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SARASOTA
County Schools

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

School Board of Sarasota County Florida

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morrill

Executive Director



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).

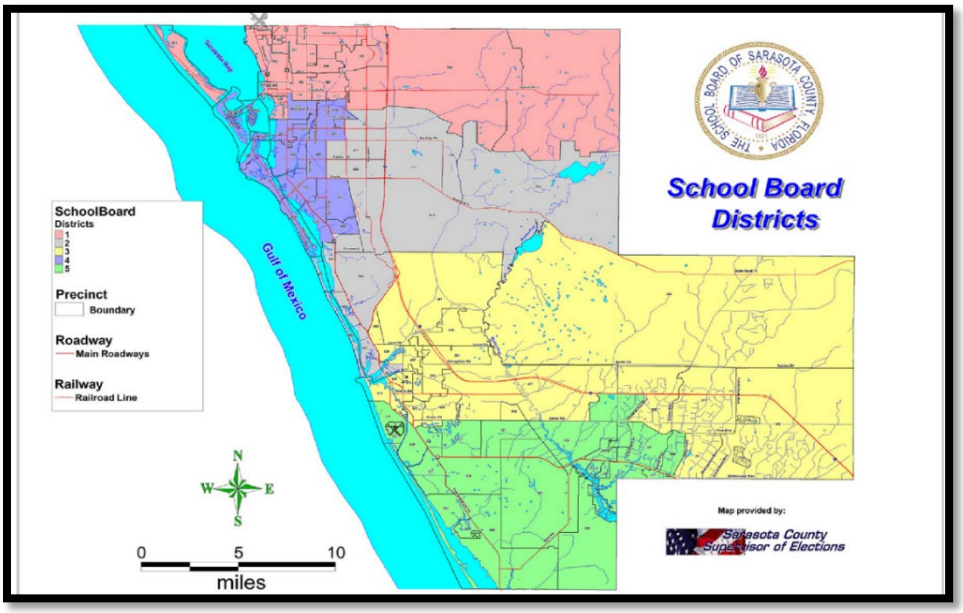
Highly regarded for his conscientious and uplifting leadership style, Superintendent Connor is committed to reducing the achievement gap, leveraging resources to drive innovations in teaching & learning, and keeping student success at the forefront of Sarasota County Schools' goals and decisions. *Every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



Bridget Ziegler
District 1



Liz Baker
District 2





Tom Edwards
District 3



Robyn Marinelli
District 4



Karen Rose
District 5

Our Vision

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

Our Mission

To Engage, Empower, and Elevate

Every Student. Every Day!



INTRODUCTION

Welcome to the Sarasota County Schools Adopted Budget Book for the 2025–2026 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 educational programs, services, and operational needs within our school district. It 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 District's 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 by fund, formulas for key budget allocations, and insights into our financial priorities for the upcoming year. We encourage you to explore this document to see how our financial decisions align with educational goals and community values.

The overall budget for Sarasota County Schools reflects a decrease of nearly $187 million in revenues and other financing sources compared to last year. This is primarily the result of the one-time inclusion of major grants and debt issuances in the 2023–2024 budget that are not repeated in 2025–2026. The General Fund, which supports the daily operations of the school district, shows a decrease of $6.9 million in revenues and other financing sources.

Florida school districts receive the majority of funds required to operate through the Florida Education Finance Program (FEFP). Each year, the state legislature meets to develop the education budget. For 2025–2026, the FEFP provides a 1.3% increase per student for Sarasota County Schools, raising the per-student allocation to $10,133.79. The FEFP is comprised of state funds, primarily from sales and corporate income tax collections, along with local tax collections received through the levy of the Required Local Effort (RLE) millage. For 2025–2026, the district is required to levy 2.847 mills, a decrease from the prior year's 2.883 mills.

Looking forward, Sarasota County Schools faces continued fiscal challenges. Chief among them is the expansion of the Family Empowerment Scholarship program, which is projected to divert nearly $45 million in funding from district-operated schools in 2025–2026. At the same time, Sarasota is experiencing a projected enrollment decline of roughly 300 students, while still bearing fixed operational costs in staffing, transportation, and facilities. State formula adjustments reduced Sarasota's weighted FTE by about 200 students, further lowering revenues, while recurring expenses — including an 8.5% projected increase in medical insurance premiums and an almost 18% rise in utility costs — continue to climb. The opening of new schools adds additional annual operating obligations. In response, the district is tightening discretionary spending, shifting allowable costs to capital, aligning staffing with actual enrollment, and prioritizing resources that directly support classroom instruction. These actions, combined with transparency and ongoing community engagement, position Sarasota County Schools to remain fiscally responsible while advancing student success — *Every Student. Every Day.*

All Funds Summary

All Funds Revenue	Unaudited Actuals 2024-2025	Tentative Budget 2025-2026	Adopted Budget 2025-2026	Increase/ (Decrease)
Federal Through State	$ 67,464,658	$ 51,468,373	$ 53,435,252	$ (14,029,406)
State Supplements	78,351,074	70,568,990	71,348,891	(7,002,183)
Local Sources	881,673,192	856,058,547	861,747,028	(19,926,164)
Transfers In	111,455,437	104,900,220	105,875,738	(5,579,699)
Non Revenue Sources	17,185,854	-	17,744,801	558,947
Beginning Fund Balance	688,261,505	272,315,924	545,185,276	(143,076,229)
Total	**$ 1,844,391,720**	**$ 1,355,312,054**	**$ 1,655,336,986**	**$ (189,054,734)**

All Funds Expenditures	Unaudited Actuals 2024-2025	Tentative Budget 2025-2026	Adopted Budget 2025-2026	Increase/ (Decrease)
Salaries	$ 391,603,311	$ 391,529,863	$ 388,349,852	$ (3,253,459)
Benefits	157,269,767	165,711,097	163,971,248	6,701,481
Purchased Services	139,551,164	129,493,052	132,413,978	(7,137,186)
Energy Services	13,467,153	15,813,397	15,771,309	2,304,156
Materials and Supplies	36,657,404	33,506,957	35,360,737	(1,296,667)
Capital Outlay	289,230,312	172,663,973	406,096,381	116,866,069
Other Expenditures	159,971,896	146,615,653	157,125,250	(2,846,646)
Transfers Out	61,200,437	103,900,220	105,875,738	44,675,301
Ending Fund Balance	595,440,276	196,077,842	250,372,493	(345,067,783)
Total	**$ 1,844,391,720**	**$ 1,355,312,054**	**$ 1,655,336,986**	**$ (189,054,734)**



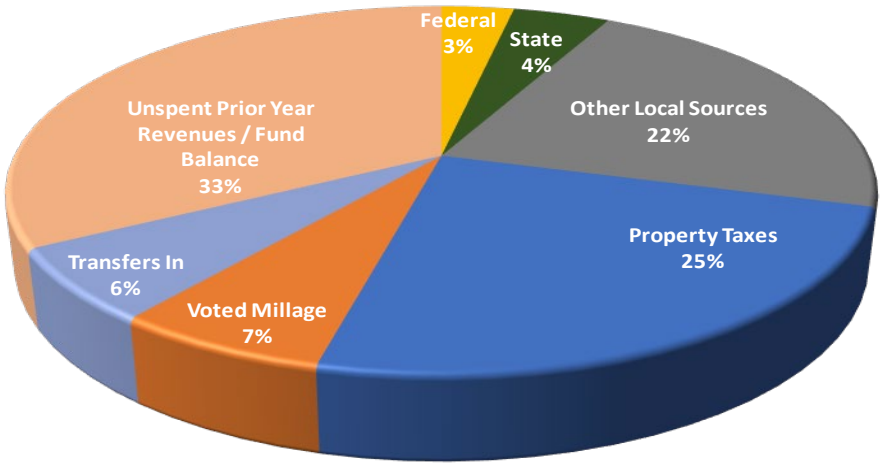
All Funds Summary by Revenues and Appropriations

	General Fund	Debt Service	Capital Projects	Special Revenue	Internal Services	Total Funds
	Adopted Budget 2025-2026	Adopted Budget 2025-2026	Adopted Budget 2025-2026	Adopted Budget 2025-2026	Adopted Budget 2025-2026	Adopted Budget 2025-2026
REVENUES						
Federal Direct	$ 400,000	$ 1,967,816	$ -	$ 1,555,279	$ -	$ 3,923,095
Federal Through State	1,750,000	-	-	47,762,157	-	$ 49,512,157
State Sources	63,727,052	351,240	7,115,534	155,065	-	$ 71,348,891
Local Sources	533,206,849	-	214,464,756	17,083,404	96,992,019	861,747,028
TOTAL REVENUES	**599,083,901**	**2,319,056**	**221,580,290**	**66,555,905**	**96,992,019**	**986,531,171**
Transfers In	60,785,468	43,490,270	-	1,000,000	600,000	105,875,738
Non Revenue Sources	-	-	17,744,801	-	-	17,744,801
Nonspendable Fund Balance	16,246,191	-	-	-	-	16,246,191
Restricted Fund Balance	13,118,430	37,143,653	363,254,144	10,658,653	-	424,174,880
Assigned Fund Balance	6,855,207	-	-	-	-	6,855,207
Unassigned Fund Balance	68,724,361	-	-	-	29,184,637	97,908,998
TOTAL REVENUE, TRANSFERS AND FUND BALANCES	**$ 764,813,558**	**$ 82,952,979**	**$ 602,579,235**	**$ 78,214,558**	**$ 126,776,656**	**$ 1,655,336,986**
EXPENDITURES						
Instruction	$ 436,662,981	$ -	$ -	$ 19,162,146	$ -	$ 455,825,127
Pupil Personnel Services	40,872,721	-	-	4,295,118	-	45,167,839
Instructional Media Services	3,718,789	-	-	4,609	-	3,723,398
Instruction and Curriculum Development	4,037,284	-	-	256,397	-	4,293,681
Instructional Staff Training Services	5,217,789	-	-	6,088,637	-	11,306,426
Instruction-Related Technology	7,059,762	-	-	15,000	-	7,074,762
Board of Education	1,192,280	-	-	-	-	1,192,280
Legal Services	1,500,000	-	-	-	-	1,500,000
General Administration	4,648,416	-	-	1,046,035	-	5,694,451
School Administration	29,003,756	-	-	17,795	-	29,021,551
Facilities Acquisition and Construction	6,293,377	-	401,940,111	231	-	408,233,719
Fiscal Services	2,905,201	-	-	-	-	2,905,201
Food Services	-	-	-	29,331,191	-	29,331,191
Central Services	8,477,543	-	-	935,232	101,689,277	111,102,052
Pupil Transportation	27,628,975	-	-	64,790	-	27,693,765
Operation of Plant	65,606,078	-	-	-	-	65,606,078
Maintenance of Plant	22,993,807	-	-	-	-	22,993,807
Administrative Technology Services	9,667,243	-	-	3,271	-	9,670,514
Community Services	3,851,506	-	-	8,687,471	-	12,538,977
Debt Service	-	44,213,936	-	-	-	44,213,936
TOTAL EXPENDITURES	**681,337,508**	**44,213,936**	**401,940,111**	**69,907,923**	**101,689,277**	**1,299,088,755**
Transfers Out and Other Financing	1,600,000	-	104,275,738	-	-	105,875,738
Nonspendable Fund Balance	16,246,191	-	-	1,000,000	-	17,246,191
Restricted Fund Balance	11,618,430	38,739,043	-	7,306,635	-	57,664,108
Assigned Fund Balance	6,855,207	-	96,363,386	-	-	103,218,593
Unassigned Fund Balance	47,156,222	-	-	-	25,087,379	72,243,601
TOTAL EXPENDITURES, TRANSFERS AND FUND BALANCES	**$ 764,813,558**	**$ 82,952,979**	**$ 602,579,235**	**$ 78,214,558**	**$ 126,776,656**	**$ 1,655,336,986**

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	$ 2,150,000	$ 1,967,816	$ -	$ 49,317,436	$ -	$ 53,435,252
State	63,727,052	351,240	7,115,534	155,065	-	71,348,891
Other Local Sources	15,865,000	-	232,209,557	17,083,404	96,992,019	362,149,980
Property Taxes	404,753,851	-	-	-	-	404,753,851
Voted Millage	112,587,998	-	-	-	-	112,587,998
Local Sales Tax	-	-	-	-	-	-
Transfers In	60,785,468	43,490,270	-	1,000,000	600,000	105,875,738
Unspent Prior Year Revenues / Fund Balance	104,944,189	37,143,653	363,254,144	10,658,653	29,184,637	545,185,276
TOTAL REVENUE AND FUND BALANCES	**$ 764,813,558**	**$ 82,952,979**	**$ 602,579,235**	**$ 78,214,558**	**$ 126,776,656**	**$ 1,655,336,986**

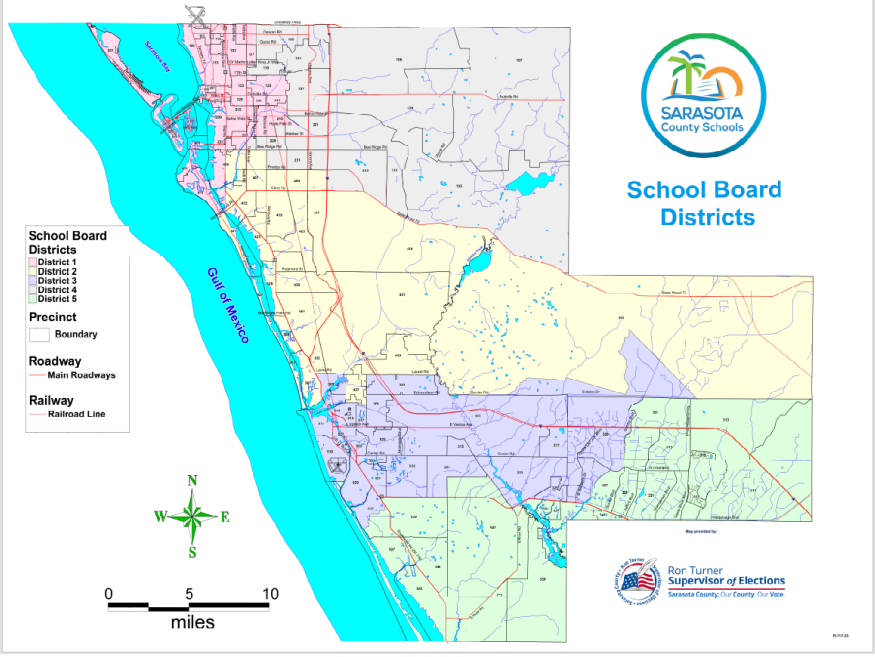


$1,655,336,986

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]

- 23 Elementary Schools
- 7 Middle Schools
- 6 High Schools
- 6 Other Schools
- 14 Charter Schools
- 56 Total Schools



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 3rd among all 67 Florida school districts.
- Four Sarasota County traditional schools and 3 charter schools improved a letter grade from 2024 to 2025.
- District graduation rate rose to 92.65%—a 2.35 percentage point increase over the 2023 rate (90.3%
- Sarasota County residents have supported educational excellence through a referendum for additional school funding since 2002.
- In the 2024-2025 school year, the District secured the seventh 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.
- Sarasota County Schools website exceeded 12 million views.
- 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 21st consecutive year.
- The District received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the fifth time for its Approved Annual Budget 2024-2025 Book.



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 intitatives, innovating boldly to meet our students’ needs more effectively. In developing the plan, the students, families and staff strategcially identified key drivers to boost achievement and bridge opportunity gaps. The focus is now on implementing evidence-based strategies to 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.

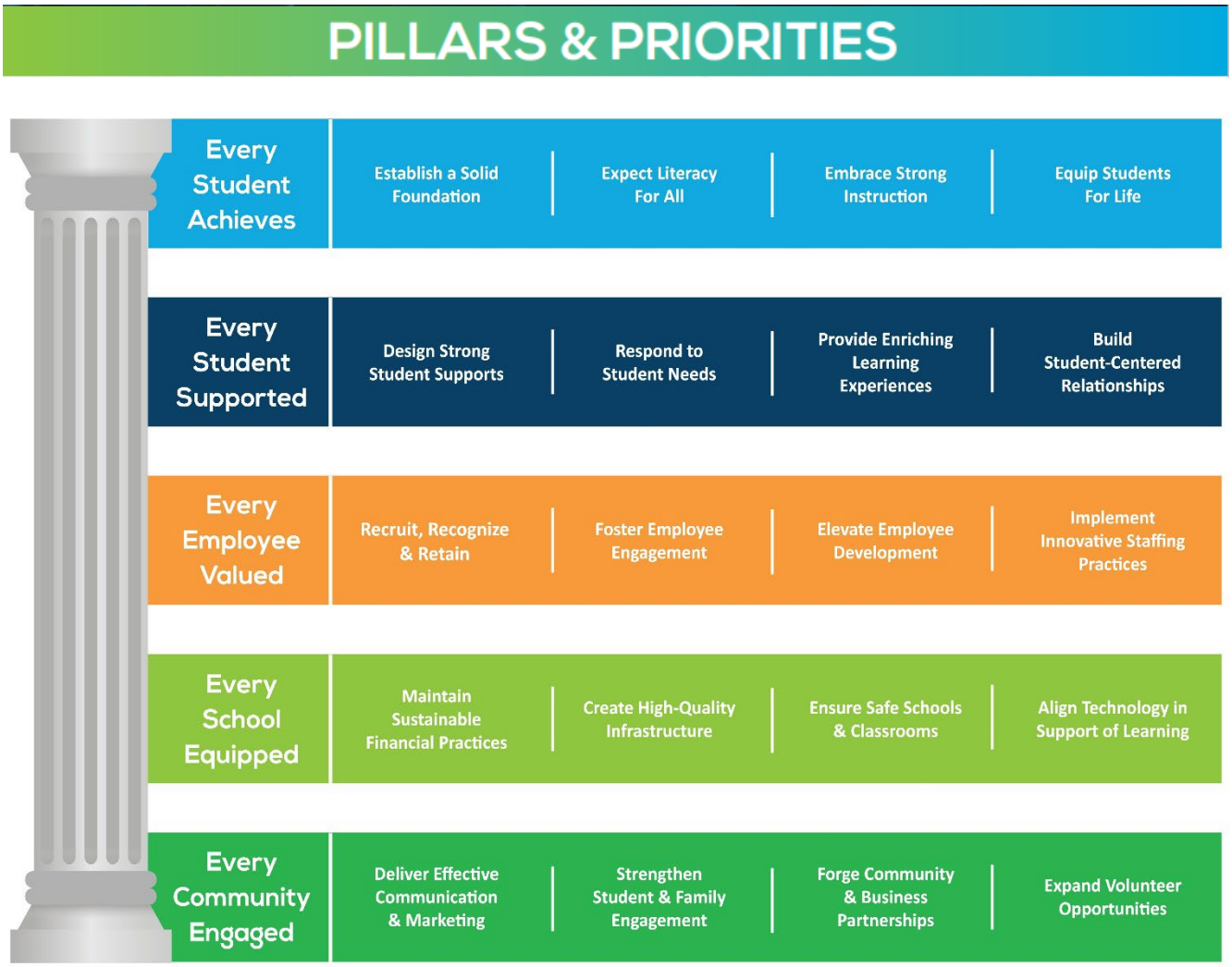
To make informed decisions, we rely on research and data analysis. We prioritize listening to and incorporating the insights from our community, allowing these stories to shape our actions. This dynamic and reflective process is embedded within this six-year strategic plan, which is thoughtfully designed 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.



Graduation and Drop-Out Rates

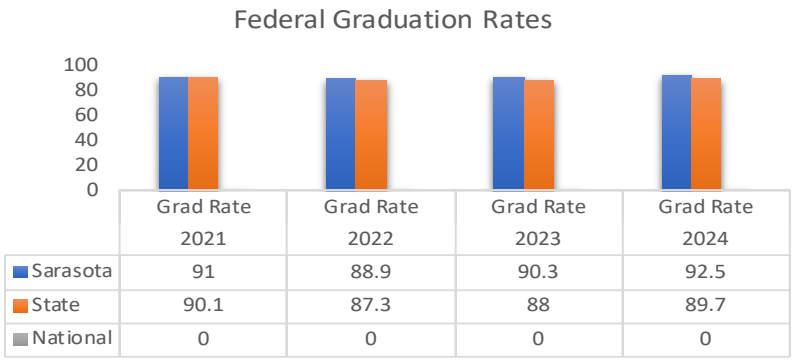
Graduation rates are important public-school accountability measures. Florida is required to use the Federal Uniform Rate, which does not count any students who withdrew to Adult Education programs or who graduate with a special diploma.

Grad and Dropout Rates 2021-2024

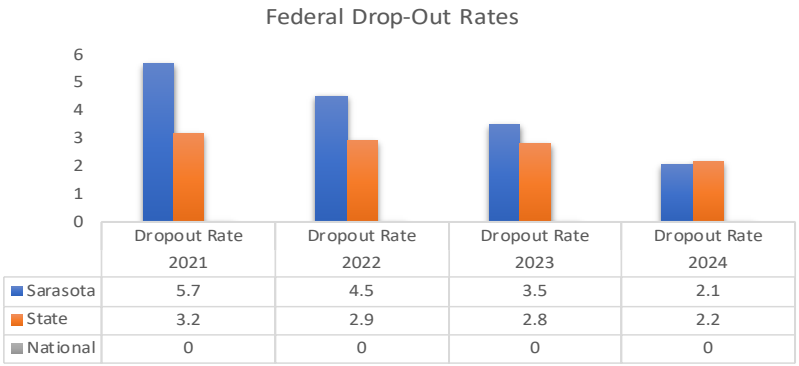
	2021	2022	2023	2024
	Grad Rate	Grad Rate	Grad Rate	Grad Rate
Sarasota	91	88.9	90.3	92.5
State	90.1	87.3	88	89.7
National	N/A	N/A	N/A	N/A

	2021	2022	2023	2024
	Dropout Rate	Dropout Rate	Dropout Rate	Dropout Rate
Sarasota	5.7	4.5	3.5	2.1
State	3.2	2.9	2.8	2.2
National	N/A	N/A	N/A	N/A

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







	Dropout Rate 2021	Dropout Rate 2022	Dropout Rate 2023	Dropout Rate 2024
Sarasota	5.7	4.5	3.5	2.1
State	3.2	2.9	2.8	2.2
National	0	0	0	0

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 2021-2024 Mean Score

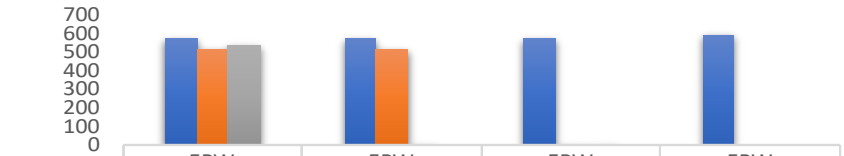
	2021	2022	2023	2024
	ERW	ERW	ERW	ERW
Sarasota	571	580	580	592
State	512	520	N/A	
National	533	N/A	N/A	

	2021	2022	2023	2024
	Math	Math	Math	Math
Sarasota	559	569	561	575
State	479	497	N/A	
National	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



	ERW 2021	ERW 2022	ERW 2023	ERW 2024
Sarasota	571	580	580	592
State	512	520	0	
National	533	0	0	

SAT: Math Scores



	Math 2021	Math 2022	Math 2023	Math 2024
Sarasota	559	569	561	575
State	479	497	0	
National	528	0	0	



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 2021-2025 Mean Score

	2021	2022	2023	2024	2025
	English	English	English	English	English
Sarasota	20.5	18.7	18.9	19.1	19.1
State	N/A	N/A	N/A	N/A	N/A
National	19.6	19.9	N/A	N/A	N/A

	2021	2022	2023	2024	2025
	Reading	Reading	Reading	Reading	Reading
Sarasota	22.1	20.5	20.6	21.4	21.2
State	N/A	N/A	N/A	N/A	N/A
National	20.9	21.2	N/A	N/A	N/A

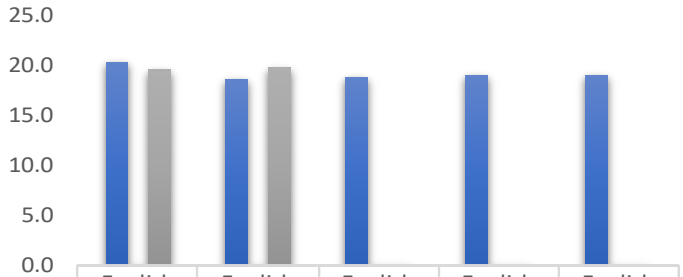
	2021	2022	2023	2024	2025
	Math	Math	Math	Math	Math
Sarasota	20.4	19.4	19.4	19.5	20.0
State	N/A	N/A	N/A	N/A	N/A
National	19.9	20.2	N/A	N/A	N/A

	2021	2022	2023	2024	2025
	Science	Science	Science	Science	Science
Sarasota	21.1	19.8	19.7	20.2	20.3
State	N/A	N/A	N/A	N/A	N/A
National	20.4	20.6	N/A	N/A	N/A

	2021	2022	2023	2024	2025
	Composite	Composite	Composite	Composite	Composite
Sarasota	21.2	19.8	19.8	20.2	20.3
State	20.4	20.6	N/A	N/A	N/A
National	20.3	20.8	N/A	N/A	N/A

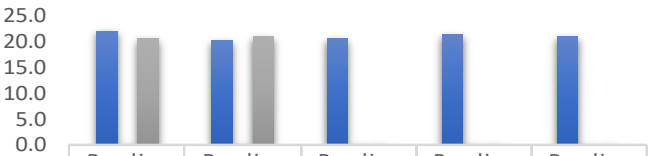
Note: Some State and National data not available indicated by N/A or 0

ACT ENGLISH SCORES



	English 2021	English 2022	English 2023	English 2024	English 2025
Sarasota	20.5	18.7	18.9	19.1	19.1
State	0.0	0.0	0.0	0.0	0.0
National	19.6	19.9	0.0	0.0	0.0

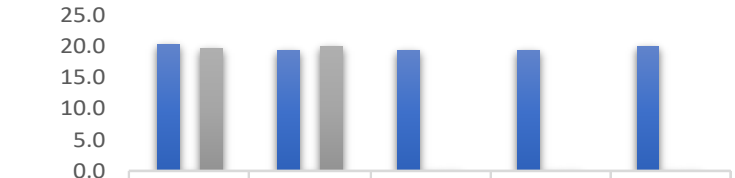
ACT READING SCORES



	Reading 2021	Reading 2022	Reading 2023	Reading 2024	Reading 2025
Sarasota	22.1	20.5	20.6	21.4	21.2
State	0.0	0.0	0.0	0.0	0.0
National	20.9	21.2	0.0	0.0	0.0

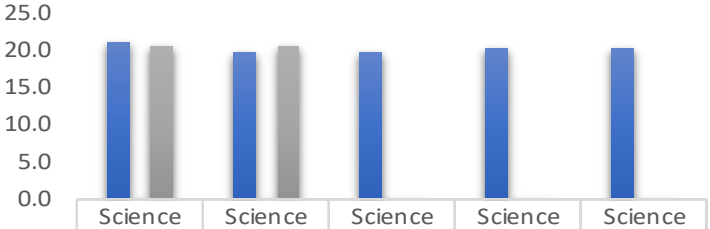


ACT MATH SCORES



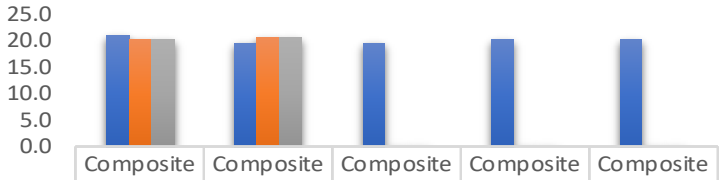
	Math 2021	Math 2022	Math 2023	Math 2024	Math 2025
Sarasota	20.4	19.4	19.4	19.5	20.0
State	0.0	0.0	0.0	0.0	0.0
National	19.9	20.2	0.0	0.0	0.0

