	0.00	0.00	0.20	0.00	0.00	0.00
SPECIALIST	3.20	3.20	3.21	3.45	4.25	6.65	7.65	1.00
TEACHERS	0.00	0.00	0.00	0.60	0.60	0.30	0.00	-0.30
TOTAL GENERAL FUND	19.43	10.66	10.47	10.31	12.61	15.55	13.65	-1.90
GRANT FUND								
DIRECTOR/COORDINATOR	0.14	0.14	0.14	2.14	1.14	0.00	0.00	0.00
BOOKKEEPER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DISTRICT SECRETARY	0.43	0.40	0.40	1.40	2.40	0.40	0.00	-0.40
MANAGER	1.20	0.00	0.20	0.20	0.20	0.00	0.00	0.00
OTHER INSTRUCTIONAL STAFF	1.00	1.00	2.00	10.00	11.70	1.00	0.00	-1.00
PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PSYCHOLOGIST	0.00	0.00	0.00	0.00	1.80	0.00	0.00	0.00
SPECIALIST	6.80	6.40	6.40	7.15	10.35	8.95	6.35	-2.60
TEACHERS	0.00	0.00	0.00	3.40	2.40	0.70	0.00	-0.70
VISITING TEACHER(SOCIAL WKR)	0.00	0.00	0.00	0.00	2.00	0.00	0.00	0.00
TOTAL GRANT FUND	9.57	7.94	9.14	24.29	31.99	11.05	6.35	-4.70
CHIEF OF ELEMENTARY SCHOOLS TOTAL	29.00	18.60	19.60	34.60	44.60	26.60	20.00	-6.60
CHIEF OF MIDDLE SCHOOLS (9005)								
GENERAL FUND								
DIRECTOR/COORDINATOR	0.00	0.00	0.00	0.00	0.00	2.00	2.00	0.00
DISTRICT SECRETARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MANAGER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIALIST	0.00	0.00	0.00	0.00	0.00	3.43	7.00	3.57
SUPERVISOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL FUND	0.00	0.00	0.00	0.00	0.00	5.43	9.00	3.57
GRANT FUND								
DIRECTOR/COORDINATOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MANAGER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIALIST	0.00	0.00	0.00	0.00	0.00	3.57	0.00	-3.57
TOTAL GRANT FUND	0.00	0.00	0.00	0.00	0.00	3.57	0.00	-3.57
CHIEF OF MIDDLE SCHOOLS TOTAL	0.00	0.00	0.00	0.00	0.00	9.00	9.00	0.00

ADOPTED BUDGET 2024-2025

2024-25 Total Department Positions								
	2019 Final Budgeted Positions	2020 Final Budgeted Positions	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adopted vs. 2024 Final
CHIEF OF HIGH SCHOOLS (9004)								
GENERAL FUND								
ASSISTANT PRINCIPALS	13.00	13.00	0.00	0.00	0.00	0.00	0.00	0.00
ASST DIRECTOR/COORDINATOR	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
BOOKKEEPER	0.67	0.67	0.00	0.00	0.00	0.00	0.00	0.00
DIRECTOR/COORDINATOR	2.72	3.72	3.72	3.72	3.72	3.00	2.00	-1.00
DISTRICT SECRETARY	2.00	3.00	3.00	3.00	3.00	3.00	2.00	-1.00
SPECIALIST	6.96	6.96	6.93	6.93	6.93	3.50	7.00	3.50
SUPERVISOR	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
TOTAL GENERAL FUND	26.35	28.35	14.65	15.65	14.65	10.50	12.00	1.50
GRANT FUND								
BOOKKEEPER	0.33	0.33	0.00	0.00	0.00	0.00	0.00	0.00
DIRECTOR/COORDINATOR	0.28	0.28	0.28	0.28	0.28	0.00	0.00	0.00
DISTRICT SECRETARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INSTRUCTIONAL STAFF	0.00	0.00	0.00	6.00	7.00	2.00	0.00	-2.00
SPECIALIST	3.04	4.04	3.07	4.07	7.07	3.50	0.00	-3.50
TOTAL GRANT FUND	3.65	4.65	3.35	10.35	14.35	5.50	0.00	-5.50
CHIEF OF HIGH SCHOOLS TOTAL	30.00	33.00	18.00	26.00	29.00	16.00	12.00	-4.00
CHIEF OPERATING OFFICER (9025)								
GENERAL FUND								
DISTRICT SECRETARY	1.00	1.00	1.00	1.00	1.00	0.50	1.00	0.50
SUPERINTENDENTS'S OFFICE	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
TOTAL GENERAL FUND	2.00	2.00	2.00	2.00	2.00	1.50	2.00	0.50
CHIEF OF STAFF (9024)								
GENERAL FUND								
DISTRICT SECRETARY	0.00	0.00	0.00	0.00	0.00	0.50	0.00	-0.50
SUPERINTENDENTS'S OFFICE	0.00	0.00	0.00	0.00	0.00	1.00	0.00	-1.00
TOTAL GENERAL FUND	0.00	0.00	0.00	0.00	0.00	1.50	0.00	-1.50
CHIEF OF STUDENT SUPPORT SERVICES (9061)								
GENERAL FUND								
DIRECTOR/COORDINATOR	0.00	0.00	0.00	0.00	0.00	1.00	2.00	1.00
DISTRICT SECRETARY	0.00	0.00	0.00	0.00	0.00	0.50	1.50	1.00
SPECIALIST	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
TOTAL GENERAL FUND	0.00	0.00	0.00	0.00	0.00	1.50	4.50	3.00

ADOPTED BUDGET 2024-2025

2024-25 Total Department Positions								
	2019 Final Budgeted Positions	2020 Final Budgeted Positions	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adopted vs. 2024 Final
CHIEF OF STUDENT SUPPORT SERVICES (9061)								
GRANT FUND								
DISTRICT SECRETARY	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.00
TOTAL GRANT FUND	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.00
CHIEF OF STUDENT SUPPORT SERVICES TOTAL	0.00	0.00	0.00	0.00	0.00	2.00	5.00	3.00
CAREER TECHNICAL EDUCATION (9014)								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
ASST DIRECTOR/COORDINATOR	2.00	2.00	1.00	1.00	1.00	1.00	1.00	0.00
BOOKKEEPER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
PRINCIPAL/EXECUTIVE DIRECTOR	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.00
MANAGER	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00
SPECIALIST	0.50	0.50	0.50	0.50	0.50	0.50	1.50	1.00
TOTAL GENERAL FUND	4.75	4.75	3.75	3.75	3.75	4.75	5.75	1.00
GRANT FUND								
SPECIALIST	1.50	1.50	1.50	2.50	2.50	2.50	1.50	-1.00
TOTAL GRANT FUND	1.50	1.50	1.50	2.50	2.50	2.50	1.50	-1.00
CAREER TECHNICAL EDUCATION TOTAL	6.25	6.25	5.25	6.25	6.25	7.25	7.25	0.00
COMMUNICATIONS & GOVERNMENT AFFAIRS (9075)								
GENERAL FUND								
DATA PROCESSING PERSONNEL	4.20	1.00	1.00	3.00	3.00	4.00	4.00	0.00
DIRECTOR/COORDINATOR	2.00	2.00	1.00	1.00	1.00	1.00	1.00	0.00
DISTRICT SECRETARY	2.00	2.00	2.00	2.00	2.00	1.00	1.00	0.00
MAINTENANCE PERSONNEL	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
MANAGER	2.00	1.00	1.00	2.00	2.00	2.00	2.00	0.00
SPECIALIST	6.00	4.00	4.00	3.00	3.00	3.00	2.00	-1.00
SUPERVISOR	1.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00
TOTAL GENERAL FUND	18.20	11.00	10.00	11.00	11.00	12.00	11.00	-1.00
CONSTRUCTION SERVICES (9042)								
GENERAL FUND								
DIRECTOR/COORDINATOR	1.00	0.00	0.00	0.00	0.00	0.02	0.00	-0.02
MANAGER	2.00	0.00	0.00	0.00	0.00	0.02	0.00	-0.02
TOTAL GENERAL FUND	3.00	0.00	0.00	0.00	0.00	0.04	0.00	-0.04

ADOPTED BUDGET 2024-2025

2024-25 Total Department Positions								
	2019 Final Budgeted Positions	2020 Final Budgeted Positions	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adopted vs. 2024 Final
CONSTRUCTION SERVICES (9042)								
CAPITAL FUND								
BOOKKEEPER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
DIRECTOR/COORDINATOR	2.00	1.00	2.00	2.00	2.00	1.98	1.00	-0.98
DISTRICT SECRETARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MANAGER	7.00	8.00	7.00	7.00	8.00	7.98	8.00	0.02
SPECIALIST	7.00	8.00	8.00	8.00	8.00	10.00	10.00	0.00
TOTAL CAPITAL FUND	17.00	18.00	18.00	18.00	19.00	20.96	20.00	-0.96
CONSTRUCTION SERVICES TOTAL	20.00	18.00	18.00	18.00	19.00	21.00	20.00	-1.00
DEPUTY SUPT - CHIEF ACADEMIC OFFICER (9049)								
GENERAL FUND								
BOOKKEEPER	1.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
DIRECTOR/COORDINATOR	0.00	0.00	0.00	0.00	0.00	1.00	1.16	0.16
DISTRICT SECRETARY	1.00	1.00	1.00	1.00	1.00	2.00	1.00	-1.00
SPECIALIST	0.00	0.00	0.00	0.00	0.00	1.25	2.48	1.23
SUPERINTENDENTS'S OFFICE	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SUPERVSOR	1.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
TOTAL GENERAL FUND:	4.00	2.00	2.00	2.00	2.00	5.25	7.64	2.39
GRANT FUND								
BOOKKEEPER	1.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
DIRECTOR/COORDINATOR	0.00	0.00	0.00	0.00	1.00	0.00	0.84	0.84
OTHER INSTRUCTIONAL STAFF	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
PRINCIPAL	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00
SPECIALIST	0.00	0.00	0.00	0.00	0.00	0.75	6.52	5.77
SUPERVSOR	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
TOTAL GRANT FUND	1.00	0.00	0.00	0.00	2.00	0.75	10.36	9.61
DEPUTY SUPT - CHIEF ACADEMIC OFFICER TOTAL	5.00	2.00	2.00	2.00	4.00	6.00	18.00	12.00
EARLY LEARNING (9081)								
GENERAL FUND								
DIRECTOR/COORDINATOR	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
DISTRICT SECRETARY	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
GUIDANCE COUNSELORS	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
OTHER INSTRUCTIONAL STAFF	0.00	0.00	0.00	0.00	0.00	0.00	3.00	3.00
PSYCHOLOGIST	0.00	0.00	0.00	0.00	0.00	0.00	2.60	2.60
SPECIALIST	0.00	0.00	0.00	0.00	0.00	0.00	1.60	1.60
TEACHERS	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
TOTAL GENERAL FUND:	0.00	0.00	0.00	0.00	0.00	0.00	11.20	11.20

ADOPTED BUDGET 2024-2025

2024-25 Total Department Positions								
	2019 Final Budgeted Positions	2020 Final Budgeted Positions	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adopted vs. 2024 Final
EARLY LEARNING (9081)								
GRANT FUND								
DIRECTOR/COORDINATOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DISTRICT SECRETARY	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
OTHER INSTRUCTIONAL STAFF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PSYCHOLOGIST	0.00	0.00	0.00	0.00	0.00	0.00	0.40	0.40
SPECIALIST	0.00	0.00	0.00	0.00	0.00	0.00	0.40	0.40
TOTAL GRANT FUND	0.00	0.00	0.00	0.00	0.00	0.00	1.80	1.80
EARLY LEARNING TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	13.00	13.00
EXCEPTIONAL STUDENT EDUCATION (ESE) SERVICES (9051)								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	5.00	5.00	5.00	1.00	1.00	1.00	1.00	0.00
BOOKKEEPER	1.00	1.00	1.50	1.50	1.50	1.50	1.50	0.00
DIRECTOR/COORDINATOR	0.16	0.16	1.15	0.40	0.40	0.70	0.55	-0.15
DISTRICT SECRETARY	5.60	5.20	4.20	2.25	2.35	1.80	1.80	0.00
GUIDANCE COUNSELORS	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INSTRUCTIONAL STAFF	0.25	0.25	0.23	0.00	0.20	0.50	0.20	-0.30
PSYCHOLOGIST	16.31	17.41	16.90	0.00	0.00	0.20	0.00	-0.20
SPECIALIST	4.67	5.17	5.45	2.60	2.60	4.70	8.75	4.05
SUPERVISOR	3.56	3.75	2.00	0.00	0.00	0.00	0.00	0.00
VISITING TEACHER(SOCIAL WKR)	11.00	11.00	11.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL FUND	48.55	49.94	47.43	7.75	8.05	10.40	13.80	3.40
GRANT FUND								
BOOKKEEPER	0.00	0.00	0.50	0.50	1.10	1.10	1.10	0.00
DIRECTOR/COORDINATOR	0.24	0.24	1.85	1.60	2.60	3.30	1.45	-1.85
DISTRICT SECRETARY	1.40	1.80	1.80	0.75	1.65	3.20	1.20	-2.00
MANAGER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INSTRUCTIONAL STAFF	3.75	3.75	5.77	0.00	2.80	4.50	2.80	-1.70
PSYCHOLOGIST	1.89	1.79	2.70	0.00	0.00	1.80	0.00	-1.80
SPECIALIST	1.93	2.43	3.55	2.40	3.40	6.30	5.25	-1.05
SUPERVISOR	2.19	3.25	2.00	0.00	1.00	1.00	1.00	0.00
VISITING TEACHER(SOCIAL WKR)	0.00	0.00	0.00	0.00	0.00	1.00	0.00	-1.00
TOTAL GRANT FUND	11.40	13.26	18.17	5.25	12.55	22.20	12.80	-9.40
EXCEPTIONAL STUDENT EDUCATION (ESE) SERVICES TOTAL	59.95	63.20	65.60	13.00	20.60	32.60	26.60	-6.00

ADOPTED BUDGET 2024-2025

2024-25 Total Department Positions								
	2019 Final Budgeted Positions	2020 Final Budgeted Positions	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adopted vs. 2024 Final
FACILITIES SERVICES (9029)								
GENERAL FUND								
ASST DIRECTOR/COORDINATOR	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
CUSTODIAN - 10 MONTH	0.63	0.63	0.63	0.50	0.00	0.00	0.00	0.00
CUSTODIAN - 12 MONTH	361.00	348.00	349.00	348.00	359.00	371.00	371.00	0.00
DATA PROCESSING PERSONNEL	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
DIRECTOR/COORDINATOR	2.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
DISTRICT SECRETARY	6.00	6.00	6.00	5.00	5.00	5.00	5.00	0.00
GENERAL FUND								
MAINTENANCE PERSONNEL	103.00	103.00	95.00	96.00	95.00	95.00	96.00	1.00
MANAGER	8.00	8.00	8.00	8.00	8.00	8.00	9.00	1.00
SPECIALIST	7.00	6.00	7.00	7.00	7.00	7.00	7.00	0.00
SUPERVISOR	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
TOTAL GENERAL FUND	490.63	475.63	468.63	467.50	477.00	489.00	491.00	2.00
CAPITAL FUND								
MAINTENANCE PERSONNEL	3.00	2.00	2.00	1.00	1.00	1.00	1.00	0.00
MANAGER	1.00	0.00	0.00	0.00	1.00	1.00	1.00	0.00
SPECIALIST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL FUND	4.00	2.00	2.00	1.00	2.00	2.00	2.00	0.00
FACILITIES SERVICES TOTAL	494.63	477.63	470.63	468.50	479.00	491.00	493.00	2.00
FOOD & NUTRITION SERVICES (9021)								
FOOD SERVICE FUND								
ACCOUNTANT	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
ASSISTANT MANAGER	6.00	6.00	7.00	6.00	6.00	8.00	8.00	0.00
ASSISTANT DIRECTOR/COORDINATOR	0.00	0.00	2.00	2.00	2.00	2.00	2.00	0.00
BOOKKEEPER	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
DIRECTOR/COORDINATOR	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
DISTRICT SECRETARY	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
FOOD SERVICE WORKER	304.00	304.00	304.00	304.00	304.00	304.00	304.00	0.00
MAINTENANCE PERSONNEL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
MANAGER	46.00	46.00	44.00	44.00	44.00	45.00	45.00	0.00
SCHOOL SECRETARY	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIALIST	0.00	0.00	1.00	2.00	2.00	2.00	2.00	0.00
SUPERVISOR	8.00	9.00	3.67	5.00	5.00	5.00	5.00	0.00
TOTAL FOOD SERVICE FUND	369.00	371.00	365.67	367.00	367.00	370.00	370.00	0.00

ADOPTED BUDGET 2024-2025

2024-25 Total Department Positions								
	2019 Final Budgeted Positions	2020 Final Budgeted Positions	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adopted vs. 2024 Final
FINANCIAL SERVICES (9038)								
GENERAL FUND								
ACCOUNTANT	11.00	12.00	11.00	10.00	9.00	9.00	9.00	0.00
BOOKKEEPER	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00
DIRECTOR/COORDINATOR	1.00	0.00	1.60	1.60	1.60	1.40	2.40	1.00
DISTRICT SECRETARY	2.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
MANAGER	1.00	1.00	0.00	0.00	1.00	1.00	1.00	0.00
SPECIALIST	6.70	6.10	7.10	6.90	7.65	8.93	7.95	-0.98
SUPERINTENDENTS'S OFFICE	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SUPERVISOR	3.00	2.60	2.60	2.60	2.60	2.56	1.40	-1.16
TOTAL GENERAL FUND	25.70	23.70	24.30	23.10	23.85	25.89	24.75	-1.14
GRANT FUND								
SPECIALIST	0.00	0.00	0.00	0.00	0.25	1.02	0.00	-1.02
SUPERVISOR	0.00	0.00	0.00	0.00	1.00	0.84	0.00	-0.84
TOTAL GRANT FUND	0.00	0.00	0.00	0.00	1.25	1.86	0.00	-1.86
CAPITAL FUND								
DIRECTOR/COORDINATOR	0.00	0.00	0.40	0.40	0.40	0.60	0.60	0.00
SPECIALIST	1.30	1.90	1.90	3.10	3.10	2.05	2.05	0.00
SUPERVISOR	0.00	0.40	0.40	0.40	0.40	0.60	0.60	0.00
TOTAL CAPITAL FUND	1.30	2.30	2.70	3.90	3.90	3.25	3.25	0.00
FINANCIAL SERVICES TOTAL	27.00	26.00	27.00	27.00	29.00	31.00	28.00	-3.00
HUMAN RESOURCES & LABOR RELATIONS (9023)								
GENERAL FUND								
DIRECTOR/COORDINATOR	2.00	1.00	1.00	1.00	2.00	2.00	2.00	0.00
DISTRICT SECRETARY	10.44	11.22	10.00	8.00	8.00	8.00	8.00	0.00
MANAGER	0.00	0.00	0.00	1.00	1.00	1.00	1.00	0.00
SPECIALIST	8.00	10.00	11.00	15.00	14.00	15.00	16.00	1.00
SUPERVISOR	2.00	2.00	2.00	1.00	1.00	2.00	0.00	-2.00
TEACHERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL FUND	22.44	24.22	24.00	26.00	26.00	28.00	27.00	-1.00
GRANT FUND								
DISTRICT SECRETARY	0.56	0.78	0.00	0.00	0.00	0.00	0.00	0.00
SPECIALIST	0.00	0.00	0.00	0.00	2.00	2.00	1.00	-1.00
TOTAL GRANT FUND	0.56	0.78	0.00	0.00	2.00	2.00	1.00	-1.00
SELF INSURANCE FUND								
DIRECTOR/COORDINATOR	0.00	0.00	0.00	0.00	1.00	0.00	1.00	1.00
SPECIALIST	5.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00
SUPERVISOR	1.00	1.00	1.00	1.00	0.00	1.00	0.00	-1.00
TOTAL SELF INSURANCE FUND	6.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00
HUMAN RESOURCES TOTAL	29.00	30.00	29.00	31.00	33.00	35.00	33.00	-2.00