ACT SCIENCE SCORES



	Science 2021	Science 2022	Science 2023	Science 2024	Science 2025
Sarasota	21.1	19.8	19.7	20.2	20.3
State	0.0	0.0	0.0	0.0	0.0
National	20.4	20.6	0.0	0.0	0.0

ACT COMPOSITE SCORES

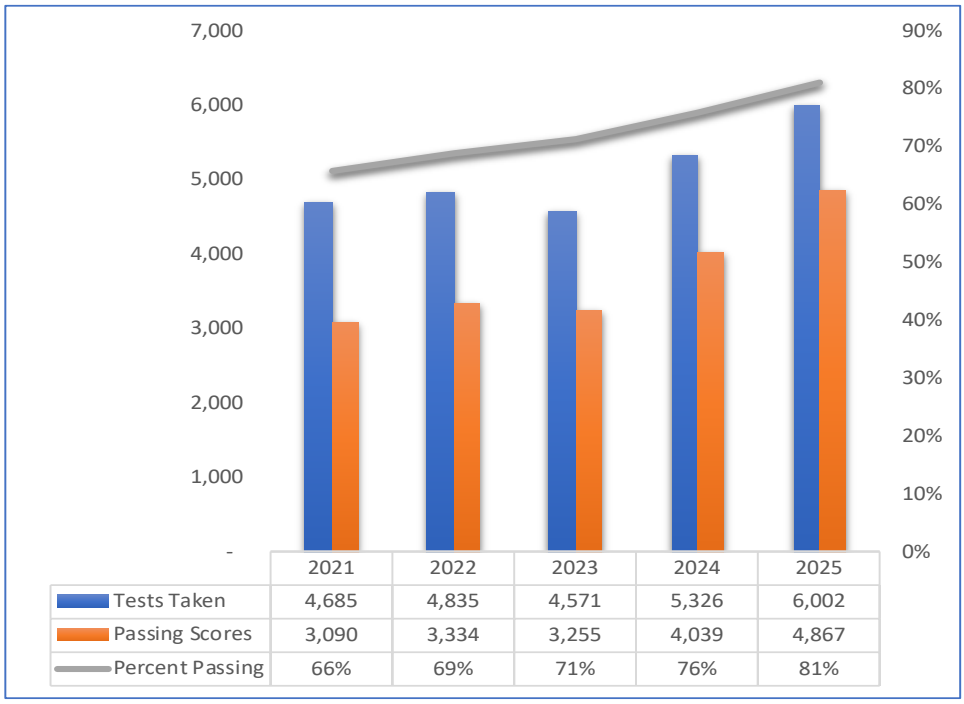


	Composite 2021	Composite 2022	Composite 2023	Composite 2024	Composite 2025
Sarasota	21.2	19.8	19.8	20.2	20.3
State	20.4	20.6	0.0	0.0	0.0
National	20.3	20.8	0.0	0.0	0.0

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 2020-2025						
	2020	**2021**	**2022**	**2023**	**2024**	**2025**
Tests Taken	4,606	4,685	4,835	4,571	5,326	6,002
Passing Scores	3,224	3,090	3,334	3,255	4,039	4,867
Percent Passing	70%	66%	69%	71%	76%	81%





CAPE Industry Certifications and CAPE Digital Tool Certificates

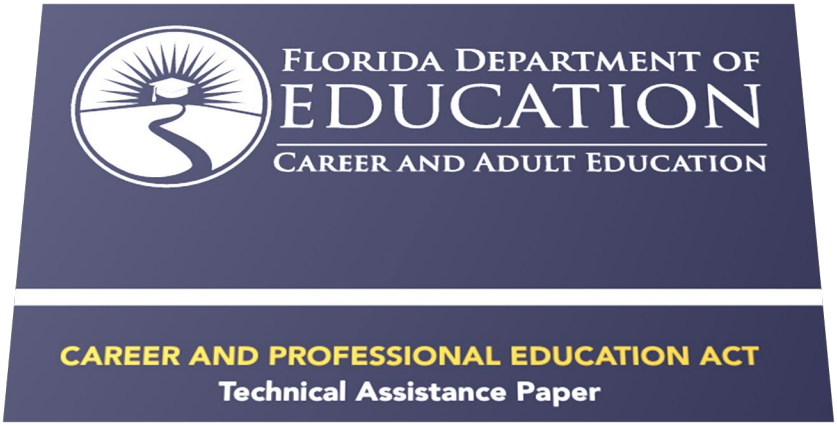
In 2007, the Florida Legislature passed the Career and Professional Education (CAPE) Act. The purpose of the Act was to provide a statewide planning partnership between the business and education communities to attract, expand and retain targeted, high-value industry and to sustain a strong knowledge-based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

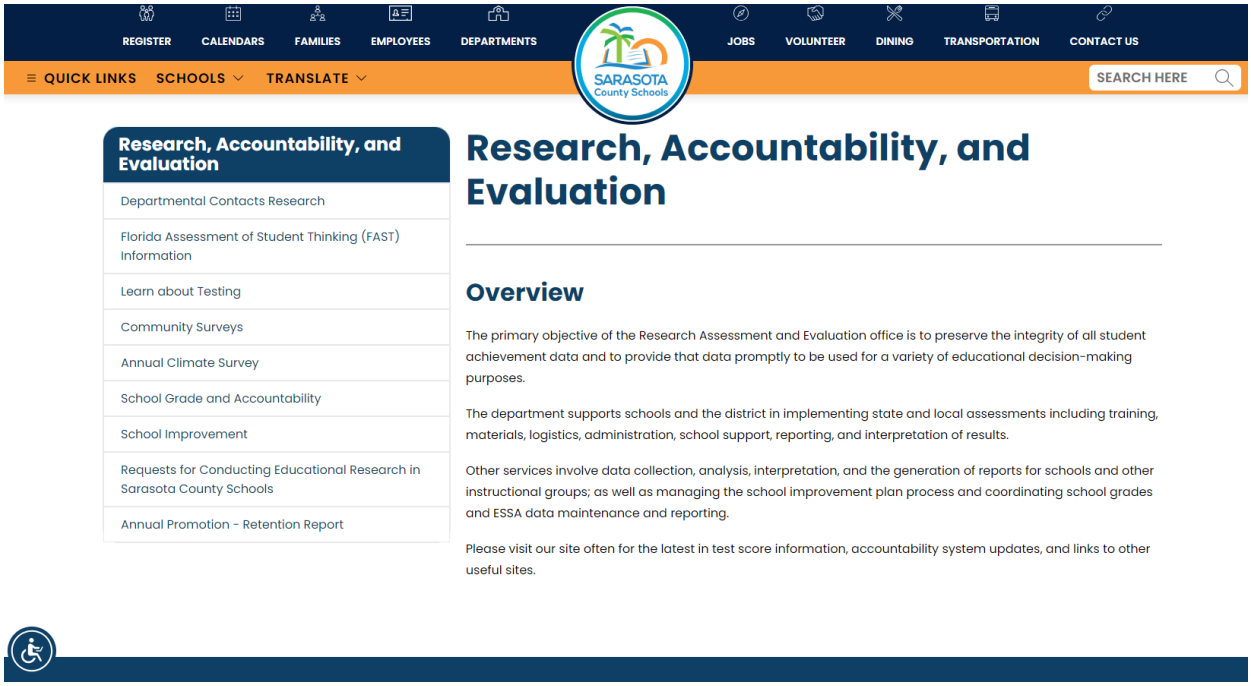
A voluntary process through which individuals are assessed by an independent, third-party certifying entity using predetermined standards for knowledge, skills and competencies, resulting in the award of a time-limited credential that is nationally recognized and applicable to an occupation that is included 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

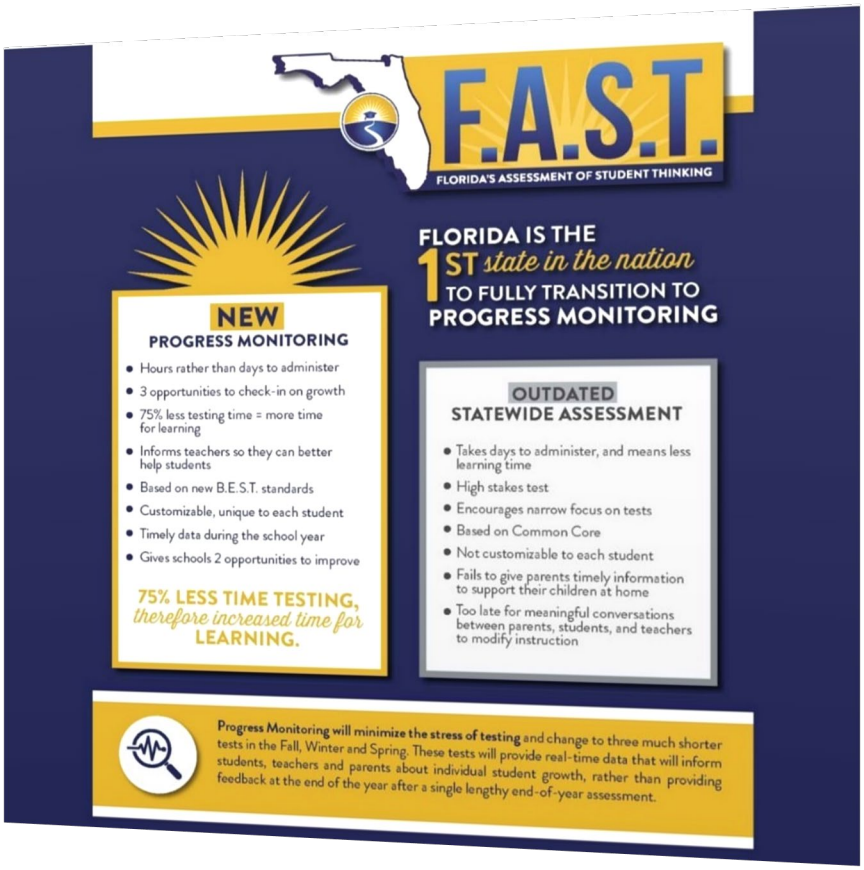


The Office of Research, Accountability, and Evaluation provides an Interactive Dashboard that shows student achievement data including Academic Progress, Middle and High School Acceleration, Daily Attendance, District Grade and Financial Transparency. Each year the Florida Commissioner of Education assigns 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



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.

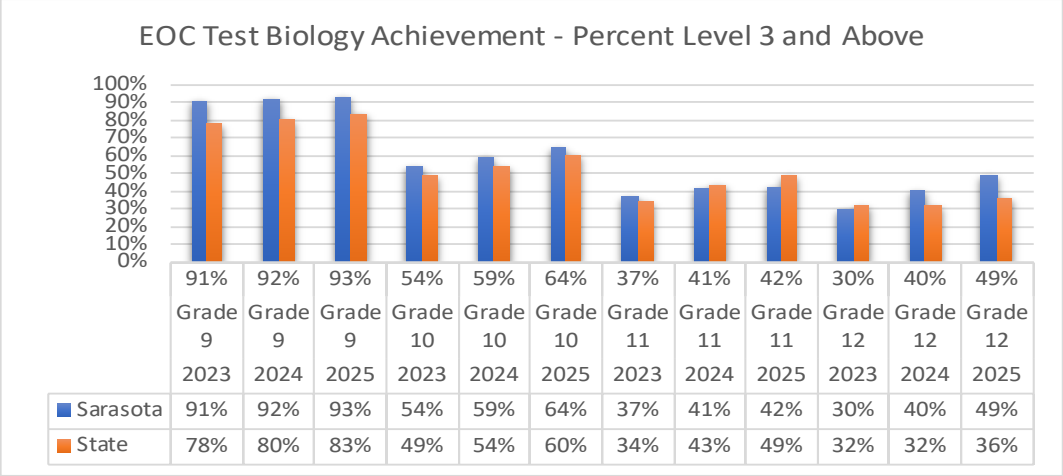


Florida Standards Assessment – English Language Arts and Mathematics

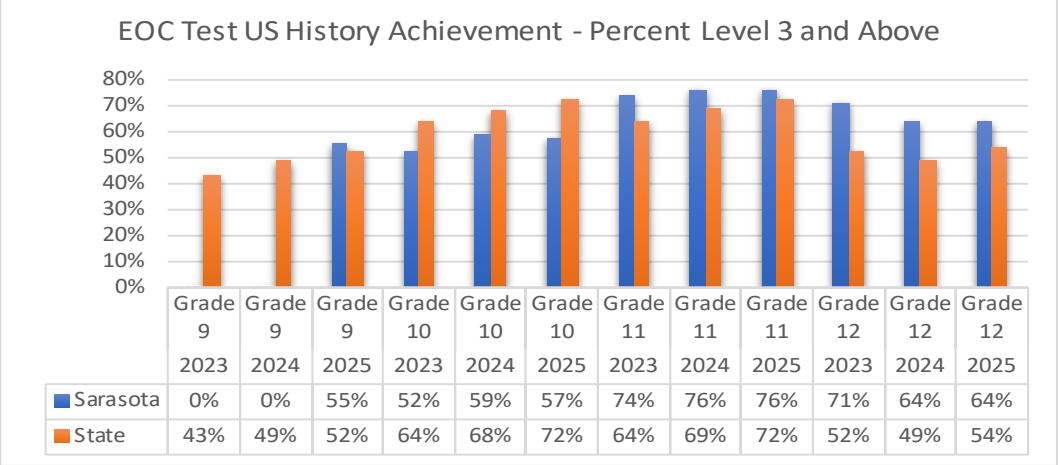
	Sarasota		State	
English Language Arts	2024	2025	2024	2025
Grade 3	68	67	55	57
Grade 4	62	67	53	56
Grade 5	63	62	55	56
Grade 6	64	66	54	60
Grade 7	57	65	50	57
Grade 8	60	63	51	55
Grade 9	58	64	53	56
Grade 10	59	61	53	58
Mathematics	2024	2025	2024	2025
Grade 3	71	73	60	63
Grade 4	67	72	58	62
Grade 5	64	66	56	57
Grade 6	65	68	56	60
Grade 7	70	73	47	50
Grade 8	51	52	54	57

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.

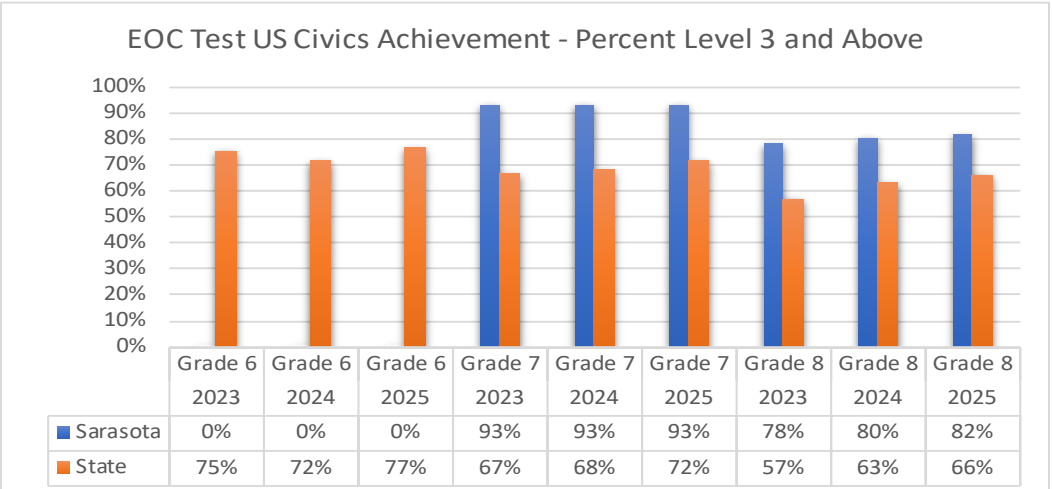
End of Course (EOC) Achievement



	91% Grade 9 2023	92% Grade 9 2024	93% Grade 9 2025	54% Grade 10 2023	59% Grade 10 2024	64% Grade 10 2025	37% Grade 11 2023	41% Grade 11 2024	42% Grade 11 2025	30% Grade 12 2023	40% Grade 12 2024	49% Grade 12 2025
Sarasota	91%	92%	93%	54%	59%	64%	37%	41%	42%	30%	40%	49%
State	78%	80%	83%	49%	54%	60%	34%	43%	49%	32%	32%	36%



	Grade 9 2023	Grade 9 2024	Grade 9 2025	Grade 10 2023	Grade 10 2024	Grade 10 2025	Grade 11 2023	Grade 11 2024	Grade 11 2025	Grade 12 2023	Grade 12 2024	Grade 12 2025
Sarasota	0%	0%	55%	52%	59%	57%	74%	76%	76%	71%	64%	64%
State	43%	49%	52%	64%	68%	72%	64%	69%	72%	52%	49%	54%



	Grade 6 2023	Grade 6 2024	Grade 6 2025	Grade 7 2023	Grade 7 2024	Grade 7 2025	Grade 8 2023	Grade 8 2024	Grade 8 2025
Sarasota	0%	0%	0%	93%	93%	93%	78%	80%	82%
State	75%	72%	77%	67%	68%	72%	57%	63%	66%

Florida Statewide Science Assessment (FSSA)

Florida Statewide Science Assessment (FSSA) 2025												
	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	3,506	14%	18%	25%	16%	26%	3,607	17%	25%	24%	17%	17%
State	211,638	22%	23%	27%	13%	15%	204,011	24%	27%	22%	14%	13%
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%



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.



EDUCATIONAL PROGRAMS

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.

2025-2026 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 2025-2026 budget process began immediately after the 2024-2025 final budget was adopted. Student projections, due to the Florida Department of Education in January 2025 were forecasted over a five-year period identifying both operating and capital needs. As of the 2025-2026 first calculation of the Florida Education Finance Report (FEFP), the state reported a projected increase for Sarasota County Schools of 776.16 unweighted full-time equivalent (FTE), for a total of 49,159.58 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 2025-2026 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.

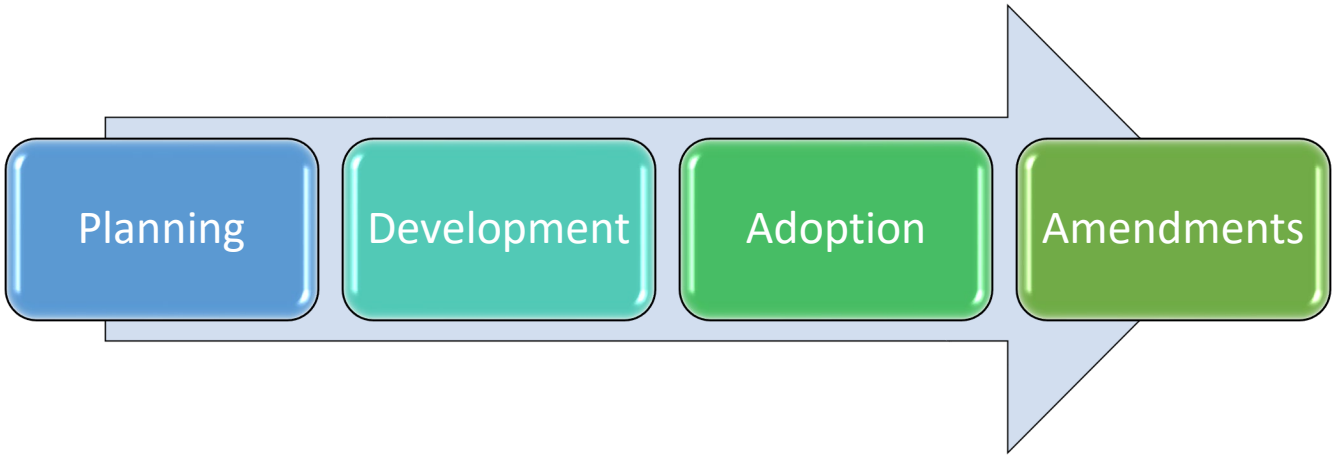
School staffing is calculated based on established formulas and enrollment projections. Administration discusses anticipated school needs, individually and collectively, and then makes recommendations. School staffing allocation worksheets are distributed to Principals to begin the staffing process. 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.

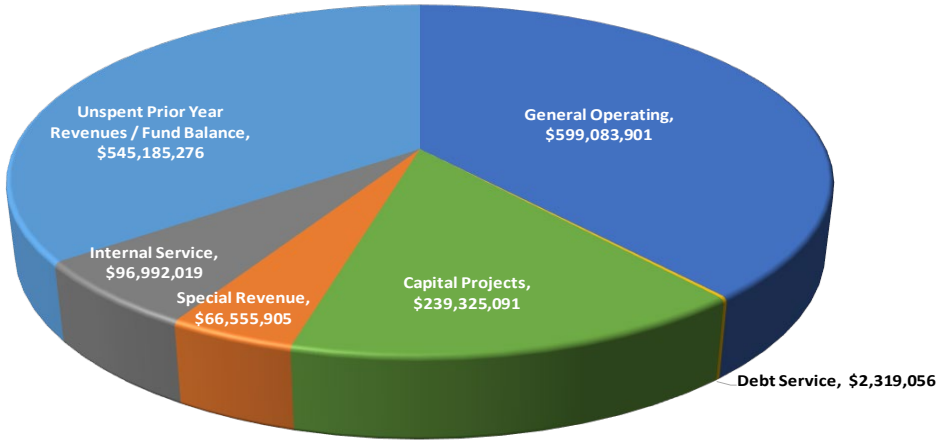
Budget Amendment Phase

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



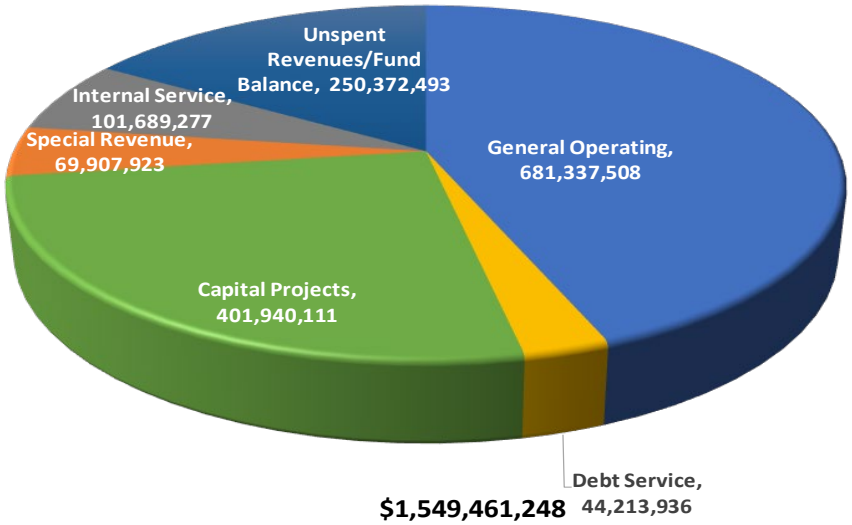
Budget Calendar 2025-2026	
Date	**Description**
November-December	School Full Time Equivalent (FTE)/Enrollment Meetings are held to estimate next year's projected FTE/Enrollment.
January	Departmental Zero-Based Budgeting is reviewed with respective Executive Directors and Chiefs. FTE/Enrollment projections finalized and submitted to Department Of Education (DOE). Chiefs analyze data to create school based staffing and funding formulas.
February	School Board workshop to discuss the latest FEFP calculation and the effects on forecasted operations. Discussion of current enrollment and the upcoming year FTE forecast. School and Department position control allocations are prepared for the staffing process.
March	School and Department position control/ staffing allocations are released to the cost center heads and staffing begins. Staffing commences and Budget Department reconciles position control to create beginning of draft staffing budget.
April	School Board Workshop - Review of legislative budget highlights.
May	School Board Workshop - Review of the Capital Improvement Budget and forecast. Budget prepares draft of Tentative Budget.
June	School Board Workshop – Review of the Superintendent's draft Tentative Budget prepared using the latest data available.
July	Truth in Millage (TRIM) requires the proposed budget be presented to the Board no later than July 23rd. Superintendent presents the Tentative Budget to the School Board, requests approval to advertise the intent to adopt a Tentative Budget and millage rates. The advertisement will be posted on the School Board's website the following Saturday.
August	Required Public Hearing to adopt tentative millage and budget held. TRIM requires no later than August 4th.
September	Public Hearing to adopt the final millage and budget. TRIM requires no later than September 18th.

2025-2026 Total Projected Revenues of all Funds Excluding Transfers between Funds



$1,549,461,248

2025-2026 Total Projected Appropriations of all Funds Excluding Transfers between Funds



$1,549,461,248

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 2024-2025	Tentative Budget 2025-2026	Adopted Budget 2025-2026	Increase/ (Decrease)
Federal Through State	$ 2,460,130	$ 2,150,000	$ 2,150,000	$ (310,130)
State Sources	70,918,247	63,419,682	63,727,052	(7,191,195)
Local Sources	531,027,961	532,106,849	533,206,849	2,178,888
Loss Recoveries	1,534	-	-	(1,534)
Transfers from Grants	6,471,320	-	-	(6,471,320)
Transfers from Capital Funds	55,849,905	60,059,950	60,785,468	4,935,563
Beginning Fund Balance	113,663,575	103,735,916	104,944,189	(8,719,386)
Total	**$ 780,392,672**	**$ 761,472,397**	**$ 764,813,558**	**$ (15,579,114)**

For the 2025-26 fiscal year, revenues are decreasing 1% from last year. Federal revenue sources are flat, while local sources are increasing .4% due to the increase in the 2025 certified taxable value and its effect on Ad Valorem taxes and 1 mil Referendum revenues. State sources are decreasing 10% primarily due to the increase in students who are participating in Family Empowerment Scholarship programs, and because Florida School Recognition funds are not contemplated in the 2025-2026 budget until awarded. Transfers from Grants in 2024-25 are Federal ARP funds for COVID, which will not be received in 2025-26.

General Fund Expenditures	Unaudited Actuals 2024-2025	Tentative Budget 2025-2026	Adopted Budget 2025-2026	Increase/ (Decrease)
Salaries	$ 366,651,088	$ 366,944,578	$ 363,150,566	$ (3,500,522)
Benefits	144,841,655	152,748,193	150,802,825	5,961,170
Purchased Services - District	42,468,164	36,024,618	38,000,588	(4,467,576)
Purchased Services - Charter	76,449,201	80,261,637	79,765,758	3,316,557
Energy Services	13,368,868	15,754,076	15,709,488	2,340,620
Materials and Supplies	15,184,734	15,034,721	16,613,332	1,428,598
Capital Outlay	3,064,667	2,252,931	3,373,490	308,823
Other Expenditures	13,420,106	13,219,711	13,921,461	501,355
Transfers Out		1,000,000	1,600,000	1,600,000
Ending Fund Balance	104,944,189	78,231,932	81,876,050	(23,068,139)
Total	**$ 780,392,672**	**$ 761,472,397**	**$ 764,813,558**	**$ (15,579,114)**

For the 2025-26 fiscal year, expenditures are projected to increase 1% from last year. Salaries are decreasing slightly, while benefits are increasing 4% due to rate changes in the Florida Retirement System (FRS), and an increase in medical claims under our self-insurance health program. Charter payments are anticipated to increase 4% based on projected enrollment and revenue. Energy Services experienced the largest percentage increase, 18%, due to projected rate increases. Materials and Supplies are forecasted to rise due to inflation, while Capital Outlay and Other Expenses are anticipated to remain relatively flat to last year. Transfers Out were necessary in 2025-26 to support projected deficits in the Food and Nutrition Services Fund, and the Internal Services Fund.

Debt Service Funds

Debt Service Funds are utilized to pay principal, interest, 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 2025-2026 is $82,952,979. This reflects a $4,060,033 or 4.67% decrease from the actual 2024-25 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 $1,595,390 for 2025-2026. 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 2024-2025	Tentative Budget 2025-2026	Adopted Budget 2025-2026	Increase/ (Decrease)
Federal Sources	$ 1,967,816	$ 1,967,816	$ 1,967,816	$ -
State Sources	331,870	351,240	351,240	19,370
Local Sources	2,106,214	33,500	-	(2,106,214)
Transfers from Capital Funds	49,134,212	43,490,270	43,490,270	(5,643,942)
Restricted Fund Balance	33,472,900	35,166,858	37,143,653	3,670,753
Total	**$ 87,013,012**	**$ 81,009,684**	**$ 82,952,979**	**$ (4,060,033)**

There are currently two State School Bonds. There are currently three Certificates of Participation (COP) debt issues outstanding. It is anticipated that there will be two additional COP issues for the construction of 2 new elementary schools. Lease purchase agreements are initiated for computer refreshes and are included in the debt service budget.

Debt Service Funds Expenditures	Unaudited Actuals 2024-2025	Tentative Budget 2025-2026	Adopted Budget 2025-2026	Increase/ (Decrease)
Redemption of Principal	$ 31,337,975	$ 26,842,050	$ 26,842,050	$ (4,495,925)
Interest	18,516,825	17,350,886	17,350,886	(1,165,939)
Dues and Fees	14,559	21,000	21,000	6,441
Restricted Fund Balance	37,143,653	36,795,748	38,739,043	1,595,390
Total	**$ 87,013,012**	**$ 81,009,684**	**$ 82,952,979**	**$ (4,060,033)**

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 2024-2025	Tentative Budget 2025-2026	Adopted Budget 2025-2026	Increase/ (Decrease)
Miscellaneous Federal through State	$ 363,705	$ -	$ -	$ (363,705)
CO&DS Distributed to the District	1,650,279	1,493,574	1,493,574	(156,705)
Interest on CO&DS	73,169	50,890	50,890	(22,279)
Charter School Capital Outlay	4,450,674	4,451,434	4,451,434	760
Other State Sources	760,023	647,105	1,119,636	359,613
Ad Valorem Taxes	165,124,234	168,881,997	168,881,997	3,757,763
Sales Tax	33,658,890	32,488,407	32,488,407	(1,170,483)
Interest Income	22,858,285	300,000	300,000	(22,558,285)
Investment Net Increase (Decrease) - Fair Value	2,722,595		-	(2,722,595)
Impact Fees	10,117,329	10,400,000	12,444,352	2,327,023
Other Local Sources	134,342	350,000	350,000	215,658
Refund of Prior Year Expense	-		-	-
Total Revenues	**241,913,525**	**219,063,407**	**221,580,290**	**(20,333,235)**
Other Financing Sources	17,184,320		17,744,801	560,481
Restricted Fund Balance	494,626,271	88,699,195	363,254,144	(131,372,127)
Total	**$ 753,724,116**	**$ 307,762,602**	**$ 602,579,235**	**$ (151,144,881)**

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 Services (CO&DS) to the District, interest on invested balances, and Charter School Capital Outlay (PECO) allocated by the legislature. The total adopted capital projects funds budget for 25-26 is $602,579,235.

Capital Projects Funds Expenditures	Unaudited Actuals 2024-2025	Tentative Budget 2025-2026	Adopted Budget 2025-2026	Increase/ (Decrease)
Library Books	$ 3,149	$ -	$ -	$ (3,149)
Buildings and Fixed Equipment	147,130,957	70,724,270	248,965,470	101,834,513
Furniture, Fixtures and Equipment	42,766,426	19,854,946	24,016,270	(18,750,156)
Motor Vehicles	2,386,907	5,000,000	10,480,308	8,093,401
Land	696,709	-	-	(696,709)
Improvements Other Than Buildings	23,588,169	13,665,250	24,813,204	1,225,035
Remodeling and Renovations	57,921,237	42,515,762	74,965,339	17,044,102
Dues and Fees	2,334	-	-	(2,334)
Computer Software	131,750	-	-	(131,750)
Charter School Local Capital Improvement	8,374,996	13,812,761	13,849,625	
Charter School Sales Tax	2,483,221	4,164,075	4,849,895	2,366,674
Project Totals	**285,485,855**	**169,737,064**	**401,940,111**	**116,454,256**
To General Fund	5,594,905	60,059,950	60,785,468	55,190,563
To Debt Service Funds	49,134,212	43,490,270	43,490,270	(5,643,942)
Transfers Total	**54,729,117**	**103,550,220**	**104,275,738**	49,546,621
Restricted Fund Balance	413,509,144	34,475,318	96,363,386	(317,145,758)
Total	**$ 753,724,116**	**$ 307,762,602**	**$ 602,579,235**	**$ (151,144,881)**

Adopted budgeted expenditures for 2025-2026 total $401,940,111 for projects, $60,785,468 to general fund and $43,490,270 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: Individuals with Disabilities Education Act, IDEA ($12.6 million), Elementary and Secondary Education Act ($15.1 million), and Trust & Agency ($7 million).

Special Revenue-Other Revenue	Unaudited Actuals 2024-2025	Tentative Budget 2025-2026	Adopted Budget 2025-2026	Increase/ (Decrease)
Federal Direct	$ 1,767,650	$ 1,053,950	$ 1,555,279	$ (212,371)
Federal Through State (Non-ESSER)	26,197,502	27,700,807	29,166,357	2,968,855
Federal Through State (CARES/ESSER III/ARP)	16,085,476	-	-	(16,085,476)
Local Sources	10,848,434	9,122,109	9,855,154	(993,280)
Restricted Fund Balance	6,988,947	8,527,362	7,265,001	276,054
Total	**$ 61,888,009**	**$ 46,404,228**	**$ 47,841,791**	**$ (14,046,218)**

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 requirements from the Florida Department of Revenue and the Government Accounting Standards Board.

Special Revenue-Other Expenditures	Unaudited Actuals 2024-2025	Tentative Budget 2025-2026	Adopted Budget 2025-2026	Increase/ (Decrease)
Salaries	$ 15,619,998	$ 14,759,343	$ 15,289,762	$ (330,236)
Benefits	6,662,657	6,985,315	7,191,946	529,289
Purchased Services	13,241,246	6,149,977	7,102,376	(6,138,870)
Energy Services	54,608	5,321	7,821	(46,787)
Materials and Supplies	8,037,629	5,437,236	5,712,405	(2,325,224)
Capital Outlay	677,273	671,978	780,780	103,507
Other Expenses	3,858,277	3,867,696	4,491,700	633,423
Transfers	6,471,320		-	(6,471,320)
Restricted Fund Balance	7,265,001	8,527,362	7,265,001	-
Total	**$ 61,888,009**	**$ 46,404,228**	**$ 47,841,791**	**$ (14,046,218)**

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 2025-2026 school year is $30,372,767 including fund balance. None of the Food Service budget is derived from local tax dollars.

Food Service Fund Revenues	Unaudited Actuals 2024-2025	Tentative Budget 2025-2026	Adopted Budget 2025-2026	Increase/ (Decrease)
Federal Through State	$ 18,622,379	$ 18,595,800	$ 18,595,800	$ (26,579)
State Sources	166,812	155,065	155,065	(11,747)
Local Sources	7,605,145	7,228,250	7,228,250	(376,895)
Transfer from General Fund		1,000,000	1,000,000	1,000,000
Beginning Fund Balance	6,019,549	3,393,724	3,393,652	(2,625,897)
Total	**$ 32,413,885**	**$ 30,372,839**	**$ 30,372,767**	**$ (2,041,118)**

Sarasota County Food and Nutrition Services served 20,500 lunches, 7,600 breakfasts, 1,360 suppers/snacks daily, and approximately $2.3 4million in a la carte sales for the 2024-2025 school year.

Food Service Fund Expenditures	Unaudited Actuals 2024-2025	Tentative Budget 2025-2026	Adopted Budget 2025-2026	Increase/ (Decrease)
Salaries	$ 8,752,343	$ 9,343,673	$ 9,343,673	$ 591,330
Benefits	5,498,346	5,697,860	5,697,860	199,514
Purchased Services	633,530	663,600	663,600	30,070
Energy Services	43,677	54,000	54,000	10,323
Materials and Supplies	13,435,041	13,035,000	13,035,000	(400,041)
Capital Outlay	2,517	2,000	2,000	(517)
Other Expenditures	654,779	535,000	535,000	(119,779)
Ending Fund Balance	3,393,652	1,041,706	1,041,634	(2,352,018)
Total	**$ 32,413,885**	**$ 30,372,839**	**$ 30,372,767**	**$ (2,041,118)**



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 2024-2025	Tentative Budget 2025-2026	Adopted Budget 2025-2026	Increase/ (Decrease)
Operating Revenues	$ 92,644,698	$ 94,257,435	$ 96,102,019	$ 3,457,321
Non-Operating Revenues	2,825,065	890,000	890,000	(1,935,065)
Beginning Fund Balance	33,490,263	32,792,869	29,184,637	(4,305,626)
Transfers In		350,000	600,000	600,000
Total	**$ 128,960,026**	**$ 128,290,304**	**$ 126,776,656**	**$ (2,183,370)**

The adopted Internal Service Fund Budget for the 2025-2026 school year is $126,776,656 which includes fund balance, and is a decrease of $2,183,370 from 2024-2025 actuals. 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 higher claims than revenue. Remaining fund balance is adequate for statutory reserves of 60 days of Health Liability Insurance.

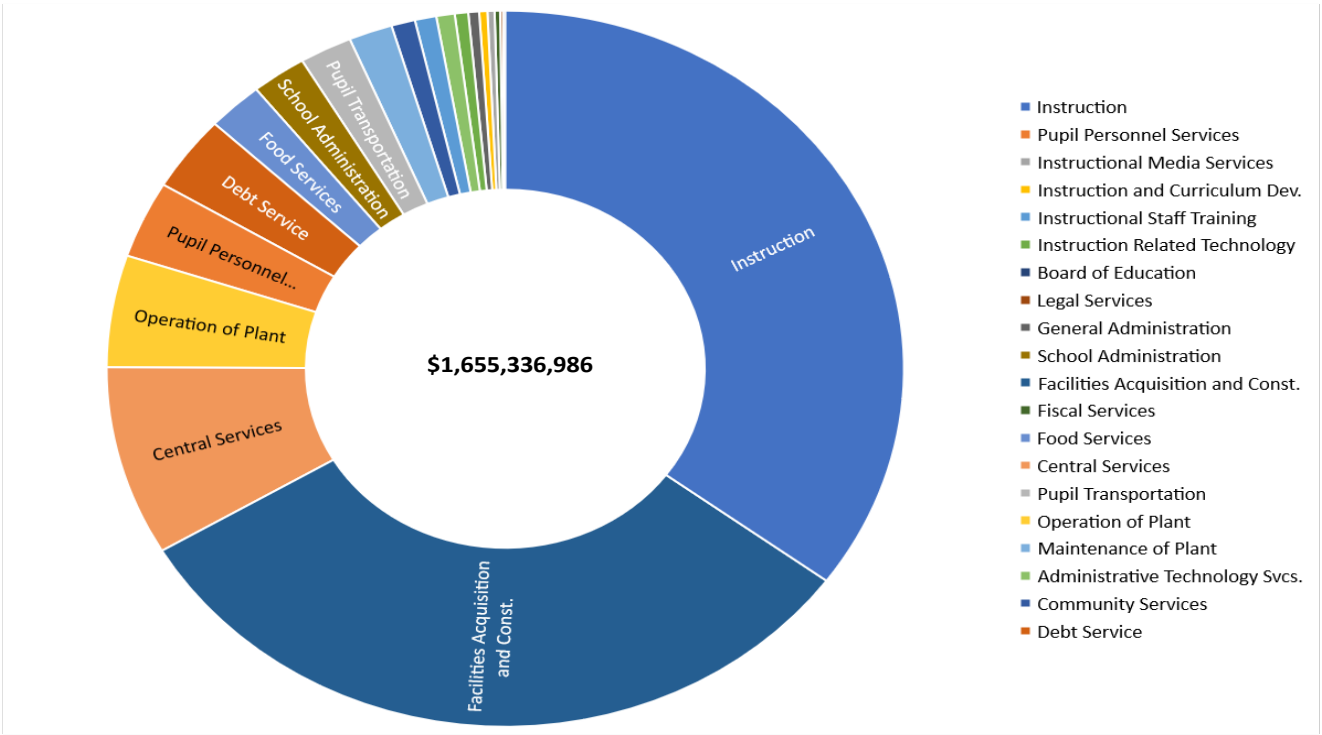
Internal Service Funds Expenditures	Unaudited Actuals 2024-2025	Tentative Budget 2025-2026	Adopted Budget 2025-2026	Increase/ (Decrease)
Salaries	$ 579,882	$ 482,269	$ 565,851	$ (14,031)
Benefits	267,109	279,729	278,617	11,508
Purchased Services	6,759,023	6,393,220	6,881,656	122,633
Other Expenses	92,169,375	84,779,310	93,963,153	1,793,778
Transfer Out	-	350,000	-	-
Ending Fund Balance	29,184,637	36,005,776	25,087,379	(4,097,258)
Total	**$ 128,960,026**	**$ 128,290,304**	**$ 126,776,656**	**$ (2,183,370)**




SARASOTA
County Schools

All Funds Summary by Function

EXPENDITURES - FUNCTION	General Fund	Debt Service	Capital Projects	Special Revenue	Internal Service	Total All Funds
Instruction	$ 436,662,981	$ -	$ -	$ 19,162,146	-	$ 455,825,127
Pupil Personnel Services	40,872,721	-	-	4,295,118	-	45,167,839
Instructional Media Services	3,718,789	-	-	4,609	-	3,723,398
Instruction and Curriculum Dev.	4,037,284	-	-	256,397	-	4,293,681
Instructional Staff Training	5,217,789	-	-	6,088,637	-	11,306,426
Instruction Related Technology	7,059,762	-	-	15,000	-	7,074,762
Board of Education	1,192,280	-	-	-	-	1,192,280
Legal Services	1,500,000	-	-	-	-	1,500,000
General Administration	4,648,416	-	-	1,046,035	-	5,694,451
School Administration	29,003,756	-	-	17,795	-	29,021,551
Facilities Acquisition and Const.	6,293,377	-	401,940,111	231	-	408,233,719
Fiscal Services	2,905,201	-	-	-	-	2,905,201
Food Services	-	-	-	29,331,191	-	29,331,191
Central Services	8,477,543	-	-	935,232	101,689,277	111,102,052
Pupil Transportation	27,628,975	-	-	64,790	-	27,693,765
Operation of Plant	65,606,078	-	-	-	-	65,606,078
Maintenance of Plant	22,993,807	-	-	-	-	22,993,807
Administrative Technology Svcs.	9,667,243	-	-	3,271	-	9,670,514
Community Services	3,851,506	-	-	8,687,471	-	12,538,977
Debt Service	-	44,213,936	-	-	-	44,213,936
TOTAL EXPENDITURES	**681,337,508**	**44,213,936**	**401,940,111**	**69,907,923**	**101,689,277**	**1,299,088,755**
Transfers Out	1,600,000	-	104,275,738	-	-	105,875,738
Ending Fund Balances	81,876,050	38,739,043	96,363,386	8,306,635	25,087,379	250,372,493
TOTAL EXPENDITURES, TRANSFERS AND FUND BALANCES	**$ 764,813,558**	**$ 82,952,979**	**$ 602,579,235**	**$ 78,214,558**	**$ 126,776,656**	**$ 1,655,336,986**



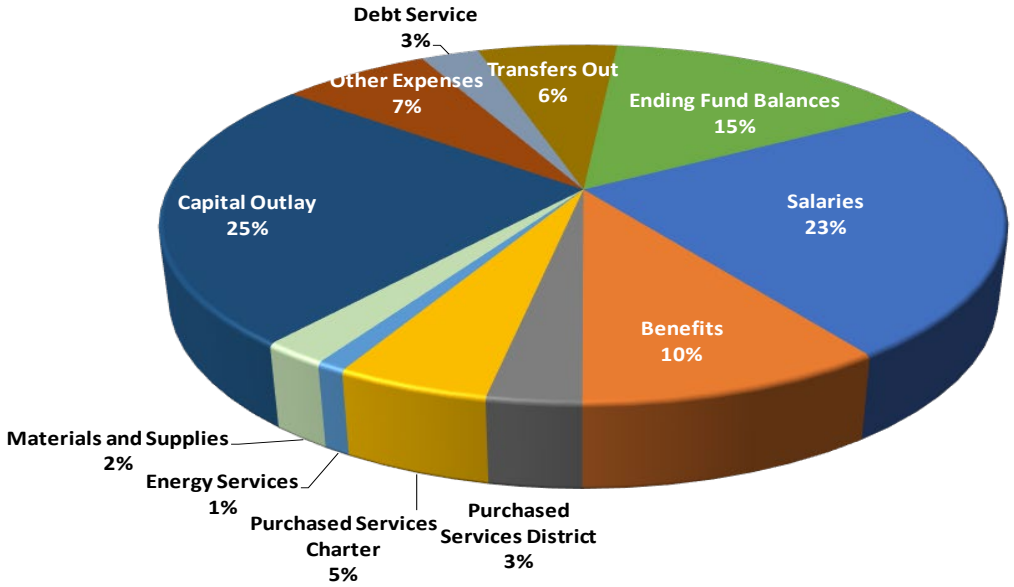
Description of Appropriations by Function

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	$ 363,150,566	$ -	$ -	$ 24,633,435	$ 565,851	$ 388,349,852
Benefits	150,802,825	-	-	12,889,806	278,617	163,971,248
Purchased Services District	38,000,588	-	-	5,373,783	6,881,656	50,256,027
Purchased Services Charter	79,765,758	-	-	2,392,193	-	82,157,951
Energy Services	15,709,488	-	-	61,821	-	15,771,309
Materials and Supplies	16,613,332	-	-	18,747,405	-	35,360,737
Capital Outlay	3,373,490	-	401,940,111	782,780	-	406,096,381
Other Expenses	13,921,461	-	-	5,026,700	93,963,153	112,911,314
Debt Service	-	44,213,936	-	-	-	44,213,936
TOTAL EXPENDITURES	**681,337,508**	**44,213,936**	**401,940,111**	**69,907,923**	**101,689,277**	**1,299,088,755**
Transfers Out	1,600,000	-	104,275,738	-	-	105,875,738
Ending Fund Balances	81,876,050	38,739,043	96,363,386	8,306,635	25,087,379	250,372,493
TOTAL EXPENDITURES, TRANSFERS AND FUND BALANCES	**$ 764,813,558**	**$ 82,952,979**	**$ 602,579,235**	**$ 78,214,558**	**$ 126,776,656**	**$ 1,655,336,986**



$1,655,336,986

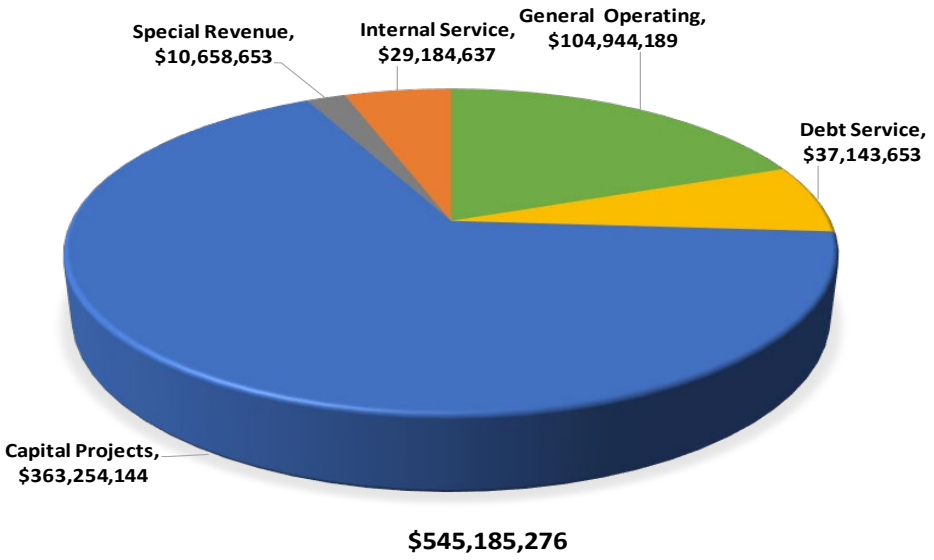
Description of Appropriations by Object

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

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

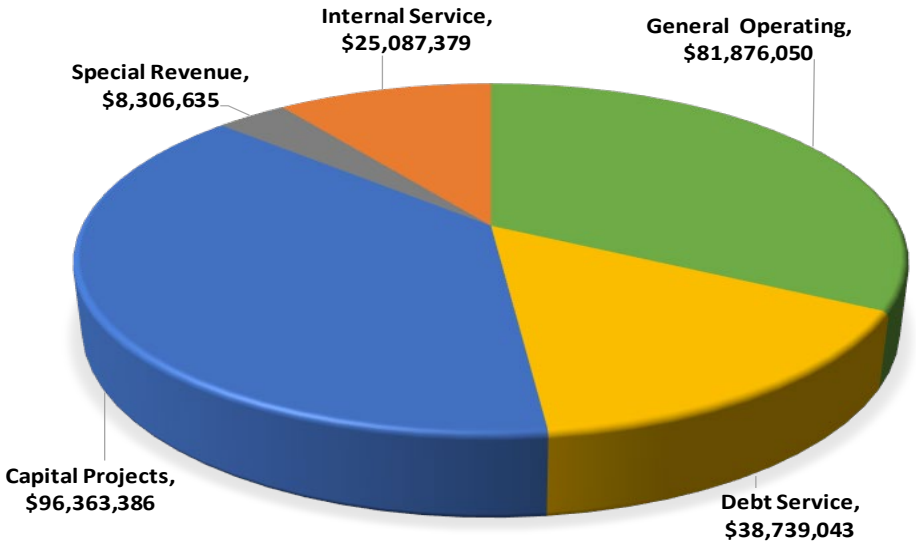


Projected Beginning Fund Balances as of 7/01/25



$545,185,276

Projected Ending Fund Balances as of 6/30/26

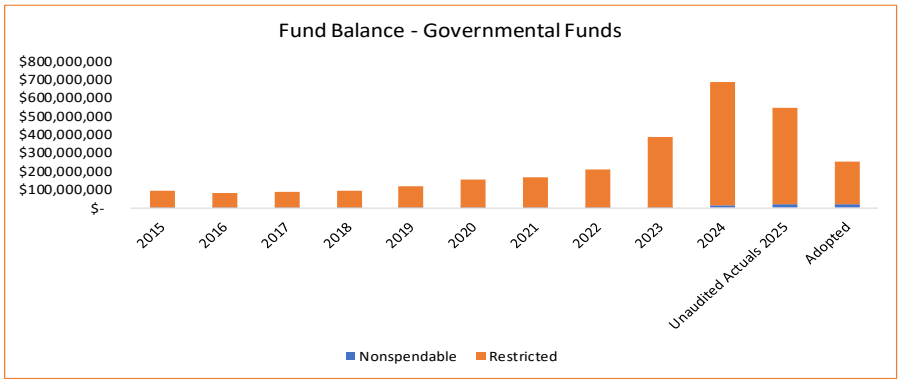


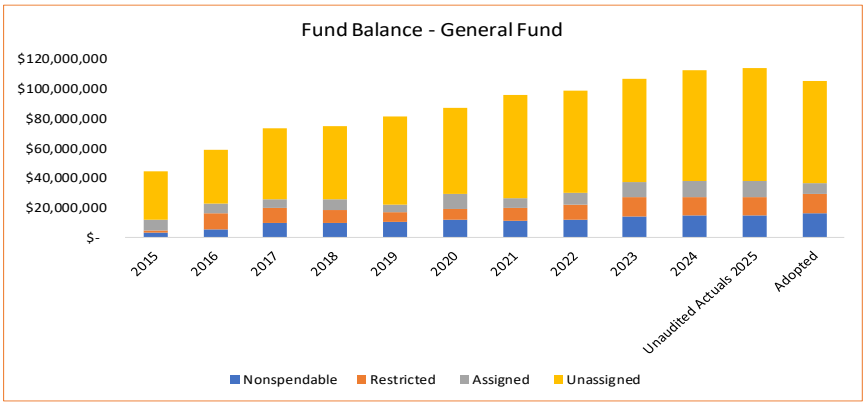
$250,372,493

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 nonspendablele 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.

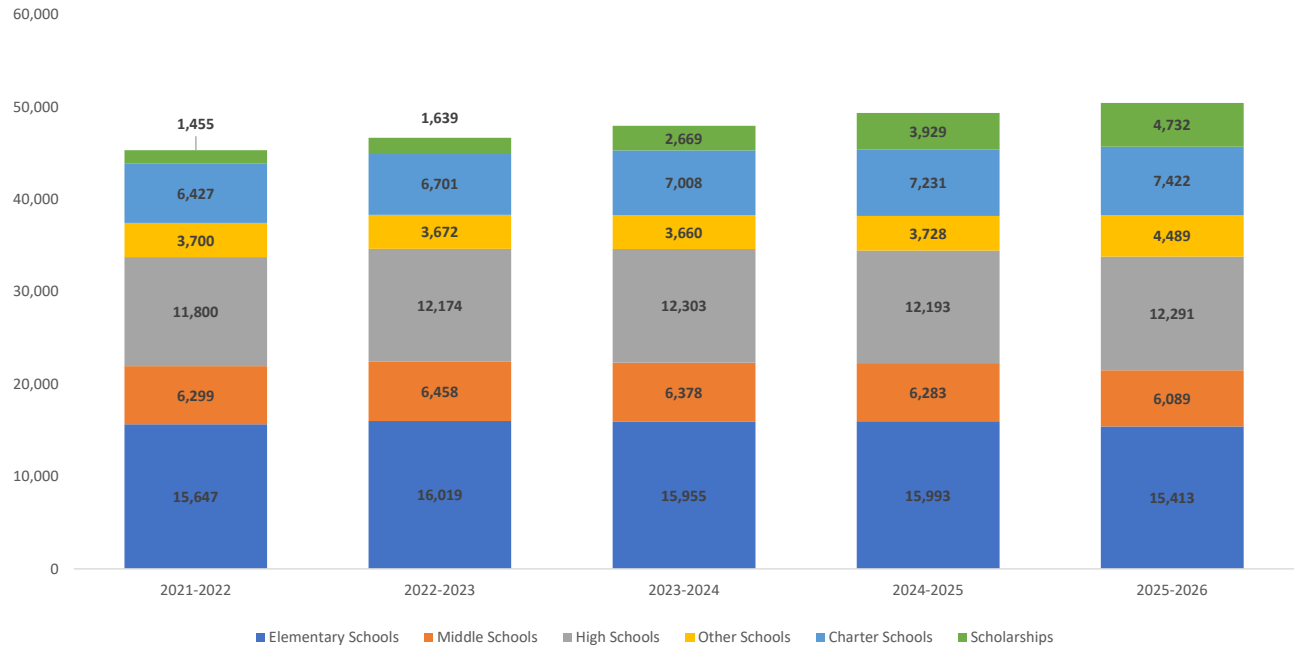
The District experienced a decrease in governmental fund balances in 2011-2012 and 2012-2013 due to decreases in per student funding from the state, decrease in property values and the loss of federal stimulus funds. Since that time, the District has worked to increase the financial position, with steady 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 FEFP 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 is seen as the primary indicator of overall financial health of the District. Over the last five completed fiscal years (2020–21 to 2024–25), the General Fund ending fund balance has steadily increased from approximately $95.6 million to $113.6 million. The projected balance for 2025–26 shows a slight decline to approximately $105 million. This is a direct result of both increased expenditures and reduced revenues, reversing the prior upward trend. This deceleration in fund balance suggests that a flattening revenue outlook that impact future fiscal flexibility.