ADOPTED BUDGET 2024-2025

2024-25 Total Department Positions								
	2019 Final Budgeted Positions	2020 Final Budgeted Positions	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adopted vs. 2024 Final
INFORMATION TECHNOLOGY (9020)								
GENERAL FUND								
BOOKKEEPER	0.50	0.50	0.00	1.00	1.00	1.00	1.00	0.00
DATA PROCESSING PERSONNEL	85.00	87.00	87.00	89.00	89.00	88.00	88.00	0.00
DIRECTOR/COORDINATOR	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
DISTRICT SECRETARY	2.00	2.00	3.00	3.00	3.00	3.00	3.00	0.00
MAINTENANCE PERSONNEL	7.50	7.50	7.00	8.00	8.00	8.00	8.00	0.00
MANAGER	6.00	6.00	6.00	4.00	4.00	4.00	6.00	2.00
SPECIALIST	7.00	7.00	6.85	6.85	6.85	7.85	10.00	2.15
SUPERVISOR	0.00	0.00	0.00	2.00	2.00	2.00	0.00	-2.00
TOTAL GENERAL FUND	109.00	111.00	110.85	114.85	114.85	114.85	117.00	2.15
GRANT FUND								
DATA PROCESSING PERSONNEL	0.00	0.00	1.00	2.00	2.00	2.00	0.00	-2.00
SPECIALIST	0.00	0.00	0.15	0.15	2.15	2.15	0.00	-2.15
TOTAL GRANT FUND	0.00	0.00	1.15	2.15	4.15	4.15	0.00	-4.15
INFORMATION TECHNOLOGY TOTAL	109.00	111.00	112.00	117.00	119.00	119.00	117.00	-2.00
INSTRUCTIONAL MATERIALS & LIBRARY SERVICES (9054)								
GENERAL FUND								
BOOKKEEPER	0.60	0.60	0.60	1.00	1.00	1.00	1.00	0.00
DATA PROCESSING PERSONNEL	2.00	2.00	1.60	1.60	1.60	1.60	1.60	0.00
DELIVERY CLERK	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00
LIBRARIAN/AUDIO VISUAL	0.00	0.00	0.00	0.00	2.00	0.00	0.00	0.00
MANAGER	1.00	1.00	1.00	1.00	2.00	2.00	1.00	-1.00
OTHER INSTRUCTIONAL STAFF	0.00	0.00	0.00	0.00	0.00	0.00	3.00	3.00
SPECIALIST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL FUND	5.60	5.60	5.20	5.60	8.60	6.60	8.60	2.00
GRANT FUND								
MANAGER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INSTRUCTIONAL STAFF	0.00	0.00	0.00	0.00	1.00	3.00	0.00	-3.00
TOTAL GRANT FUND	0.00	0.00	0.00	0.00	1.00	3.00	0.00	-3.00
INSTRUCTIONAL MATERIALS & LIBRARY SERVICES TOTAL	5.60	5.60	5.20	5.60	9.60	9.60	8.60	-1.00

ADOPTED BUDGET 2024-2025

2024-25 Total Department Positions								
	2019 Final Budgeted Positions	2020 Final Budgeted Positions	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adopted vs. 2024 Final
MATERIALS MANAGEMENT (9033)								
GENERAL FUND								
BOOKKEEPER	0.00	0.00	0.25	0.25	0.25	0.25	0.25	0.00
DATA PROCESSING PERSONNEL	3.00	3.00	3.00	5.00	5.00	5.00	5.00	0.00
DELIVERY CLERK	4.00	4.00	3.00	2.00	1.00	1.00	1.00	0.00
DIRECTOR/COORDINATOR	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
DISTRICT SECRETARY/BOOKKEEPER	5.00	5.00	4.00	4.00	4.00	4.00	4.00	0.00
MAINTENANCE PERSONNEL	3.00	3.00	3.00	3.00	3.00	3.00	2.00	-1.00
MANAGER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
MECHANIC	8.00	8.00	7.00	5.00	5.00	5.00	5.00	0.00
SPECIALIST	3.00	3.00	4.00	3.00	3.00	3.00	3.00	0.00
SUPERVISOR	1.00	1.00	1.00	2.00	2.00	2.00	2.00	0.00
TOTAL GENERAL FUND	29.00	29.00	27.25	26.25	25.25	25.25	24.25	-1.00
CAPITAL FUND								
BOOKKEEPER	1.00	1.00	0.75	0.75	0.75	0.75	0.75	0.00
DISTRICT SECRETARY	0.00	0.00	1.00	1.00	1.00	1.00	1.00	0.00
SPECIALIST	1.00	1.00	1.00	1.00	1.00	2.00	2.00	0.00
TOTAL CAPITAL FUND	2.00	2.00	2.75	2.75	2.75	3.75	3.75	0.00
MATERIALS MANAGEMENT TOTAL	31.00	31.00	30.00	29.00	28.00	29.00	28.00	-1.00
OFFICE OF ACCOUNTABILITY & CHOICE (9016)								
GENERAL FUND								
BOOKKEEPER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DIRECTOR/COORDINATOR	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
DISTRICT SECRETARY	4.16	4.08	4.48	4.00	4.00	4.00	4.00	0.00
GUIDANCE COUNSELOR	0.00	0.00	0.60	0.60	0.60	0.60	0.60	0.00
SPECIALIST	1.00	1.00	1.00	1.23	0.23	0.00	0.00	0.00
SUPERVISOR	1.16	1.16	1.16	2.06	2.00	2.00	1.00	-1.00
TOTAL GENERAL FUND	7.32	7.24	8.24	8.89	7.83	7.60	6.60	-1.00
GRANT FUND								
BOOKKEEPER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DISTRICT SECRETARY	0.44	0.52	0.52	0.00	0.00	0.00	0.00	0.00
MANAGER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIALIST	0.00	0.00	0.00	1.77	0.77	0.00	0.00	0.00
SUPERVISOR	0.84	0.84	0.84	0.94	0.00	0.00	0.00	0.00
TOTAL GRANT FUND	1.28	1.36	1.36	2.71	0.77	0.00	0.00	0.00
OFFICE OF ACCOUNTABILITY AND CHOICE TOTAL	8.60	8.60	9.60	11.60	8.60	7.60	6.60	-1.00

ADOPTED BUDGET 2024-2025

2024-25 Total Department Positions								
	2019 Final Budgeted Positions	2020 Final Budgeted Positions	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adopted vs. 2024 Final
OFFICE OF SUPERINTENDENT (9039)								
GENERAL FUND								
DIRECTOR/COORDINATOR	0.00	0.00	1.00	1.00	1.00	0.00	1.00	1.00
DISTRICT SECRETARY	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SPECIALIST	0.00	0.00	0.00	0.00	0.25	0.00	0.00	0.00
SUPERINTENDENTS'S OFFICE	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
TOTAL GENERAL FUND	2.00	2.00	3.00	3.00	3.25	2.00	3.00	1.00
GRANT FUND								
DISTRICT SECRETARY	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00
SPECIALIST	0.00	0.00	0.00	0.00	0.75	0.00	0.00	0.00
TOTAL GRANT FUND	0.00	0.00	0.00	0.00	1.75	0.00	0.00	0.00
OFFICE OF SUPERINTENDENT TOTAL	2.00	2.00	3.00	3.00	5.00	2.00	3.00	1.00
PLANNING (9044)								
GENERAL FUND								
DIRECTOR/COORDINATOR	0.00	0.00	0.00	0.00	0.00	0.00	0.02	0.02
MANAGER	0.00	0.00	0.00	0.00	0.00	0.00	0.02	0.02
TOTAL GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.04	0.04
CAPITAL FUND								
DIRECTOR/COORDINATOR	0.00	0.00	0.00	0.00	0.00	0.00	0.98	0.98
MANAGER	0.00	0.00	0.00	0.00	0.00	0.00	0.98	0.98
SPECIALIST	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
TOTAL CAPITAL FUND	0.00	0.00	0.00	0.00	0.00	0.00	2.96	2.96
PLANNING TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	3.00	3.00
PROFESSIONAL LEARNING & LEADERSHIP DEVELOPMENT(9053)								
GENERAL FUND								
DIRECTOR/COORDINATOR	0.00	0.00	0.00	0.00	0.00	2.00	2.00	0.00
OTHER INSTRUCTIONAL STAFF	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
TOTAL GENERAL FUND	0.00	0.00	0.00	0.00	0.00	2.00	3.00	1.00
GRANT FUND								
SPECIALIST	0.00	0.00	0.00	0.00	0.00	4.00	4.00	0.00
DISTRICT SECRETARY	0.00	0.00	0.00	0.00	0.00	1.00	0.00	-1.00
TOTAL GRANT FUND	0.00	0.00	0.00	0.00	0.00	5.00	4.00	-1.00
PROFESSIONAL LEARNING AND LEADERSHIP TOTAL	0.00	0.00	0.00	0.00	0.00	7.00	7.00	0.00

ADOPTED BUDGET 2024-2025

2024-25 Total Department Positions								
	2019 Final Budgeted Positions	2020 Final Budgeted Positions	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adopted vs. 2024 Final
RESEARCH, ACCOUNTABILITY & EVALUATION (9015)								
GENERAL FUND								
ASST DIRECTOR/COORDINATOR	0.60	0.60	1.00	0.00	0.00	0.00	0.00	0.00
BOOKKEEPER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
DATA PROCESSING PERSONNEL	5.00	6.00	5.00	5.00	5.00	5.00	5.00	0.00
DIRECTOR/COORDINATOR	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
DISTRICT SECRETARY	1.00	1.00	0.00	0.00	0.00	1.00	1.00	0.00
SPECIALIST	1.70	1.70	2.60	3.00	3.00	3.00	3.00	0.00
SUPERVISOR	0.00	0.00	1.00	1.00	1.00	1.00	1.00	0.00
TOTAL GENERAL FUND	10.30	11.30	10.60	10.00	10.00	11.00	11.00	0.00
GRANT FUND								
DATA PROCESSING PERSONNEL	1.00	1.00	0.00	0.00	1.00	1.00	0.00	-1.00
SCHOOL SECRETARY	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00
SPECIALIST	0.30	0.30	0.40	1.00	1.00	1.00	0.00	-1.00
SUPERVISOR	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00
TOTAL GRANT FUND	1.30	1.30	0.40	1.00	4.00	2.00	0.00	-2.00
CAPITAL FUND								
ASST DIRECTOR/COORDINATOR	0.40	0.40	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL FUND	0.40	0.40	0.00	0.00	0.00	0.00	0.00	0.00
RESEARCH, STATE REPORTING & EVALUATION TOTAL	12.00	13.00	11.00	11.00	14.00	13.00	11.00	-2.00
SAFETY, SECURITY & SCHOOL POLICE (9035)								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	0.00	0.00	0.00	0.00	0.00	62.20	67.20	5.00
ASST. DIRECTOR/COORDINATOR	0.00	0.00	8.00	8.00	8.00	9.00	11.00	2.00
BOOKKEEPER	4.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
DATA PROCESSING PERSONNEL	1.00	2.00	2.00	1.00	1.00	1.00	1.00	0.00
DIRECTOR/COORDINATOR	9.00	9.00	1.00	1.00	1.00	3.00	3.00	0.00
DISTRICT SECRETARY	7.00	2.00	2.00	2.00	2.00	2.00	3.00	1.00
MAINTENANCE PERSONNEL	18.50	16.00	16.00	15.00	15.00	15.00	16.00	1.00
MANAGER	3.00	2.00	2.00	2.00	2.00	0.00	0.00	0.00
SCHOOL DEPUTY	28.00	51.00	51.00	51.00	52.00	59.00	59.00	0.00
SPECIALIST	3.00	2.00	2.00	2.00	3.00	5.00	13.00	8.00
TOTAL GENERAL FUND	73.50	85.00	85.00	82.00	84.00	156.20	173.20	17.00
CAPITAL FUND								
AIDES - FUNCTION DISTINGUISHED	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00
TOTAL CAPITAL FUND	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00
SAFETY, SECURITY & SCHOOL POLICE TOTAL	73.50	85.00	85.00	82.00	84.00	157.20	174.20	17.00

ADOPTED BUDGET 2024-2025

2024-25 Total Department Positions								
	2019 Final Budgeted Positions	2020 Final Budgeted Positions	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adopted vs. 2024 Final
SCH BOARD MEMBERS (9040)								
GENERAL FUND								
DISTRICT SECRETARY	2.00	2.00	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL BOARD MEMBERS	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00
TOTAL GENERAL FUND	7.00	7.00	6.00	6.00	6.00	6.00	6.00	0.00
STUDENT SERVICES (9071)								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	0.00	0.00	0.00	5.50	5.50	6.00	9.00	3.00
DIRECTOR/COORDINATOR	0.00	0.00	0.00	0.75	0.75	0.75	1.75	1.00
DISTRICT SECRETARY	0.00	0.00	0.00	2.60	2.50	2.50	2.50	0.00
GUIDANCE COUNSELORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MANAGER	0.00	0.00	0.00	0.00	0.00	0.15	1.05	0.90
OTHER INSTRUCTIONAL STAFF	0.00	0.00	0.00	0.53	0.00	0.00	1.00	1.00
PSYCHOLOGIST	0.00	0.00	0.00	17.36	19.16	20.20	24.60	4.40
SPECIALIST	0.00	0.00	0.00	8.85	9.25	14.25	15.25	1.00
SUPERVISOR	0.00	0.00	0.00	1.00	1.00	1.00	1.00	0.00
VISITING TEACHER(SOCIAL WKR)	0.00	0.00	0.00	11.00	12.00	17.00	18.00	1.00
TOTAL GENERAL FUND	0.00	0.00	0.00	47.59	50.16	61.85	74.15	12.30
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	0.00	0.00	0.00	2.50	5.50	5.00	0.00	-5.00
BOOKKEEPER	0.00	0.00	0.00	0.60	0.00	0.00	0.00	0.00
DIRECTOR/COORDINATOR	0.00	0.00	0.00	0.25	0.25	0.25	0.25	0.00
DISTRICT SECRETARY	0.00	0.00	0.00	2.40	0.50	0.50	0.50	0.00
GUIDANCE COUNSELORS	0.00	0.00	0.00	0.00	3.00	3.00	3.00	0.00
MANAGER	0.00	0.00	0.00	3.00	3.00	2.85	0.95	-1.90
OTHER INSTRUCTIONAL STAFF	0.00	0.00	0.00	5.47	1.00	1.00	0.00	-1.00
PSYCHOLOGIST	0.00	0.00	0.00	4.24	6.44	5.40	1.00	-4.40
SPECIALIST	0.00	0.00	0.00	6.15	5.75	0.75	0.75	0.00
SUPERVISOR	0.00	0.00	0.00	2.00	1.00	1.00	1.00	0.00
VISITING TEACHER(SOCIAL WKR)	0.00	0.00	0.00	1.00	1.00	1.00	0.00	-1.00
TOTAL GRANT FUND	0.00	0.00	0.00	27.61	27.44	20.75	7.45	-13.30
STUDENT SERVICES TOTAL	0.00	0.00	0.00	75.20	77.60	82.60	81.60	-1.00

ADOPTED BUDGET 2024-2025

2024-25 Total Department Positions								
	2019 Final Budgeted Positions	2020 Final Budgeted Positions	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adopted vs. 2024 Final
TRANSPORTATION DEPARTMENT (9030)								
GENERAL FUND								
ASST. DIRECTOR/COORDINATOR	0.00	0.00	0.00	0.00	1.00	1.00	1.00	0.00
BOOKKEEPER	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00
BUS AIDE	66.00	67.00	67.00	67.00	69.00	74.50	74.50	0.00
BUS DRIVER	257.50	256.50	254.50	254.50	254.00	248.00	248.00	0.00
DATA PROCESSING PERSONNEL	0.00	3.00	3.00	3.00	4.00	4.00	4.00	0.00
DELIVERY CLERK	1.50	1.50	1.50	1.50	1.50	1.50	1.50	0.00
DIRECTOR/COORDINATOR	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
DISTRICT SECRETARY	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
MAINTENANCE PERSONNEL	2.00	2.00	2.00	2.00	2.00	1.00	1.00	0.00
MECHANIC	23.00	23.00	23.00	23.00	23.00	23.00	23.00	0.00
SPECIALIST	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
SUPERVISOR	13.00	13.00	13.00	13.00	12.00	14.00	14.00	0.00
TOTAL GENERAL FUND	370.00	373.00	371.00	371.00	373.50	373.00	373.00	0.00
GRANT FUND								
PRINCIPAL	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00
TOTAL GRANT FUND	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00
TRANSPORTATION TOTAL	370.00	373.00	371.00	371.00	374.50	373.00	373.00	0.00
GRAND TOTAL- DEPARTMENTS	1708.73	1694.88	1665.55	1717.75	1770.75	1868.45	1886.85	18.40
GENERAL FUND	1278.77	1263.39	1234.36	1244.24	1264.35	1377.66	1433.13	55.47
CAPITAL FUND	24.70	24.70	25.45	25.65	27.65	30.96	32.96	2.00
GRANT FUND	30.26	30.79	35.07	75.86	106.75	84.83	45.76	-39.07
FOOD SERVICE FUND	369.00	371.00	365.67	367.00	367.00	370.00	370.00	0.00
SELF INSURANCE FUND	6.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00

PUPIL SUPPORT SERVICES - ESE DIVISION

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$1,307,203	\$1,353,470	\$1,577,972	\$966,494	\$1,105,710	\$2,746,732
Salaries	301,115	293,680	692,068	548,786	466,348	821,376
Benefits	86,271	94,727	178,214	166,110	156,954	207,103
Purchased Services	904,211	956,516	692,527	243,569	477,600	1,711,253
Materials and Supplies	15,606	8,348	12,595	4,186	4,808	7,000
Capital Outlay	-	199	2,568	3,843	-	-
Capital	\$0	\$0	\$0	\$4,784	\$0	\$0
Capital Outlay				4,784	-	-
Grants	\$1,787,559	\$2,277,448	\$2,408,895	\$2,416,818	\$2,786,027	\$1,729,343
Salaries	691,479	851,953	744,127	693,299	756,727	421,302
Benefits	199,629	265,013	247,468	210,564	220,539	141,166
Purchased Services	787,910	794,181	1,318,449	1,343,764	1,559,997	958,473
Materials and Supplies	38,397	293,852	26,731	56,328	83,389	89,645
Capital Outlay	30,830	24,420	38,280	54,898	75,719	68,480
Other Expenses	39,314	48,029	33,840	57,965	89,656	50,277
Total Expenses	\$3,094,762	\$3,630,918	\$3,986,867	\$3,388,096	\$3,891,737	\$4,476,075

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	92.57	87.55	80.35	86.00	84.40	105.50
Aides-Function Distinguished	7.50	8.50	6.00	6.00	3.00	4.00
Bookkeeper	0.50	0.00	0.00	0.00	0.00	0.00
Director/Coordinator	0.24	0.00	0.00	0.00	0.00	0.00
Guidance Counselors	1.20	2.20	0.60	0.60	0.00	0.00
Manager	0.00	0.00	0.60	0.30	0.00	0.00
Other Instructional Staff	1.70	1.70	0.00	0.00	0.00	7.00
Psychologist	1.70	1.70	0.00	0.00	0.00	0.00
School Secretary	0.50	0.50	0.50	0.50	0.50	0.50
Specialist	5.68	5.00	0.80	0.60	1.60	1.00
Teachers	73.55	67.95	71.85	78.00	79.30	93.00
Grant Funded	33.03	29.05	15.25	14.60	10.60	1.50
Aides-Function Distinguished	3.50	2.50	2.00	2.00	1.00	1.00
Bookkeeper	1.10	0.60	0.00	0.00	0.00	0.00
Director/Coordinator	0.36	0.00	0.00	0.00	0.00	0.00
District Secretary	1.00	1.00	0.00	0.00	0.00	0.00
Guidance Counselors	0.80	0.80	0.40	0.40	0.00	0.00
Manager	0.00	0.00	1.40	0.70	0.00	0.00
Other Instructional Staff	5.45	4.45	0.00	0.00	0.00	0.00
Psychologist	2.70	1.30	0.00	0.00	0.00	0.00
School Secretary	0.50	0.50	0.50	0.50	0.50	0.50
Specialist	6.72	5.00	1.20	0.40	0.40	0.00
Supervisor	0.00	0.00	0.00	0.00	0.00	0.00
Teachers	10.90	12.90	9.75	10.60	8.70	0.00
Total Positions	125.60	116.60	95.60	100.60	95.00	107.00

CHIEF OF ELEMENTARY SCHOOLS

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$1,228,076	\$1,306,820	\$1,216,823	\$1,897,832	\$2,008,142	\$1,336,310
Salaries	929,366	995,780	855,800	1,185,317	1,198,018	957,617
Benefits	246,367	280,514	264,161	368,278	374,596	321,940
Purchased Services	21,299	15,646	61,661	73,132	169,934	47,953
Materials and Supplies	28,598	13,406	25,269	269,693	263,024	7,900
Capital Outlay	-	-	-	-	2,208	400
Other Expenses	2,446	1,474	9,932	1,412	362	500
Capital	\$0	\$4,133	\$0	\$265	\$0	\$0
Salaries	-	-	-	222	-	-
Benefits	-	-	-	43	-	-
Capital Outlay	-	4,133	-	-	-	-
Grants	\$902,645	\$971,563	\$2,510,400	\$5,243,546	\$2,858,815	\$2,266,941
Salaries	494,111	624,873	1,653,756	2,583,761	973,421	765,771
Benefits	139,899	159,856	459,554	716,045	280,550	352,608
Purchased Services	95,403	61,131	200,891	1,318,143	1,227,859	218,932
Energy Services	3,373	-	26,316	62,731	42,745	3,008
Materials and Supplies	136,301	59,956	103,889	453,526	234,060	818,313
Capital Outlay	976	-	5,015	-	1,499	-
Other Expenses	32,582	65,747	60,979	109,340	98,681	108,309
Total Expenses	\$2,130,721	\$2,282,516	\$3,727,223	\$7,141,643	\$4,866,957	\$3,603,251

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	10.66	10.47	10.31	12.61	15.55	13.65
Assistant Principals	0.00	0.00	0.00	0.00	0.00	0.00
Asst Director/Coordinator	0.00	0.00	0.00	0.00	0.00	0.00
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00
Director/Coordinator	2.00	2.86	1.86	1.86	4.00	3.00
District Secretary	1.60	1.60	1.60	1.60	1.60	2.00
Other Instructional Staff	1.00	1.00	1.00	2.30	2.00	0.00
Manager	1.00	0.80	0.80	0.80	0.00	0.00
Principal	0.86	0.00	0.00	0.00	0.00	0.00
Psychologist	0.00	0.00	0.00	0.20	0.00	0.00
Specialist	3.20	3.21	3.45	4.25	6.65	7.65
Teachers	0.00	0.00	0.60	0.60	0.30	0.00
Grant Funded	7.94	9.14	24.29	31.99	11.05	6.35
Director/Coordinator	0.14	0.14	2.14	1.14	0.00	0.00
Bookkeeper	0.00	0.00	0.00	0.00	0.00	0.00
District Secretary	0.40	0.40	1.40	2.40	0.40	0.00
Manager	0.00	0.20	0.20	0.20	0.00	0.00
Other Instructional Staff	1.00	2.00	10.00	11.70	1.00	0.00
Psychologist	0.00	0.00	0.00	1.80	0.00	0.00
Specialist	6.40	6.40	7.15	10.35	8.95	6.35
Teachers	0.00	0.00	3.40	3.40	0.70	0.00
Visiting Teachers(Social Wkr)	0.00	0.00	0.00	1.00	0.00	0.00
Total Positions	18.60	19.61	34.60	44.60	26.60	20.00

CHIEF OF HIGH SCHOOLS

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$1,621,635	\$1,964,663	\$2,410,066	\$2,315,007	\$1,919,532	\$2,174,986
Salaries	1,060,434	1,374,882	1,475,382	1,496,143	1,125,975	1,325,919
Benefits	285,767	391,754	452,128	457,584	412,136	510,429
Purchased Services	258,387	171,676	411,039	297,242	328,376	302,377
Energy Services	193	-	246	-	-	-
Materials and Supplies	11,329	12,906	27,446	44,206	21,210	1,811
Capital Outlay	319	-	553	4,021	2,883	2,575
Other Expenses	5,206	13,445	43,272	15,811	28,952	31,875
Capital	\$10,370	\$0	\$0	\$1,398	\$0	\$0
Salaries	-	-	-	1,170	-	-
Benefits	-	-	-	228	-	-
Capital Outlay	10,370	-	-	-	-	-
Grants	\$472,762	\$445,825	\$1,099,158	\$1,661,480	\$1,561,388	\$2,099,880
Salaries	308,693	292,643	767,626	1,052,835	749,987	698,816
Benefits	77,920	84,976	220,937	275,833	203,764	166,782
Purchased Services	69,055	19,594	47,685	176,894	323,213	988,101
Energy Services	2,588	-	-	-	-	-
Materials and Supplies	13,255	11,796	26,161	142,993	143,925	174,041
Capital Outlay	-	654	-	-	18,771	700
Other Expenses	1,251	36,162	36,749	12,925	121,728	71,440
Total Expenses	\$2,104,767	\$2,410,488	\$3,509,224	\$3,977,885	\$3,480,920	\$4,274,866

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	28.35	14.65	15.65	14.65	10.50	12.00
Assistant Principals	13.00	0.00	0.00	0.00	0.00	0.00
Asst Director/Coordinator	0.00	0.00	1.00	0.00	0.00	0.00
Bookkeeper	0.67	0.00	0.00	0.00	0.00	0.00
Director/Coordinator	3.72	3.72	3.72	3.72	3.00	2.00
District Secretary	3.00	3.00	3.00	3.00	3.00	2.00
Specialist	6.96	6.93	6.93	6.93	3.50	7.00
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Grant Funded	4.65	3.35	4.35	14.35	5.50	0.00
Bookkeeper	0.33	0.00	0.00	0.00	0.00	0.00
Director/Coordinator	0.28	0.28	0.28	0.28	0.00	0.00
Other Instructional Staff	0.00	0.00	0.00	7.00	2.00	0.00
Specialist	4.04	3.07	4.07	7.07	3.50	0.00
Total Positions	33.00	18.00	20.00	29.00	16.00	12.00

CHIEF OF MIDDLE SCHOOLS

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$0	\$0	\$0	\$0	\$691,560	\$1,189,754
Salaries	-	-	-	-	491,925	834,315
Benefits	-	-	-	-	182,175	313,134
Purchased Services	-	-	-	-	14,512	36,043
Materials and Supplies	-	-	-	-	2,843	4,012
Capital Outlay	-	-	-	-	-	1,750
Other Expenses	-	-	-	-	105	500
Grants	\$0	\$0	\$0	\$0	\$323,467	\$158,173
Salaries	-	-	-	-	227,427	94,195
Benefits	-	-	-	-	70,367	19,220
Purchased Services	-	-	-	-	-	44,758
Materials and Supplies	-	-	-	-	25,673	-
Total Expenses	\$0	\$0	\$0	\$0	\$1,015,027	\$1,347,927

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	0.00	0.00	0.00	0.00	5.43	9.00
Assistant Principals	0.00	0.00	0.00	0.00	0.00	0.00
Asst Director/Coordinator	0.00	0.00	0.00	0.00	0.00	0.00
Bookkeeper	0.00	0.00	0.00	0.00	0.00	0.00
Director/Coordinator	0.00	0.00	0.00	0.00	2.00	2.00
District Secretary	0.00	0.00	0.00	0.00	0.00	0.00
Specialist	0.00	0.00	0.00	0.00	3.43	7.00
Supervisor	0.00	0.00	0.00	0.00	0.00	0.00
Grant Funded	0.00	0.00	0.00	0.00	3.57	0.00
Bookkeeper	0.00	0.00	0.00	0.00	0.00	0.00
Director/Coordinator	0.00	0.00	0.00	0.00	0.00	0.00
Other Instructional Staff	0.00	0.00	0.00	0.00	0.00	0.00
Specialist	0.00	0.00	0.00	0.00	3.57	0.00
Total Positions	0.00	0.00	0.00	0.00	9.00	9.00

CAREER AND TECHNICAL EDUCATION

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$396,480	\$375,954	\$597,496	\$650,514	\$1,194,961	\$738,166
Salaries	287,683	274,855	288,227	310,635	390,991	392,845
Benefits	79,246	81,541	86,762	96,547	127,579	123,305
Purchased Services	15,460	12,654	56,329	195,091	151,975	172,598
Energy Services	-	-	-	-	589	-
Materials and Supplies	9,125	2,576	10,256	17,401	16,858	27,847
Capital Outlay	-	3,035	153,922	28,041	504,594	-
Other Expenses	4,966	1,293	2,000	2,799	2,375	21,571
Capital	\$0	\$0	\$0	\$897	\$0	\$0
Capital Outlay	-	-	-	897	-	-
Grants	\$234,468	\$172,171	\$209,991	\$407,537	\$381,855	\$434,047
Salaries	158,531	105,426	144,611	252,080	267,021	187,094
Benefits	41,740	33,393	41,823	73,826	85,287	54,975
Purchased Services	13,603	20,247	3,228	53,833	7,405	43,745
Materials and Supplies	900	5,391	3,970	12,732	8,932	32,461
Capital Outlay	10,920	1,257	6,746	-	-	68,155
Other Expenses	8,774	6,457	9,613	15,066	13,210	47,617
Total Expenses	\$630,948	\$548,125	\$807,487	\$1,058,948	\$1,576,816	\$1,172,213

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	4.75	3.75	3.75	3.75	4.75	4.75
Aides - Function Distinguished	1.00	1.00	1.00	1.00	1.00	1.00
Asst Director/Coordinator	2.00	1.00	1.00	1.00	1.00	1.00
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00
Manager	0.00	0.00	0.00	0.00	1.00	1.00
Principal/Executive Director	0.25	0.25	0.25	0.25	0.25	0.25
Specialist	0.50	0.50	0.50	0.50	0.50	0.50
Grant Funded	1.50	1.50	2.50	2.50	2.50	2.50
Specialist	1.50	1.50	2.50	2.50	2.50	2.50
Total Positions	6.25	5.25	6.25	6.25	7.25	7.25

RESEARCH ASSESSMENT & EVALUATION

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$878,454	\$1,055,634	\$1,007,724	\$1,163,217	\$1,351,143	\$1,359,787
Salaries	501,371	633,732	628,188	699,030	847,309	838,630
Benefits	164,052	207,982	203,695	226,867	308,274	327,088
Purchased Services	207,783	210,316	174,102	207,014	190,748	192,569
Materials and Supplies	1,264	2,670	1,678	586	902	1,200
Capital Outlay	3,790	-	-	970	3,848	-
Other Expenses	194	934	61	28,750	62	300
Capital	\$43,293	\$334	\$0	\$5,226	\$0	\$0
Salaries	33,422	-	-	4,380	-	-
Benefits	9,871	334	-	846	-	-
Grants	\$72,236	\$87,719	\$32,865	\$198,610	\$87,530	\$20,857
Salaries	54,546	21,902	28,094	133,430	63,763	17,399
Benefits	17,690	7,125	4,771	42,976	23,767	3,458
Purchased Services	-	-	-	17,127	-	-
Materials and Supplies	-	-	-	5,077	-	-
Total Expenses	\$993,983	\$1,143,687	\$1,040,589	\$1,367,053	\$1,438,673	\$1,380,644

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	11.30	11.00	10.00	10.00	11.00	11.00
Asst Director/Coordinator	0.60	1.00	0.00	0.00	0.00	0.00
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00
Data Processing Personnel	6.00	5.00	5.00	5.00	5.00	5.00
Director/Coordinator	1.00	0.00	0.00	0.00	0.00	0.00
District Secretary	1.00	0.00	0.00	0.00	1.00	1.00
Specialist	1.70	3.00	3.00	3.00	3.00	3.00
Supervisor	0.00	1.00	1.00	1.00	1.00	1.00
Grant Funded	1.30	0.00	1.00	4.00	2.00	0.00
Data Processing Personnel	1.00	0.00	0.00	1.00	1.00	0.00
School Secretary	0.00	0.00	0.00	1.00	0.00	0.00
Specialist	0.30	0.00	1.00	1.00	1.00	0.00
Supervisor	0.00	0.00	0.00	1.00	0.00	0.00
Total Positions	12.60	11.40	11.00	14.00	13.00	11.00

OFFICE OF ACCOUNTABILITY & CHOICE

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$761,596	\$716,122	\$1,389,797	\$829,152	\$827,513	\$753,326
Salaries	588,424	508,025	706,102	601,743	589,934	526,384
Benefits	167,684	174,939	199,186	217,070	232,624	217,402
Purchased Services	2,709	28,315	3,619	3,657	2,755	3,340
Materials and Supplies	2,484	3,066	479,379	2,839	1,954	3,000
Capital Outlay	-	-	-	419	-	-
Other Expenses	295	1,777	1,511	3,424	246	3,200
Capital	\$333	\$0	\$0	\$1,070	\$0	\$0
Salaries	-	-	-	895	-	-
Benefits	333	-	-	175	-	-
Grants	\$795,995	\$1,864,201	\$2,817,117	\$3,129,515	\$510,217	\$150,306
Salaries	171,591	409,770	636,055	671,757	105,297	55,244
Benefits	34,936	81,035	172,739	214,797	19,690	12,308
Purchased Services	250,564	248,528	331,636	435,487	274,616	72,000
Energy Services	-	58,692	-	-	-	-
Materials and Supplies	66,294	363,998	300,296	106,318	50,614	10,754
Capital Outlay	9,264	67,533	-	242	-	-
Other Expenses	263,346	634,645	1,376,391	1,700,914	60,000	-
Total Expenses	\$1,557,924	\$2,580,323	\$4,206,914	\$3,959,737	\$1,337,730	\$903,632

*2024 \$7.46M in Grant Budget is unallocated ESSER III funding

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	7.24	8.24	8.89	8.64	7.60	6.60
Director/Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
District Secretary	4.08	4.48	4.00	4.00	4.00	4.00
Guidance Counselor	0.00	0.60	0.60	0.60	0.60	0.60
Specialist	1.00	1.00	1.23	0.98	0.00	0.00
Supervisor	1.16	1.16	2.06	2.06	2.00	1.00
Capital Fund	0.00	0.00	0.00	0.00	0.00	0.00
Grant Funded	1.36	1.36	2.71	1.96	0.00	0.00
District Secretary	0.52	0.52	0.00	0.00	0.00	0.00
Specialist	0.00	0.00	1.77	1.02	0.00	0.00
Supervisor	0.84	0.84	0.94	0.94	0.00	0.00
Total Positions	8.60	9.60	11.60	10.60	7.60	6.60

INFORMATION TECHNOLOGY

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$8,500,175	\$9,022,310	\$10,213,421	\$12,347,092	\$14,627,050	\$15,515,742
Salaries	3,812,923	4,047,727	4,455,338	5,143,511	5,273,891	5,332,685
Benefits	1,174,732	1,289,255	1,453,188	1,667,037	1,858,638	1,991,292
Purchased Services	3,193,782	3,431,064	4,087,730	5,388,586	7,283,377	7,931,124
Materials and Supplies	282,710	251,915	172,537	141,565	207,545	250,641
Capital Outlay	20,440	1,753	40,839	6,165	3,483	9,500
Other Expenses	15,588	596	3,789	228	116	500
Capital	\$1,976,926	\$5,815,364	\$1,617,590	\$3,090,514	\$3,060,176	\$4,104,715
Salaries	-	-	-	38,779	-	-
Benefits	-	-	-	7,752	-	-
Purchased Services	198	116	18,291	-	-	-
Capital Outlay	1,976,728	5,815,248	1,599,299	3,043,983	3,060,176	4,104,715
Grants	\$0	\$83,106	\$507,083	\$1,259,971	\$516,173	\$44,365
Salaries	-	62,265	115,449	274,553	301,274	34,393
Benefits	-	20,841	36,001	82,467	99,916	9,972
Purchased Services	-	-	74,625	89,451	113,500	-
Capital Outlay	-	-	72,045	801,279	-	-
Other Expenses	-	-	208,963	12,221	1,483	-
Total Expenses	\$10,477,101	\$14,920,780	\$12,338,094	\$16,697,577	\$18,203,399	\$19,664,822

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	111.00	110.85	114.85	114.85	114.85	117.00
Bookkeeper	0.50	0.00	1.00	1.00	1.00	1.00
Data Processing Personnel	87.00	87.00	89.00	89.00	88.00	88.00
Director/Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
District Secretary	2.00	3.00	3.00	3.00	3.00	3.00
Maintenance Personnel	7.50	7.00	8.00	8.00	8.00	8.00
Manager	6.00	6.00	4.00	4.00	4.00	6.00
Specialist	7.00	6.85	6.85	6.85	7.85	10.00
Supervisor	0.00	0.00	2.00	2.00	2.00	0.00
Grant Funded	0.00	1.15	2.15	4.15	4.15	0.00
Data Processing Personnel	0.00	1.00	2.00	2.00	2.00	0.00
Specialist	0.00	0.15	0.15	2.15	2.15	0.00
Total Positions	111.00	112.00	117.00	119.00	119.00	117.00

HUMAN RESOURCES

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$2,160,955	\$2,273,716	\$2,730,590	\$3,041,482	\$3,144,222	\$3,619,626
Salaries	1,431,506	1,622,644	1,770,759	2,030,975	2,046,095	2,348,589
Benefits	497,070	494,395	592,279	690,969	771,167	900,605
Purchased Services	192,060	98,598	282,421	221,803	178,582	283,015
Materials and Supplies	18,999	20,255	33,503	35,459	40,791	28,231
Capital Outlay	2,239	2,264	4,136	2,179	45,218	2,000
Other Expenses	19,081	35,560	47,492	60,097	62,369	57,186
Capital	\$0	\$4,815	\$2,473	\$16,678	\$7,593	\$1,254
Salaries	-	-	-	8,313	-	-
Benefits	-	-	-	1,556	-	-
Capital Outlay	-	4,815	2,473	6,809	7,593	1,254
Grants	\$69,446	\$479,354	\$197,005	\$207,661	\$473,285	\$962,843
Salaries	36,836	-	146,001	65,395	277,158	688,776
Benefits	12,714	456,237	3,712	23,715	55,844	162,357
Purchased Services	-	-	28,985	89,805	98,679	2,400
Energy Services	-	-	-	-	-	-
Materials and Supplies	35	1,119	4,251	7,475	15,111	107,927
Capital Outlay	-	-	-	10,264	9,309	4
Other Expenses	19,861	21,998	14,056	11,007	17,184	1,379
Self Insurance Fund	\$58,897,994	\$61,395,716	\$67,926,516	\$76,795,244	\$85,189,442	\$90,455,415
Salaries	329,177	335,607	317,993	390,700	516,286	581,794
Benefits	100,987	106,671	107,481	123,045	187,890	303,677
Purchased Services	4,100,804	3,740,775	4,924,860	5,697,760	6,136,938	6,678,446
Materials and Supplies	1,081	1,193	-	-	-	-
Other Expenses	54,365,945	57,211,470	62,576,182	70,583,739	78,348,328	82,891,498
Total Expenses	\$61,128,395	\$64,153,601	\$70,856,584	\$80,061,065	\$88,814,542	\$95,039,138

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	24.22	24.00	26.00	26.00	28.00	27.00
Director/Coordinator	1.00	1.00	1.00	2.00	2.00	2.00
District Secretary	11.22	10.00	8.00	8.00	8.00	8.00
Manager	0.00	0.00	1.00	1.00	1.00	1.00
Specialist	10.00	11.00	15.00	14.00	15.00	16.00
Supervisor	2.00	2.00	1.00	1.00	2.00	0.00
Grant Funded	0.78	0.00	0.00	2.00	2.00	1.00
District Secretary	0.78	0.00	0.00	0.00	0.00	0.00
Specialist	0.00	0.00	0.00	2.00	2.00	1.00
Self Insurance Funded	5.00	5.00	5.00	5.00	5.00	5.00
Director/Coordinator	0.00	0.00	0.00	1.00	0.00	1.00
Specialist	4.00	4.00	4.00	4.00	4.00	4.00
Supervisor	1.00	1.00	1.00	0.00	1.00	0.00
Total Positions	30.00	29.00	31.00	33.00	35.00	33.00

CHIEF OF STAFF

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$0	\$0	\$0	\$0	\$346,712	\$350,643
Salaries	-	-	-	-	256,499	250,406
Benefits	-	-	-	-	85,042	86,638
Purchased Services	-	-	-	-	3,281	8,950
Materials and Supplies	-	-	-	-	746	3,349
Other Expenses	-	-	-	-	1,144	1,300
Total Expenses	\$0	\$0	\$0	\$0	\$346,712	\$350,643

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	0.00	0.00	0.00	0.00	1.50	0.00
District Secretary	0.00	0.00	0.00	0.00	0.50	0.00
Superintendents'S Office	0.00	0.00	0.00	0.00	1.00	0.00
Total Positions	0.00	0.00	0.00	0.00	1.50	0.00

CHIEF OPERATING OFFICER

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$401,859	\$330,418	\$359,860	\$381,874	\$469,458	\$387,220
Salaries	295,859	231,184	248,067	268,738	321,428	256,406
Benefits	99,072	92,855	102,486	109,736	141,291	122,919
Purchased Services	6,413	5,267	8,708	3,185	6,475	7,745
Materials and Supplies	515	1,112	599	215	264	150
Capital	\$0	\$0	\$0	\$14,616	\$0	\$0
Salaries	-	-	-	5,689	-	-
Benefits	-	-	-	1,841	-	-
Capital Outlay	-	-	-	7,086	-	-
Grants	\$0	\$0	\$5,500	\$0	\$0	\$159,340
Purchased Services	-	-	5,500	-	-	159,340
Total Expenses	\$401,859	\$330,418	\$365,360	\$396,490	\$469,458	\$546,560

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	2.00	2.00	2.00	2.00	1.50	2.00
District Secretary	1.00	1.00	1.00	1.00	0.50	1.00
Superintendents'S Office	1.00	1.00	1.00	1.00	1.00	1.00
Total Positions	2.00	2.00	2.00	2.00	1.50	2.00