Student and District Enrollment Information

In the chart below is a five-year history of the District's student enrollment, excluding Suncoast Technical College (STC), by area. The total district enrollment in 2024-2025 was 49,357; projection for 2025-2026 is 50,436, for a total district increase of 1,079 students including Charters and scholarship students. Note scholarship numbers for 2024-2025 and 2025-2026 are based on FTE enrollment, not actual student enrollment as we do not have student enrollment figures for these years.





Elementary Schools

School	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
Alta Vista	456	476	464	477	453	**430**	402	374	365	374
Ashton	1,006	1,031	1,046	983	964	**659**	655	674	706	728
Atwater	603	672	803	857	922	**939**	969	985	991	1,030
Bay Haven	594	587	581	578	547	**571**	571	578	584	592
Brentwood	631	603	576	561	592	**594**	609	606	618	625
Cranberry	646	723	789	777	814	**839**	872	919	953	987
Emma Booker	509	517	464	433	451	**458**	474	489	506	526
Englewood	554	575	588	553	552	**541**	516	480	454	418
Fruitville	727	745	782	745	705	**686**	681	682	674	659
Garden	534	535	511	515	532	**529**	528	553	581	597
Glenallen	621	669	718	761	753	**741**	732	754	748	748
Gocio	589	599	621	635	654	**632**	625	607	591	598
Gulf Gate	645	700	656	629	597	**585**	572	548	539	529
Lakeview	598	685	690	728	744	**527**	535	549	546	545
Lamarque	942	1,027	1,074	1,076	1,031	**1,012**	1,010	968	956	968
Phillippi	775	761	729	707	697	**681**	673	681	696	694
Southside	673	681	684	682	696	**709**	711	721	694	688
Tatum Ridge	688	784	825	831	867	**864**	898	917	965	1,013
Taylor Ranch	766	868	900	883	846	**851**	848	852	878	903
Toledo	710	766	802	793	843	**857**	860	871	887	909
Tuttle	688	666	655	686	693	**695**	718	735	750	740
Venice	525	540	605	631	616	**601**	579	564	536	505
Wilkinson	489	437	456	434	424	**412**	438	466	471	460
Total Elementary Schools	14,969	15,647	16,019	15,955	15,993	**15,413**	15,476	15,573	15,689	15,836

Middle Schools

School	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
Booker	816	911	946	955	851	**743**	706	690	663	632
Brookside	749	760	742	700	724	**691**	670	714	761	801
Heron Creek	846	835	903	905	950	**950**	946	960	993	1,028
McIntosh	781	846	855	763	694	**730**	753	794	803	814
Sarasota	1,167	1,215	1,274	1,310	1,290	**1,197**	1,110	1,000	1,006	998
Venice	799	760	759	730	733	**729**	776	783	792	802
Woodland	978	972	979	1,015	1,041	**1,049**	1,048	1,081	1,137	1,193
Total Middle Schools	6,136	6,299	6,458	6,378	6,283	**6,089**	6,009	6,022	6,155	6,268

High Schools

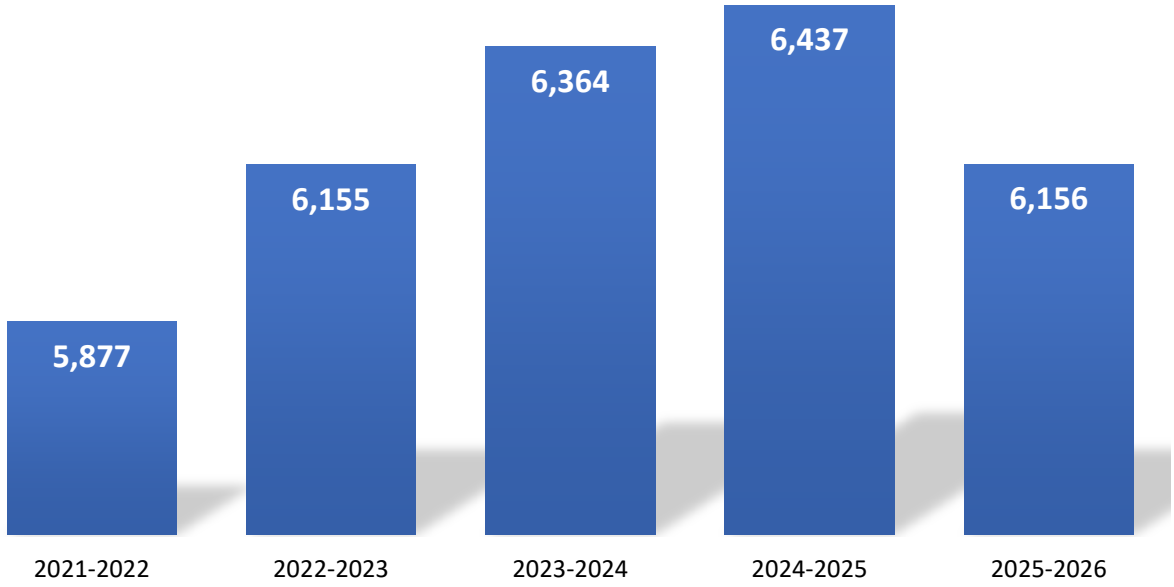
School	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
Booker	1,307	1,299	1,307	1,401	1,484	**1,523**	1,559	1,581	1,589	1,632
North Port	2,333	2,461	2,571	2,577	2,560	**2,579**	2,586	2,582	2,571	2,577
Riverview	2,590	2,543	2,600	2,682	2,642	**2,657**	2,644	2,619	2,627	2,628
Sarasota	2,302	2,506	2,530	2,514	2,362	**2,367**	2,392	2,410	2,418	2,412
Suncoast Polytechnical	551	540	585	566	557	**565**	536	528	520	519
Venice	2,366	2,451	2,581	2,563	2,588	**2,600**	2,595	2,634	2,711	2,813
Total High Schools	11,449	11,800	12,174	12,303	12,193	**12,291**	12,312	12,354	12,436	12,581

Other Schools										
School	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
Laurel Nokomis School	1,163	1,343	1,401	1,399	1,397	**1,423**	1,453	1,460	1,497	1,561
Skye Ranch	0	0	0	0	0	**679**	772	860	800	808
Contracted Virtual School	508	98	89	89	122	**120**	120	120	120	120
District Virtual School	0	26	0	23	15	**15**	17	18	20	22
Oak Park	275	275	238	218	211	**217**	219	221	223	225
Florida Family Empowerment (UA McKay & Gardiner to Private Schools)**	439	735	750	943	1,179	**1,491**	0	0	0	0
Florida Family Empowerment**	373	720	889	1,726	2,750	**3,241**	0	0	0	0
Sarasota Technical College*	295	180	204	130	214	**214**	214	214	214	214
Pineview	1,818	1,745	1,690	1,675	1,752	**1,802**	1,810	1,850	1,910	1,984
ESE Special Programs	56	34	39	50	50	**52**	52	52	52	52
Total Other Schools	4,632	4,976	5,096	6,123	7,476	**9,040**	4,443	4,581	4,622	4,772
Alternative Schools										
School	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
T.R.I.A.D.	54	51	115	112	77	**77**	77	77	77	77
Acceleration Academies	115	128	100	94	104	**104**	104	104	104	104
Total Alternative Schools	169	179	215	206	181	**181**	181	181	181	181
Charter Schools										
School	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
College Preparatory Academy at Wellen Park	0	0	0	259	408	**482**	528	578	611	661
Dreamers Academy	0	194	297	437	522	**654**	695	694	692	755
Imagine Charter School at North Port	1,177	1,175	1,190	1,178	1,231	**1,218**	1,217	1,217	1,217	1,217
Imagine Charter School at Palmer Ranch	373	409	461	474	433	**409**	376	369	348	358
Island Village Montessori	526	567	580	544	530	**535**	551	560	552	550
Sarasota Arts & Sciences	757	752	745	749	748	**743**	744	744	744	744
The Student Leadership Academy of Venice	251	305	307	329	328	**330**	330	330	330	330
Sarasota Academy of the Arts	186	181	175	175	193	**203**	195	190	182	190
Sarasota Military Academy	1,307	1,249	1,217	1,098	1,007	**970**	968	962	955	884
Suncoast Innovative Studies	186	144	144	103	96	**80**	79	80	80	71
Sarasota Suncoast Academy	780	840	835	816	823	**835**	806	775	744	733
Strength and Knowledge at the Y (Englewood)	268	262	325	330	328	**380**	381	381	381	381
Strength and Knowledge at the Y (Venice)	160	216	261	279	294	**275**	275	274	275	275
State College of Florida	95	133	164	237	290	**308**	339	374	386	393
Total Charter Schools	6,066	6,427	6,701	7,008	7,231	**7,422**	7,484	7,528	7,497	7,542
Grand Total Pre K through Grade Twelve	43,421	45,328	46,663	47,973	49,357	50,436	45,905	46,239	46,580	47,180

* Suncoast Technical College not included in Totals

**Scholarships for 2024-2025 and 2025-2026 are FTE enrollment not Student enrollment. Future forecasting done by State

Staffing for all Funds - Positions





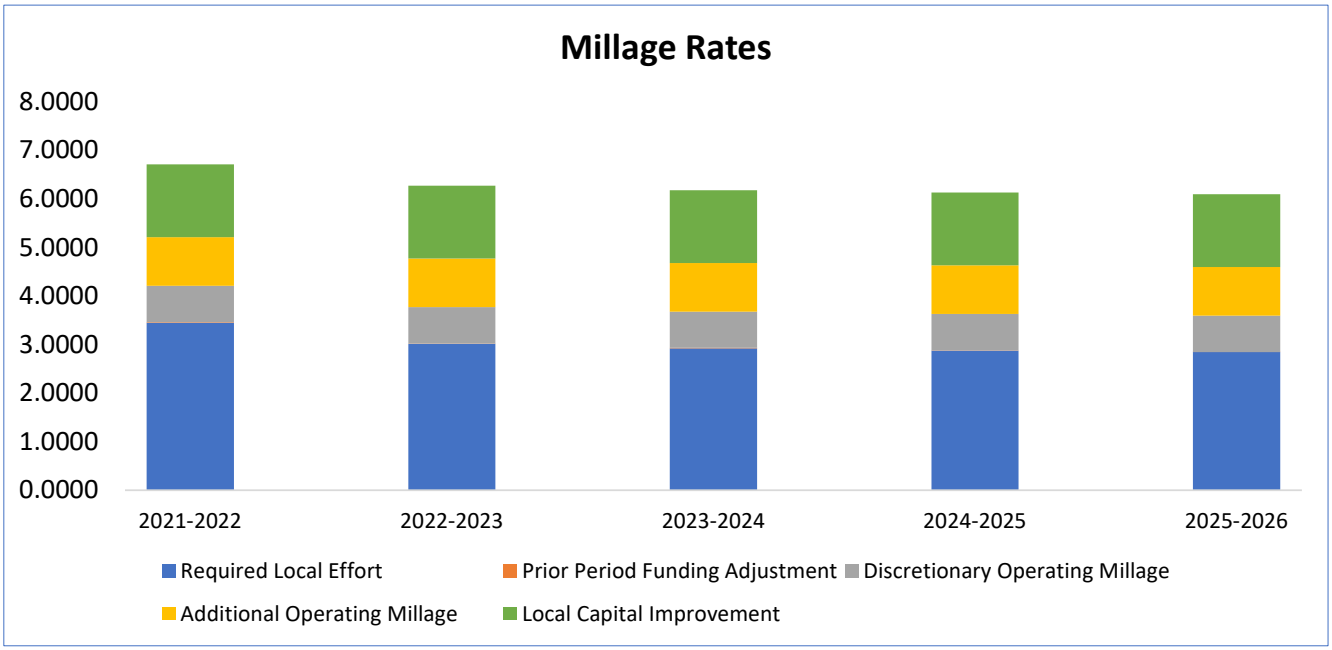


2025-2026 Total District Positions

	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adjusted Allocated Positions	2026 Adopted Allocated Positions	2026 Adopted vs. 2025 Adjusted
ACCOUNTANT	12.00	11.00	10.00	10.00	10.00	11.00	11.00	0.00
AIDES - FUNCTION DISTINGUISHED	776.50	878.77	959.48	1,042.15	1,063.12	1,084.69	1,014.26	-70.43
ASSISTANT MANAGER	7.00	6.00	6.00	8.00	8.00	8.00	8.00	0.00
ASSISTANT PRINCIPALS	70.00	72.25	76.00	74.00	77.00	77.00	76.00	-1.00
ASST DIRECTOR/COORDINATOR	17.00	18.00	17.00	18.00	20.00	20.00	17.00	-3.00
BOOKKEEPER	53.69	53.60	53.60	54.60	57.60	55.60	54.60	-1.00
BUS AIDE	67.00	67.00	69.00	74.50	74.50	74.50	74.50	0.00
BUS DRIVER	255.67	255.67	254.67	248.00	248.00	248.00	248.00	0.00
CUSTODIAN - 10 MONTH	0.63	0.50	-	-	-	-	-	0.00
CUSTODIAN - 12 MONTH	349.00	348.00	359.00	371.00	371.00	383.00	374.00	-9.00
DATA PROCESSING PERSONNEL	106.60	112.60	114.60	114.60	111.60	112.60	87.60	-25.00
DELIVERY CLERK	6.50	5.50	4.50	4.50	4.50	4.50	3.50	-1.00
DIRECTOR/COORDINATOR	24.00	25.75	28.75	34.75	37.75	39.75	38.00	-1.75
DISTRICT SECRETARY	55.00	53.00	54.00	55.00	55.00	58.00	50.00	-8.00
FOOD SERVICE WORKER	304.00	304.00	304.00	304.00	304.00	304.00	313.00	9.00
LIBRARIAN/AUDIO VISUAL			2.00	-	-	-	-	0.00
MAINTENANCE PERSONNEL	127.00	126.00	125.00	124.00	125.00	123.00	128.00	5.00
MANAGER	81.00	87.00	89.00	90.00	90.00	92.00	92.00	0.00
MECHANIC	30.00	28.00	28.00	28.00	28.00	28.00	27.00	-1.00
OTHER INSTRUCTIONAL STAFF	123.15	132.85	173.97	198.70	241.10	247.10	177.20	-69.90
PRINCIPAL/EXECUTIVE DIRECTOR	39.75	39.00	41.00	40.25	40.25	40.25	42.00	1.75
PSYCHOLOGIST	22.60	21.60	27.60	27.60	28.60	28.60	34.60	6.00
SCHOOL BOARD MEMBERS	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00
SCHOOL DEPUTY	51.00	51.00	52.00	59.00	59.00	58.00	56.00	-2.00
SCHOOL SECRETARY	215.51	220.00	231.00	233.00	231.00	232.00	223.00	-9.00
SPECIALIST	123.60	135.60	156.60	174.60	190.00	189.00	173.00	-16.00
STUDENT SUPPORT SERVICES STAFF	129.50	155.80	168.30	184.30	196.00	194.00	150.70	-43.30
SUBSTITUTES-FUNCTION DISTING	-	0.50	-	-	-	-	-	0.00
SUPERINTENDENTS'S OFFICE	4.00	4.00	4.00	5.00	4.00	4.00	4.00	0.00
SUPERVISOR	32.67	35.00	35.00	37.00	33.00	33.00	27.00	-6.00
TEACHERS	2,554.35	2,611.15	2,691.20	2,723.00	2,649.10	2,662.60	2,626.30	-36.30
VISITING TEACHER(SOCIAL WKR)	12.00	13.00	15.00	21.00	20.00	20.00	21.00	1.00
TOTAL	**5655.72**	**5877.14**	**6155.27**	**6363.55**	**6382.12**	**6437.19**	**6156.26**	**-280.93**
GRAND TOTAL- DISTRICT SUMMARY	5655.72	5877.14	6155.27	6363.55	6383.12	6437.19	6156.26	-280.93
GENERAL FUND	**4952.09**	**5050.68**	**5220.95**	**5379.42**	**5653.24**	**5699.64**	**5438.62**	**-261.02**
CAPITAL FUND	**25.45**	**25.65**	**28.65**	**30.96**	**32.96**	**32.96**	**32.66**	**-0.30**
GRANT FUND	**307.52**	**428.81**	**533.67**	**578.17**	**321.92**	**328.59**	**298.78**	**-29.81**
FOOD SERVICE FUND	**365.67**	**367.00**	**367.00**	**370.00**	**370.00**	**371.00**	**381.00**	**10.00**
SELF INSURANCE FUND	**5.00**	**5.00**	**5.00**	**5.00**	**5.00**	**5.00**	**5.20**	**0.20**

Millage Rates

Millage	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Required Local Effort	3.4470	3.0180	2.9240	2.8730	2.8430
Prior Period Funding Adjustment	0.0140	0.0060	0.0080	0.0100	0.0040
Discretionary Operating Millage	0.7480	0.7480	0.7480	0.7480	0.7480
Additional Operating Millage	1.0000	1.0000	1.0000	1.0000	1.0000
Additional Capital Millage	0.0000	0.0000	0.0000	0.0000	0.0000
Local Capital Improvement	1.5000	1.5000	1.5000	1.5000	1.5000
Debt Service	0.0000	0.0000	0.0000	0.0000	0.0000
Total	**6.7090**	**6.2720**	**6.1800**	**6.1310**	**6.0950**



Prior Year and Proposed Millage Rates for 2025-2026

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 (FEFP). 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
	2025-26	2.847	0.748		1.500	1.000		6.095

School Board of Sarasota County Taxable Values as of January 1 from 1990 through 2025

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	$113,806,710,455	5.85%
2025	$117,279,164,211	3.05%

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

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

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 Actual Revenues received	$71,961,841
Total Anticipated Revenues for the renewed voted millage	**$268,804,989**

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	**$4,761,321**

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

Description	Amount
Beginning balance July 1, 2022	$4,761,321
2022-2023 Actual Revenues received	$91,322,480
2023-2024 Actual Revenues received	$104,000,670
2024-2025 Actual Revenues received	$109,931,259
2025-2026 Budgeted Revenues	$112,587,998
Total Anticipated Revenues for the renewed voted millage	**$422,603,728**

Appropriations

Description	Amount
2022-2023 Appropriations	$95,728,440
2023-2024 Appropriations	$103,604,794
2024-2025 Appropriations	$110,682,496
2025-2026 Appropriations	$112,587,998
Total Appropriations for the renewed voted millage	**$422,603,728**

Description	Amount
Total Anticipated Balance of Voted Millage referendum revenues as of June 30, 2026	**($0)**

Funding Description	Current Referendum 2022-2023	2023-2024	2024-2025	Final Budget 2025-2026
Attract & Retain High Quality Staff: Including Extended School Day: Thirty-minute longer duty day for teachers and aides (equal to 7.1%)	$34,022,005	$35,767,595	$21,420,399	$33,091,584
Enrichment Elementary Science Teachers	$2,272,008	$2,272,008	$2,937,644	$2,904,363
English Language Learner Support including Liaisions and Extra Duty Days	$2,395,891	$2,953,991	$3,901,842	$1,849,483
ESE Compliance / Liaisons	$0	$0	$1,008,406	$1,232,026
Choice Offerings, including Charter schools.	$11,691,411	$13,938,088	$14,750,482	$15,939,156
Guidance Counselor / Schoolwide Behavior Coach /and additional Home School Liaison positions	$6,569,890	$7,734,293	$10,235,565	$5,701,157
High School Testing / Scheduling Coordinator and Middle School Testing Scheduling (Data Coaches) / Intervention Teacher	$1,325,338	$1,609,339	$2,791,082	$1,785,645
Elementary Assistant Principal positions for all schools below 800 students	$3,258,736	$3,227,376	$2,610,958	$2,450,567
Extra school office support staff including extra duty days for instructional and non-instructional staff	$4,304,637	$4,390,261	$ 4,943,122	$ 4,545,333
Enrich Learning Experiences: 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	$10,592,506	$9,959,580
Media	$1,888,035	$1,888,035	$2,254,699	$2,055,183
School Security Aides in middle and high schools	$2,046,262	$3,020,940	$2,842,198	$2,856,392
Art and Music teachers	$15,714,722	$16,167,916	$13,731,761	$14,629,384
Technology Support Professionals servicing school networks	$3,101,426	$3,101,426	$3,523,364	$2,019,647
Middle School and Tech / HS Career Advisors	$535,248	$535,248	$682,007	$489,629
Literacy for All (Previously Reading Recovery) Literacy / Interventionists, Intensive Reading Teachers, and HS Data Coach (Previously TOSA)	$1,325,338	$1,306,739	$10,466,631	$8,885,199
Summer Learning Academies (24-25 June only)	$0	$0	$667,668	$0
Pre-Kindergarten Programs (General Fund portion)	$0	$0	$1,322,162	$2,193,670
Total Appropriations for 2025-2026	**$95,728,440**	**$103,604,794**	**$110,682,496**	**$112,587,998**
Total Positions	**604.02**	**652.47**	**810.50**	**705.70**

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.

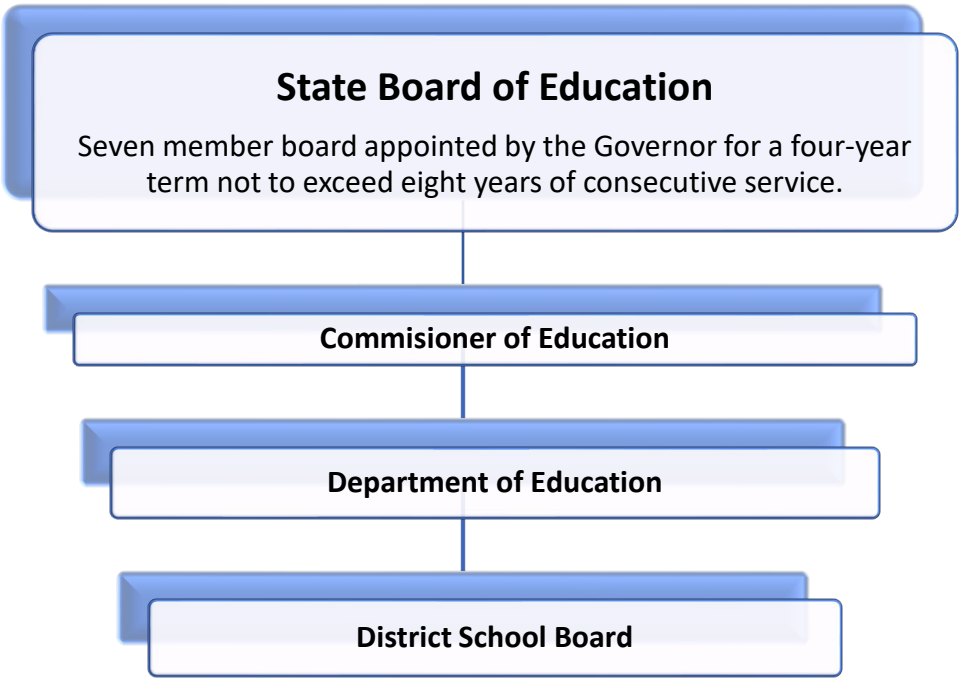
Budget Transfers and Amendments

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, as needed.



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 employee salaries and benefits, 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 as well as bus driver and maintenance salaries, 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, 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

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.

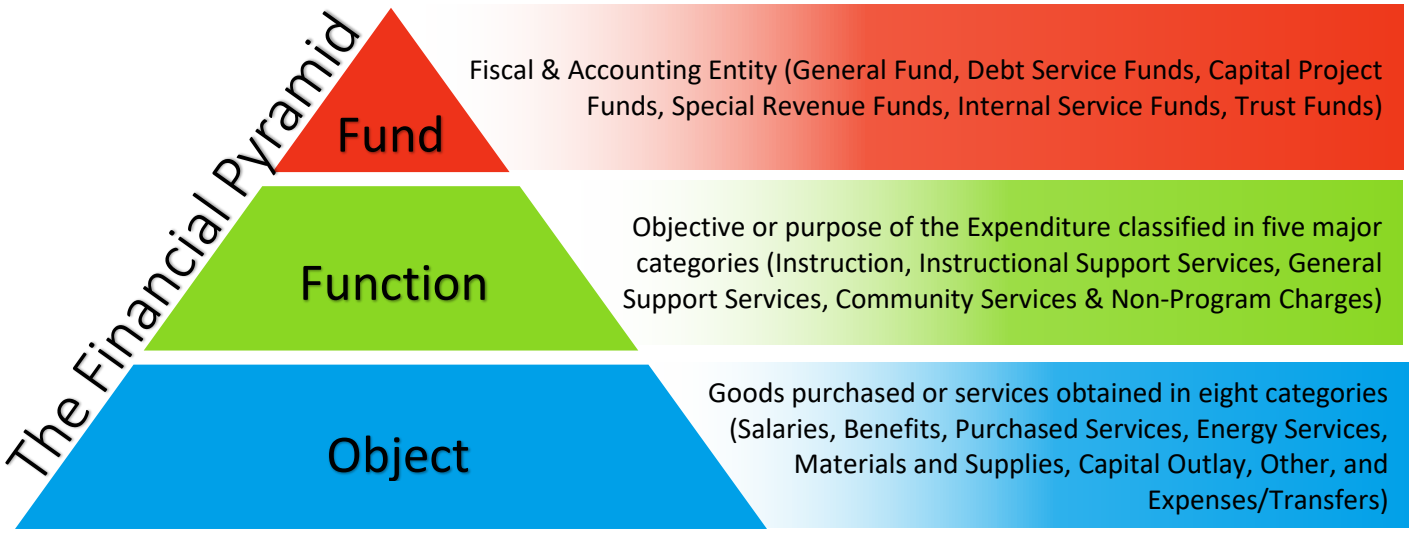
Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds' principal ongoing operations. The principal operating revenues of 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.

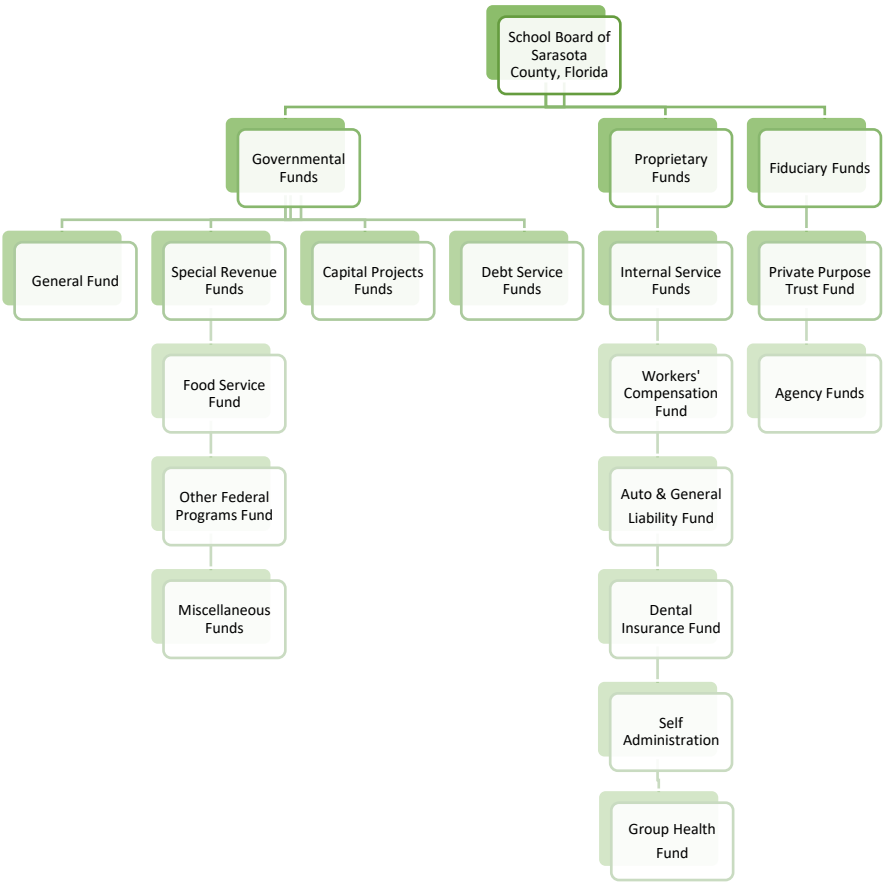
The charter schools are accounted for as governmental organizations and follow the same accounting model as the District's governmental activities.

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 and 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.

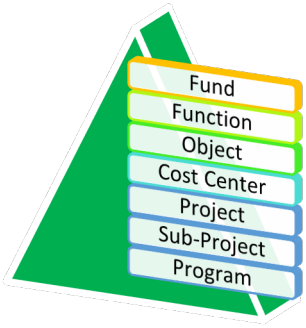
Proprietary Funds
These funds are used to account for business-type activities. The District's individual self-insurance programs fall under this category as Internal Service funds.

Click on link to navigate to District Data Financial Reports - Finance / Financial Reports (sarasotacountyschools.net)

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, project, sub-project, and program.



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.

The Sub-Project and Program classifications are used and allow for further delineation of project expenditures.

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 two (2) 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. 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 personnel under written contract substituting for individuals in permanent positions, 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 the individual student participating in particular 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, and 2024. 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 85% 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 comprised of Local, State and Federal sources as well as transfers in from other funds. Overall, General Fund revenues are forecast to decrease from the 2024-25 unaudited actuals by 1.03%, or approximately $6.9M, to a total of $659,869,369. Federal revenue sources are budgeted to remain relatively flat to 2024-25 at just over $2.1M. Despite the increase in projected overall student FTE, state FEFP retained by the district is slightly lower than 2024-25 due to the increasing number of students who are participating in Family Empowerment Scholarship programs. Scholarship deductions have steadily increased over the past 5 years from $13.5M in 2021-22 to $28M in 2024-25, with a budget of $32.7M in 2025-26, representing approximately 4732 FTE. Another impact to state revenues relates to the Florida School Recognition Program which received $4.36M in 2024-25 but is not currently contemplated in the 2025-26 adopted budget. Class Size Reduction and Workforce Development state allocations are relatively flat to 2024-25. In local sources, the 1 mil local voted referendum increased by 2.4% based on increased property values to generate $2.65M more than in 2024-25. 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. Transfers to the General Fund are budgeted to increase $5M, or 9%, and will support increased funding for bus driver salaries.

General Fund budgeted appropriations, including transfers out, are $682,937,508 and represent an increase of 1%, or approximately $7.5M more than the 2024-25 unaudited actuals. Salaries are decreasing 1%, or approximately $3.5M, and incorporate raises negotiated in 2024-25, netted by an overall reduction and/or reallocation (to grants) of 261 positions. Benefits associated with the employment of staff are increasing 4%, or approximately $6M over the 2024-25 unaudited actuals. This reflects an 8.5% anticipated increase in healthcare expenses and an increase from 13.63% to 14.03%, or 3%, in the Florida Retirement System (FRS) rate over last year. Purchased Services are projected to decrease by $1.2M. This category is made up of with Charter school payments (increasing 5%) and District expenses such as professional services, travel expenses, repairs and maintenance, insurance premiums which are decreasing 13%. Electricity costs for school and district buildings are projected to increase 18%, or $1.8M. Materials and Supplies are anticipated to increase due state textbook purchases and increases in expenses associated with various academic programs. Capital Outlay is forecasted to increase slightly. Other Expenses are also not substantially different from 2024-25.

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 considers the local property tax base, costs of education programs, cost of living (comparable wage factor or CWF), and sparsity of student population.

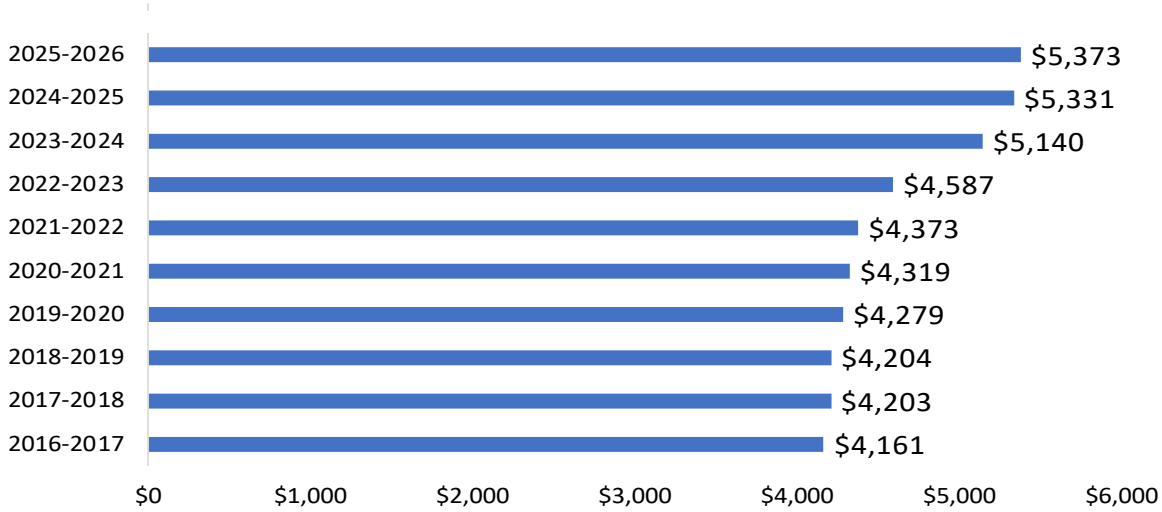
The FEFP is the primary mechanism for funding the operating costs of public schools. As noted herein, there are other sources of funding, however, the FEFP is the finance program's foundation. The key feature of the FEFP is to base financial support for education upon the individual student rather than 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. Several categorical allocations were altered or eliminated, with many of them being collapsed into the base student allocation (BSA). The Teacher Salary Increase Allocation (TSIA), 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 requirements for provide teacher salary increases, 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. For the 2025-26 school year, the FEFP will fund programs like Dual Enrollment, AP, IB, AICE, Early Graduation, and Career Certifications through a dedicated Academic Acceleration Options categorical. This new structure provides funding based on student participation and performance, rather than embedding it in the base FEFP allocation, and continues to support teacher bonuses for these programs.

FEFP Formula

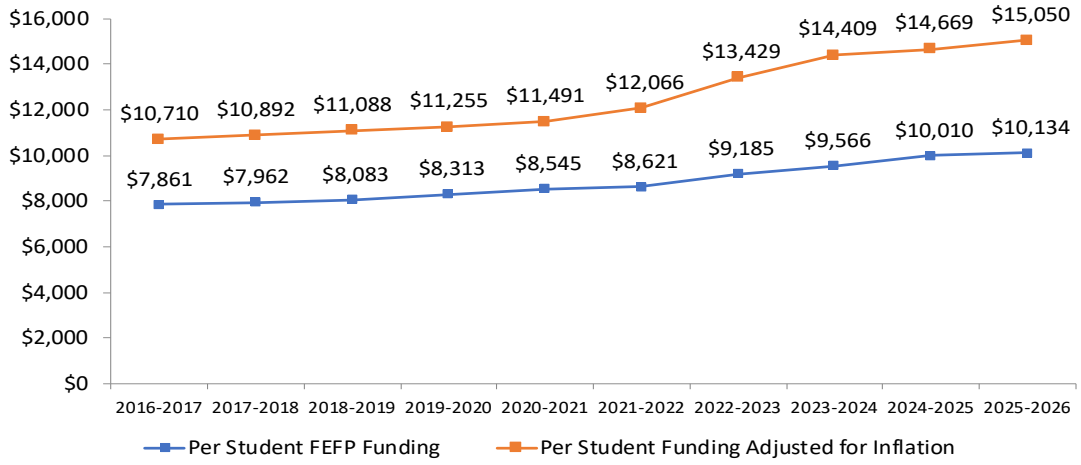
	2024-2025 3rd Calculation	2025-2026 1st Calculation	2025-26 2nd Calculation	2nd vs. 1st Calc. Difference
FORMULA COMPONENTS				
Unweighted FTE	48,383.42	49,159.58	49,159.58	-
Weighted FTE	55,616.39	53,543.44	53,543.44	-
School Taxable Value	113,989,232,360	118,024,191,625	117,279,164,211	(745,027,414)
Required Local Effort Millage	2.873	2.825	2.843	0.018
Discretionary Millage	0.748	0.748	0.748	-
Total Millage	**3.621**	**3.573**	**3.591**	**0.018**
Base Student Allocation	5,330.98	5,372.60	5,372.60	-
Comparable Wage Factor	1.0158	1.0128	1.0128	-
Base Funding (WFTE x BSA x CWF)	$ 301,174,403	$ 291,349,630	$ 291,349,630	$ -
Safe Schools	4,656,883	4,675,632	4,675,632	-
Educational Enrichment Allocation	9,782,064	9,944,470	9,944,470	-
ESE Guaranteed Allocation	23,572,637	24,508,079	24,508,079	-
Mental Health Assistance	2,815,257	2,831,917	2,831,917	-
Student Transportation	9,059,248	9,210,064	9,210,064	-
Academic Accelerations Options		13,088,746	13,088,746	-
Total FEFP	**351,060,492**	**355,608,538**	**355,608,538**	**-**
STATE FEFP FUNDS *(total FEFP less RLE)*	36,669,070	35,526,930	35,520,861	(6,069)
Prior Year Adjustments	(61,753)			
Prorations to Funds Available	(3,567,255)	-		-
Net State FEFP Funds	33,040,062	35,526,930	35,520,861	(6,069)
Adjustment for Florida Family Empowerment	(37,680,695)	(45,713,121)	(45,713,121)	-
State-Funded Discretionary Supplement	9,345,271	13,036,276	13,036,276	-
Prior Year Adjustments for Scholarship Deductions	315,988		-	-
Adjusted Net State FEFP Funds	5,020,626	2,850,085	2,844,016	(6,069)
STATE CATEGORICAL PROGRAMS				
Class Size Reduction	45,607,064	45,312,383	45,312,383	-
State-Funded Discretionary Supplement	9,345,271	13,036,276	13,036,276	-
TOTAL STATE CATEGORICAL PROGRAMS	54,952,335	58,348,659	58,348,659	-
TOTAL STATE FUNDING (not adjusted)	**87,992,397**	**93,875,589**	**93,869,520**	**(6,069)**
LOCAL FUNDING				
Total Required Local Effort	314,391,422	320,081,608	320,087,677	6,069
.748 Discretionary Local Effort	81,853,388	84,750,812	84,215,822	(534,990)
TOTAL LOCAL FUNDING	**396,244,810**	**404,832,420**	**404,303,499**	**(528,921)**
TOTAL FUNDING	**$ 484,298,960**	**$ 498,708,009**	**$ 498,173,019**	**$ (534,990)**
TOTAL FUNDING Adjusted for Scholarships	*446,872,500*	*452,994,888*	*452,459,898*	*(534,990)*
TOTAL FUNDS PER UNWEIGHTED FTE	**10,009.61**	**10,144.68**	**10,133.79**	**(10.88)**

FEFP Base Student Allocation (BSA)



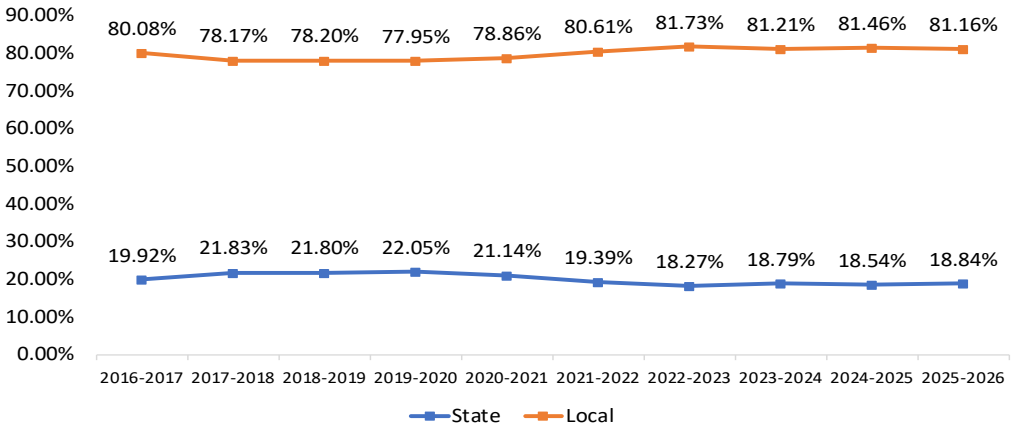


Funding Per Student – FEFP



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.

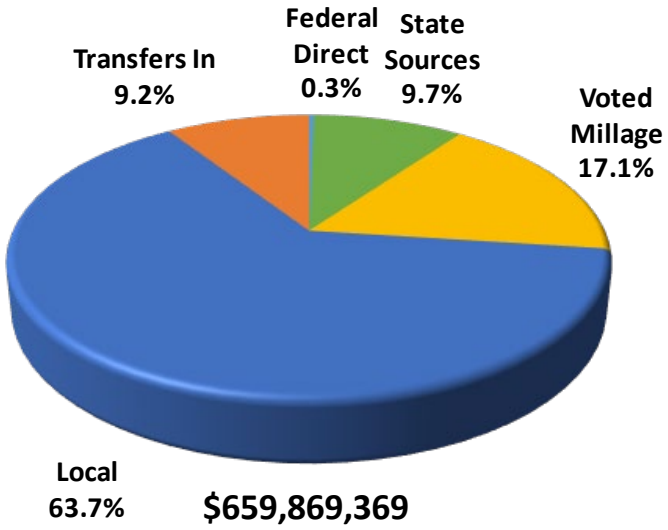
The 2025-2026 Budget

The 2025-2026 Budget process started with school enrollment projection meetings in November 2024. The District provided enrollment projections to the State in January 2025, resulting in a projection of 49,159.58 full-time equivalent (FTE) in the FEFP Second Calculation. 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	$	2,150,000	0.3%
State Sources	$	63,727,052	9.7%
Voted Millage	$	112,587,998	17.1%
Local	$	420,618,851	63.7%
Transfers In	$	60,785,468	9.2%
Total	**$**	**659,869,369**	100%

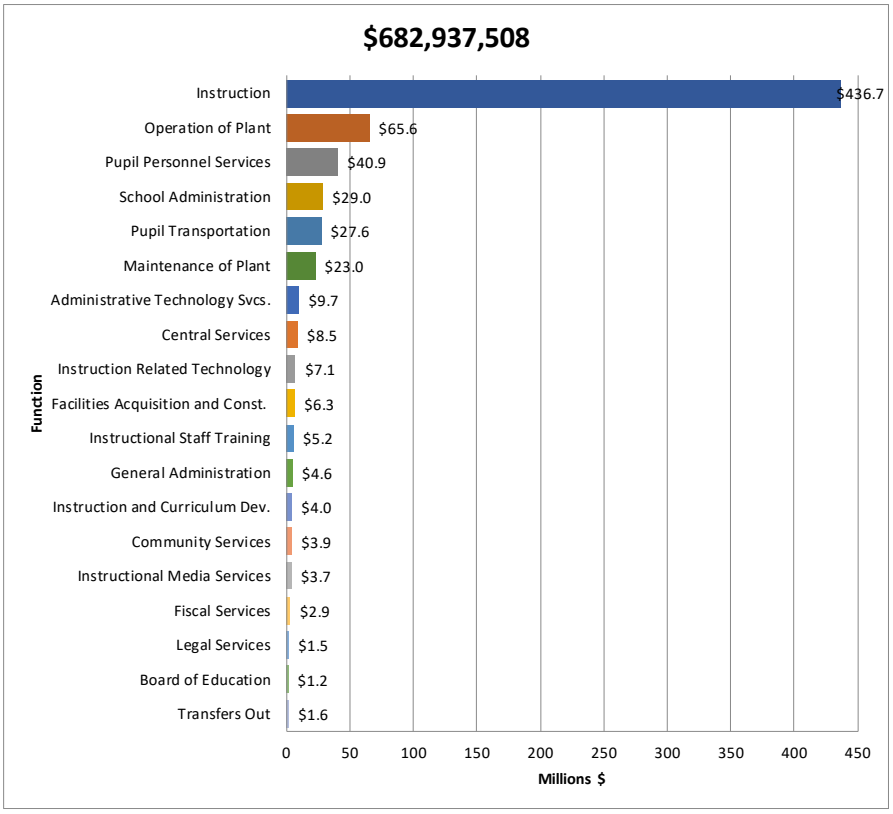


Summary by Revenues

	Actuals 2023-2024	Final Budget 2024-2025	Unaudited Actuals 2024-2025	Adopted Budget 2025-2026
Estimated Revenues				
Federal Sources				
ROTC/PELL/SEOG	$ 377,350	$ 400,000	$ 371,468	$ 400,000
Medicaid Reimbursement	1,899,813	1,386,975	1,386,975	1,750,000
Miscellaneous	2,890,083	942,620	701,687	-
Total Federal Sources	5,167,246	2,729,595	2,460,130	2,150,000
State Sources				
Florida Education Finance Program (FEFP)	2,423,786	6,726,610	7,857,361	(4,229,968)
Scholarships	(25,054,318)	(37,364,707)	(37,364,707)	(45,713,121)
State Funded Discretionary Supplement	6,754,175	9,345,271	9,345,271	13,036,276
FEFP Transportation	9,139,314	9,059,248	9,059,248	9,210,064
FEFP Safe Schools	4,011,952	4,656,883	4,656,883	4,675,632
FEFP Educational Enrichment Instruction	9,558,797	9,782,064	9,782,064	9,944,470
FEFP Academic Accelerations Options	-	-	-	13,088,746
FEFP Mental Health Assistance Allocation	2,502,353	2,815,257	2,815,257	2,831,917
Class Size Reduction	45,301,457	45,607,064	45,607,064	45,312,383
Workforce Development	11,173,541	13,118,162	12,295,206	13,088,370
CO & DS Withheld for Bonds/Admin	29,166	27,000	30,170	27,000
Race Track Funds	446,500	446,500	446,500	446,500
State License Tax	242,086	251,600	233,166	251,600
Other Miscellaneous State Revenue	1,492,965	3,285,203	1,793,917	1,757,183
Florida School Recognition Program	5,001,991	4,360,847	4,360,847	-
Total State Sources	73,023,765	72,117,002	70,918,247	63,727,052
Local Sources				
Local Ad Valorem Taxes (Required Local Effort & District School Tax Discretionary)	381,890,460	396,244,810	398,136,508	404,303,499
Local Ad Valorem Prior Period Adustment	832,006	1,094,297	1,099,521	450,352
Local Voted Referendum	104,000,670	109,429,664	109,952,087	112,587,998
Course Fees	3,134,701	2,425,691	2,503,908	2,420,000
Rental	113,030	150,000	170,780	125,000
Interest	9,192,077	7,482,087	7,490,187	5,500,000
Food Service Indirect Cost	574,364	608,549	628,725	500,000
Childcare Fees - School Age	2,871,753	3,234,881	3,325,304	2,300,000
Federal Indirect Cost	2,030,987	1,088,203	1,088,008	850,000
Miscellaneous Local Revenue	4,082,582	6,148,917	6,632,933	4,170,000
Total Local Sources	508,722,630	527,907,099	531,027,961	533,206,849
Total Revenues	**586,913,641**	**602,753,696**	**604,406,338**	**599,083,901**
Other Financing Sources				
Loss Recoveries	2,615	-	1,534	-
Transfer from Grants	1,206,382	6,471,320	6,471,320	-
Transfer from Capital	38,142,545	55,923,318	55,849,905	60,785,468
Transfer from Interfund	1,874,597	-	-	-
Total Other Financing Sources	41,226,139	62,394,638	62,322,759	60,785,468
Total Revenues and Other Financing Sources (Net)	**628,139,780**	**665,148,334**	**666,729,097**	**659,869,369**
Beginning Fund Balance	106,897,075	113,663,575	113,663,575	104,944,189
Total Funds Available	**$ 735,036,855**	**$ 778,811,909**	**$ 780,392,672**	**$ 764,813,558**

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.



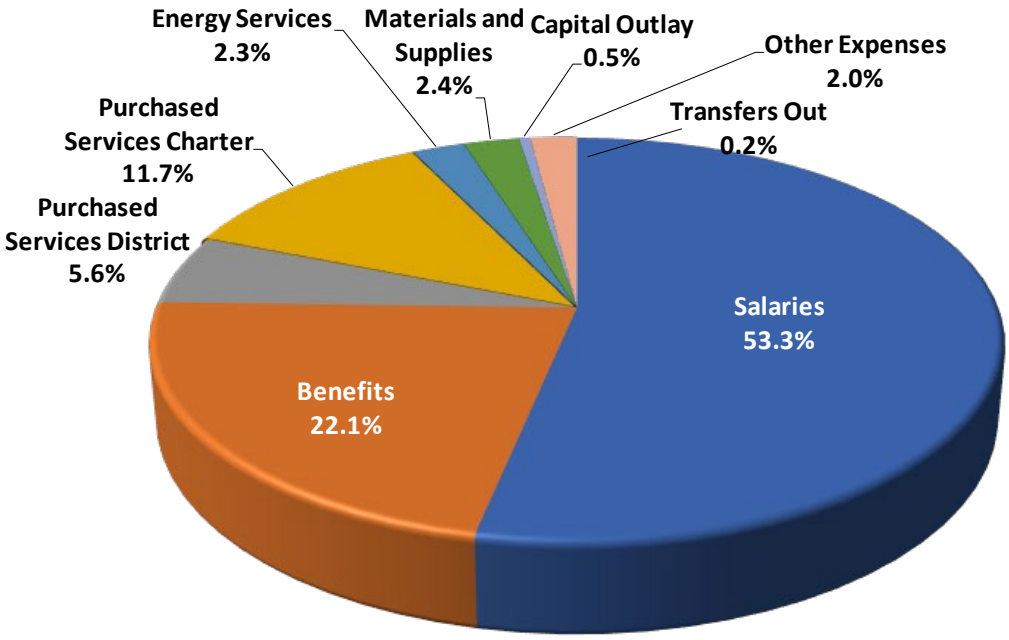
	EXPENDITURES - FUNCTION		General Fund	%
5000	Instruction	$	436,662,981	64.1%
6100	Pupil Personnel Services		40,872,721	6.0%
6200	Instructional Media Services		3,718,789	0.5%
6300	Instruction and Curriculum Dev.		4,037,284	0.6%
6400	Instructional Staff Training		5,217,789	0.8%
6500	Instruction Related Technology		7,059,762	1.0%
7100	Board of Education		1,192,280	0.2%
7100	Legal Services		1,500,000	0.2%
7200	General Administration		4,648,416	0.7%
7300	School Administration		29,003,756	4.2%
7400	Facilities Acquisition and Const.		6,293,377	0.9%
7500	Fiscal Services		2,905,201	0.4%
7700	Central Services		8,477,543	1.2%
7800	Pupil Transportation		27,628,975	4.0%
7900	Operation of Plant		65,606,078	9.6%
8100	Maintenance of Plant		22,993,807	3.4%
8200	Administrative Technology Svcs.		9,667,243	1.4%
9100	Community Services		3,851,506	0.6%
	Transfers Out		1,600,000	0.2%
	TOTAL EXPENDITURES	**$**	**682,937,508**	**100%**

Summary of Appropriations by Function

	Actuals 2023-2024	Final Budget 2024-2025	Unaudited Actuals 2024-2025	Adopted Budget 2025-2026
Appropriations				
Appropriations by Function				
Instruction	$ 395,075,782	$ 427,492,190	$ 425,350,201	$ 436,662,981
Pupil Personnel Services	36,253,566	42,228,988	42,197,878	40,872,721
Instructional Media Services	5,453,750	6,667,367	6,630,293	3,718,789
Instruction and Curriculum Development Services	3,769,265	4,132,324	4,130,886	4,037,284
Instructional Staff Training Services	2,654,502	7,359,127	7,241,636	5,217,789
Instruction-Related Technology	5,829,108	5,309,231	5,307,839	7,059,762
Board of Education	1,214,263	1,018,184	1,018,184	1,192,280
Legal Services	2,045,430	1,978,387	1,978,387	1,500,000
General Administration	3,221,426	3,935,688	3,935,188	4,648,416
School Administration	27,567,721	29,383,148	29,371,840	29,003,756
Facilities Acquisition and Construction	4,959,671	6,110,709	5,343,556	6,293,377
Fiscal Services	2,758,267	2,962,018	2,961,763	2,905,201
Food Services	45,685	486,061	485,103	-
Central Services	7,707,953	8,715,289	8,531,296	8,477,543
Pupil Transportation	25,465,651	26,246,606	26,099,870	27,628,975
Operation of Plant	61,442,426	66,703,001	66,234,732	65,606,078
Maintenance of Plant	21,521,058	23,961,777	23,941,475	22,993,807
Administrative Technology Services	9,944,321	10,539,734	10,519,991	9,667,243
Community Services	4,443,435	4,189,737	4,168,365	3,851,506
Total Appropriations	621,373,280	679,419,566	675,448,483	681,337,508
Transfers Out				
Transfer to Internal Services	-	-	-	600,000
Transfer to Food and Nutrition Services	-	-	-	1,000,000
Total Transfers Out	-	-	-	1,600,000
Total Appropriations and Transfers Out	**$ 621,373,280**	**$ 679,419,566**	**$ 675,448,483**	**$ 682,937,508**
Ending Fund Balance	**$ 113,663,575**	**$ 99,392,343**	**$ 104,944,189**	**$ 81,876,050**
Composition of Ending Fund Balance				
Nonspendable Fund Balance	$ 14,820,238	$ 16,246,191	$ 16,246,191	$ 16,246,191
Restricted Fund Balance	12,622,718	13,118,430	13,118,430	11,618,430
Assigned Fund Balance	10,770,726	6,855,207	6,855,207	6,855,207
Unassigned Fund Balance	75,449,893	63,172,515	68,724,361	47,156,222
TOTAL RESERVES AND FUND BALANCE	**$ 113,663,575**	**$ 99,392,343**	**$ 104,944,189**	**$ 81,876,050**
TOTAL EXPENDITURES, TRANSFERS AND FUND BALANCE	**$ 735,036,855**	**$ 778,811,909**	**$ 780,392,672**	**$ 764,813,558**

Appropriations by Object

Appropriations for the 2025-2026 fiscal year are increasing by 1%, or $7,489,025, over the 2024-2025 fiscal year actuals. The increase incorporates a negotiated salary adjustment for retention (.5%) and other negotiated salary increases, a legislatively mandated retirement (FRS) rate increase, employee benefit increases, and an increase in pass-through of funds for charter schools. Energy costs and materials and supplies represent the largest percentage increase, as compared to the fiscal year 2024-2025 actuals.