FACILITIES SERVICES

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$17,038,509	\$18,265,089	\$18,359,206	\$21,059,337	\$23,486,870	\$21,964,237
Salaries	7,957,870	8,235,072	7,729,456	8,329,445	9,194,667	8,409,454
Benefits	2,325,727	2,573,276	2,627,246	2,845,020	3,267,113	3,211,565
Purchased Services	3,838,722	3,828,620	3,963,213	4,896,031	5,843,180	5,372,135
Energy Services	44,074	50,634	384,809	847,997	919,011	1,001,833
Materials and Supplies	2,847,519	3,532,202	3,584,954	4,033,550	4,187,197	3,905,500
Capital Outlay	515	31,655	37,395	79,787	55,087	30,000
Other Expenses	24,082	13,630	32,133	27,507	20,615	33,750
Capital	\$604,617	\$1,597,749	\$838,038	\$2,839,038	\$1,026,966	\$22,307,317
Salaries	-	-	-	267,617	87,048	88,842
Benefits	-	-	-	57,811	31,698	33,703
Purchased Services	137,363	224,012	160,055	1,748,377	172,581	277,560
Materials and Supplies	-	-	-	-	-	-
Capital Outlay	467,254	1,373,737	677,983	765,233	735,639	21,907,212
Other Expenses	-	-	-	-	-	-
Grants	\$6,961	\$639,754	\$671,222	\$0	\$0	\$0
Salaries	-	733	91,495	-	-	-
Benefits	-	-	17,717	-	-	-
Purchased Services	-	295,164	560,427	-	-	-
Energy Services	-	255,683	-	-	-	-
Capital Outlay	-	79,705	-	-	-	-
Other Expenses	6,961	8,469	1,583	-	-	-
Total Expenses	\$17,650,087	\$20,502,592	\$19,868,466	\$23,898,375	\$24,513,836	\$44,271,554

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	475.63	468.63	464.50	477.00	489.00	491.00
Asst Director/Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Custodian - 10 Month	0.63	0.63	0.50	0.00	0.00	0.00
Custodian - 12 Month	348.00	349.00	345.00	359.00	371.00	371.00
Data Processing Personnel	1.00	0.00	0.00	0.00	0.00	0.00
Director/Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
District Secretary	6.00	6.00	5.00	5.00	5.00	5.00
Maintenance Personnel	103.00	95.00	96.00	95.00	95.00	96.00
Manager	8.00	8.00	8.00	8.00	8.00	9.00
Specialist	6.00	7.00	7.00	7.00	7.00	7.00
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Capital Fund	2.00	2.00	1.00	2.00	2.00	2.00
Maintenance Personnel	2.00	2.00	1.00	1.00	1.00	1.00
Manager	0.00	0.00	0.00	1.00	1.00	1.00
Total Positions	477.63	470.63	465.50	479.00	491.00	493.00

TRANSPORTATION SERVICES

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$16,038,766	\$15,734,988	\$17,489,836	\$20,110,898	\$24,886,961	\$24,711,042
Salaries	9,287,857	8,925,994	9,542,295	11,594,561	14,602,712	15,386,024
Benefits	4,469,851	4,322,732	4,442,482	4,951,873	6,578,283	7,145,023
Purchased Services	345,803	422,698	475,214	508,842	561,599	570,007
Energy Services	1,353,694	1,492,424	2,557,308	2,447,496	2,370,204	903,488
Materials and Supplies	571,575	563,930	468,823	598,251	767,915	699,000
Capital Outlay	5,294	-	-	-	-	-
Other Expenses	4,692	7,210	3,714	9,875	6,248	7,500
Capital	\$2,969,540	\$5,593,083	\$1,555,250	\$2,356,967	\$6,980,195	\$10,172,224
Salaries	-	-	-	46,067	11,258	-
Benefits	-	-	-	10,207	3,467	-
Purchased Services	-	33,231	62	6,470	52,021	24,660
Capital Outlay	2,969,540	5,559,852	1,555,188	2,294,223	6,913,449	10,147,564
Grants	\$84,043	\$123,296	\$23,928	\$490,358	\$186,576	\$9,757
Salaries	-	103,915	22,219	408,015	152,059	-
Benefits	-	19,381	1,709	82,343	34,350	-
Materials and Supplies	-	-	-	-	167	9,757
Capital Outlay	84,043	-	-	-	-	-
Total Expenses	\$19,092,349	\$21,451,367	\$19,069,014	\$22,958,223	\$32,053,732	\$34,893,023

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	373.00	371.00	371.00	373.50	373.00	373.00
Asst. Director/Coordinator	0.00	0.00	0.00	1.00	1.00	1.00
Bookkeeper	2.00	2.00	2.00	2.00	2.00	2.00
Bus Aide	67.00	67.00	67.00	69.00	74.50	74.50
Bus Driver	256.50	254.50	254.50	254.00	248.00	248.00
Data Processing Personnel	3.00	3.00	3.00	4.00	4.00	4.00
Delivery Clerk	1.50	1.50	1.50	1.50	1.50	1.50
Director/Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
District Secretary	3.00	3.00	3.00	3.00	3.00	3.00
Maintenance Personnel	2.00	2.00	2.00	2.00	1.00	1.00
Mechanic	23.00	23.00	23.00	23.00	23.00	23.00
Specialist	1.00	1.00	1.00	1.00	0.00	0.00
Supervisor	13.00	13.00	13.00	12.00	14.00	14.00
Grant Funded	0.00	0.00	0.00	1.00	0.00	0.00
Principal	0.00	0.00	0.00	1.00	0.00	0.00
Total Positions	373.00	371.00	371.00	374.50	373.00	373.00

MATERIALS MANAGEMENT

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$2,900,860	\$3,705,967	\$2,781,311	\$2,705,879	\$2,840,604	\$3,397,554
Salaries	1,484,594	1,282,455	1,284,787	1,405,570	1,429,940	1,417,473
Benefits	510,094	476,188	467,510	520,554	593,265	591,126
Purchased Services	383,676	320,701	429,972	480,880	460,525	1,030,403
Materials and Supplies	516,105	1,619,112	593,741	292,543	353,610	352,327
Capital Outlay	2,569	1,744	1,653	699	265	1,500
Other Expenses	3,822	5,767	3,648	5,633	2,999	4,725
Capital	\$174,081	\$930,528	\$290,110	\$379,140	\$1,059,118	\$187,570
Salaries	92,450	153,309	117,848	118,787	128,628	122,040
Benefits	34,094	46,177	44,437	44,255	59,367	62,959
Purchased Services	6,875	13,986	363	-	39,103	-
Capital Outlay	40,662	717,056	127,462	216,098	832,020	2,571
Total Expenses	\$3,074,941	\$4,636,495	\$3,071,421	\$3,085,019	\$3,899,722	\$3,585,124

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	29.00	27.25	25.25	25.25	25.25	24.25
Bookkeeper	0.00	0.25	0.25	0.25	0.25	0.25
Data Processing Personnel	3.00	3.00	4.00	5.00	5.00	5.00
Delivery Clerk	4.00	3.00	2.00	1.00	1.00	1.00
Director/Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
District Secretary	5.00	4.00	4.00	4.00	4.00	4.00
Maintenance Personnel	3.00	3.00	3.00	3.00	3.00	2.00
Manager	1.00	1.00	1.00	1.00	1.00	1.00
Mechanic	8.00	7.00	5.00	5.00	5.00	5.00
Specialist	3.00	4.00	3.00	3.00	3.00	3.00
Supervisor	1.00	1.00	2.00	2.00	2.00	2.00
Capital Fund	2.00	2.75	2.75	2.75	3.75	3.75
Bookkeeper	1.00	0.75	0.75	0.75	0.75	0.75
District Secretary	0.00	1.00	1.00	1.00	1.00	1.00
Specialist	1.00	1.00	1.00	1.00	2.00	2.00
Total Positions	31.00	30.00	28.00	28.00	29.00	28.00

SAFETY, SECURITY, AND SCHOOL POLICE

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$4,123,553	\$3,965,061	\$4,506,330	\$5,098,563	\$6,028,669	\$8,237,386
Salaries	2,106,231	2,123,494	2,214,974	2,595,919	2,914,345	4,229,937
Benefits	744,993	808,309	870,216	1,024,368	1,247,810	1,857,257
Purchased Services	784,182	712,606	1,017,934	1,098,562	1,431,738	1,631,041
Energy Services	24,490	30,647	44,988	51,631	56,187	40,000
Materials and Supplies	358,036	248,971	320,297	304,630	343,541	466,181
Capital Outlay	96,431	29,077	7,238	1,023	13,511	4,720
Other Expenses	9,190	11,957	30,683	22,430	21,537	8,250
Capital	\$251,659	\$1,396,455	\$522,932	\$1,424,360	\$619,151	\$6,111,836
Salaries	-	-	-	40,021	-	-
Benefits	-	-	-	7,984	-	-
Purchased Services	701	22,762	123,406	19,782	3,348	618,667
Capital Outlay	250,958	1,373,693	399,526	1,356,573	615,803	5,493,169
Grants	\$212	\$0	\$0	\$15,192	\$0	\$0
Salaries	159	-	-	719	-	-
Benefits	53	-	-	151	-	-
Other Expenses	-	-	-	14,322	-	-
Total Expenses	\$4,375,424	\$5,361,516	\$5,029,262	\$6,538,115	\$6,647,820	\$14,349,222

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	85.00	85.00	82.00	84.00	156.20	173.20
Aides - Function Distinguished	0.00	0.00	0.00	0.00	62.20	67.20
Asst. Director/Coordinator	0.00	8.00	8.00	8.00	9.00	11.00
Bookkeeper	1.00	1.00	0.00	0.00	0.00	0.00
Data Processing Personnel	2.00	2.00	1.00	1.00	1.00	1.00
Director/Coordinator	9.00	1.00	1.00	1.00	3.00	3.00
District Secretary	2.00	2.00	2.00	2.00	2.00	3.00
Maintenance Personnel	16.00	16.00	15.00	15.00	15.00	16.00
Manager	2.00	2.00	2.00	2.00	0.00	0.00
School Deputy	51.00	51.00	51.00	52.00	59.00	59.00
Specialist	2.00	2.00	2.00	3.00	5.00	13.00
Capital Fund	0.00	0.00	0.00	0.00	1.00	1.00
Aides - Function Distinguished	0.00	0.00	0.00	0.00	1.00	1.00
Total Positions	85.00	85.00	82.00	84.00	157.20	174.20

FINANCIAL SERVICES

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$1,933,391	\$2,347,895	\$2,279,985	\$3,594,430	\$3,649,561	\$2,977,283
Salaries	1,399,964	1,720,727	1,667,549	1,601,952	1,923,248	1,950,429
Benefits	444,387	540,398	551,379	576,347	720,482	756,037
Purchased Services	57,015	58,626	27,359	105,909	248,318	115,558
Materials and Supplies	4,833	8,336	9,689	1,278,902	706,050	8,250
Capital Outlay	5,713	-	1,199	1,472	1,753	-
Other Expenses	21,479	19,808	22,810	29,848	49,710	147,009
Capital	\$11,202,139	\$11,260,056	\$14,362,619	\$25,237,696	\$8,096,388	\$2,681,152
Salaries	156,261	172,042	242,885	311,389	278,820	279,524
Benefits	46,135	54,430	77,508	101,652	67,980	109,012
Capital Outlay	10,999,743	11,033,584	14,042,226	24,824,655	7,749,588	244,741
Other Expenses	-	-	-	-	-	2,047,875
Grants	\$0	\$0	\$0	-\$1,450	\$4,274,278	\$6,835,642
Salaries	-	-	-	(1,029)	1,127,574	1,982,049
Benefits	-	-	-	(421)	437,697	979,648
Purchased Services	-	-	-	-	554,292	1,151,020
Materials and Supplies	-	-	-	-	26,120	270,127
Capital Outlay	-	-	-	-	273,226	170,963
Other Expenses	-	-	-	-	1,855,369	2,281,835
Total Expenses	\$13,135,530	\$13,607,951	\$16,642,604	\$28,830,676	\$16,020,227	\$12,494,077

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	23.70	24.30	23.10	23.10	25.89	24.75
Accountant	12.00	11.00	10.00	9.00	9.00	9.00
Bookkeeper	0.00	0.00	0.00	0.00	1.00	1.00
Director/Coordinator	0.00	1.60	1.60	1.60	1.40	2.40
District Secretary	1.00	1.00	1.00	1.00	1.00	1.00
Manager	1.00	0.00	0.00	1.00	1.00	1.00
Specialist	6.10	7.10	6.90	6.90	8.93	7.95
Superintendents'S Office	1.00	1.00	1.00	1.00	1.00	1.00
Supervisor	2.60	2.60	2.60	2.60	2.56	1.40
Capital Fund	2.30	2.70	3.90	3.90	3.25	3.25
Director/Coordinator	0.00	0.40	0.40	0.40	0.60	0.60
Specialist	1.90	1.90	3.10	3.10	2.05	2.05
Supervisor	0.40	0.40	0.40	0.40	0.60	0.60
Grant Funded	0.00	0.00	0.00	0.00	1.86	0.00
Specialist	0.00	0.00	0.00	0.00	1.02	0.00
Supervisor	0.00	0.00	0.00	0.00	0.84	0.00
Total Positions	26.00	27.00	27.00	27.00	31.00	28.00

OFFICE OF SUPERINTENDENT

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$706,090	\$578,747	\$760,270	\$1,063,022	\$624,693	\$595,842
Salaries	522,348	379,764	480,295	771,749	413,260	369,387
Benefits	145,953	155,910	189,414	254,514	181,835	173,468
Purchased Services	2,582	19,123	14,153	3,432	5,736	20,400
Materials and Supplies	17,284	3,922	3,486	13,136	3,752	11,987
Capital Outlay	-	945	-	-	-	-
Other Expenses	17,923	19,083	72,922	20,191	20,110	20,600
Capital	\$0	\$546	\$0	\$4,703	\$0	\$0
Salaries	-	-	-	3,652	-	-
Benefits	-	-	-	1,051	-	-
Grants	\$0	\$0	\$1,089	\$413,251	\$2,158	\$14,758
Salaries	-	-	-	335,499	-	-
Benefits	-	-	-	49,353	948	-
Purchased Services	-	-	-	16,381	-	-
Materials and Supplies	-	-	-	7,554	214	14,758
Other Expenses	-	-	1,089	4,464	996	-
Total Expenses	\$706,090	\$579,293	\$761,359	\$1,480,976	\$626,851	\$610,600

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	2.00	3.00	3.00	4.25	2.00	3.00
Director/Coordinator	0.00	1.00	1.00	1.00	0.00	1.00
District Secretary	1.00	1.00	1.00	2.00	1.00	1.00
Specialist	0.00	0.00	0.00	0.25	0.00	0.00
Superintendents'S Office	1.00	1.00	1.00	1.00	1.00	1.00
Grant Funded	0.00	0.00	0.00	0.75	0.00	0.00
Specialist	0.00	0.00	0.00	0.00	0.00	0.00
Supervisor	0.00	0.00	0.00	0.75	0.00	0.00
Total Positions	2.00	3.00	3.00	5.00	2.00	3.00

SCHOOL BOARD MEMBERS

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$851,765	\$777,706	\$1,214,509	\$880,303	\$960,457	\$929,343
Salaries	283,264	296,637	304,756	332,130	347,118	342,605
Benefits	184,604	191,843	199,582	214,341	226,461	231,723
Purchased Services	262,931	144,754	527,951	131,559	233,459	194,015
Materials and Supplies	6,099	6,848	5,270	4,394	6,817	5,000
Other Expenses	114,867	137,624	176,950	197,879	146,602	156,000
Capital	\$0	\$0	\$0	\$1,553	\$0	\$0
Salaries	-	-	-	1,298	-	-
Benefits	-	-	-	255	-	-
Total Expenses	\$851,765	\$777,706	\$1,214,509	\$881,856	\$960,457	\$929,343

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	7.00	6.00	6.00	6.00	6.00	6.00
District Secretary	2.00	1.00	1.00	1.00	1.00	1.00
School Board Members	5.00	5.00	5.00	5.00	5.00	5.00
Total Positions	7.00	6.00	6.00	6.00	6.00	6.00

CONSTRUCTION SERVICES

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$33,394	\$32,679	\$32,585	\$29,588	\$31,941	\$10,520
Salaries	-	-	-	26	7,474	4,264
Benefits	22,276	22,276	22,276	22,281	15,519	1,385
Purchased Services	11,118	10,403	10,309	7,281	8,948	1,871
Other Expenses	-	-	-	-	-	3,000
Capital	\$1,275,020	\$24,643,052	\$1,746,542	\$16,199,364	\$1,629,233	\$16,071,084
Salaries	798,356	858,776	943,408	1,142,953	1,106,058	2,013,292
Benefits	220,505	229,400	283,399	356,492	384,018	749,706
Purchased Services	84,122	126,740	430,936	8,405,149	69,241	278,396
Materials and Supplies	3,481	3,532	3,401	4,628	10,075	5,420
Capital Outlay	166,017	23,418,937	82,408	6,287,636	56,392	13,018,270
Other Expenses	2,539	5,667	2,990	2,506	3,449	6,000
Total Expenses	\$1,308,414	\$24,675,731	\$1,779,127	\$16,228,952	\$1,661,174	\$16,081,604

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	0.00	0.00	0.00	0.00	0.04	0.00
Director/Coordinator	0.00	0.00	0.00	0.00	0.02	0.00
Manager	0.00	0.00	0.00	0.00	0.02	0.00
Capital Fund	18.00	18.00	18.00	19.00	20.96	20.00
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00
Director/Coordinator	1.00	2.00	2.00	2.00	1.98	1.00
Manager	8.00	7.00	7.00	7.00	7.98	8.00
Specialist	8.00	8.00	8.00	9.00	10.00	10.00
Total Positions	18.00	18.00	18.00	19.00	21.00	20.00

Long Range Planning

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$0	\$0	\$0	\$0	\$0	\$1,321,336
Salaries	-	-	-	-	-	253,821
Benefits	-	-	-	-	-	94,721
Purchased Services	-	-	-	-	-	91,500
Energy Services	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	200
Capital Outlay	-	-	-	-	-	880,344
Other Expenses	-	-	-	-	-	750
Total Expenses	\$0	\$0	\$0	\$0	\$0	\$1,321,336

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	0.00	0.00	0.00	0.00	0.00	0.04
Asst Director/Coordinator	0.00	0.00	0.00	0.00	0.00	0.00
Bookkeeper	0.00	0.00	0.00	0.00	0.00	0.00
Director/Coordinator	0.00	0.00	0.00	0.00	0.00	0.02
District Secretary	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance Personnel	0.00	0.00	0.00	0.00	0.00	0.00
Manager	0.00	0.00	0.00	0.00	0.00	0.02
Principal	0.00	0.00	0.00	0.00	0.00	0.00
Specialist	0.00	0.00	0.00	0.00	0.00	0.00
Superintendents'S Office	0.00	0.00	0.00	0.00	0.00	0.00
Supervisor	0.00	0.00	0.00	0.00	0.00	0.00
Capital Fund	0.00	0.00	0.00	0.00	0.00	2.96
Bookkeeper	0.00	0.00	0.00	0.00	0.00	0.00
Director/Coordinator	0.00	0.00	0.00	0.00	0.00	0.98
Manager	0.00	0.00	0.00	0.00	0.00	0.98
Other Instructional Staff	0.00	0.00	0.00	0.00	0.00	0.00
Specialist	0.00	0.00	0.00	0.00	0.00	1.00
Total Positions	0.00	0.00	0.00	0.00	0.00	3.00

CHIEF ACADEMIC OFFICER

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$431,299	\$376,905	\$522,386	\$622,516	\$777,882	\$1,023,624
Salaries	285,001	239,570	384,928	360,143	520,099	699,008
Benefits	78,617	73,691	109,181	102,869	173,472	256,056
Purchased Services	8,236	866	13,930	79,869	10,510	20,806
Materials and Supplies	3,727	2,932	2,327	20,036	20,036	38,254
Capital Outlay	-	-	-	1,727	533	-
Other Expenses	55,718	59,846	12,020	57,872	53,232	9,500
Capital	\$0	\$0	\$0	\$2,383	\$0	\$14,510
Salaries	-	-	-	387	-	-
Benefits	-	-	-	76	-	-
Capital Outlay	-	-	-	1,920	-	14,510
Grants	\$106,311	\$2,000	\$0	\$405,841	\$195,351	\$2,120,740
Salaries	16,380	-	-	288,095	91,292	908,843
Benefits	2,624	-	-	81,725	29,999	295,798
Purchased Services	69,277	2,000	-	9,895	29,815	658,330
Materials and Supplies	195	-	-	181	44,245	113,688
Capital Outlay	-	-	-	-	-	130,950
Other Expenses	17,835	-	-	25,945	-	13,131
Total Expenses	\$537,610	\$378,905	\$522,386	\$1,030,740	\$973,233	\$3,158,874