$682,937,508

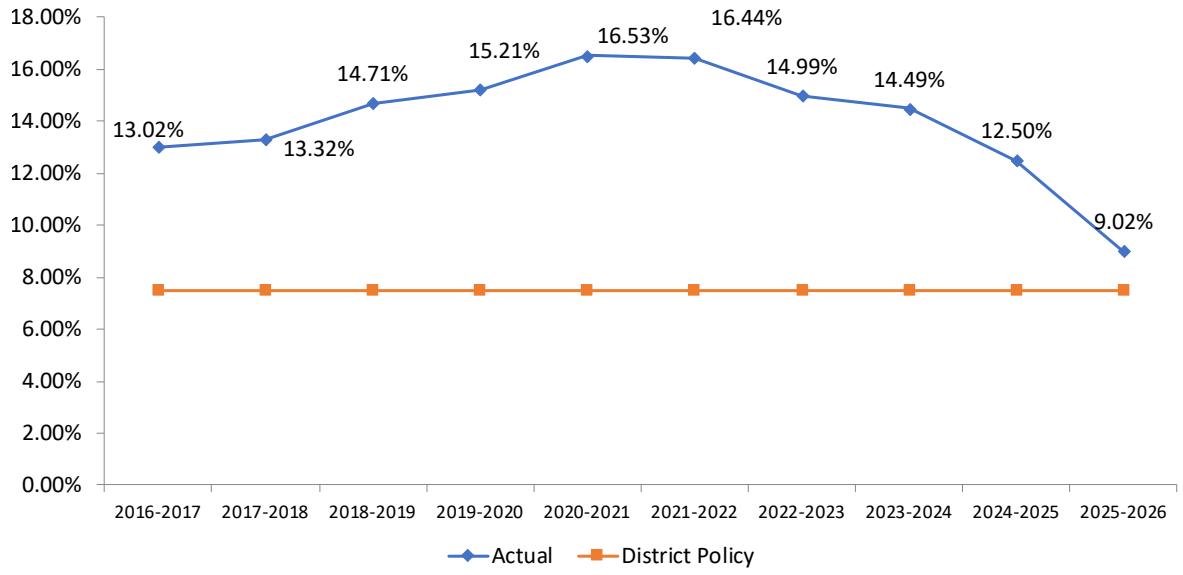
	EXPENDITURES - OBJECT	General Fund	%
100	Salaries	$ 363,150,566	53.2%
200	Benefits	150,802,825	22.1%
300	Purchased Services District	38,000,588	5.6%
397	Purchased Services Charter	79,765,758	11.7%
400	Energy Services	15,709,488	2.3%
500	Materials and Supplies	16,613,332	2.4%
600	Capital Outlay	3,373,490	0.5%
700	Other Expenses	13,921,461	2.0%
900	Transfers Out	1,600,000	0.2%
	TOTAL EXPENDITURES	**$ 682,937,508**	**100%**

Summary of Appropriations by Object

	Actuals 2023-2024	Final Budget 2024-2025	Unaudited Actuals 2024-2025	Adopted Budget 2025-2026
Appropriations				
Appropriations by Object				
Salaries	$ 346,265,946	$ 367,482,200	$ 366,651,088	$ 363,150,566
Benefits	128,936,833	144,870,196	144,841,655	150,802,825
Purchased Services District	37,668,923	43,176,817	42,468,164	38,000,588
Purchased Services Charter	72,680,992	76,455,089	76,449,201	79,765,758
Energy Services	13,763,399	13,545,593	13,368,868	15,709,488
Materials and Supplies	11,961,270	16,350,674	15,184,734	16,613,332
Capital Outlay	3,370,715	3,982,996	3,064,667	3,373,490
Other Expenses	6,725,202	13,556,001	13,420,106	13,921,461
Total Appropriations	621,373,280	679,419,566	675,448,483	681,337,508
Transfers Out				
Transfer to Internal Services	-	-	-	600,000
Transfer to Food and Nutrition Services	-	-	-	1,000,000
Total Transfers Out	-	-	-	1,600,000
Total Appropriations and Transfers Out	**$ 621,373,280**	**$ 679,419,566**	**$ 675,448,483**	**$ 682,937,508**
Ending Fund Balance	**$ 113,663,575**	**$ 99,392,343**	**$ 104,944,189**	**$ 81,876,050**
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TOTAL RESERVES AND FUND BALANCE	**$ 113,663,575**	**$ 99,392,343**	**$ 104,944,189**	**$ 81,876,050**
TOTAL EXPENDITURES, TRANSFERS AND FUND BALANCE	**$ 735,036,855**	**$ 778,811,909**	**$ 780,392,672**	**$ 764,813,558**



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 2025-2026 is $82,952,979. This reflects a $4,060,033 or 4.67% decrease from the projected actual 2024-2025 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 $1,595,390 for 2025-2026. 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 $936,000 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 $1,595,390 (as adjusted for current investment yields) is required to repay the principal balance due July 1, 2027.

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 the remaining payments vary in amount from $10,844,750 to $13,419,750. 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 the remaining payments vary in amount from $19,229,000 to $19,233,750. The All-In True interest cost is 3.20%. Payment amounts were set to ensure all COPs payments, when combined, were a level amount.

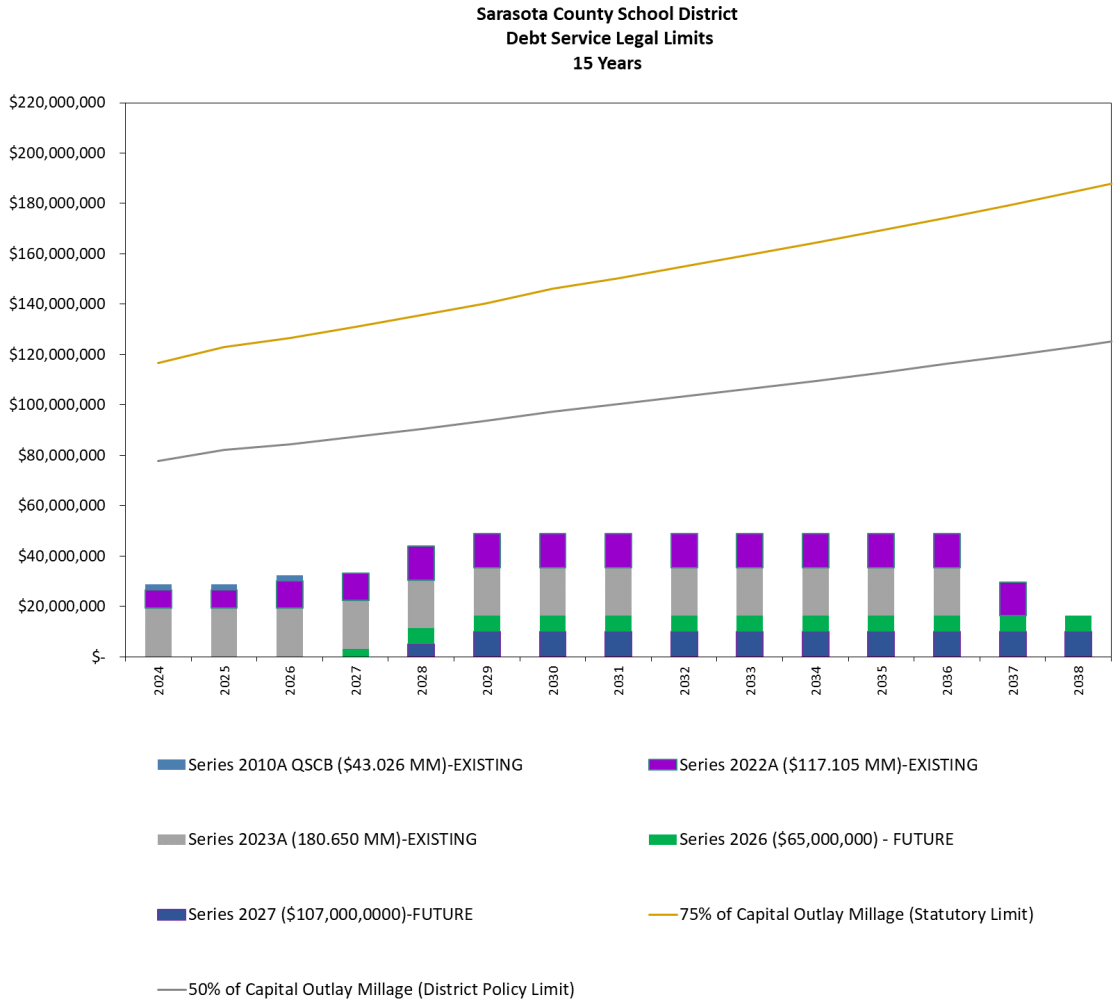
Debt Service Legal Limits

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 $11.7 billion with voter approval. Funds may be used for schools listed in the advertised project list.

Non-Exempt Assessed Valuation of Sarasota County - 2025	$	117,279,164,211
Limit of Bonded Indebtedness	$	11,727,916,421
Less: Outstanding Bonded Debt as of 6/30/25		
Certificates of Participation (COPS)	$	327,616,000
Capital Outlay Bond Issue (COBI)		936,000
Total Outstanding Bonded Debt as of 6/30/25	$	328,552,000
Legal Debt Margin on Bonded Debt	$	11,399,364,421
Non-Exempt Assessed Valuation of Sarasota County - 2025	$	117,279,164,211
Fiscal Year 2025-2026 Capital Millage (1.5 Mills) Proceeds @ 95%	$	167,122,809
Florida Statutes:		
Debt Service Capacity (75% of above proceeds)	$	125,342,107
Less: 2025-2026 Net Debt Service for COPs		32,209,984
Potential Additional Debt Service for COPs	$	93,132,123
Approximate Additional COPs Borrowing Capacity	$	966,679,587
School Board Policy:		
Debt Service Capacity (50% of above proceeds)	$	83,561,405
Less: 2025-2026 Net Debt Service for COPs		32,209,984
Potential Additional Debt Service for COPs	$	51,351,421
Approximate Additional COPs Borrowing Capacity	$	533,010,185

For school year 2025-2026 the District's local debt issuance capacity, based on Florida Statute, is $966,679,587 while the more conservative debt capacity based on Board Policy is $533,010,185.

As of June 30, 2025, the amount of bonded debt that the District has is $327,616,000. This is approximately 2.88% of the bonded indebtedness limit of $11,399,364,422.


Sarasota County School District
Debt Service Legal Limits
15 Years
$220,000,000
$200,000,000
$180,000,000
$160,000,000
$140,000,000
$120,000,000
$100,000,000
$80,000,000
$60,000,000
$40,000,000
$20,000,000
$-
2024
2025
2026
2027
2028
2029
2030
2031
2032
2033
2034
2035
2036
2037
2038
Series 2010A QSCB ($43.026 MM)-EXISTING
Series 2022A ($117.105 MM)-EXISTING
Series 2023A (180.650 MM)-EXISTING
Series 2026 ($65,000,000) - FUTURE
Series 2027 ($107,000,0000)-FUTURE
75% of Capital Outlay Millage (Statutory Limit)
50% of Capital Outlay Millage (District Policy Limit)

	Actuals 2023-2024	Final Budget 2024-2025	Unaudited Actuals 2024-2025	Adopted Budget 2025-2026
REVENUES				
Federal Sources:				
Direct Payment Credit Subsidy	$ 1,967,816	$ 1,967,816	$ 1,967,816	$ 1,967,816
Total Federal Sources	1,967,816	1,967,816	1,967,816	1,967,816
State Sources:				
Capital Outlay/Debt Service Withheld for Bonds	423,353	330,852	330,852	351,240
CO & DS Interest	-	1,018	1,018	-
Total State Sources	423,353	331,870	331,870	351,240
Local Sources:				
Interest	28,485		139,162	-
Investment Net Increase (Decrease) - Fair Value	1,120,106	-	1,967,052	-
Total Local Sources	1,148,591	-	2,106,214	-
Total Revenues	3,539,760	2,299,686	4,405,900	2,319,056
Other Estimated Financing Sources:				
Proceeds from Bond Sales	877,480	-	-	-
Incoming Transfer from Capital Projects	46,567,498	49,252,234	49,134,212	43,490,270
Total Other Estimated Financing Sources	47,444,978	49,252,234	49,134,212	43,490,270
Beginning Fund Balance	30,639,264	33,472,900	33,472,900	37,143,653
TOTAL ESTIMATED REVENUE	$ 81,624,002	$ 85,024,820	$ 87,013,012	$ 82,952,979
APPROPRIATIONS BY OBJECT				
Debt Service:				
Redemption of Principal	$ 32,694,907	$ 31,353,464	$ 31,337,975	$ 26,842,050
Interest	14,564,986	18,521,417	18,516,825	17,350,886
Dues and Fees	891,209	24,500	14,559	21,000
Total Debt Service	48,151,102	49,899,381	49,869,359	44,213,936
Restricted Fund Balance	33,472,900	35,125,439	37,143,653	38,739,043
Ending Fund Balance	33,472,900	35,125,439	37,143,653	38,739,043
TOTAL APPROPRIATIONS	$ 81,624,002	$ 85,024,820	$ 87,013,012	$ 82,952,979

Summary of Debt Obligations

	Total Outstanding Principal	2025-2026 Principal	2025-2026 Interest	2025-2026 Total
State School Bonds:				
Series 2017-A	407,000	208,000	18,290	226,290
Series 2020-A	529,000	96,000	26,450	122,450
Total State School Bonds:	**$ 936,000**	**$ 304,000**	**$ 44,740**	**$ 348,740**
Certificates of Participation:				
Series 2010-A	43,026,000	-	2,125,484	2,125,484
Series 2022A	114,140,000	5,145,000	5,707,000	10,852,000
Series 2023A	170,450,000	10,710,000	8,522,500	19,232,500
Series 2026*	65,000,000	-	-	-
Series 2027*	103,600,000	-	-	-
Total Certificates of Participation:	**$ 496,216,000**	**$ 15,855,000**	**$ 16,354,984**	**$ 32,209,984**
Obligations under Capital Lease:				
Hewlett Packard Lease Agreement #13	915,791	915,791	3,909	919,700
Hewlett Packard Lease Agreement #14	3,096,847	3,096,847	40,215	3,137,062
Hewlett Packard Lease Agreement #15	6,439,333	3,126,122	292,585	3,418,707
Hewlett Packard Lease Agreement #16	10,847,429	3,206,453	562,768	3,769,221
Ricoh Lease Agreement	79,463	11,290	4,603	15,893
Xerox Color Copier Lease Agreement	719,666	326,547	47,082	373,629
Total Capital Lease Obligations:	**$ 22,098,529**	**$ 10,683,050**	**$ 951,162**	**$ 11,634,212**
Total Net Debt	**$ 519,250,529**	**$ 26,842,050**	**$ 17,350,886**	**$ 44,192,936**

*Projected



State Board of Education

All Bond Issues

Fiscal Year	Principal	Interest	Total
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
	$ 936,000	$ 111,270	$ 1,047,270

Source of Funds — Withheld by State Using Motor Vehicle License Tax Revenue.

Refunding Series 2017-A

Fiscal Year	Principal	Interest	Total	Interest Rates
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%
	$ 407,000	$ 29,270	$ 436,270	

Issue Amount: $1,519,000

Refunding Series 2020-A

Fiscal Year	Principal	Interest	Total	Interest Rates
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%
	$ 529,000	$ 82,000	$ 611,000	

Issue Amount: $947,000

Certificates of Participation

All Issues

Fiscal Year	Principal	Interest	Total
2025-26	15,855,000	16,354,984	32,209,984
2026-27	61,172,124	17,187,234	78,359,358
2027-28	25,528,085	18,369,444	43,897,529
2028-29	29,208,020	19,683,040	48,891,060
2029-30	30,666,171	18,222,639	48,888,810
2030-31	32,199,730	16,689,330	48,889,060
2031-32	33,809,716	15,079,343	48,889,060
2032-33	35,507,202	13,388,858	48,896,060
2033-34	37,278,312	11,613,498	48,891,810
2034-35	39,144,228	9,749,582	48,893,810
2035-36	41,101,189	7,792,371	48,893,560
2036-37	43,150,499	5,737,311	48,887,810
2037-38	12,663,524	3,579,786	16,243,310
2038-39	13,296,700	2,946,610	16,243,310
2039-40	13,961,535	2,281,775	16,243,310
2040-41	14,659,611	1,583,698	16,243,310
2041-42	12,261,468	850,718	13,112,185
2042-43	4,752,886	237,644	4,990,530
	$ 496,216,000	$ 181,347,863	$ 677,563,863

Source of Funds - Local Capital Improvement (Millage)

Paying Agent - Wells Fargo

Series 2010-A (Fund 2296)

Fiscal Year	Principal	Sinking Fund Annual Deposit	Interest	Tax Credit Rebate	Total
2025-26	-	1,595,390	2,125,484	(1,967,816)	1,753,058
2026-27	43,026,000	(41,430,610)	2,125,484	(1,967,816)	1,753,058
	$ 43,026,000	$ (38,172,261)	$ 4,250,968	$ (3,935,632)	$ 3,506,116

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 2022A (Fund 2291)				
Fiscal Year	Principal	Interest	Total	Interest Rates
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	$ 114,140,000	$ 41,723,500	$ 155,863,500	

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
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	$ 170,450,000	$ 60,323,750	$ 230,773,750	

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

Series 2026A (Projected)

Fiscal Year	Principal	Interest	Total	Interest Rates
2026-27	1,506,124	1,625,000	3,131,124	5.0000%
2027-28	3,087,555	3,174,694	6,262,249	5.0000%
2028-29	3,241,933	3,020,316	6,262,249	5.0000%
2029-30	3,404,029	2,858,219	6,262,249	5.0000%
2030-31	3,574,231	2,688,018	6,262,249	5.0000%
2031-32	3,752,942	2,509,306	6,262,249	5.0000%
2032-33	3,940,589	2,321,659	6,262,249	5.0000%
2033-34	4,137,619	2,124,630	6,262,249	5.0000%
2034-35	4,344,500	1,917,749	6,262,249	5.0000%
2035-36	4,561,725	1,700,524	6,262,249	5.0000%
2036-37	4,789,811	1,472,438	6,262,249	5.0000%
2037-38	5,029,302	1,232,947	6,262,249	5.0000%
2038-39	5,280,767	981,482	6,262,249	5.0000%
2039-40	5,544,805	717,444	6,262,249	5.0000%
2040-41	5,822,045	440,203	6,262,249	5.0000%
2041-42	2,982,023	149,101	3,131,124	
	$ 65,000,000	$ 28,933,730	$ 93,933,730	

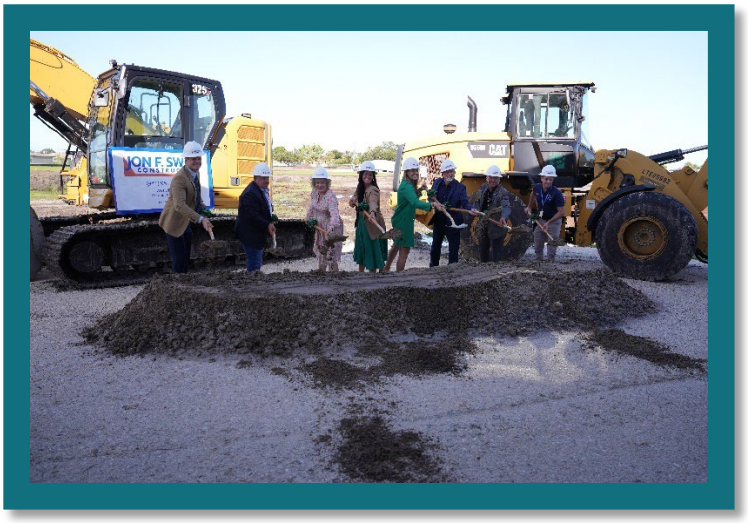
Projected Issue Amount: $65,000,000
Projected Date: December 2026
Lakewood Ranch Elementary

Certificates of Participation

Series 2027A (Projected)

Fiscal Year	Principal	Interest	Total	Interest Rates
2027-28	2,400,530	2,590,000	4,990,530	5.0000%
2028-29	4,921,088	5,059,973	9,981,061	5.0000%
2029-30	5,167,142	4,813,919	9,981,061	5.0000%
2030-31	5,425,499	4,555,562	9,981,061	5.0000%
2031-32	5,696,774	4,284,287	9,981,061	5.0000%
2032-33	5,981,613	3,999,448	9,981,061	5.0000%
2033-34	6,280,693	3,700,368	9,981,061	5.0000%
2034-35	6,594,728	3,386,333	9,981,061	5.0000%
2035-36	6,924,464	3,056,597	9,981,061	5.0000%
2036-37	7,270,688	2,710,373	9,981,061	5.0000%
2037-38	7,634,222	2,346,839	9,981,061	5.0000%
2038-39	8,015,933	1,965,128	9,981,061	5.0000%
2039-40	8,416,730	1,564,331	9,981,061	5.0000%
2040-41	8,837,566	1,143,495	9,981,061	5.0000%
2041-42	9,279,444	701,617	9,981,061	5.0000%
2042-43	4,752,886	237,644	4,990,530	
	$ 103,600,000	$ 46,115,915	$ 149,715,915	

Projected Issue Amount: $103,600,000
Projected Date: December 2027
North Port Elementary (Woodlands)



Lease Purchase Agreements

All Leases

Fiscal Year	Principal	Interest	Total Principal and Interest
2025-26	10,683,050	951,162	11,634,212
2026-27	6,984,366	495,205	7,479,571
2027-28	3,754,431	164,955	3,919,386
2028-29	640,341	6,933	647,274
2029-30	18,102	969	19,071
2030-31	3,149	30	3,179
	$ 22,083,439	$ 1,619,254	$ 23,702,693

Xerox Copier Lease Agreement (Proj 4696)

Fiscal Year	Principal	Interest	Total Principal and Interest
2025-26	220,679	21,856	242,535
2026-27	137,575	3,903	141,478
	$ 358,254	$ 25,759	$ 384,013

Xerox Copier Lease Agreement (Proj 4697)

Fiscal Year	Principal	Interest	Total Principal and Interest
2025-26	105,868	25,226	131,094
2026-27	115,168	15,926	131,094
2027-28	125,286	5,808	131,094
	$ 346,322	$ 46,960	$ 393,282

Lease Purchase Agreements

RICOH Lease Agreement (Proj 04698)

Fiscal Year	Principal	Interest	Total Principal and Interest
2025-26	11,290	4,603	15,893
2026-27	14,499	4,572	19,071
2027-28	15,612	3,459	19,071
2028-29	16,811	2,260	19,071
2029-30	18,102	969	19,071
2020-31	3,149	30	3,179
	$ 79,463	$ 15,893	$ 95,356

HP Lease Agreement #13 (Project 4702)

Fiscal Year	Principal	Interest	Total Principal and Interest
2025-26	915,791	3,909	919,700
	$ 915,791	$ 3,909	$ 919,700

HP Lease Agreement #14 (Project 4703)

Fiscal Year	Principal	Interest	Total Principal and Interest
2025-26	3,096,847	40,215	3,137,062
	$ 3,096,847	$ 40,215	$ 3,137,062

HP Lease Agreement #15 (Project 4704)

Fiscal Year	Principal	Interest	Total Principal and Interest
2025-26	3,126,122	292,585	3,418,707
2026-27	3,313,211	105,496	3,418,707
	$ 6,439,333	$ 398,081	$ 6,837,414

Lease Purchase Agreements

HP Lease Agreement #16 (Project 4705)			
Fiscal Year	Principal	Interest	Total Principal and Interest
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
	$ 10,847,429	$ 1,088,437	$ 11,935,866



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.

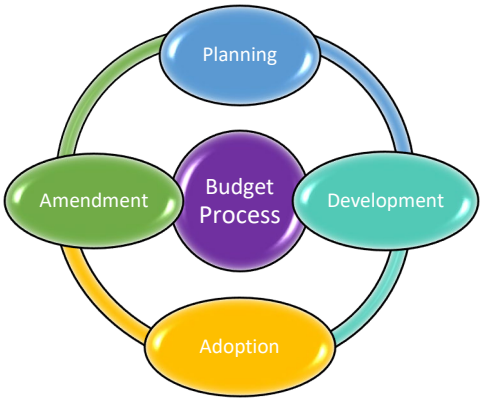
Standard & Poor's Ratings:

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.

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.

A 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.

Debt service payments on COPs to pay for previous construction projects comprise a 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.

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 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.

2025-2026 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.

2025-2026 Board Priorities

The 2025-26 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 2025-2026 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 wing on the North Port High School campus as part of the NVAC refresh project.
- Ensuring facilities are operating efficiently and effectively through roof replacement project at Sarasota Middle School.
- Prioritizing school rebuilds, expansions, and construction by constructing Phase 3 of the STC North Port Campus.

As a result of these projects, which are to be funded in the first year of the 2025-2026 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 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. According to State Statute 1011.71, beginning January 2024, the District was required to share proceeds from Sales Tax with Charter Schools based on each Charter School proportionate share of total unweighted full-time equivalent student enrollment which must be used in a manner consistent with the purposes of the levy.

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. Projects listed in the Phase IV referendum are as follows:

Charter School Share Est. 15% of Revenue	Cranberry Thermal Storage
Digital Devices	Food Service Renovation Fruitville Elementary
Garden Elementary School Wing Addition	Instructional Technologies
Oak Park 6 Classroom Wing	Professional Development System
North Port High School Science Wing/HVAC	Scheduled Technology Refresh
Taylor Ranch Thermal Storage	Tuttle Elementary Chillers
Transportation Complex	District Wide Buildings
District Wide Roofing Projects	District Wide Athletic Facilities
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.