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	2.00	2.00	2.00	2.00	5.25	7.64
Bookkeeper	0.00	0.00	0.00	0.00	0.00	1.00
Director/Coordinator	0.00	0.00	0.00	0.00	1.00	1.16
District Secretary	1.00	1.00	1.00	1.00	2.00	1.00
Specialist	0.00	0.00	0.00	0.00	1.25	2.48
Superintendents'S Office	1.00	1.00	1.00	1.00	1.00	1.00
Supervisor	0.00	0.00	0.00	0.00	0.00	1.00
Grant Funded	0.00	0.00	0.00	2.00	0.75	10.36
Bookkeeper	0.00	0.00	0.00	0.00	0.00	1.00
Director/Coordinator	0.00	0.00	0.00	1.00	0.00	0.84
District Secretary	0.00	0.00	0.00	0.00	0.00	0.00
Other Instructional Staff	0.00	0.00	0.00	0.00	0.00	1.00
Principal	0.00	0.00	0.00	1.00	0.00	0.00
Specialist	0.00	0.00	0.00	0.00	0.75	6.52
Supervisor	0.00	0.00	0.00	0.00	0.00	1.00
Total Positions	2.00	2.00	2.00	4.00	6.00	18.00

9051-EXCEPTIONAL STUDENT EDUCATION SERVICES

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$4,204,050	\$3,988,714	\$1,209,266	\$845,085	\$1,390,463	\$1,228,909
Salaries	2,175,955	1,905,891	586,872	533,145	937,292	720,297
Benefits	628,857	572,424	206,996	166,899	271,080	257,428
Purchased Services	1,306,854	1,457,011	251,180	106,742	136,008	198,084
Materials and Supplies	56,923	47,795	159,279	26,850	41,186	43,600
Capital Outlay	13,163	2,824	1,399	9,597	4,209	6,500
Other Expenses	22,298	2,769	3,540	1,852	688	3,000
Capital	\$5,153	\$229	\$2,985	\$562	\$1,145	\$0
Salaries	-	-	-	470	-	-
Benefits	-	-	-	92	-	-
Capital Outlay	5,153	229	2,985	-	1,145	-
Grants	\$1,510,283	\$1,799,506	\$657,658	\$1,794,748	\$2,227,440	\$3,390,915
Salaries	947,839	1,114,602	411,361	849,478	1,317,606	1,060,599
Benefits	264,390	323,133	128,438	261,527	434,958	325,385
Purchased Services	265,149	308,740	43,800	469,595	459,257	1,102,168
Energy Services				-	-	1,688
Materials and Supplies	8,409	26,591	66,228	129,414	15,619	759,122
Capital Outlay				-	-	126,733
Other Expenses	24,496	26,440	7,831	84,734	-	15,220
Total Expenses	\$5,719,486	\$5,788,449	\$1,869,909	\$2,640,395	\$3,619,048	\$4,619,824

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	49.94	47.43	7.75	8.05	10.40	13.80
Aides-Function Distinguished	5.00	5.00	1.00	1.00	1.00	1.00
Bookkeeper	1.00	1.50	1.50	1.50	1.50	1.50
Director/Coordinator	0.16	1.15	0.40	0.40	0.70	0.55
District Secretary	5.20	4.20	2.25	2.35	1.80	1.80
Guidance Counselors	1.00	0.00	0.00	0.00	0.00	0.00
Other Instructional Staff	0.25	0.23	0.00	0.20	0.50	0.20
Psychologist	17.41	16.90	0.00	0.00	0.20	0.00
Specialist	5.17	5.45	2.60	2.60	4.70	8.75
Supervisor	3.75	2.00	0.00	0.00	0.00	0.00
Visiting Teacher (Social Wrkr)	11.00	11.00	0.00	0.00	0.00	0.00
Grant Funded	13.26	18.17	5.25	12.55	22.20	12.80
Bookkeeper	0.00	0.50	0.50	1.10	1.10	1.10
Director/Coordinator	0.24	1.85	1.60	2.60	3.30	1.45
District Secretary	1.80	1.80	0.75	1.65	3.20	1.20
Manager	0.00	0.00	0.00	0.00	0.00	0.00
Other Instructional Staff	3.75	5.77	0.00	2.80	4.50	2.80
Psychologist	1.79	2.70	0.00	0.00	1.80	0.00
Specialist	2.43	3.55	2.40	3.40	6.30	5.25
Supervisor	0.00	0.00	0.00	1.00	1.00	1.00
Visiting Teacher (Social Wrkr)	3.25	2.00	0.00	0.00	1.00	0.00
Total Positions	63.20	65.60	13.00	20.60	32.60	26.60

PROFESSIONAL LEARNING AND LEADERSHIP DEVELOPMENT

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$0	\$0	\$0	\$0	\$425,148	\$698,421
Salaries					286,889	401,875
Benefits					83,269	116,355
Purchased Services					12,930	20,383
Materials and Supplies					33,834	49,058
Capital Outlay					-	20,000
Other Expenses					8,226	90,750
Capital	\$0	\$0	\$0	\$0	\$17,493	\$15,985
Capital Outlay	-	-	-	-	17,493	15,985
Grants	\$0	\$0	\$0	\$0	\$76,973	\$537,708
Salaries	-	-	-	-	52,315	379,270
Benefits	-	-	-	-	15,630	157,510
Purchased Services	-	-	-	-	48	-
Materials and Supplies	-	-	-	-	8,980	928
Total Expenses	\$0	\$0	\$0	\$0	\$519,614	\$1,252,114

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	0.00	0.00	0.00	0.00	2.00	3.00
Director/Coordinator	0.00	0.00	0.00	0.00	2.00	2.00
Other Instructional Staff	0.00	0.00	0.00	0.00	0.00	1.00
Grant Funded	0.00	0.00	0.00	0.00	5.00	4.00
Bookkeeper	0.00	0.00	0.00	0.00	0.00	0.00
Director/Coordinator	0.00	0.00	0.00	0.00	0.00	0.00
District Secretary	0.00	0.00	0.00	0.00	1.00	0.00
Other Instructional Staff	0.00	0.00	0.00	0.00	0.00	0.00
Specialist	0.00	0.00	0.00	0.00	4.00	4.00
Total Positions	0.00	0.00	0.00	0.00	7.00	7.00

INSTRUCTIONAL MATERIALS AND LIBRARY SERVICES

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$3,331,070	\$8,185,799	\$3,678,369	\$3,285,342	\$3,941,612	\$6,964,078
Salaries	302,985	323,421	321,730	396,178	386,289	710,211
Benefits	103,047	107,127	116,166	144,722	154,638	305,506
Purchased Services	1,359,319	1,512,064	1,537,689	2,085,219	1,554,935	2,057,021
Materials and Supplies	1,562,122	6,242,990	1,702,258	655,412	1,845,521	3,890,040
Capital Outlay	3,363	40	360	3,569	-	1,000
Other Expenses	234	157	166	242	229	300
Capital	\$1,275	\$0	\$0	\$0	\$0	\$0
Capital Outlay	1,275	-	-	-	-	-
Grants	\$0	\$0	\$1,473,041	\$848,319	\$2,278,868	\$5,384,393
Salaries	-	-	-	62,844	277,927	-
Benefits	-	-	-	5,436	102,511	-
Purchased Services	-	-	-	109,500	37,625	4,292,278
Materials and Supplies	-	-	1,473,041	670,539	1,860,805	1,092,115
Total Expenses	\$3,332,345	\$8,185,799	\$5,151,410	\$4,133,661	\$6,220,480	\$12,348,471

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	5.60	5.20	5.60	8.60	6.60	8.60
Bookkeeper	0.60	0.60	1.00	1.00	1.00	1.00
Data Processing Personnel	2.00	1.60	1.60	1.60	1.60	1.60
Delivery Clerk	2.00	2.00	2.00	2.00	2.00	2.00
Library/Audio Visual	0.00	0.00	0.00	2.00	0.00	0.00
Manager	1.00	1.00	1.00	2.00	2.00	1.00
Other Instructional Staff	0.00	0.00	0.00	0.00	0.00	3.00
Grant Funded	0.00	0.00	0.00	1.00	3.00	0.00
Bookkeeper	0.00	0.00	0.00	0.00	0.00	0.00
Director/Coordinator	0.00	0.00	0.00	0.00	0.00	0.00
Manager	0.00	0.00	0.00	0.00	0.00	0.00
Other Instructional Staff	0.00	0.00	0.00	1.00	3.00	0.00
Specialist	0.00	0.00	0.00	0.00	0.00	0.00
Total Positions	5.60	5.20	5.60	9.60	9.60	8.60

Chief of Student Services/ESE

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$0	\$0	\$0	\$0	\$24,286	\$216,814
Salaries	-	-	-	-	17,166	152,524
Benefits	-	-	-	-	6,943	55,290
Purchased Services	-	-	-	-	177	9,000
Grants	\$0	\$0	\$0	\$0	\$3,894	\$47,783
Salaries	-	-	-	-	3,045	26,235
Benefits	-	-	-	-	849	12,583
Purchased Services	-	-	-	-	-	7,285
Materials and Supplies	-	-	-	-	-	1,680
Total Expenses	\$0	\$0	\$0	\$0	\$28,180	\$264,597

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	0.00	0.00	0.00	0.00	1.50	4.50
Assistant Principals	0.00	0.00	0.00	0.00	0.00	0.00
Asst Director/Coordinator	0.00	0.00	0.00	0.00	0.00	0.00
Bookkeeper	0.00	0.00	0.00	0.00	0.00	0.00
Director/Coordinator	0.00	0.00	0.00	0.00	1.00	2.00
District Secretary	0.00	0.00	0.00	0.00	0.50	1.50
Specialist	0.00	0.00	0.00	0.00	0.00	1.00
Supervisor	0.00	0.00	0.00	0.00	0.00	0.00
Grant Funded	0.00	0.00	0.00	0.00	0.50	0.50
Bookkeeper	0.00	0.00	0.00	0.00	0.00	0.00
Director/Coordinator	0.00	0.00	0.00	0.00	0.00	0.00
District Secretary	0.00	0.00	0.00	0.00	0.50	0.50
Other Instructional Staff	0.00	0.00	0.00	0.00	0.00	0.00
Specialist	0.00	0.00	0.00	0.00	0.00	0.00
Total Positions	0.00	0.00	0.00	0.00	2.00	5.00

STUDENT SERVICES

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$0	\$0	\$3,491,141	\$3,548,222	\$3,676,727	\$5,103,096
Salaries	-	-	1,438,023	1,607,511	1,913,200	2,505,216
Benefits	-	-	386,191	483,055	657,474	928,359
Purchased Services	-	-	1,628,692	1,422,926	1,087,438	1,628,023
Materials and Supplies	-	-	35,329	33,052	15,066	40,398
Capital Outlay	-	-	1,088	722	379	-
Other Expenses	-	-	1,818	956	3,170	1,100
Grants	\$0	\$0	\$2,175,678	\$1,934,463	\$1,855,911	\$1,490,160
Salaries	-	-	1,095,194	1,170,724	1,167,946	846,174
Benefits	-	-	326,278	375,878	430,789	304,485
Purchased Services	-	-	712,089	350,931	183,592	322,493
Materials and Supplies	-	-	31,580	30,797	69,167	15,155
Capital Outlay	-	-	7,244	-	2,147	353
Other Expenses	-	-	3,293	6,133	2,270	1,500
Total Expenses	\$0	\$0	\$5,666,819	\$5,482,685	\$5,532,638	\$6,593,256

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	0.00	0.00	46.69	50.16	61.85	74.15
Aides - Function Distinguished	0.00	0.00	5.50	5.50	6.00	9.00
Bookkeeper	0.00	0.00	0.00	0.00	0.00	0.00
Data Processing Personnel	0.00	0.00	0.00	0.00	0.00	0.00
Director/Coordinator	0.00	0.00	0.75	0.75	0.75	1.75
District Secretary	0.00	0.00	2.70	2.50	2.50	2.50
Guidance Counselors	0.00	0.00	0.00	0.00	0.00	0.00
Manager	0.00	0.00	0.00	0.00	0.15	1.05
Other Instructional Staff	0.00	0.00	0.53	0.00	0.00	1.00
Psychologist	0.00	0.00	17.36	19.16	20.20	24.60
Specialist	0.00	0.00	8.85	9.25	14.25	15.25
Supervisor	0.00	0.00	1.00	1.00	1.00	1.00
Visiting Teacher(Social Wkr)	0.00	0.00	10.00	12.00	17.00	18.00
Grant Funded	0.00	0.00	27.51	27.44	20.75	7.45
Aides - Function Distinguished	0.00	0.00	2.50	5.50	5.00	0.00
Bookkeeper	0.00	0.00	0.60	0.00	0.00	0.00
Director/Coordinator	0.00	0.00	0.25	0.25	0.25	0.25
District Secretary	0.00	0.00	2.30	0.50	0.50	0.50
Guidance Counselors	0.00	0.00	0.00	3.00	3.00	3.00
Manager	0.00	0.00	3.00	3.00	2.85	0.95
Other Instructional Staff	0.00	0.00	5.47	1.00	1.00	0.00
Psychologist	0.00	0.00	4.24	6.44	5.40	1.00
Specialist	0.00	0.00	6.15	5.75	0.75	0.75
Supervisor	0.00	0.00	2.00	1.00	1.00	1.00
Visiting Teacher(Social Wkr)	0.00	0.00	1.00	1.00	1.00	0.00
Total Positions	0.00	0.00	74.20	77.60	82.60	81.60

COMMUNICATIONS AND COMMUNITY AFFAIRS

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$801,608	\$771,030	\$852,050	\$1,026,150	\$1,220,443	\$1,265,884
Salaries	520,501	539,348	578,703	686,199	827,120	818,966
Benefits	171,425	172,243	192,654	240,301	299,808	312,847
Purchased Services	95,004	41,582	66,790	87,741	81,506	98,152
Materials and Supplies	12,533	11,737	13,349	11,062	9,898	33,419
Capital Outlay	1,391	5,400	-	592	-	-
Other Expenses	754	720	554	255	2,111	2,500
Capital	\$0	\$0	\$3,911	\$119,961	\$19,263	\$0
Salaries	-	-	-	12,646	-	-
Benefits	-	-	-	2,490	-	-
Capital Outlay	-	-	3,911	104,825	19,263	-
Grants	\$0	\$182	\$9,787	\$12,703	\$718	\$3,726
Purchased Services	-	-	486	-	-	-
Materials and Supplies	-	182	8,161	12,703	718	1,161
Other Expenses	-	-	1,140	-	-	2,565
Total Expenses	\$801,608	\$771,212	\$865,748	\$1,158,814	\$1,240,424	\$1,269,610

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	11.00	10.00	11.00	11.00	12.00	11.00
Data Processing Personnel	1.00	1.00	3.00	3.00	4.00	4.00
Director/Coordinator	2.00	1.00	1.00	1.00	1.00	1.00
District Secretary	2.00	2.00	2.00	2.00	1.00	1.00
Maintenance Personnel	1.00	1.00	0.00	0.00	0.00	0.00
Manager	1.00	1.00	2.00	2.00	2.00	2.00
Specialist	4.00	4.00	3.00	3.00	3.00	2.00
Supervisor	0.00	0.00	0.00	0.00	1.00	1.00
Total Positions	11.00	10.00	11.00	11.00	12.00	11.00

EARLY LEARNING

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET
General Fund	\$0	\$0	\$0	\$0	\$0	\$1,207,289
Salaries	-	-	-	-	-	859,888
Benefits	-	-	-	-	-	295,201
Purchased Services	-	-	-	-	-	52,200
Grants	\$0	\$0	\$0	\$0	\$0	\$67,541
Salaries	-	-	-	-	-	54,103
Benefits	-	-	-	-	-	13,438
Total Expenses	\$0	\$0	\$0	\$0	\$0	\$1,274,830

POSITIONS	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
General Fund	0.00	0.00	0.00	0.00	0.00	11.20
Aides-Function Distinguished	0.00	0.00	0.00	0.00	0.00	0.00
Bookkeeper	0.00	0.00	0.00	0.00	0.00	0.00
Director/Coordinator	0.00	0.00	0.00	0.00	0.00	1.00
Guidance Counselors	0.00	0.00	0.00	0.00	0.00	1.00
Manager	0.00	0.00	0.00	0.00	0.00	0.00
Other Instructional Staff	0.00	0.00	0.00	0.00	0.00	3.00
Psychologist	0.00	0.00	0.00	0.00	0.00	2.60
District Secretary	0.00	0.00	0.00	0.00	0.00	1.00
Specialist	0.00	0.00	0.00	0.00	0.00	1.60
Teachers	0.00	0.00	0.00	0.00	0.00	1.00
Grant Funded	0.00	0.00	0.00	0.00	0.00	1.80
Aides-Function Distinguished	0.00	0.00	0.00	0.00	0.00	0.00
Bookkeeper	0.00	0.00	0.00	0.00	0.00	0.00
Director/Coordinator	0.00	0.00	0.00	0.00	0.00	0.00
District Secretary	0.00	0.00	0.00	0.00	0.00	1.00
Guidance Counselors	0.00	0.00	0.00	0.00	0.00	0.00
Manager	0.00	0.00	0.00	0.00	0.00	0.00
Other Instructional Staff	0.00	0.00	0.00	0.00	0.00	0.00
Psychologist	0.00	0.00	0.00	0.00	0.00	0.40
School Secretary	0.00	0.00	0.00	0.00	0.00	0.00
Specialist	0.00	0.00	0.00	0.00	0.00	0.40
Supervisor	0.00	0.00	0.00	0.00	0.00	0.00
Teachers	0.00	0.00	0.00	0.00	0.00	0.00
Total Positions	0.00	0.00	0.00	0.00	0.00	13.00

Sarasota County anchors the middle of Florida’s western coast, approximately 60 miles south of Tampa Bay. It



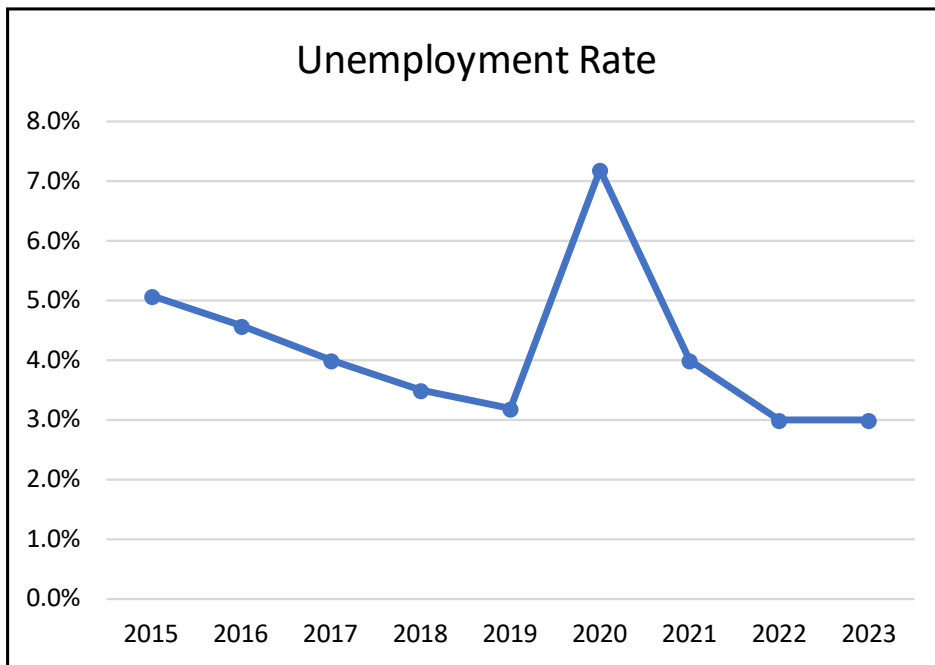
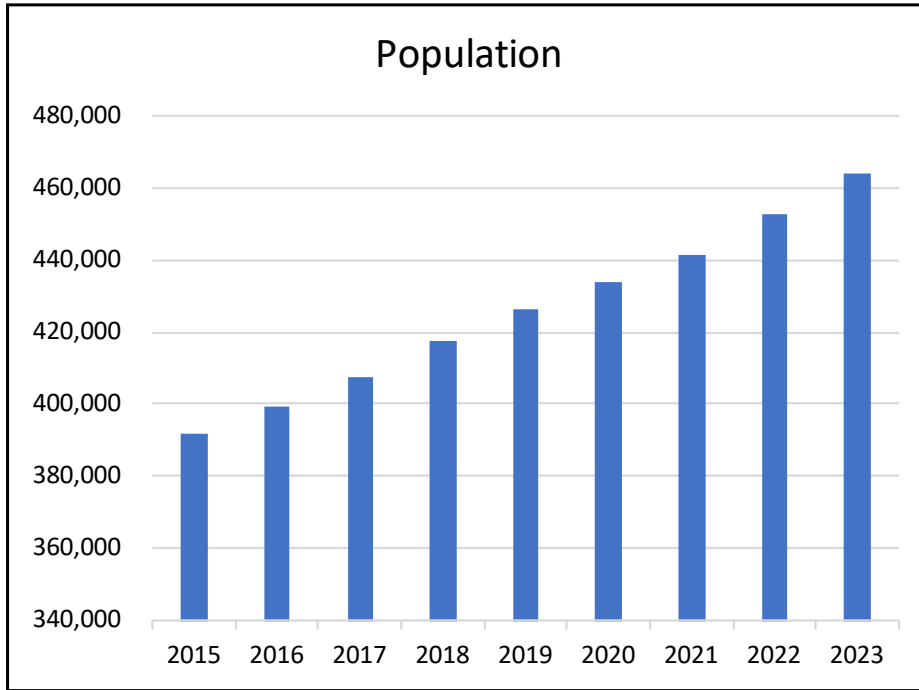
includes the Cities of Sarasota, Venice, and North Port, and the Town of Longboat Key. The community compasses 725 square miles of land and is surrounded by 37 miles of open shoreline along the Gulf of Mexico. The 2023 county population is estimated to

be approximately 464,223 permanent residents and during the winter months, the local population can increase to over 500,000. Sarasota County is home to a diverse range of ages with approximately 36% of the population age 65 or older and 20% under 24. The median age is 57.5 years and there are over 215,000 households throughout the county with a median income of \$78,906 and a per capita income of \$84,035. The top five employers in Sarasota County are the Sarasota Memorial Hospital, School Board of Sarasota County, Publix Supermarkets, PGT Industries and Walmart. Although tourism is a significant contributor to Sarasota County’s economy, health care and social assistance and retail trade are the primary industries. The unemployment rate for Sarasota County in July of 2024 was 3.9%, with Florida’s rate being 3.3% and the United States being 4.3%. In July of 2023, the unemployment rate for Sarasota County was 3.2% compared to Florida’s rate of 2.7% and the U.S.’s rate of 3.5%.

Sources: Florida Bureau of Economic and Business Research, 2021 (Resident Population); Sarasota County PDS (Seasonal Population). All other values: U.S. Census Bureau, US Bureau of Economic Analysis and Florida Department of Economic Opportunity.

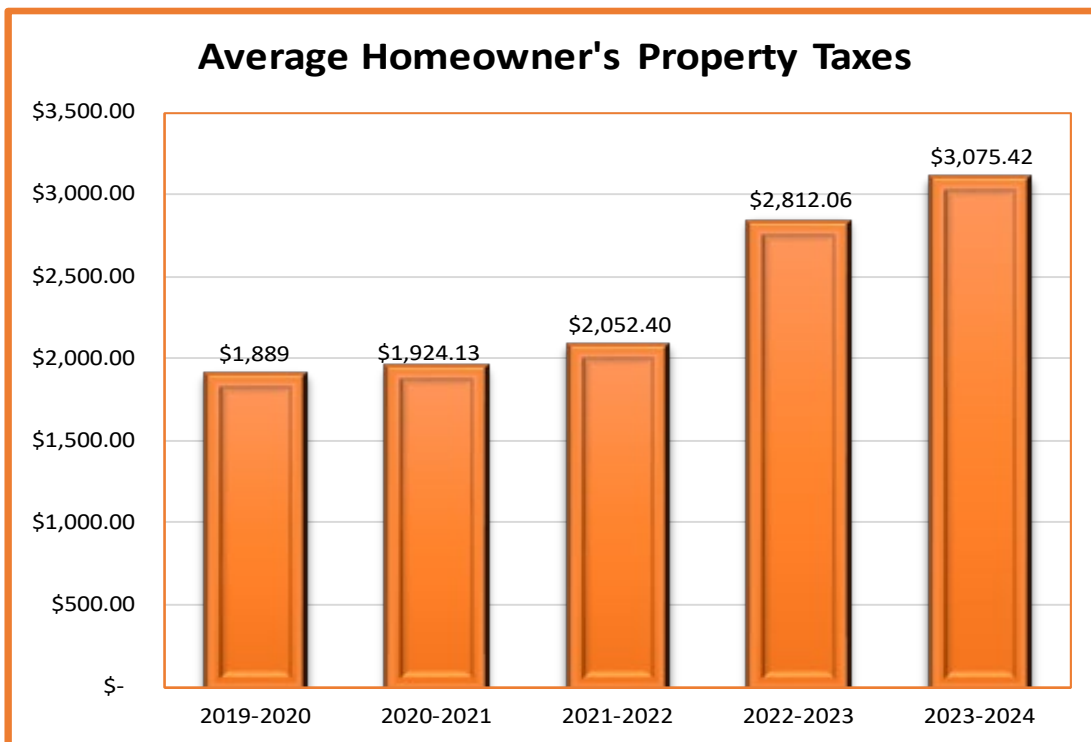
Year	Population ⁽¹⁾	Per Capita Personal Income ⁽²⁾	Unemployment Rate ⁽³⁾
2015	392,090	\$ 58,754	5.1%
2016	399,538	\$ 59,915	4.6%
2017	407,260	\$ 63,809	4.0%
2018	417,442	\$ 66,930	3.5%
2019	426,275	\$ 69,004	3.2%
2020	434,006	\$ 70,884	7.2%
2021	441,508	\$ 78,815	4.0%
2022	452,373	\$ 84,035	3.0%
2023	464,223	N/A	3.0%

Source: (1) 2010 Census: Bureau of Economic & Business Research: Florida Demographic Estimating Conference
 (2) US Bureau of Economic Analysis
 (3) Florida Department of Economic Opportunity



	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>
Assessed Value	\$ 294,808	\$ 300,861	\$ 330,917	\$ 473,351	\$ 522,641
Homestead Exemption	25,000	25,000	25,000	25,000	25,000
Taxable Value	\$ 269,808	\$ 275,861	\$ 305,917	\$ 448,351	\$ 497,641
Property Tax Rate	6.943	6.975	6.709	6.272	6.180
Property Tax Due	\$ 1,873.28	\$ 1,924.13	\$ 2,052.40	\$ 2,812.06	\$ 3,075.42
Tax Increase/(Decrease) from prior year	\$ 28.06	\$ 50.85	\$ 128.27	\$ 759.66	\$ 263.36

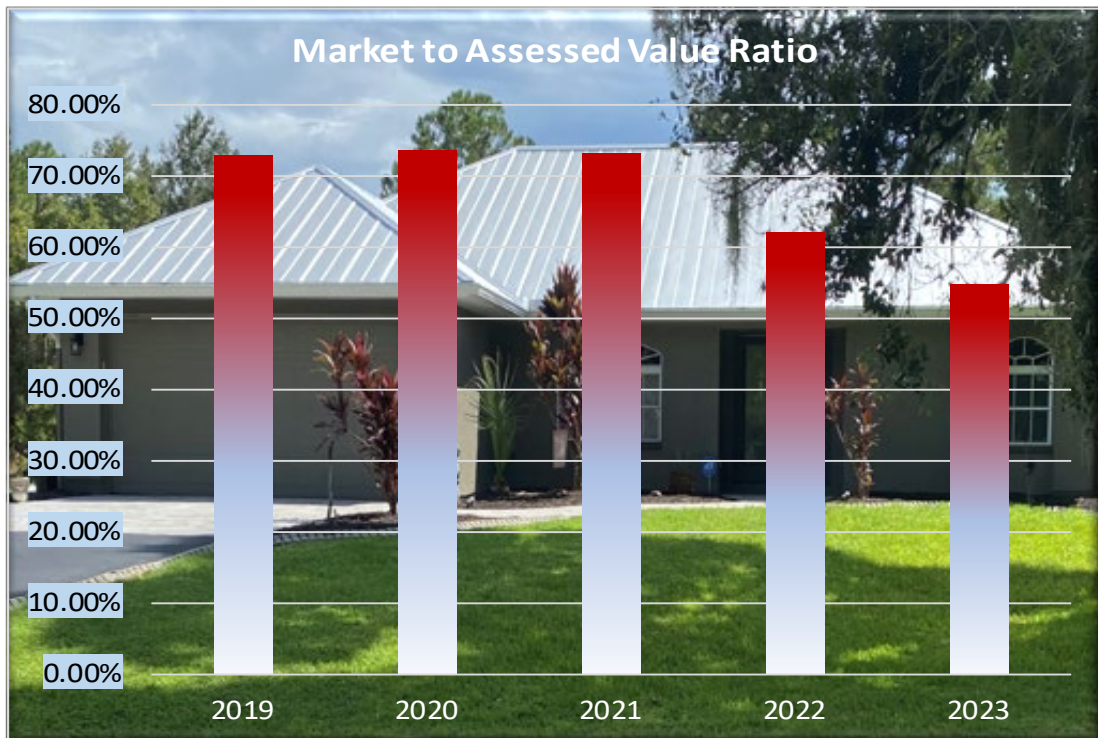
Assessed Value - Homestead Exemption = Taxable Value x (Property Tax Rate/1000) = Property Tax Due
 Source: Sarasota County Property Appraiser



In 1995, Florida Statute 193.155 established the Save Our Homes benefit which sets a 3.0 percent cap on the assessed value of property that receives a homestead exemption. In January 2008, Florida voters approved a constitutional amendment, Amendment 1, which gives homesteaded owners the ability to transfer some or all of their Save Our Homes benefits to a new homesteaded property. These two important pieces of law insulate Florida homeowners from the full impact of the rising property values and the associated property taxes.

<u>Year</u>	<u>Market Value</u>	<u>% Inc./ (Decr)</u>	<u>Assessed Value</u>	<u>Ratio</u>
2019	85,506,178,588	4.5%	62,233,025,903	72.78%
2020	88,812,522,999	3.9%	65,456,738,474	73.70%
2021	96,007,774,284	8.1%	70,095,387,468	73.01%
2022	132,732,629,825	38.3%	82,398,547,608	62.08%
2023	150,426,824,440	13.3%	82,398,547,608	54.78%

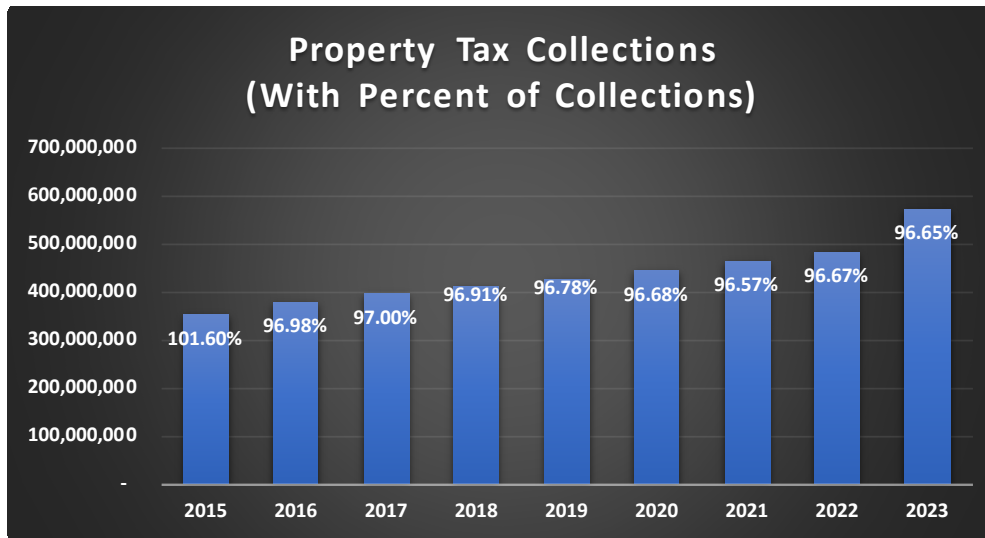
Note: Assessed Values are net Taxable Values after deducting statutory exemptions.
 Source: Sarasota County Property Appraiser



Property Taxes

<u>Year</u>	<u>Total Tax Levy</u>	<u>% Incr./((Decr)</u>	<u>Total Tax Collections</u>	<u>Ratio</u>
2015	347,301,881		352,860,114	101.60%
2016	390,493,628	12.44%	378,708,115	96.98%
2017	407,675,006	4.40%	395,450,490	97.00%
2018	423,986,941	4.00%	410,885,704	96.91%
2019	439,229,406	3.60%	425,083,873	96.78%
2020	459,016,720	4.51%	443,791,693	96.68%
2021	481,703,283	4.94%	465,200,282	96.57%
2022	499,387,286	3.67%	482,755,352	96.67%
2023	592,586,927	18.66%	572,726,717	96.65%

Source: Sarasota County Tax Collector and District Records

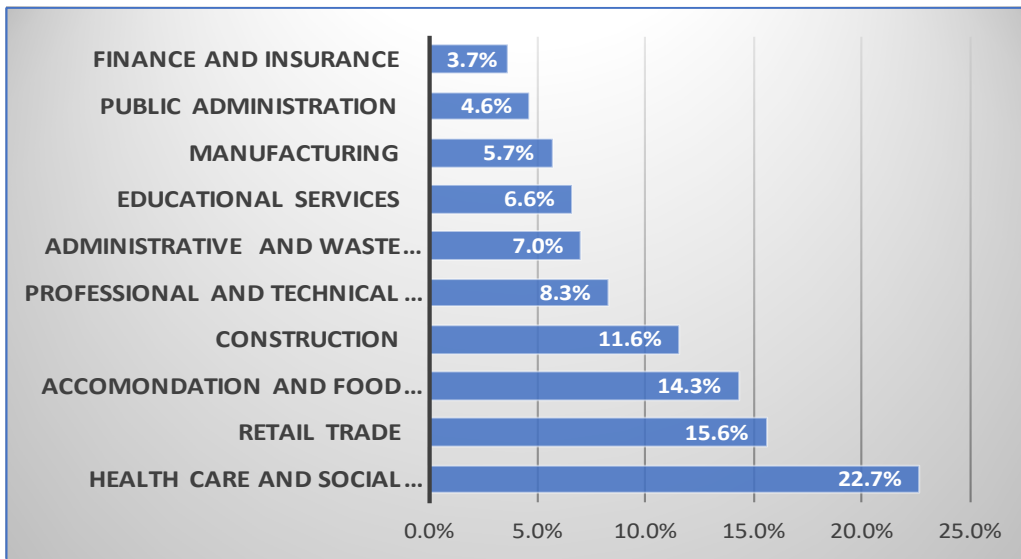


Sales Tax Collections

<u>Year</u>	<u>Total Collection</u>	<u>% Incr./((Decr)</u>
2015	17,293,948	
2016	18,312,133	5.9%
2017	18,810,036	2.7%
2018	19,890,827	5.7%
2019	21,451,257	7.8%
2020	21,254,038	-0.9%
2021	23,109,104	8.7%
2022	29,512,357	27.7%
2023	32,172,538	39.2%

Sarasota Employment by Major Industry		
Industry	Mar 2024	
Health Care and Social Assistance	36,501	22.7%
Retail Trade	25,091	15.6%
Accommodation and Food Services	23,061	14.3%
Construction	18,634	11.6%
Professional and Technical Services	13,339	8.3%
Administrative and Waste Services	11,139	7.0%
Educational Services	10,671	6.6%
Manufacturing	9,120	5.7%
Public Administration	7,479	4.6%
Finance and Insurance	6,055	3.7%
Total	161,090	

Source: US Bureau of Labor Statistics: QCEW



1011 Loan (formerly 237 Loan): The school board of any Florida School district is authorized to create obligations by way of anticipation of budgeted revenues without pledging the credit of the district or requiring future levy of taxes for capital purposes for a period of one year; however, such obligations may be extended from year to year for a total of 5 years. The debt service is paid from the proceeds of the capital millage (1.500 mills).

--A--

Accreditation: Certification by an official review board that specific requirements have been met, such as institutional accreditation by the Southern Association of Colleges and Schools (SACS).

Accrual: A revenue or expense which gets recognized in the accounting period where it is earned or incurred, even if it gets received or paid in a subsequent period.

Ad Valorem Tax (property tax): A tax levied primarily on real property. The amount of tax is determined by multiplying the taxable assessed value of the property by the millage rate.

Additional Discretionary Millage: A portion of the ad valorem (property) tax rate which is a local school board decision. This levy cannot raise more than \$100 per FTE. Approval of this millage requires a separate vote by the board.

Adequate Yearly Progress (AYP): Measures the progress of all public schools enabling all students to meet the state's academic achievement standards. Each school's enrollment is divided into 8 specific subgroups in each grade along lines of race or ethnicity, socioeconomic status, disability, and English proficiency. Each subgroup must contain 30 students to be measured. A school meets the "No Child Left Behind" standard only if 100 percent of students are at grade level by 2014.

Administrative Technology Services: Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purpose.

Advancement Via Individual Determination (AVID): A national college preparatory program designed to support high school students who are academically performing in the middle who may be the first generation in their family to go to college.

Amendment: A change to the adopted budget, which may increase or decrease a fund total. Appropriations are amended accordingly by resolution at any School Board meeting prior to the due date of the annual financial report.

Amortization: Generally referring to the systematic repayment of debt. Debt obligations may be repaid in installments that include interest and a gradual reduction of the principal. The district has limited the debt amortization to 25 years or less on all current obligations.

Appropriation: An authorization made by the School Board that permits officials to incur obligations against and to make expenditures of governmental resources.

ARRA State Fiscal Stabilization Funds: The Stabilization program is a new, one-time appropriation that the U.S. Department of Education awarded to Governors to help stabilize State and Local budgets in order to minimize and avoid reductions in education and other essential services, in exchange for a State's commitment to advance essential education reform. The two components of the Stabilization program are the Education Stabilization Fund and the Government Services Fund.

ARRA Stimulus Funds: The ARRA Stimulus program appropriated new funding for the Individuals with Disabilities Education Act (IDEA) and Title I program to help ensure that children with disabilities and students in poverty situations have equal opportunity for public education. The Stimulus funding is for two years and the overall goal is to stimulate the economy to avoid reductions in education.

Assessed Valuation: The estimated value placed upon real and personal property by the County Property Appraiser as the basis for levying property taxes.

Assigned Fund Balance: Fund balances that contain self-imposed constraints of the government to be used for a particular purpose.

--B--

Balanced Budget: A financial plan where revenues equal, or exceed, expenditures.

Base Student Allocation (BSA): The dollar amount of revenue allocated by the Legislature at a base funding amount per full-time student.

Benchmark: A statement within Sunshine State Standards that describe what students at a certain grade level should know and be able to do.

Bond (Debt Instrument): A written promise to pay a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specified capital expenditures.

Budget Amendment: A formal document approved by the board to change the adopted budget.

Budget Calendar: A schedule of dates used in the preparation and adoption of the annual budget.

Budget (Operating): A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates).

Budget (Preliminary): The Superintendent's initial budget recommendation prior to the tentative budget hearing.

Budget (Recommended): The budget formally adopted by the School Board at the final public hearing in September and submitted to Department of Education for approval. It serves as the approved financial plan for operations of the School District for the fiscal year.

Budget (Tentative): The budget advertised in the newspaper and formally adopted by the School Board in July.

--C--

Capital Outlay (object of expenditure): Expenditures for the acquisition of fixed assets or additions to existing fixed assets. These are expenditures for land or existing buildings, improvements of grounds, construction of buildings, remodeling of buildings, and equipment. Typically, new construction and land acquisition are budgeted in the Capital Outlay Funds. In the operating fund, typical capital outlay items include vehicles, library books, audio-visual equipment, computers, software, and furniture.

Capital Outlay Bond Issue (COBI): The state constitution provides that a portion of motor vehicle license tax revenues be dedicated to local school districts. These revenues may be used by the State to issue bonds on behalf of a school district. At the request of the district, the state issues COBI bonds on behalf of the district, withholding sufficient motor vehicle tax revenues (CO&DS) to cover debt service and administrative expenses.

Capital Outlay & Debt Service (CO&DS): A state source of funds from motor vehicle license revenue. The projects funded from this source must be shown on the district's approved Project Priority List, developed from projects recommended in the educational plant survey.

Capital Outlay Funds: A specific group of funds created to account for financial resources to be used for the acquisition or construction of major capital facilities. There are statutory and regulatory restrictions on the use of capital outlay funds. Major capital outlay fund sources include PECO, CO&DS, impact fee, property taxes, and sales tax.

Capital Outlay Millage: (Also known as Local Capital Improvement Funds - LCIF) Revenue produced by an ad valorem (property) tax levy which may be authorized by the school board to support capital improvements. This levy was capped at 2.000 mills in 1989-1990 by the state Legislature. In 2008-09, the Legislature lowered the cap to 1.750 mills and in 2009-10 they lowered it again to 1.500 mills.

Career Academies: Small learning communities that combine a college-preparatory curriculum with a career focus. Academies provide unique learning opportunities through extensive business partnerships, integrated instruction, hands-on learning, field studies, service learning, career shadowing, co-ops, and internships. Teacher teams, in conjunction with business partners, provide the real-world skills necessary for students to be successful in today's work environment.

Career and Professional Education (CAPE) ACT: The purpose of the Act is to provide a statewide planning partnership between the business and education communities in order to attract, expand, and retain targeted, high-value industry and to sustain a strong, knowledge-based economy.

Career and Technical Education (CTE): In 2012, legislation changed to broaden the definition of Career Academies to "career-themed course" as a course or series of courses leading to industry certification and align with priority workforce needs established by the regional workforce board or the department of economic opportunity.

Categoricals: State revenue sources that are restricted in their use to certain types (categories) of expenditure. Examples of state categoricals are Instructional Technology, Safe Schools, Teacher Lead, Teacher Training, and Instructional Materials funds. The number of categoricals, their funding level, and the limitations on their use are subject to annual approval by the State Legislature.