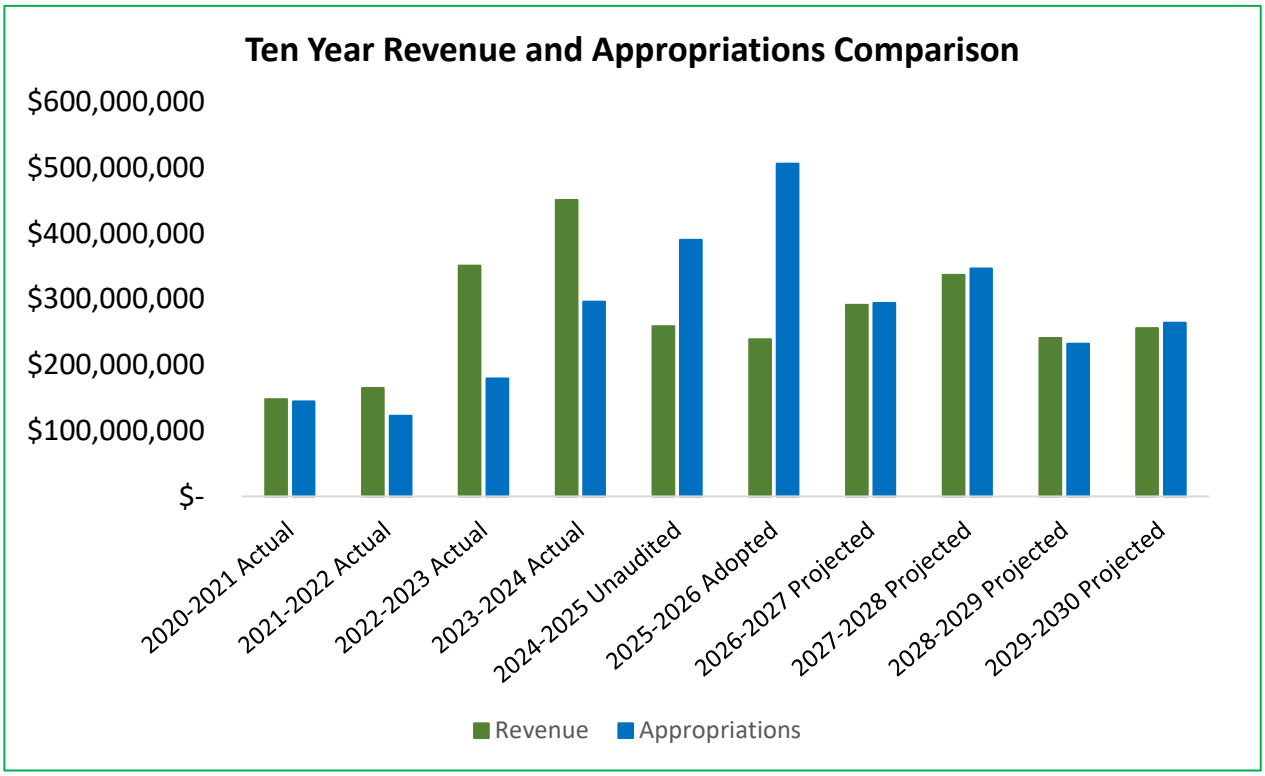
Impact fees are one-time payments that are used to construct system improvements, such as public schools, needed to accommodate growth. The fees are assessed on each new dwelling unit within the County. Funds can be used for equipment, site acquisition, police department vehicles, school buses, construction, 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 2020-2021 through 2029-2030

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 77% of the Capital Outlay revenue budget in 2025-26, 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 (5% of Capital revenues) on new residential construction.

The significant increase in projected revenues and appropriations for 2024-25 is reflective of the completion of Skye Ranch K-8 School and the construction of Wellen Park High School as well as an increase of Facilities Maintenance projects. Over the next 5 years, the District plans to issue Certificates of Participation as follows: $65,000,000 in 2026-27 for the construction of the new Elementary School in Lakewood Ranch; $103,600,000 in 2027-28 for the construction of the new Elementary School in the Woodlands of North Port.



Summary by Project

	Actuals 2023-2024	Final Budget 2024-2025	Unaudited Actuals 2024-2025	Adopted Budget 2025-2026
Revenues				
Federal Sources				
Miscellaneous Federal through State	$ 134,794	$ 363,705	$ 363,705	$ -
Total Federal Sources	134,794	363,705	363,705	-
State Sources				
CO & DS Distributed	1,493,574	1,650,279	1,650,279	1,493,574
Interest on Undistributed CO & DS	50,341	73,169	73,169	50,890
Charter School Capital Outlay Funding	4,131,126	4,450,674	4,450,674	4,451,434
Other Miscellaneous	604,381	1,524,827	760,023	1,119,636
Total State Sources	6,279,422	7,698,949	6,934,145	7,115,534
Local Sources				
District Local Capital Improvement Tax	155,964,060	165,124,234	165,124,234	168,881,997
County Local Sales Tax	32,488,407	33,658,890	33,658,890	32,488,407
Interest on Investments	21,490,533	22,858,285	22,858,285	300,000
Net Inc (Dec)in Fair Value of Investments	2,200,159	2,722,594	2,722,595	-
Impact Fees	11,994,703	10,117,329	10,117,329	12,444,352
Other Miscellaneous	141,985	134,342	134,342	350,000
Total Local Sources	224,279,847	234,615,674	234,615,675	214,464,756
Total Revenues	**$ 230,694,063**	**$ 242,678,328**	**$ 241,913,525**	**$ 221,580,290**
Other Financing Sources				
Proceeds of Lease-Purchase Agreements	185,097,520	-	-	-
Premium on Lease-Purchase Agreements	23,685,945	-	-	-
Loans	7,719,924	17,175,451	17,175,451	-
Loss Recoveries	3,608,827	9,583,090	8,868	17,744,801
Total Other Financing Sources	220,112,216	26,758,541	17,184,319	17,744,801
Total Revenues and Other Finance Sources	**$ 450,806,279**	**$ 269,436,869**	**$ 259,097,844**	**$ 239,325,091**
Beginning Fund Balance	340,083,785	494,626,271	494,626,271	363,254,144
Total Funds Available for Capital Needs	**$ 790,890,064**	**$ 764,063,140**	**$ 753,724,115**	**$ 602,579,235**
Appropriations				
Capital Projects				
Elementary Schools				
Bay Haven Bldg #1 Renovations 4612	9,647,709	13,247,685	8,336,024	4,911,661
Garden Renovations 4540	122,987	75,978,653	3,348,764	72,366,742
Gocio Elem Classroom Addition 3261	18,214,747	7,334,295	5,098,297	2,031,283
Lakewood Ranch Elem K-5 4656	52,585	714,282	696,709	-
Elementary Schools Total	28,038,028	97,274,915	17,479,794	79,309,686
Middle Schools				
Heron Creek Chillers 4502	-	1,258,979	377,694	503,592
McIntosh Ag Building 3141	2,695,281	4,456,577	3,221,479	1,223,381
Sarasota Middle Reroof 4535	-	1,389,841	-	-
Middle Schools Total	2,695,281	7,105,397	3,599,173	1,726,973

Summary by Project

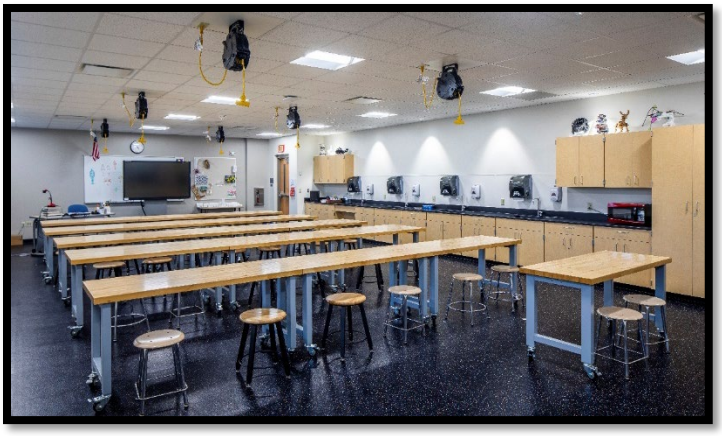
	Actuals 2023-2024	Final Budget 2024-2025	Unaudited Actuals 2024-2025	Adopted Budget 2025-2026
High Schools				
Booker High Field House Bldg #32 3088	$ 299,560	$ 2,561,378	$ 1,393,540	$ 1,272,021
Booker High VPA 3087	7,861,415	1,762,731	1,538,268	361,798
NPHS HVAC & Science Wing Refresh 4505	-	45,207,033	4,171,834	42,823,750
Sand Volleyball Courts 3229	20,323	274,305	274,305	1,320,000
SHS Bldg #13 & 14 HVAC Renovation 3058	8,526,272	32,667,206	17,681,077	15,487,989
SHS School Avenue Project 3057	446,243	376,829	58,593	337,797
Venice High Stadium Enhancements 3230	179,090	11,640,189	10,101,171	2,010,046
Wellen Park HS 4645	43,628,375	158,936,678	79,899,338	89,409,948
High Schools Total	60,961,278	253,426,349	115,118,126	153,023,349
Other Schools				
Central County Sarasota K-8 4625	39,031,877	60,338,862	48,809,683	19,307,914
Fire Science Academy Relocation 4050	9,000,000	1,000,000	-	-
Oak Park Special Olympics Track 4564	350,226	3,529,271	3,529,271	286,817
Oak Park Wing Renovations 3212	-	5,490,821	712,637	8,223,779
Pine View Classroom Wing 3023	78,955	40,830	32,908	173,312
Shelter Development Clark-Lorraine K-8 4609	296,157	467,133	-	467,133
STC- Phase 3 3393	-	-	-	10,500,000
STC Continuity Of Operations - Coop 5391	-	1,131,132	-	-
TRIAD Building 29 Renovation 4624	1,398	1,524,374	1,062,340	463,664
Other Schools Total	48,758,613	73,522,423	54,146,839	39,422,619
Other Projects				
Carefree Learner Boat 2205	-	8,869	-	258,869
Charter School Cap Outlay 3278	-	2,483,221	2,483,221	4,849,895
Charter School Cap Outlay 3279	3,867,052	8,470,263	8,374,996	13,849,625
Fuel Tax Paving 5597	-	89,484	89,484	100,000
Hurricane Shelter Retrofit 4604	-	47,224	-	47,224
Landings Renovations 3620	640,409	444,436	444,435	-
Weapon Detection System 4011	-	2,017,382	2,017,382	-
Other Projects Total	4,507,461	13,560,879	13,409,518	19,105,613
Capital Projects Total	**$ 144,960,661**	**$ 444,889,963**	**$ 203,753,450**	**$ 292,588,240**
Recurring Costs				
Buses/Vehicles				
District Wide Vehicle Replacement 3016	659,557	1,898,327	176,603	-
District Wide Vehicle Leasing 3017	-	-	-	1,500,000
School Bus Replacement 3026	4,932,404	7,950,729	2,314,551	8,980,308
Buses/Vehicles Total	5,591,961	9,849,056	2,491,154	10,480,308
Construction Services and Planning Dept.				
District Operations 0000	1,772,633	2,133,054	1,914,526	4,708,489
District Wide Long Range Planning 4560	364,904	364,508	364,508	386,522
District Wide Portables 3425	6,986,197	10,037,200	4,151,304	8,303,521
PE Bathrooms Project 5050	625,404	1,131,545	957,190	419,919
Small Projects 5540	1,073,442	1,098,032	1,003,406	1,000,000
Construction Services and Planning Dept. Total	10,822,580	14,764,339	8,390,934	14,818,451
Equipment				
Classroom Startups 2545	-	-	-	60,000
District Wide Equipment 3808	1,011,897	137,941	127,238	218,852
HP Computer Lease #16 Ph 4.3 4705	-	13,310,466	13,310,466	-
HP Computer Purchase 4706	-	14,321,556	14,321,556	16,573,779
SBITA Leases 4725	7,276,284	3,857,794	3,857,794	-
Equipment Total	8,288,181	31,627,757	31,617,054	16,852,631

Summary by Project

	Actuals 2023-2024	Final Budget 2024-2025	Unaudited Actuals 2024-2025	Adopted Budget 2025-2026
Facilities/Maintenance Projects				
Classrooms for Tomorrow 5500	$ 46,780	$ -	$ -	$ -
Covered Walkways 3673	410,137	1,054,772	318,595	1,304,703
Custodial/Maintenance Equip. 5910	720,896	570,150	570,150	606,797
District Wide Café Tables 4526	-	149,976	149,976	465,000
District Wide Fire Alarm Upgrade 4576	115,960	866,701	571,395	857,972
District Wide Flooring 4673	2,415,825	2,646,198	1,951,226	3,724,745
District Wide Health & Safety 4516	152,686	218,324	218,324	242,000
District Wide HVAC 4517	2,083,402	11,648,724	5,453,747	14,544,316
District Wide Improvements 5604	2,099,187	760,915	759,713	3,750,000
District Wide Lighting 5530	1,455,736	2,413,694	1,320,063	2,085,971
District Wide Painting 4573	272,265	758,395	441,944	750,000
District Wide Reroofing 4562	9,530,440	11,457,211	8,583,487	14,612,487
Fac. Svc. Preserve Asset Value 5901	1,042,297	516,926	166,281	1,941,380
Fuel Tank Replacements 3025	12,700	2,918,158	460,321	7,464,590
High School Rubber Track 3226	631,081	80	80	-
Hurricane Ian Cat A Debris 4230	38,636	-	-	-
Hurricane Ian Cat E Buildings 4233	4,105,999	-	-	-
Hurricane Helene Cat A Debris 4260	-	41,130	41,130	-
Hurricane Helene Cat B Emerg Measures 4261	-	174,173	174,173	-
Hurricane Helene Cat E Buildings 4263		141,497	141,497	
Hurricane Milton Cat A Debris 4270	-	1,716,553	1,716,553	-
Hurricane Milton Cat B Emerg Measures 4271		298,301	298,301	
Hurricane Milton Cat E Buildings 4273	-	3,890,641	3,837,577	2,324,444
Instructional/District Remodel 5542	5,055,188	6,048,418	4,507,891	2,064,585
Playground 3675	303,336	1,769,493	1,069,860	822,800
Facilities/Maintenance Projects Total	30,492,551	50,060,430	32,752,284	57,561,790
High Schools				
Career Technical Ed - HS 2051	615,764	822,965	35,299	96,000
High Schools Total	615,764	822,965	35,299	96,000
Safety & Security				
Access Control 4015	941,424	1,302,520	890,185	850,000
District Wide Security Svcs 4577	246,132	552,193	258,097	500,000
Fencing 3670	19,806	2,000,866	555,460	-
Intercoms 3080	305,710	614,697	61,838	750,000
P25 Radio Upgrade Project 4007	683,637	3,317,475	729,880	500,000
Safety and Security Grant 6452	156,899	-	-	-
Safety and Security Grant 6453	16,270	40,950	-	-
Safety and Security Grant 6454	38,792	525,347	361,636	472,531
Safety and Security Grant 6455	-	148,623	148,623	647,105
Security Cameras 4010	2,970,786	1,129,457	769,467	1,800,000
Security Single Pt of Entry 4014	37,354	-	-	-
Safety & Security Total	5,416,810	9,632,128	3,775,186	5,519,636
Technology				
Auditorium Sound/Lgtng System 4608	$ 171,064	$ 335,989	$ 335,989	$ 150,000
Computer Upgrade 4605	1,458,107	830,619	573,688	756,930
Digital Devices 3037	127,214	63,302	63,302	100,000
District Wide Comms Support Svc 3560	96,266	-	-	285,000
Fiber Optics 3074	141,773	399,967	399,967	750,000
IT Flex Space/Devices 3079	3,916	142,303	142,303	250,000
IT Tech Needs 3072	334,461	207,014	192,968	400,000
Local Area Network(Lan)Support 4569	1,473,534	374,805	157,158	701,125
School Instructional Technology 3019	1,081,558	795,437	776,232	600,000
Scoreboard Replacements 3677	33,709	19,474	19,474	30,000
Technology Total	4,921,602	3,168,910	2,661,081	4,023,055
Recurring Costs Total	**$ 66,149,449**	**$ 119,925,585**	**$ 81,722,992**	**$ 109,351,871**

Summary by Project

	Actuals 2023-2024	Final Budget 2024-2025	Unaudited Actuals 2024-2025	Adopted Budget 2025-2026
Transfers Out				
Transfers To General Fund				
Charter School Capital Outlay (PECO) 2112	4,131,126	4,450,674	4,450,674	4,451,434
District Operations 0000	33,973,888	51,327,219	51,327,218	56,180,314
Safety and Security Grant 6452	32,565			
Safety and Security Grant 6453	4,966	-	21,649	-
Safety and Security Grant 6454	-	104,476	50,364	54,145
Safety and Security Grant 6455	-	-	-	99,575
Transfers to General Fund Total	38,142,545	55,882,369	55,849,905	60,785,468
Transfers To Debt Service				
CO&DS Dues and fees 0000		2,221	2,221	
COPS 2010A 2296	1,908,760	1,827,627	1,820,320	1,760,058
COPS 2016A 2298	13,340,185	6,367,337	6,333,919	-
COPS 2022A 2291	7,286,580	7,305,000	7,287,327	10,854,000
COPS 2023A 2292	10,310,163	19,242,000	19,202,456	19,242,000
HP Computer Lease #11 4700	247,714	-	-	-
HP Computer Lease #12 4701	2,981,252	745,313	745,313	-
HP Computer Lease #13 4702	3,678,802	3,678,802	3,678,802	919,700
HP Computer Lease #14 Ph 3.5 4703	3,137,063	3,137,063	3,137,063	3,137,062
HP Computer Lease #15 Ph 4.2 4704	3,418,707	3,418,707	3,418,707	3,418,707
HP Computer Lease #16 Ph 4.3 4705	-	3,141,017	3,141,017	3,769,221
Print Shop Xerox Lease #6 4695	15,738	15,738	15,738	-
Print Shop Xerox Lease #7 4696	242,534	242,534	242,534	242,535
Print Shop Xerox Lease #8 4697	443,640	138,285	118,207	131,094
Ricoh Lease		-	-	15,893
Transfers to Debt Service Total	47,011,138	49,261,644	49,143,624	43,490,270
Total Transfers Out	**$ 85,153,683**	**$ 105,144,013**	**$ 104,993,529**	**$ 104,275,738**
Total Appropriations	**$ 296,263,793**	**$ 669,959,561**	**$ 390,469,971**	**$ 506,215,849**
Total Ending Fund Balance	**$ 494,626,271**	**$ 94,103,579**	**$ 363,254,144**	**$ 96,363,386**
Composition of Ending Fund Balance				
Restricted - Future Capital Projects	494,626,271	94,103,579	363,254,144	96,363,386
Total Ending Fund Balance	**$ 494,626,271**	**$ 94,103,579**	**$ 363,254,144**	**$ 96,363,386**



Summary by Function

	Actuals 2023-2024	Final Budget 2024-2025	Unaudited Actuals 2024-2025	Adopted Budget 2025-2026
Estimated Revenues				
Federal Through State Sources				
Miscellaneous Federal through State	134,794	363,705	363,705	-
Total Federal through State Sources	134,794	363,705	363,705	-
State Sources				
CO & DS Distributed	$ 1,493,574	$ 1,650,279	$ 1,650,279	$ 1,493,574
Interest on Undistributed CO & DS	50,341	73,169	73,169	50,890
Safety & Security Grant	604,381	740,660	272,012	1,119,636
Miscellaneous State Revenue	-	784,167	488,011	
Charter School Capital Outlay Funding	4,131,126	4,450,674	4,450,674	4,451,434
Total State Sources	6,279,422	7,698,949	6,934,145	7,115,534
Local Sources				
District Local Capital Improvement Tax	155,964,060	165,124,234	165,124,234	168,881,997
County Local Sales Tax	32,488,407	33,658,890	33,658,890	32,488,407
Interest on Investments	21,490,533	22,858,285	22,858,285	300,000
Net Inc (Dec)in Fair Value of Investments	2,200,159	2,722,594	2,722,595	-
Impact Fees	11,994,703	10,117,329	10,117,329	12,444,352
Miscellaneous Local Revenue	141,985	134,342	134,342	350,000
Total Local Sources	224,279,847	234,615,674	234,615,675	214,464,756
Total Revenues	**230,694,063**	**243,042,033**	**241,913,525**	**221,580,290**
Other Financing Sources				
Proceeds of Lease-Purchase Agreements	185,097,520	-	-	-
Premium on Lease-Purchase Agreements	23,685,945	-	-	-
Loans	7,719,924	17,175,451	17,175,451	-
Loss Recoveries	3,608,827	9,583,090	8,869	17,744,801
Total Other Financing Sources	220,112,216	26,758,541	17,184,320	17,744,801
Total Revenues and Other Financing Sources (Net)	**450,806,279**	**269,436,869**	**259,097,845**	**239,325,091**
Beginning Fund Balance	340,083,785	494,626,271	494,626,271	363,254,144
Total Funds Available	**$ 790,890,064**	**$ 764,063,140**	**$ 753,724,116**	**$ 602,579,235**
Appropriations				
Facilities Acquisition and Construction	$ 211,553,750	$ 564,784,012	$ 285,485,855	$ 401,940,111
Total Appropriations	211,553,750	564,784,012	285,485,855	401,940,111
Transfers Out				
Transfer to General Fund	38,142,545	55,923,318	55,849,905	60,785,468
Transfer to Debt	46,567,498	49,252,232	49,134,212	43,490,270
Total Transfers Out	84,710,043	105,175,550	104,984,117	104,275,738
Total Appropriations and Transfers Out	**296,263,793**	**669,959,562**	**390,469,972**	**506,215,849**
Ending Fund Balance	**$ 494,626,271**	**$ 94,103,578**	**$ 363,254,144**	**$ 96,363,386**
Composition of Ending Fund Balance				
Assigned - Project Contingency	$ 494,626,271	$ 94,103,578	$ 363,254,144	$ 96,363,386
TOTAL RESERVES AND FUND BALANCE	**494,626,271**	**94,103,578**	**363,254,144**	**96,363,386**
TOTAL EXPENDITURES, TRANSFERS AND FUND BALANCE	**$ 790,890,064**	**$ 764,063,140**	**$ 753,724,116**	**$ 602,579,235**

Summary by Object

	Actuals 2023-2024	Final Budget 2024-2025	Unaudited Actuals 2024-2025	Adopted Budget 2025-2026
Appropriations				
Appropriations by Object				
Capital Outlay	$ 211,533,750	$ 564,784,012	$ 285,485,855	$ 401,940,111
Total Appropriations	211,533,750	564,784,012	285,485,855	401,940,111
Transfers Out				
Transfer to General Fund	38,142,545	55,923,318	55,849,905	60,785,468
Transfer to Debt	46,567,498	49,252,232	49,134,212	43,490,270
Total Transfers Out	84,710,043	105,175,550	104,984,117	104,275,738
Total Appropriations and Transfers Out	**296,243,793**	**669,959,562**	**390,469,972**	**506,215,849**
Ending Fund Balance	**$ 494,646,271**	**$ 94,103,578**	**$ 363,254,144**	**$ 96,363,386**
Composition of Ending Fund Balance				
Assigned - Project Contingency	$ 494,626,271	$ 94,103,578	$ 363,254,144	$ 96,363,386
TOTAL RESERVES AND FUND BALANCE	**494,626,271**	**94,103,578**	**363,254,144**	**96,363,386**
TOTAL EXPENDITURES, TRANSFERS AND FUND BALANCE	**$ 790,890,064**	**$ 764,063,140**	**$ 753,724,116**	**$ 602,579,235**



Five-Year Fiscal Forecast

Revenues	2025-26 Adopted Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget	2029-30 Projected Budget
State and Local Revenues	$239,325,091	$226,655,323	$233,661,821	$240,903,382	$256,310,528
Bond Proceeds	$0	$65,000,000	$103,600,000	$0	$0
Beginning Fund Balance	**$363,254,144**	**$96,363,386**	**$93,371,697**	**$84,098,537**	**$92,641,080**
Less Appropriations (Below)	$506,215,849	$294,647,012	$346,534,981	$232,360,839	$264,155,254
Ending Fund Balance	**$96,363,386**	**$93,371,697**	**$84,098,537**	**$92,641,080**	**$84,796,354**
Required Fund Balance Reserve (7.5%)	*$15,110,280*	*$15,584,147*	*$16,104,846*	*$16,643,150*	*$17,282,876*
Available Ending Fund Balance	**$81,253,106**	**$77,787,550**	**$67,993,691**	**$75,997,931**	**$67,513,478**

Appropriations	2025-26 Adopted Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget	2029-30 Projected Budget
Capital Projects Existing	**$292,588,239**	**$112,658,113**	**$30,529,293**	**$31,697,464**	**$33,183,084**
Charter School Capital Sales Tax 3278	$4,849,895	$4,910,519	$5,033,282	$5,159,114	$5,313,887
Charter School Capital Outlay Millage 3279	$13,849,625	$13,547,594	$25,396,011	$26,438,350	$27,769,197
Bay Haven Bldg #1 Renovations 4612	$4,911,661	$0	$0	$0	$0
Booker High Field House Bldg #32 3088	$1,272,021	$0	$0	$0	$0
Booker High VPA 3087	$361,798	$0	$0	$0	$0
Carefree Learner Boat 02205	$258,869	$0	$0	$0	$0
Central County Sarasota K-8 4625	$19,307,914	$0	$0	$0	$0
Fuel Tax Paving Project 05597	$100,000	$100,000	$100,000	$100,000	$100,000
Garden Elem Renovations 4540	$72,366,743	$0	$0	$0	$0
Gocio Elem Classroom Addition 3261	$2,031,284	$0	$0	$0	$0
Heron Creek Chillers 4502	$503,592	$0	$0	$0	$0
Lakewood Ranch Elem K-5 4656	$0	$77,000,000	$0	$0	$0
McIntosh Ag Building 3141	$1,223,380	$0	$0	$0	$0
NPHS HVAC & Science Wing Refresh 4505	$42,823,750	$0	$0	$0	$0
Oak Park Wing Renovations 3212	$8,223,778	$0	$0	$0	$0
Oak Park Special Olympics Track 4564	$286,817	$0	$0	$0	$0
Pine View Classroom Wing 3023	$173,312	$0	$0	$0	$0
Sand Volleyball Courts 3229	$1,320,000	$0	$0	$0	$0
Sarasota Middle Reroof 4535	$0	$11,600,000	$0	$0	$0
Shelter Hardening 4604	$47,224	$0	$0	$0	$0
Shelter Development Clark-Lorraine K-8 4609	$467,133	$0	$0	$0	$0
SHS Bldg #13 & 14 HVAC Renovation 3058	$15,487,989	$0	$0	$0	$0
SHS School Avenue Project 3057	$337,797	$0	$0	$0	$0
STC - Phase 3 3393	$10,500,000	$5,500,000	$0	$0	$0
TRIAD Building 29 Renovation 4624	$463,664	$0	$0	$0	$0
Venice High Stadium Enhancements 3230	$2,010,045	$0	$0	$0	$0
Wellen Park HS 4645	$89,409,948	$0	$0	$0	$0
Capital Projects Future	**$0**	**$15,000,000**	**$150,575,333**	**$45,375,333**	**$77,000,000**
Alta Vista HVAC	$0	$0	$0	$0	$10,000,000
Englewood Elementary Replace Bldg 4 & 5	$0	$0	$3,600,000	$9,000,000	$2,000,000
Fruitville El Building 5	$0	$0	$0	$0	$14,000,000
Laurel Nokomis Roof	$0	$0	$0	$8,000,000	$8,000,000
North Port Elementary School (Woodlands)	$0	$0	$103,600,000	$0	$0
Oak Park Reroof	$0	$0	$1,375,333	$10,375,333	$11,000,000
Riverview High School Aquadome	$0	$0	$0	$0	$5,000,000
Sarasota High School Master Plan VPA	$0	$15,000,000	$42,000,000	$18,000,000	$0
Southside HVAC	$0	$0	$0	$0	$8,000,000
STC/Polytech Campus Cafetorium w/2 Classrooms	$0	$0	$0	$0	$9,500,000
Tuttle HVAC air side	$0	$0	$0	$0	$9,500,000
Recurring Costs	**$109,351,872**	**$68,825,457**	**$69,541,032**	**$60,582,149**	**$69,521,036**
Access Control 4015	$850,000	$750,000	$750,000	$750,000	$750,000
Auditorium Sound/Lgtng System 4608	$150,000	$150,000	$150,000	$150,000	$150,000
Career Technical Ed - HS 2051	$96,000	$96,000	$96,000	$96,000	$96,000
Classroom Startups 2545	$60,000	$60,000	$60,000	$60,000	$60,000
Computer Upgrade 4605	$756,930	$500,000	$500,000	$500,000	$400,000
Covered Walkways 3673	$1,304,703	$612,524	$655,401	$0	$500,000
Custodial/Maintenance Equip. 5910	$606,797	$649,273	$649,273	$649,273	$567,100
Digital Devices 3037	$100,000	$100,000	$100,000	$100,000	$250,000
District Operations 0000	$4,708,490	$4,849,745	$4,995,237	$5,145,094	$5,299,447
District Wide Café Tables 4526	$465,000	$605,000	$495,000	$200,000	$200,000
District Wide Comms Support Svc 3560	$285,000	$285,000	$285,000	$285,000	$285,000