Central Services: Activities, other than general administration, which support each of the other instructional and supporting service programs. These activities are defined in the following functions: Planning, Research, Development and Evaluation Services, Information Services, Staff Services, Statistical Services, Data Processing Services, Internal Services, and Other Central Services.

Certificate of Participation (COP): A certificate of participation is a form of lease-purchase agreement whereby the cost of a major capital expenditure can be spread over a predetermined number of years. It is similar to bond financing; however, COPs are 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 general obligation bond.

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

Charter Schools: Charter schools are public schools operating under a performance contract with the local school board. They are free from many state and local bureaucratic regulations and mandates controlling local schools, but in return, they are held strictly accountable for the academic and financial performance of the school. Charter schools, sometimes referred to as “independent public schools”, can be existing public schools converted to charter status or newly created schools organized by teachers, parents, and community groups.

Class Size Reduction Amendment (CSR): A voter-approved amendment adopted in November, 2002 to reduce class size in the state of Florida. Beginning in the 2010-11 school year, class sizes will be capped at 18 students in kindergarten through 3rd grade, 22 students in grades 4 through 8, and 25 students in grades 9 through 12.

Classrooms for Kids: The Florida Legislature bonded a portion of lottery funds to provide an additional source of Capital Outlay funds to accommodate class size reduction requirements.

Common Core State Standards: The Common Core State Standards provide a consistent, clear understanding of what students are expected to learn, so teachers and parents know what they need to do to help them. The standards are designed to be robust and relevant to the real world, reflecting knowledge and skills that our young people need for success in college and careers.

Community Services: Community Services consist of those activities that are not related to providing education for pupils in a school system. These include services provided by the school system for the community as a whole or some segment of the community, such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities.

Comprehensive Annual Financial Report (CAFR): A report filed at the close of the fiscal year which consists of a complete set of financial statements presented in conformity with accounting principles.

Compression Adjustment: Districts that fell below the state average in funding in FTE received a compression adjustment to reduce the disparity in total potential funds per unweighted FTE in previous years.

Cost Factors: Weights assigned to the ten educational programs in which students are categorized in the Florida Education Finance Program (FEFP) that are based on average cost of the program in the state. In most cases, a three-year average is used to determine this factor.

Critical Needs Operating Millage: In accordance with Section 1011.71(3)(c), F.S., only school district boards that passed a referendum at the 2010 general election to levy an additional 0.25 mill for critical capital outlay needs or for critical operating needs may levy this millage for 2011-12 and 2012-13. If the district levies this additional 0.25 mill for operations, a compression adjustment shall be calculated and added to the district's FEFP allocation. The 2012-13 fiscal year is the last year for authorization of this levy.

--D--

Debt: An obligation resulting from the borrowing of money or from the purchase of goods and services.

Debt Service Fund: A fund established to account for the accumulation of resources for payment of interest and repayment of principal to holders of debt instruments.

Declining Enrollment Supplement: Additional funds provided to districts whose student population has decreased from the previous year.

Depreciation: Capital 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. Capital assets are depreciated using the straight-line method over the following estimated useful lives: Improvements Other than Buildings 20 years, Buildings and Fixed Equipment 40 years, Furniture, Fixtures and Equipment 5 years, Motor Vehicles 10 years, Audio Visual Materials 3 years, and Computer Software 5 years. Land and construction in progress are not depreciated.

Developmental Scale Score (DSS): A type of scale score used to determine a student's annual progress from grade to grade.

Discretionary Grants: Federal and State programs in which each governing agency may choose to fund only those applicants whose project applications best satisfy the funding criteria determined by each division.

Discretionary Lottery: An amount (Lottery Revenue) is appropriated from the Educational Enhancement Trust Fund to be expended in accordance with the school district adopted policies and procedures that define enhancement and the types of expenditures consistent with that definition. Districts are required to provide the Department of Education with a copy of these policies and procedures and to submit an annual report showing all actual expenditures of enhancement funds.

Discretionary Millage: The portion of the ad valorem (property) tax rate that is normally a local school board decision. While technically a local option, discretionary millage revenues are often included in state totals of "total potential revenue". Discretionary millage rates are capped by annual legislature action.

District Cost Differential (DCD): The factor used to adjust funding to reflect differing cost of living in the various districts throughout the state. The DCD is calculated using the Florida Price Level Index. Over the past few years, the DCD has been indexed in differing ways, making historical comparisons difficult.

District Wide Budget: Allocations budgeted in departments for the benefits of the district as a whole (e.g. Property Insurance, Employee Tuition, etc.)

DJJ Supplement (Department of Juvenile Justice): An amount allocated to each school district to supplement other sources of funding for students in juvenile justice education programs.

DOE: Department of Education (generally refers to the Florida Department of Education unless otherwise specified).

Dollar Value of One FTE: The amount of revenue which the district receives can be calculated by the following formulas. One FTE times the program cost factor equals weighted FTE (WFTE). WFTE multiplied by Base Student Allocation (BSA), multiplied by the District Cost differential equals the dollar value of all WFTE.

Dual Enrollment: Enrollment in two institutions at the same time such a college and a high school, whereby a student can earn both high school and college credit simultaneously.

--E--

Education Jobs Fund: A new federal program that provides funds in assistance to states to save or create education jobs for the 2010-2011 school year. Jobs funded under this program include those that provide educational and related services for early childhood, elementary and secondary education.

Education Stabilization Fund (ARRA): One of two components of the ARRA Stabilization program to restore State support for elementary and secondary education, public higher education, and, as applicable, early childhood education programs and services.

Educational Technology: An allocation to provide new hardware and software to students and programs.

Elementary School: A school composed of students in grades Pre-Kindergarten (Pre-K) through grade five.

Employee Benefits (object of expenditure): Amounts paid by the school system on behalf of employees. These are contributions made by the district to designated funds to meet commitments or obligations for employee fringe benefits and are not included in gross salary. Included is the district's share of costs for Social Security and the various pension, medical and life insurance plans.

Encumbrances: Obligations in the form of purchase orders, contracts or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or the goods or services have been rendered, thus becoming an obligation (liability).

Energy Services (object of expenditures): These expenditures include electricity and diesel fuel as well as heating oil, gasoline, and bottled and natural gas.

English for Speakers of Other Languages (ESOL): Instruction provided to Limited English Proficient (LEP) students based on their level of English language proficiency. ESOL instruction must integrate instructional techniques of teaching English as a second language with the curriculum requirements of English Language Arts.

Entitlement Grants: Federal and State programs in which each application meeting the fund source requirements receives funding according to a specified formula or procedure. Such programs are also known as "flow through" programs primarily funded by the United States Department of Education through the Florida Department of Education.

ESE Guarantee Allocation: A special allocation added to the FEFP for students whose level of service is less than Support Levels 4 and 5. The students generate FTE funding using the appropriate Basic Program weight for their grade level. This allocation provides for the additional services needed for exceptional students.

Exceptional Student Education (ESE): In the state of Florida, ESE is the designation for special education for students with disabilities, as well as services provided to students who meet criteria for gifted eligibility.

Expenditures: Decreases in net financial resources under the current resources measurement focus.

--F--

Facilities Acquisition and Construction: Consists of the activities concerned with the acquisition of land and buildings, remodeling buildings, construction of buildings and additions, initial installation or extension of service systems and other built-in equipment, and improvement to sites.

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

Fiduciary Funds: Used to report resources held by a government unit in a trustee or agency capacity for others and, therefore, cannot be used to support the government's own programs.

Fiscal Services: Consists of those activities concerned with the fiscal operation of the school system. This function includes budgeting, receiving and disbursing cash, financial accounting, payroll, inventory control and internal auditing.

Fiscal Year (FY): The twelve-month period beginning July 1st and ending June 30th. Commonly referred to by the calendar year in which it ends, e.g. the fiscal year ending June 30, 2016 is Fiscal Year 2016.

Florida Comprehensive Assessment Test (FCAT): A state mandated assessment test covering reading and mathematics in grades 3-10, writing for grades 4, 8 and 10 and sciences in grades 5, and 11.

Florida Education Finance Program (FEFP): The system, established in 1973, of financing the operation of Florida Public Schools. The FEFP bases funding allocations on the WFTE of students, rather than on the number of teachers or school facilities. The purpose of the FEFP is to provide a consistent, equitable source of funding for public education in Florida. The FEFP includes both state and local revenue. The major source of state FEFP revenue is sales taxes. The only source of local FEFP revenue is property taxes.

Florida Inventory of School Houses (FISH): Real property owned or acquired under a long-term lease/ use agreement (40 or more years) by a school board shall be included in the inventory update as reported to the Department of Education. All satisfactory relocatables owned, leased, lease-purchased and rented (regardless of the terms and length of rental agreement) by or through a school board shall be included in the inventory.

Florida Virtual School (FLVS): FLVS began as a pilot program in 1997 and is Florida's first internet-based school. The school is open to students in all 67 Florida school districts. Public, private and home school students are eligible to enroll in these free courses. Students may take GED to honors to Advanced Placement courses. Successful completion of courses generates FTE for the Virtual School. Credits earned through Virtual School are transferrable to district schools.

Food Services: Consists of those activities concerned with providing food to pupils and staff in a school or school system. This function includes the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities, and the delivery of food. Food purchased and served outside the district's defined Food Services program are to be charged as a purchased service of the applicable function.

Full Time Equivalent (FTE) Enrollment: An FTE is defined as one student in membership in an FEFP program or a combination of programs for 180 days and not less than 900 hours for grades 4-12, and not less than 720 hours for grades Pre-K-3. The main FTE surveys occur in October and February.

Full Time Equivalent (FTE) 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 for a given position classification.

Function: The action or purpose for which a person or thing is used or exists. Function includes the activities or actions that are performed to accomplish the objectives of the enterprise. The activities of the school system are classified into five broad areas: Direct Instruction, Instructional Support, General Support, Maintenance, and Community Service/Debt Service/Transfers.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/ or other resources together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance: The excess of an entity’s assets over its liabilities. A negative fund balance is sometimes called a deficit. Portions of fund balance may be committed (e.g., encumbrances) or designated (e.g., contingency) for specific purposes.

--G--

General Administration (Superintendent’s Office): Consists of those activities performed by the super- intendent, deputy superintendents, area superintendents, and assistant superintendent in general direction and management of all affairs of the school system. This includes all personnel and materials in the Office of the Superintendent.

General Fund: The fund used to account for all financial resources except those required to be accounted for in another fund. The General Fund is supported by taxes, fees and other revenues that may be used for any lawful purpose. Also called Operating Fund.

General Obligation Bonds (GOB): When the district pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (G.O.) Bonds. In Florida, a G.O. Bond issue must be authorized by authorized by a public referendum.

General Support Services: Consists of those activities responsible for establishing policy, operating schools and the central administration offices and providing the essential facilities and services for the staff and pupils.

G.I.S.: Geographic Information System used for the application of school attendance boundaries and provides demographic information for future student growth population.

Government Services Fund (ARRA): Another component of the ARRA Stabilization program in which the funds must be used for public safety and other government services, which may include assistance for elementary and secondary education and for modernization, renovation or repair of public school facilities.

Governmental Funds: These are the funds often referred to as “source and use” funds. The fund types included are general, special revenue, capital projects, debt service, and special assessment.

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

--H--

High School: A school composed of students in grades nine through twelve.

--I--

Impact Fees: The County of Sarasota imposes an impact fee on each new residential unit constructed for school construction. This fee is adjusted each year per the impact fee ordinance and is completely recalculated every three years.

Indirect Costs: Costs associated with, but not directly attributable to, the providing of a product or service. These are usually costs incurred by other departments in the support of operating departments.

Individuals with Disabilities Act (IDEA): A federally funded program that provides services for students with disabilities that negatively impact educational outcomes.

Instruction & Curriculum Development Services: Activities designed to aid teachers in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate pupils. Included in this function are the following instructional support specialists: primary, technology, learning sources, and behavioral.

Instructional Materials Allocation: An allocation to provide instructional materials such as textbooks, AV materials, computer courseware or software, manipulatives and learning laboratories that will assist in the instruction of a subject or course.

Instructional Media Services: Consists of those activities concerned with the use of all teaching and learning resources, including hardware and content materials. Educational media are defined as any devices, content materials, methods, or experiences used for teaching and learning purposes, including printed and non-printed sensory materials. Included are school media centers (school libraries) and central media center operations.

Instructional Related Technology: Technology activities and services for the purpose of supporting instruction.

Instructional Staff Training Services: Activities designed to contribute to the professional or occupational growth and competence of members on the instructional staff during the time of their service to the school board or school. Among these activities are workshops, demonstrations, school visits, courses for college credits, sabbatical leaves and travel leaves.

Instructional Support Services: Provides administrative technical (such as guidance and health) and logistical support to facilities and enhance instruction. Instructional Support Services exist as adjuncts for the fulfillment of the behavioral objectives of the instruction functions, rather than as entities within themselves. Although some supplies and operational costs are generated in instructional support, the major concern will be in the area of personnel.

Interfund Transfers: Amounts transferred from one fund to another within a fund group, i.e. debt service.

Intergovernmental Revenue: A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the State and Federal governments. Grants are usually made for specified purposes.

Internal Service Fund: Funds used to account for the financing of goods or services provided by one department to other departments or schools of the district, on a cost reimbursement basis. The district's self-insured plans are accounted for as an Internal Service Fund.

--K--

K-8 Summer School: An allocation to provide instruction for students receiving basic supplemental instruction during the 180-day term. Summer school is funded out of Supplemental Academic Instructional Categorical.

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.

--L--

Lease Purchase Agreement: School Boards are authorized to lease-purchase educational facilities, sites, equipment, vehicles, and buses. Prior to entering into such agreement, the Board must consider it at a public meeting after due notice as required by law. The term of any lease-purchase agreement shall expire on June 30th of each fiscal year but may be automatically renewed annually.

Least Restrictive Environment (LRE): A phrase used in the Individuals with Disability Education Act (IDEA) to describe the type of setting schools should provide for students with disabilities. The phrase is generally understood to mean that such children should be assigned to regular, rather than special, classrooms to the extent that they can profit from being there and do not interfere too much with the education of others. Opinions differ greatly over what this should mean for particular children, as well as for such children in general.

Levy: To impose taxes or special assessments. 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.

Long Term Debt: Debt with a maturity of more than one year from the date of issuance.

--M--

Materials and Supplies (object of expenditure): Amounts paid for items of an expendable nature that are consumed, worn out, or items that lose their identity through fabrication or incorporation into different or more complex units or substances. Such items as classroom supplies, repair and maintenance materials, cleaning supplies, textbooks, and office supplies are included.

McKay Scholarships: A voucher program where exceptional student education (ESE) students apply for the “scholarships” from the Department of Education. The amount of the voucher is deducted from the public-school district’s Florida Education Finance Program (FEFP) allocation and is sent to the private school the student has designated.

Middle School: A school composed of students in grades six through eight.

Mill: One thousandth of a dollar (one-tenth of a cent). The ad valorem (property tax rate) is normally stated in mills. For example, a ten-mill levy would be a tax of ten dollars for every thousand dollars of taxable assessed property value.

Millage Rate: The ad valorem (property) tax rate. See Mill.

Modified Accrual: The method of accounting in which revenues are recognized when earned and available.

--N--

Net OPEB Obligation: The Net OPEB Obligation is the cumulative difference between annual OPEB cost and the employer's contributions to the plan.

No Child Left Behind (NCLB) Act: This is the most sweeping change made to the Elementary and Secondary Education Act since it was enacted in 1965. NCLB was signed into law by President Bush on January 8, 2001. It requires all states to utilize state assessments to determine if schools have made Adequate Yearly Progress (AYP) in the proficiency of all students. Four measures will be used for determining how well schools perform: (1) AYP (2) school grade (3) individual student progress towards annual learning targets to reach proficiency, and (4) a return or investment measure linking dollars to achievement.

Nonrecurring: Expenditure or revenue which is not expected to be needed or available after the current fiscal year.

--O--

Object of Expenditure: The service or commodity obtained as the result of a specified expenditure. Expenditure classifications are based upon the types or categories of goods and services purchased. Typical objects of expenditures include salaries, employee benefits, purchased services, materials, and capital outlay.

Operation of Plant: Consists of activities concerned with keeping the physical plant open and ready for use. Major components of this function are utilities, including telephone service, custodial costs, and insurance costs associated with school buildings. Includes cleaning, disinfecting, heating, moving furniture, caring for grounds, school crossing guards, security and other such activities that are performed on a daily, weekly, monthly, or seasonal basis. Operation of plant does not encompass repairs and replacements of facilities and equipment.

Other Post-Employment Benefits (OPEB): Post-employment benefits that an employee will begin to receive at the start of retirement. This does not include pension benefits paid to the retired employee.

--P--

Perkins Act: The federal vocational education funding act.

Personal Learning Scholarship Account (PLSA): The PLSA is a program designed to provide the option for a parent to better meet the individual educational needs of his or her child with a disability. The scholarship provides eligible students funds that can be used to purchase approved services or products, including tuition or fees associated with enrollment in an eligible private school, eligible postsecondary educational institution, a private tutoring program, a virtual program offered by a department-approved private online provider, the Florida Virtual School as a private paying student or an approved online course. Attending a public school in the prior-year is not a requirement to receive a PLSA.

Program Cost Factor (Program Weight): A numeric value of the relative cost of providing an instructional program. The “Base Program”, Basic Instructional Grades 4 through 8, is assigned a value of 1.000. Cost factors for other programs express how much greater or less expensive these programs are when calculated on a statewide basis. These are relative weights, not adjustments to support actual district expenditures. Current practice in the FEFP is to use three years historical data to calculate the cost factors; however, this practice can be, and has been, modified on occasion to reflect legislative priorities.

Project: The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available. Budgets and actual revenue and expenditure records may be maintained by project.

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 included are costs for appraisals of property for insurance purposes.

Proprietary Funds: Proprietary funds may be established to account for activities in which a fee is charged for services. The District maintains Internal Service funds to accumulate and allocate costs internally among the District’s various functions. The District uses internal service funds to account for its self-insurance programs.

Public Education Capital Outlay (PECO): A type of capital outlay revenue distributed to districts by the state. The primary funding source for PECO is the gross receipts tax on utilities.

Pupil Personnel Services: Those activities which are designed to assess and improve the wellbeing of pupils and to supplement the teaching process. These activities are classifiable under the following functions: Attendance and Social Work, Guidance Services, Health Services, Psychological Services, Parental Involvement, and Other Pupil Personnel Services.

Pupil Transportation Services: Transportation of the pupils to and from school activities, either between home and school, or school and school, or on trip for curricular or co-curricular activities. Expenditures for the administration of pupil transportation services are recorded in this account, together with other pupil transportation expenses.

Purchase Order: A document that authorizes the purchase of specified merchandise or the rendering of certain services and the charge for them.

Purchased Services (object of expenditure): Amounts paid for personal services rendered by personnel who are not on the payroll of the district school board, and other services which the Board may purchase. Examples are the costs of repair and maintenance services (not materials), certain utilities, rentals, communications, training, travel, legal and fiscal services.

--R--

Race To The Top: The Race to the Top Fund is a competitive grant program funded through the American Recovery and Reinvestment Act of 2009 (ARRA). It is designed to encourage and reward States that are creating the conditions for education innovation and reform; achieving significant improvement in student outcomes, including making substantial gains in student achievement, closing achievement gaps, improving high school graduation rates, and ensuring student preparation for success in college and careers.

Reading Program: Funds for reading instruction as provided in s. 1011.62(9). Includes funds for the 300 lowest performing elementary schools for intensive reading instruction for the students in these schools for an additional hour per day.

Remediation Reduction: A performance-based incentive for current 9-12 grade students. This allocation is based on placement test scores and is used to enhance the Math and English curricula.

Required Local Effort (RLE): The combination of ad valorem (property) taxes which the school district is required to impose in order to receive state FEFP funds.

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

Response to Intervention (RTI): The practice of providing high-quality instruction/intervention matched to students' needs and using learning rate over time and level of performance to make educational decisions.

Restricted Fund Balance: Fund balances that are constrained by external parties, constitutional provisions, or enabling legislation.

Revenue Anticipation Notes: These notes may be issued by the District in anticipation of the receipt of current funds. These notes may not exceed one year but may be extended on a year to year basis for a total of five years. These obligations may not exceed one-fourth of the District's tax revenue for operations for the preceding year.

Revenue Bonds: When a government issues bonds that do not pledge the full faith and credit of the jurisdiction, it issues limited liability revenue bonds. Typically, pledges are made to dedicate one specific revenue source to repay these bonds. In Florida, revenue bonds do not require voter approval.

Revised Budget: An increase or decrease to the adopted budget.

Rolled-Back Rate: A calculation mandated by the state which produces a fictitious ad valorem (property) tax rate for comparison purposes. This rolled-back rate is the rate that would generate the same amount of revenue in the new fiscal year as was produced in the previous fiscal year, less new construction and other adjustments.

Rubric: Scaling guidelines or criteria used to evaluate all FCAT performance tasks and essays. Describes what characterizes responses at each score point.

--S--

Safe Schools: An allocation based on FTE and the latest official Florida Crime Index. Allowable expenditures include middle school after school programs, alternative school programs for adjudicated youth, and other improvements to enhance the learning environment.

Salaries (object of expenditure): Amounts paid to employees of the school system, including personnel under written contract substituting for those in permanent positions. Costs include salaries, overtime, supplements, and other direct payments to employees.

Sales Tax Revenue: On June 27, 1989 the voters approved a ten-year one cent sales tax effective January 1, 1990. Of which, twenty-five percent (25%) of the proceeds were distributed to the District to increase capacity of existing schools and build new schools. A continuation of the sales tax was approved by the voters of Sarasota County on November 4, 1997 (Phase II) for ten (10) years, and again on November 6, 2007 (Phase III) for another fifteen (15) years which will sunset December 31, 2024. Pursuant to Section 212.055(2) (b), Florida Statutes, property descriptions were made available to voter prior to the vote. The School Board has the authority to amend projects on an as needed basis. When the original revenue projection was computed, the economic recession reduced the anticipated revenues by approximately \$86 million through 2024.

SBE/COBI Bonds: State Board of Education/Capital Outlay Bond Indebtedness Bonds issued by the state on behalf of a local school district.

Scale score: Score used to report student results for the entire test in FCAT Reading, Mathematics and Science. Scale scores range from 100 to 500 at each grade level.

School Administration: Provides the responsibility of directing and managing the operation of a particular school. It includes the activities performed by the principal, assistant principal, and other assistants in general supervision of all operations of the school, evaluations of staff members of the school, assignment of duties to staff members, supervision and maintenance of the records of the school, and coordination of school instructional activities with instructional activities of the school system.

School Advisory Counsel (SAC): SAC is an elected counsel of parents, school staff, and community representatives at each school who evaluate the needs of their school and develop and monitor the School Improvement Plan. The SAC composition must reflect the demographics of the school and at least 51% of its members must not be persons employed at the school.

School Board: Consists of the activities of the elected or appointed body which has been created according to state law and vested with responsibilities for educational activities in a given administrative unit. Also included here are expenses of Board Attorney and other legal services, independent auditors, internal auditors that report directly to the Board, negotiators, lobbyists, etc.

School Improvement Plan: This is a plan to improve student performance at an individual school. These plans, designed to implement state education goals, Sunshine State Standards, and District Strategic Plan Goals are based on a needs assessment and include goals, baseline data, indicators of student progress, strategies, action plans, and evaluation procedures. All School Improvement Plans must be approved by the School Board.

School Recognition Money: The Florida School Recognition Program provides monetary awards to schools that earn an “A” grade, improve at least one performance grade from the previous year or sustain the previous year’s improvement of more than one letter grade.

School Way Cafe (SWC): Consists of those activities concerned with providing food to pupils and staff in a school or school system. This function includes the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities, and the delivery of food. Food purchased and served outside the district’s defined Food Services program are to be charged as a purchased service of the applicable function. (Also referred to as Food Services).

School Wide Budget: Allocations budgeted in departments for school level purposes (e.g., musical instrument repair, adjunct classrooms, etc.).

Self-Insurance Funds: Funds used to account for and finance uninsured risks of loss for workers’ compensation, property, liability and fleet claims.

Sequestration: A spending cut where an amount of money equal to the difference between the cap set in the annual Budget Resolution and the amount actually appropriated is sequestered by the Treasury and not handed over to the agencies to which it was originally appropriated by Congress.

Southern Association of Colleges and Schools Council on Accreditation and School Improvement (SACS CASI): A regional accreditation agency for over 13,000 public and private educational institutions ranging from preschool to college level in the Southern United States.

Sparsity Supplement: Additional funds are provided to small districts in order to recognize that there are certain costs which are necessary to all districts; however, larger districts are more easily able to absorb these costs (economy of scale).

Special Revenue Bonds (SRB): The State of Florida Constitution and Statutes give the school district authorization to bond special reoccurring revenues. These SRBs are limited and special obligations of the school board payable solely from and secured by a prior lien upon and pledge of the proceeds received by the Board from the levy and collection of a one-half cent discretionary sales surtax. The bonds and the indebtedness evidenced, thereby, do not constitute a lien upon any property of the Board or District, but constitute a lien only on the pledged funds as provided in the Bond Resolution. The levy of the surtax must be approved by a referendum of the electors of Sarasota County.

Special Revenue Fund: 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 Sarasota County, most federal funds and the food service program are treated as special revenue funds.

STARTS: Skills, Tips, Routines for Teacher Success is a required training component for new-to-ESE teachers.

Statute: A formal, written law of a country or state written and enacted by its legislative authority, perhaps to then be ratified by the highest executive in the government, and finally published.

Summer Reading Allocation: An allocation which provides additional instruction to targeted students in grade 3 who were retained and to give remediation to students in grade 12 who did not pass FCAT.

Sunshine State Standards (SSS): Florida's curriculum framework that provides for what students should know and be able to do in each subject, each grade level.

Supplemental Academic Instruction (SAI): A state categorical which provides supplemental academic instruction services to students in grades K-12. Supplemental academic instruction strategies may include, but are not limited to, modified curriculum, reading instruction, after-school instruction, tutoring, mentoring, class size reduction, extended school year, intensive skills development in summer school, and other methods of improving student achievement.

--T--

Tax Anticipation Note (TAN): A short term debt issued by a qualified entity for the purpose of improving cash flow. The maximum maturity is one year, and repayment is based on specific future tax collection of the municipality.

Teacher Lead Program: A categorical program to provide each classroom teacher with additional funds to purchase classroom materials and supplies.

Teacher Training Allocation: A categorical to provide for professional growth of instructional personnel that aligns in-service activities with school improvement and student achievement plans.

Title I: A federally funded program designed to ensure that all students in poverty situations have an equal opportunity to achieve in the areas of reading, writing and mathematics.

Transportation Allocation: A categorical to provide transportation of students to and from school. The governing body of a charter school may provide transportation through an agreement or contract with the district school board, a private provider, or with parents.

TRIM Act: The “Truth in Millage” Act, incorporated in Florida Statutes 200.065, requires that property owners be notified by mail of the proposed property taxes for the next fiscal year based on “tentative” budgets approved by the School Board, county, municipalities, and other taxing districts. The TRIM Act also includes specific requirements for newspaper advertisements of budget public hearings, and the content and order of business of the hearings.

--U--

Unassigned Fund Balance: Fund Balance of the General Fund that is not constrained for any purpose.

Unweighted FTE: Refers to the number of Full Time Equivalent students prior to being multiplied by the cost factor of the instructional program to which the FTE (student) is assigned.

--V--

Varying Exceptionalities (V.E.): A term used by Exceptional Student Education indicating a class serving students with disabilities (SWD) with different exceptionalities.

Voluntary Prekindergarten (VPK): A free, state-funded program available to children who are four years old on or before September 1.

--W--

Weighted FTE: The amount of survey-determined FTE for a program, multiplied by that program's cost factor, yields the amount of weighted FTE.

A	
AARP	American Association of Retired Persons
AASA	American Association of School Administrators
ACCEL	Academically Challenging Curriculum to Enhance Learning
ACCESS	Access to the Common Core for Exceptional Student Success
ACT	American College Testing program
ADA	American with Disabilities Act of 1991
ADD	Attention Deficit Disorder
ADHD	Attention Deficit Hyperactivity Disorder
AED	Automatic External Defibrillator
AFDC	Aid to Families with Dependent Children
AFR	Annual Financial Report
AFSCME	American Federation of State, County and Municipal Employees
AFT	American Federation of Teachers
AiM	Intelligence within Asset Management
AIMS	Activities Integrating Math and Science
AP	Advanced Placement or Assistant Principals
ARRA	American Recovery and Reinvestment Act (federal stabilization funds)
ASBO	Association of School Business Officials
ASD	Autism Spectrum Disorders
AV	Audio Visual
AVID	Advancement Via Individual Determination
AYP	Adequate Yearly Progress
B	
BEBR	Bureau of Economic and Business Research
BEES	Bureau of Exceptional Education and Student Services
BPYS	Bully Proofing Your Schools
BRIDGES	Building Respect, Independence, Development and Growth through Extended Services
BSA	Base Student Allocation
BYOT	Bring Your Own Technology (to school)
C	
CAFR	Comprehensive Annual Financial Report
CAP	Comprehensive Assessment Program or Credit Acceleration Program
CAPE	Career and Professional Education
CARS	Counseling As a Related Service
CASI	Council on Accreditation and School Improvement
CBE	Cooperative Business Education
CBI	Community Based Instruction
CBM	Curriculum Based Measurement
CBT	Computer Based Testing
CCSS	Common Core State Standards
CDA	Child Development Associate (credential)

<i>C</i>	
CDL	Commercial Driver's License
CELLA	Comprehensive English Language Learning Assessment
CEP	Community Education Partners
CET	Clinical Education Training
CF	Child Find
CFO	Chief Financial Officer
CFPSBC	Central Florida Public School Boards Coalition
CFS	Children and Family Services
CHAMPS	Conversation, Help, Activity, Movement, Participation and Success
CINS/FINS	Children In Need of Support/Families In Need of Support
CMC	Communication and Monitoring Center
CMS	Children's Medical Services (HRS)
CNA	Certified Nursing Assistant
CO	Capital Outlay
COBI	Capital Outlay Bond Issue
CO&DS	Capital Outlay & Debt Service
COFTE	Capital Outlay Full Time Equivalency
COP	Certificates Of Participation
CORF	Comprehensive Outpatient Rehabilitation Facility
CPA	Certified Public Accountant
CPR/FA/AED	Cardiopulmonary Resuscitation/First Aid/Automatic External Defibrillator
CPT	Child Protective Team
CRC	Case Review Committee
CSC	Children's Services Council
CSI	Comprehension and Science Investigation
CSP	Charter Schools Programs
CSR	Class Size Reduction
CTBS	Comprehensive Test of Basic Skills
CTE	Career and Technical Education
CYF	Children, Youth and Families
<i>D</i>	
DARE	Drug Abuse Resistance Education
DAV	Disabled American Veterans
DBA	Doing Business As
DCD	District Cost Differential
DCF	Department of Children and Families
DD	Developmentally Delayed
DECA	Distributive Education Clubs of America
DERT	District Emergency Response Team
DHH	Deaf and Hard of Hearing
DJJ	Department of Juvenile Justice

<i>D</i>	
DMV	Department of Motor Vehicles
DOAH	Division of Administrative Hearings
DOE	Department of Education
DOR	Department of Revenue
DPP	Deliberate Practice Plan
DPS	District Placement Specialist
DRI	Development of Regional Impact
DROP	Deferred Retirement Option Program
DS	Debt Service
DSC	Daytona State College
DSS	Developmental Scale Score
<i>E</i>	
E3	Empowering Educators for Excellence Program
EAP	Employee Assistance Program
EBD	Emotional Behavior Disorder
ECHOS	Early Childhood Observation System
ECPC	Early Childhood Professional Certificate
ECTAC	East Coast Technical Assistance Center
EDEP	Extended Day Enrichment Program
EIAS	Education Information and Accounting Services
EIR	Early Interventions in Reading
EJF	Education Jobs Fund
ELA	English Language Arts
ELL	English Language Learners
EOC	End of Course (Exams/Testing/Assessment)
EP	Educational Plan (gifted students)
ePST	Electronic Problem Solving Team
ERAU	Embry Riddle Aeronautical University
ESE	Exceptional Student Education
ESEA	Elementary and Secondary Education Act
ESF	Emergency Services Function
ESOL	English for Speakers of Other Languages
ESP	Educational Services Provider
ESPER	Engineering Scholars Program at Embry Riddle (University)
EWS	Early Warning System
<i>F</i>	
FAA	Florida Alternate Assessment
FACSA	Florida Association of Charter School Authorizers
FACT	Families And Communities Together
FADSS	Florida Association of District School Superintendents
FAIR	Florida Assessment for Instruction in Reading

<i>F</i>	
FAME	Florida Association for Media in Education
FAPE	Free Appropriate Public Education
FAPT	Florida Association of Pupil Transportation
FASA	Florida Association of School Administrators
FASBO	Florida Association of School Business Officials
FASFEP	Florida Association of State and Federal Education Program Administrators
FASSW	Florida Association of School Social Workers
FBLA	Future Business Leaders of America
FCAT	Florida Comprehensive Assessment Test
FCC	Federal Communications Commission
FDOE	Florida Department of Education
FDLRS	Florida Diagnostic and Learning Resource System
FEA	Florida Educators Association
FEAPs	Florida Educator Accomplished Practices
FEFP	Florida Education Finance Program
FEMA	Federal Emergency Management Agency
FEN	Florida Educational Negotiators
FFA	Future Farmers of America
FFEA	Florida Future Educators of America
FHA	Future Homemakers of America
FHSAA	Florida High School Athletic Association
FICA	Federal Insurance Contributions Act
FIN	Florida Inclusion Network
FIRN	Florida Information Resource Network
FISH	Florida Inventory of School Houses
FLDOE	Florida Department Of Education
FLVS	Florida Virtual School
FLVSFT	Florida Virtual School Full Time
FLVS PT	Florida Virtual School Part Time
FMLA	Family and Medical Leave Act
FMT	Facilities Maintenance Technician
FOIL	Florida Organization of Instructional Leaders
FRS	Florida Retirement System
F.S.	Florida Statute
FSA	Florida Standards Assessment
FSBA	Florida School Boards Association
FSFOA	Florida School Finance Officers Association
FSS	Full Service School
FTE	Full Time Equivalent
FY	Fiscal Year
FYE	Fiscal Year End

<i>G</i>	
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GE	General Education
GED	General Equivalency Diploma
GETT	General Education Team Teach
GFOA	Government Finance Officers Association
GIS	Geographical Information Services
G.L.A.D.	Group Leaders Are the Difference
GOB	General Obligation Bond
<i>H</i>	
HACCP	Hazard Analysis & Critical Control Point
HHS	Health and Human Services
HI	Hearing Impaired
HIPPA	Health Insurance Portability and Accountability Act
HIS	Health Insurance Subsidy
HOSA	Health Occupations Students of America
HR	Human Resources
HRS	Health and Rehabilitative Services
HTM E	Hard To Measure Electives
HUD	Housing and Urban Development
HVAC	Heating, Ventilation and Air Conditioning
<i>I</i>	
IA	Internal Accounts
IAP	Individual Academic Plan
IB	International Baccalaureate
IBIS	Investigating Biomes in Science
ICARE	Independent Child Abuse Relief Enterprise
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
IMS	Instructional Management System
InD	Intellectual Disability
IS	Instructional Services
IST	Instructional Support Teacher
ISTE	International Society for Technology in Education
ISTOAs	Instructional Support Teachers on Assignment
ITB	Invitation To Bid (Purchasing)
ITN	Invitation To Negotiate (Purchasing)
ITV	Instructional Television
<i>J</i>	
JLA	Jessica Lunsford Act

<i>L</i>	
LCIF	Local Capital Improvement Fund
LD	Learning Disabled
LEA	Local Education Agency
LEED	Leadership in Energy & Environmental Design
LEP	Limited English Proficiency
LI	Language Impaired
LICC	Local Interagency Community Collaboration project
LMS	Learning Management Systems
LP	Large Print (testing materials)
LPN	Licensed Practical Nurse
LRE	Least Restrictive Environment
LULAC	League of United Latin American Citizens
<i>M</i>	
MAP	Merit Award Program (performance pay)
MEP	Migrant Education Program
MFS	Monthly Financial Statement
MILL	Millage
MPO	Metropolitan Planning Organization
MTSS	Multi Tiered System of Supports
Multi VE	Multi Varying Exceptionalities
<i>N</i>	
NAACP	National Association for the Advancement of Colored People
NAAE	National Association of Agricultural Educators
NBTC	National Board Teacher Certification
NCAA	National Collegiate Athletic Association
NCCER	National Center for Construction Education and Research
NCLB	No Child Left Behind
NGSSS	Next Generation Sunshine State Standards
NIMS	National Incident Management System
NOCTI	National Occupational Competency Testing Institute
NSF	Non Sufficient Funds
NSLP	National School Lunch Program
<i>O</i>	
OHI	Other Health Impaired
OI	Orthopedically Impaired
OMB	Office of Management and Budget
OPEB	Other Post Employment Benefits
OPPAGA	Office of Program, Policy Analysis and Government Accountability
OSEP	Office of Special Education Programs
OSHA	Occupational Safety and Health Administration
OT	Occupational Therapy

<i>P</i>	
PAC	Political Action Committee
PACE	Parent And Child Education
PAR	Peer Assistance and Review (Teacher)
PARCC	Partnership for Assessment of Readiness for College and Careers
PBT	Paper Based Testing
PD	Professional Development
PDA	Professional Development Alternatives
PDS	Professional Development School or System
PE	Physical Education
PECO	Public Education Capital Outlay
PEORP	Public Employee Optional Retirement Program
PERT	Post Secondary Educational Readiness Test
PI	Physically Impaired
PIC	Private Industry Council
PKEI	Pre Kindergarten Early Intervention
PLC	Professional Learning Community
PLDRC	Planning and Land Development Regulation Commission
PLUS	Preventing, Learning, Understanding Substances program
PMO	Project Management Office
Pre K	Pre Kindergarten
PRIDE	Program to Recognize Initiative and Distinction in Education
PRISM	Promoting Regional Improvement in Science and Math
PSAT	Preliminary Scholastic Aptitude Test
PST	Problem Solving Team
PT	Physical Therapy; Part Time
PTA	Parent Teacher Association
PTO	Parent Teacher Organization
PTSA	Parent Teacher Student Association
PUD	Planned Unit Development
<i>R</i>	
RAP	Residential Adolescent Program
RFI	Request For Information (Purchasing)
RFP	Request For Proposal (Purchasing)
RFQ	Request For Quotations (Purchasing)
RLE	Required Local Effort
RN	Registered Nurse
ROTC	Reserve Officers Training Corps
RTI	Response to Intervention
RtIB	Response to Intervention Behavior
RTP3	Resident Teacher Professional Preparation Program, University of Central Florida
RTTT	Race To The Top

S	
SAC	School Advisory Council
SACS	Southern Association of Colleges and Schools
SAI	Supplemental Academic Instruction
SAN	Storage Area Network
SASA	Students Against Substance Abuse
SAT	Scholastic Assessment Test program
SBE	State Board of Education or School Based Enterprise
SC EBD	Separate Class Emotional Behavioral Disorder/Disability
SCERTS	Social Communication, Emotional Regulation Transactional Supports
SCOBI	State Capital Outlay Bond Issue
SEA	State Educational Agency
SECME	Southeastern Consortium for Minorities in Engineering
Section 504	Section 504 of the Rehabilitation Act of 1973
SEDNET	Severely Emotionally Disabled Network
SEMS	Substitute Employee Management System
SES	Supplemental Educational Services
SESIR	School Environmental Safety Incident Reporting
SDFS	Safe and Drug Free Schools
SFE	Smart Find Express (re. SEMS)
SFS	School Food Service
SI	Speech Impaired
SIG	School Improvement Grant
SIP	School Improvement Plan
SIT	School Improvement Team
SLD	Specific Learning Disability
SLO	Student Learning Objective
SLP	Speech Language Pathologist
SOSY	Solutions for Out of School Youth
SP	Services Plan
SPP	Student Progression Plan or State Performance Plan
SP&P	Exceptional Student Education Policies and Procedures
SRB	Special Revenue Bonds
SRG	Standards Referenced Grading
SRO	School Resource Officer
SSI	Social Security Income
SSS	Student Support Services and Sunshine State Standards
STARTS	Skills, Tips and Routines for Teacher Success
STEM	Science, Technology, Engineering & Math
STS	Student Transportation Services
SWD	Students With Disabilities
SY	School Year

<i>T</i>	
TAA	Teachers As Advisors
TAC	Teachers Advisory Council/Committee
TAM	Teacher Administration Manual
TAN	Tax Anticipation Notes
TAP	Technical Assistance Program or Teenage Parent Program
TBI	Traumatic Brain Injury
TDC	Technology Distribution Center
TNL	True North Logic
TOA	Teacher On Assignment
TS	Technology Services
TSA	Transportation Security Administration
TRIM	Truth in Millage
<i>U</i>	
UBC	Uniform Building Code
UCC	United Child Care
UCF	University of Central Florida
UFTE	Unweighted Full Time Equivalent
USDOE	United States Department of Education
<i>V</i>	
VAB	Value Adjustment Board
VAM	Value Added Model
VE	Varying Exceptionalities
VI	Vision Impaired
VIPS	Volunteers In Public Schools
VPK	Voluntary Prekindergarten
<i>W</i>	
WFTE	Weighted Full Time Equivalent
WIC	Women, Infants, and Children Program
WORC	Work Oriented Rehabilitation Center