Five-Year Fiscal Forecast

Appropriations	2025-26 Adopted Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget	2029-30 Projected Budget
District Wide Equipment 3808	$218,852	$100,000	$100,000	$250,000	$80,000
District Wide Fire Alarm Upgrade 4576	$857,972	$612,522	$655,398	$535,000	$535,000
District Wide Flooring 4673	$3,724,745	$3,066,057	$2,573,458	$2,500,000	$2,500,000
District Wide Health & Safety 4516	$242,000	$267,000	$293,000	$215,000	$150,000
District Wide HVAC 4517	$14,544,316	$5,109,423	$9,510,796	$5,000,000	$8,500,000
District Wide Improvements 5604	$3,750,000	$3,150,000	$1,000,000	$1,000,000	$1,100,000
District Wide Lighting 5530	$2,085,971	$1,225,043	$1,310,796	$1,070,000	$1,070,000
District Wide Long Range Planning 4560	$386,522	$375,443	$386,707	$398,308	$473,567
District Wide Painting 4573	$750,000	$750,000	$750,000	$750,000	$826,448
District Wide Portables 3425	$8,303,521	$1,500,000	$1,500,000	$1,500,000	$1,500,000
District Wide Reroofing 4562	$14,612,487	$10,000,000	$8,000,000	$5,000,000	$10,000,000
District Wide Security Svcs A4577	$500,000	$500,000	$500,000	$500,000	$500,000
District Wide Vehicle Replacement 3016	$0	$1,500,000	$1,500,000	$1,500,000	$1,500,000
District Wide Vehicle Leasing 3017	$1,500,000	$0	$0	$0	$0
Fac. Svc. Preserve Asset Value 5901	$1,941,380	$1,756,277	$1,572,955	$1,483,062	$1,683,062
Fiber Optics 3074	$750,000	$750,000	$750,000	$750,000	$750,000
Fuel Tank Replacements 3025	$7,464,590	$0	$0	$0	$0
HP Purchase 04706	$16,573,779	$15,450,000	$15,450,000	$15,450,000	$15,450,000
Hurricane Milton Cat E Buildings 4273	$2,324,444	$0	$0	$0	$0
Instructional/District Remodel 5542	$2,064,585	$2,200,086	$2,621,592	$2,200,000	$1,500,000
Intercoms 3080	$750,000	$750,000	$750,000	$750,000	$750,000
IT Flex Space/Devices 3079	$250,000	$250,000	$250,000	$250,000	$450,000
IT Tech Needs 3072	$400,000	$400,000	$400,000	$400,000	$500,000
Local Area Network(Lan)Support 4569	$701,125	$701,125	$701,125	$701,125	$701,125
P25 Radio Upgrade Project 4007	$500,000	$500,000	$500,000	$500,000	$500,000
PE Bathrooms Project 5050	$419,919	$350,000	$350,000	$350,000	$350,000
Playground 3675	$822,800	$1,974,939	$2,449,294	$2,664,287	$2,664,287
Safety and Security Grant 6454	$472,531	$0	$0	$0	$0
Safety and Security Grant 6455	$647,105	$0	$0	$0	$0
School Bus Replacement 3026	$8,980,308	$3,500,000	$3,500,000	$3,500,000	$3,500,000
School Instructional Technology 3019	$600,000	$600,000	$600,000	$600,000	$600,000
Scoreboard Replacements 3677	$30,000	$30,000	$30,000	$30,000	$30,000
Security Cameras 4010	$1,800,000	$1,800,000	$1,800,000	$1,800,000	$1,800,000
Small Projects 5540	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000
Transfers To General Fund	**$60,785,468**	**$54,096,434**	**$46,665,059**	**$48,075,740**	**$38,451,434**
Charter Schl Capital Outlay Pymts 2112	$4,451,434	$4,451,434	$4,451,434	$4,451,434	$4,451,434
District Operations 0000	$56,180,314	$49,645,000	$42,213,625	$43,624,306	$34,000,000
Safety and Security Grant 6454	$54,145	$0	$0	$0	$0
Safety and Security Grant 6455	$99,575	$0	$0	$0	$0
Transfers to Debt Service	**$43,490,270**	**$44,067,008**	**$49,224,265**	**$46,630,153**	**$45,999,700**
COPS 2010A 2296 (ends 27)	$1,760,058	$1,760,058	$0	$0	$0
COPS 2022A 2291 (ends 37)	$10,854,000	$10,844,750	$13,415,000	$13,418,250	$13,415,750
COPS 2023A 2292 (ends 37)	$19,242,000	$19,232,500	$19,229,750	$19,229,500	$19,229,750
COPS 2026	$0	$4,750,000	$5,160,000	$5,160,000	$5,160,000
COPS 2027A	$0	$0	$7,500,000	$8,175,000	$8,175,000
HP Computer Lease #13 4702 (ends 2026)	$919,700	$0	$0	$0	$0
HP Computer Lease #14 Ph 3.5 4703 (ends 2026)	$3,137,062	$0	$0	$0	$0
HP Computer Lease #15 Ph 4.2 4704 (ends 2027)	$3,418,707	$3,418,707	$0	$0	$0
HP Computer Lease #16 Ph 4.3 4705 (ends 2029)	$3,769,221	$3,769,221	$3,769,221	$628,203	$0
Print Shop Xerox Lease #7 4696 (ends 2027)	$242,535	$141,478	$0	$0	$0
Print Shop Xerox Lease #8 4697 (ends 2028)	$131,094	$131,094	$131,094	$0	$0
Ricoh Lease 04698 (ends 2030)	$15,893	$19,200	$19,200	$19,200	$19,200
Grand Total	**$506,215,849**	**$294,647,012**	**$346,534,981**	**$232,360,839**	**$264,155,254**

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 2025-2026 is $40,576,790. 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 2024-2025 fiscal year was 4.04%. The Department of Education has approved an Indirect Cost rate of 4.88% for the 2025-2026 fiscal year.

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

Entitlement Programs

The Individuals with Disabilities Education 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 $12,664,829 or 31% of the Special Revenue Fund budget with approximately 81% 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
- 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

ESEA grants are federal entitlements designed to provide supplemental reading, writing, and mathematics instruction servicers 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 $9,504,484 or 23% of the total Special Revenue Fund budget with approximately 77% 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 17% of the Special Revenue Budget**.**



Federal Programs

Grants Development Services

The Division of Strategic Improvement provides ongoing support to district and school-based staff in securing and managing grant funding. This includes developing entitlement and competitive proposals for local, state, and national funders, including federal agencies.

In addition to grant development, the division assists with the administration and oversight of non-competitive grant programs to ensure compliance and effective use of resources.

Federal grants awarded to the School Board of Sarasota County bring critical financial resources that strengthen teaching and learning, enhance student achievement, and support districtwide improvement efforts. The Division of Strategic Improvement oversees the following federal programs:

Title I, Part A

Title I, Part A, is a federal entitlement program through the Elementary and Secondary Education Act (ESEA) 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 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 ESEA 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 ESEA 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
- ELLevation 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 ESEA 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 Parent and Family Engagement Administrator
- Contracted special transportation services for students in transition (i.e. students experiencing homelessness or in foster care)
- Supplemental funding for high need schools to provide extended learning opportunities, enrichment and wellness services for students
- 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 designed to provide additional resources to support school improvement. Funding is available for:

- Title I schools identified as comprehensive support and improvement (CSI) and
- Public high schools, regardless of Title I status, that have a four-year adjusted cohort graduation rate at or below 67 percent.

Local Educational Agencies (LEAs) with Title I schools identified as CSI on the 2025 ESSA Support List are eligible to apply. For the 2025-2026 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. These funds will directly support priority areas outlined in the school's School Improvement Plan, helping to accelerate student outcomes and strengthen overall school performance.

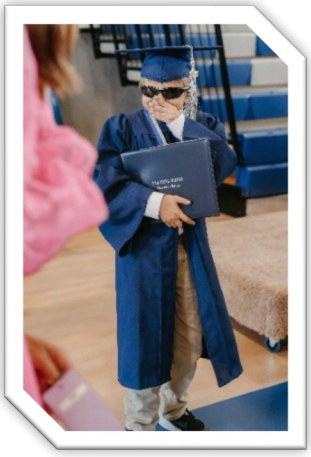
Individuals with Disabilities Education Act (IDEA)

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
- Assistive technology to support student educational access and participation in the least restrictive environment
- 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





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:

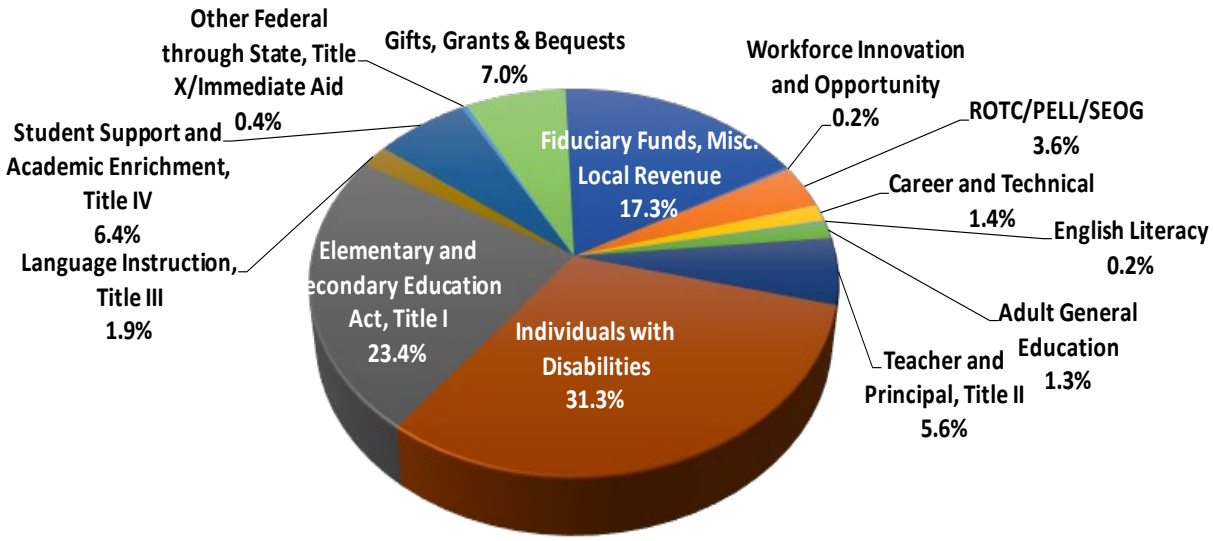
- Transportation resource planning and sharing among school districts and local governments
- Developing or contracting with rideshare programs or developing carpool strategies
- Developing options to reduce costs and increase efficiencies while improving access to transportation options for families
- 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.



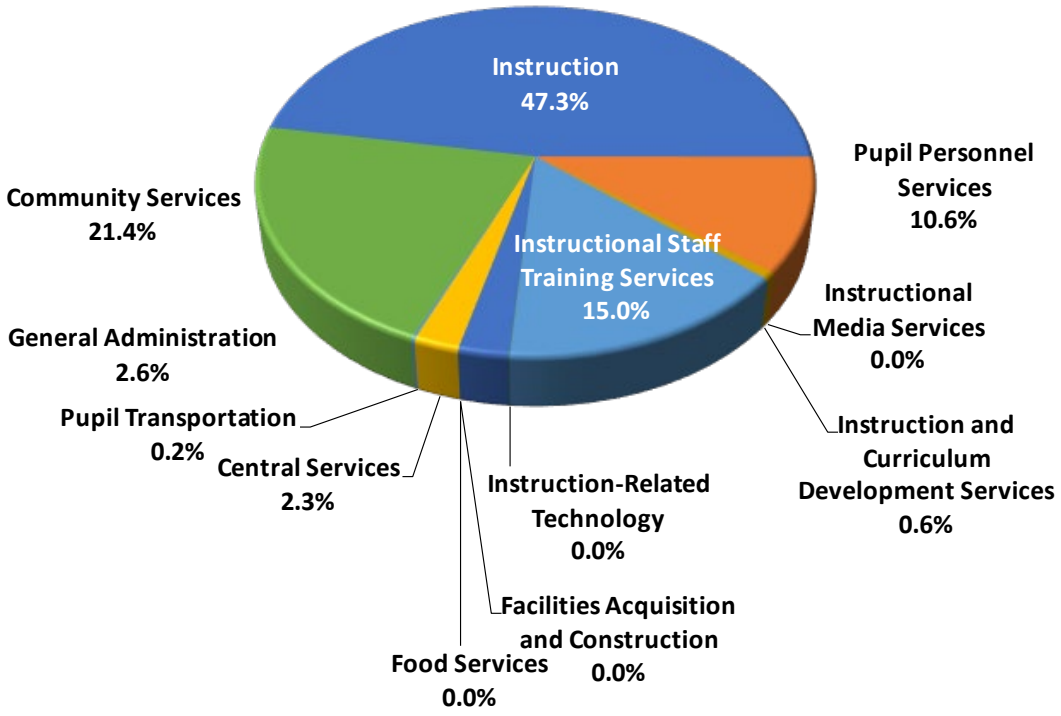
Revenues



$40,576,790

Source	Revenues	%
Workforce Innovation and Opportunity	$ 85,000	0.2%
ROTC/PELL/SEOG	1,470,279	3.6%
Career and Technical	573,663	1.4%
English Literacy	83,124	0.2%
Adult General Education	541,694	1.3%
Teacher and Principal, Title II	2,260,856	5.6%
Individuals with Disabilities	12,664,829	31.3%
Elementary and Secondary Education Act, Title I	9,504,484	23.4%
Language Instruction, Title III	769,079	1.9%
Student Support and Academic Enrichment, Title IV	2,614,067	6.4%
Other Federal through State, Title X/Immediate Aid	154,561	0.4%
Gifts, Grants & Bequests	2,855,154	7.0%
Fiduciary Funds, Misc. Local Revenue	7,000,000	17.3%
TOTAL REVENUES	**$ 40,576,790**	**100%**

Appropriations



$40,576,790

Expenditures-Function		Appropriations	%
Instruction	$	19,162,146	47.3%
Pupil Personnel Services		4,295,118	10.6%
Instructional Media Services		4,609	0.0%
Instruction and Curriculum Development Services		256,397	0.6%
Instructional Staff Training Services		6,088,637	15.0%
Instruction-Related Technology		15,000	0.0%
General Administration		1,046,035	2.6%
Facilities Acquisition and Construction		231	0.0%
Food Services		58	0.0%
Central Services		935,232	2.3%
Pupil Transportation		64,790	0.2%
Community Services		8,687,471	21.4%
TOTAL EXPENDITURES	**$**	**40,576,790**	**100%**

Summary by Revenues

	Actuals 2023-2024	Final Budget 2024-2025	Unaudited Actuals 2024-2025	Adopted Budget 2025-2026
Estimated Revenues				
Federal Sources				
Workforce Innovation and Opportunity	$ 85,000	$ 85,000	$ 85,000	$ 85,000
ROTC/PELL/SEOG	1,007,379	1,470,279	1,470,279	1,470,279
Miscellaneous	715,219	212,371	212,371	-
Total Federal Sources	1,807,598	1,767,650	1,767,650	1,555,279
Federal Through State Sources				
Career and Technical	585,347	610,022	538,471	573,663
J T P A / MIC Pre-Employment Transition	-	-	-	-
Adult General Education	434,585	541,694	537,909	541,694
English Literacy	67,477	83,124	50,733	83,124
Teacher and Principal, Title II	1,219,968	1,804,316	1,072,698	2,260,856
Individuals with Disabilities	12,204,987	12,463,693	11,716,369	12,664,829
Elementary and Secondary Education Act, Title I	10,552,240	11,504,902	10,068,075	9,504,484
Language Instruction, Title III	480,536	1,007,005	702,612	769,079
Student Support and Academic Enrichment, Title IV	747,690	3,421,970	1,432,966	2,614,067
Other Federal through State, Title X/Immediate Aid	168,760	149,610	77,669	154,561
Total Federal Through State Sources	26,461,590	31,586,336	26,197,502	29,166,357
Coronavirus Aid, Relief, and Economic Security (CARES)				
Elementary and Secondary School Emergency Relief (ESSER II)	1,616,858	-	-	
Elementary and Secondary School Emergency Relief (ESSER III/ARP)	33,622,940	17,235,196	15,825,334	-
American Rescue Plan (ARP-Non-ESSER)	78,247	284,226	260,142	-
Total CARES Act Relief Sources	35,318,045	17,519,422	16,085,476	-
Other CARES Act Relief				
Governor's Emergency Education Relief (GEER)	1,218,604	-	-	-
CARES Education Stabilization	-	-	-	-
Total Other CARES Act Relief Sources	1,218,604	-	-	-
Total CARES Act Relief Sources	36,536,649	17,519,422	16,085,476	-
Total Federal through State Sources	62,998,239	49,105,758	42,282,978	29,166,357
Local Sources				
Interest	-	-	104,827	-
Gifts, Grants & Bequests	1,547,214	5,046,074	2,446,385	2,855,154
Fiduciary Funds, Misc. Local Revenue	8,195,974	8,597,222	8,297,222	7,000,000
Total Local Sources	9,743,188	13,643,296	10,848,434	9,855,154
Total Revenues	**74,549,025**	**64,516,704**	**54,899,062**	**40,576,790**
Total Revenues and Other Financing Sources (Net)	**74,549,025**	**64,516,704**	**54,899,062**	**40,576,790**
Beginning Fund Balance	7,796,056	6,988,947	6,988,947	7,265,001
Total Funds Available	**$ 82,345,081**	**$ 71,505,651**	**$ 61,888,009**	**$ 47,841,791**

Summary of Appropriations by Object and Functions

	Actuals 2023-2024	Final Budget 2024-2025	Unaudited Actuals 2024-2025	Adopted Budget 2025-2026
Appropriations				
Appropriations by Object				
Salaries	$ 34,664,028	$ 18,349,883	$ 15,619,998	$ 15,289,762
Benefits	11,296,309	8,055,608	6,662,657	7,191,946
Purchased Services District	7,568,807	10,430,563	8,867,626	4,710,183
Purchased Services Charter	5,210,216	4,864,568	4,373,620	2,392,193
Energy Services	85,515	60,880	54,608	7,821
Materials and Supplies	7,224,005	9,335,230	8,037,629	5,712,405
Capital Outlay	766,138	1,343,807	677,273	780,780
Other Expenses	5,460,137	5,430,522	3,858,277	4,491,700
Total Appropriations	72,275,155	57,871,061	48,151,688	40,576,790
Transfers Out				
Transfer to General Fund	3,080,979	6,471,320	6,471,320	-
Total Transfers Out	3,080,979	6,471,320	6,471,320	-
Total Appropriations and Transfers Out	**75,356,134**	**64,342,381**	**54,623,008**	**40,576,790**
Ending Fund Balance	**$ 6,988,947**	**$ 7,163,270**	**$ 7,265,001**	**$ 7,265,001**
Composition of Ending Fund Balance				
Restricted Fund Balance	6,988,947	7,163,270	7,265,001	7,265,001
TOTAL RESERVES AND FUND BALANCE	**$ 6,988,947**	**$ 7,163,270**	**$ 7,265,001**	**$ 7,265,001**
TOTAL EXPENDITURES, TRANSFERS AND FUND BALANCE	**$ 82,345,081**	**$ 71,505,651**	**$ 61,888,009**	**$ 47,841,791**
Appropriations				
Appropriations by Function				
Instruction	$ 33,183,484	$ 29,088,755	$ 25,360,076	$ 19,162,146
Pupil Personnel Services	12,024,242	5,320,809	4,172,593	4,295,118
Instructional Media Services	1,994,456	55,266	50,657	4,609
Instruction and Curriculum Development Services	1,889,043	478,962	385,576	256,397
Instructional Staff Training Services	8,905,869	8,736,300	5,133,765	6,088,637
Instruction-Related Technology	864,991	649,982	649,972	15,000
General Administration	2,385,497	1,646,040	1,462,619	1,046,035
School Administration	408,971	115,214	96,540	17,795
Facilities Acquisition and Construction	721,781	49,015	48,784	231
Food Services	8,229	25,584	-	58
Central Services	543,176	1,193,034	868,701	935,232
Pupil Transportation	363,820	249,405	95,172	64,790
Operation of Plant	75,784	4,415	4,415	-
Maintenance of Plant	206,089	60,650	60,650	-
Administrative Technology Services	370,674	7,347	4,076	3,271
Community Services	8,329,049	10,190,283	9,758,092	8,687,471
Total Appropriations	72,275,155	57,871,061	48,151,688	40,576,790
Transfers Out				
Transfer to General Fund	3,080,979	6,471,320	6,471,320	-
Total Transfers Out	3,080,979	6,471,320	6,471,320	-
Total Appropriations and Transfers Out	**75,356,134**	**64,342,381**	**54,623,008**	**40,576,790**
Ending Fund Balance	**$ 6,988,947**	**$ 7,163,270**	**$ 7,265,001**	**$ 7,265,001**
Composition of Ending Fund Balance				
Restricted Fund Balance	6,988,947	7,163,270	7,265,001	7,265,001
TOTAL RESERVES AND FUND BALANCE	**6,988,947**	**7,163,270**	**7,265,001**	**7,265,001**
TOTAL EXPENDITURES, TRANSFERS AND FUND BALANCE	**$ 82,345,081**	**$ 71,505,651**	**$ 61,888,009**	**$ 47,841,791**


SARASOTA
County Schools

Food and Nutrition Services Vision Statement

"Nutritious Meals and Memories are Made Here"

Food and Nutrition Services Mission Statement



Food and Nutrition Services strives to serve restaurant-quality food that attracts students to our 53 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.



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.



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 2025-2026 has been prepared as a summary of the entire department fund. The 2025-2026 final 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.

	Meal Prices		Reimbursement Rates	
			Non-Severe Need/Severe Need	
	Lunch	Breakfast	Lunch	Breakfast
Free	$0.00	$0.00	$4.54	$2.37/2.84
Reduced	0.40	0.30	4.14	2.07/2.54
Full Priced:				
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	2.00	Floating Managers	5.00
Area Supervisors	4.00	FNS Managers	39.00
Nutrition Educator	1.00	Food Service Assistants	313.00
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	381.00

SPECIAL REVENUE FUND – FOOD AND NUTRITION SERVICES

Summary by Function

	Actuals 2023-2024	Final Budget 2024-2025	Unaudited Actuals 2024-2025	Adopted Budget 2025-2026
Estimated Revenues				
Federal Through State Sources				
School Lunch	$ 11,447,227	$ 12,000,000	$ 11,112,734	$ 12,000,000
School Breakfast	2,964,955	3,000,000	2,879,551	3,000,000
After School Snack Reimbursement	14,146	15,000	11,026	15,000
USDA Donated Commodities	1,994,709	2,709,294	2,709,294	1,750,000
Summer Food Service	493,695	427,831	427,831	350,000
CACFP Supper Program	882,580	889,309	889,309	917,800
Donated Foods	61,261	63,000	60,224	63,000
Fresh Fruit & Vegetable Program	600,915	600,000	532,410	500,000
Miscellaneous Federal through State	1,106,867	-	-	-
Total Federal Through State Sources	19,566,355	19,704,434	18,622,379	18,595,800
State Sources				
School Breakfast Supplement	$ 71,455	$ 67,795	$ 67,795	$ 62,330
School Lunch Supplement	92,211	99,017	99,017	92,735
Total State Sources	163,666	166,812	166,812	155,065
Local Sources				
Interest	335,760	200,000	154,608	200,000
Gifts, Grants and Bequests	18,250	14,616	14,616	18,250
Student Lunches	3,556,293	4,090,267	4,090,267	4,200,000
Student Breakfasts	267,010	320,809	320,809	340,000
Adult Meals	106,465	97,390	97,390	110,000
Ala Carte	2,297,429	2,354,673	2,354,673	2,000,000
Student Snacks	20,700	23,888	23,888	20,000
Other Food Sales	175,401	217,881	217,881	160,000
Miscellaneous Local Revenue	180,634	331,013	331,013	180,000
Total Local Sources	6,957,942	7,650,537	7,605,145	7,228,250
Total Revenues	**26,687,963**	**27,521,783**	**26,394,336**	**25,979,115**
Other Financing Sources				
Transfer from General Fund	-	-	-	1,000,000
Total Other Financing Sources	-	-	-	1,000,000
Total Revenues and Other Financing Sources (Net)	**26,687,963**	**27,521,783**	**26,394,336**	**26,979,115**
Beginning Fund Balance	7,246,875	6,019,549	6,019,549	3,393,652
Total Funds Available	**$ 33,934,838**	**$ 33,541,332**	**$ 32,413,885**	**$ 30,372,767**
Appropriations				
Food Services	$ 27,915,289	$ 31,388,927	$ 29,020,233	$ 29,331,133
Total Appropriations	$ 27,915,289	$ 31,388,927	$ 29,020,233	$ 29,331,133
Total Appropriations and Transfers Out	**27,915,289**	**31,388,927**	**29,020,233**	**29,331,133**
Ending Fund Balance	**$ 6,019,549**	**$ 2,152,405**	**$ 3,393,652**	**$ 1,041,634**
Composition of Ending Fund Balance				
Nonspendable Fund Balance	$ 1,088,540	$ 1,069,721	$ 1,069,721	$ 1,000,000
Restricted Fund Balance	4,931,009	1,082,684	2,323,931	41,634
TOTAL RESERVES AND FUND BALANCE	**6,019,549**	**2,152,405**	**3,393,652**	**1,041,634**
TOTAL EXPENDITURES, TRANSFERS AND FUND BALANCE	**$ 33,934,838**	**$ 33,541,332**	**$ 32,413,885**	**$ 30,372,767**

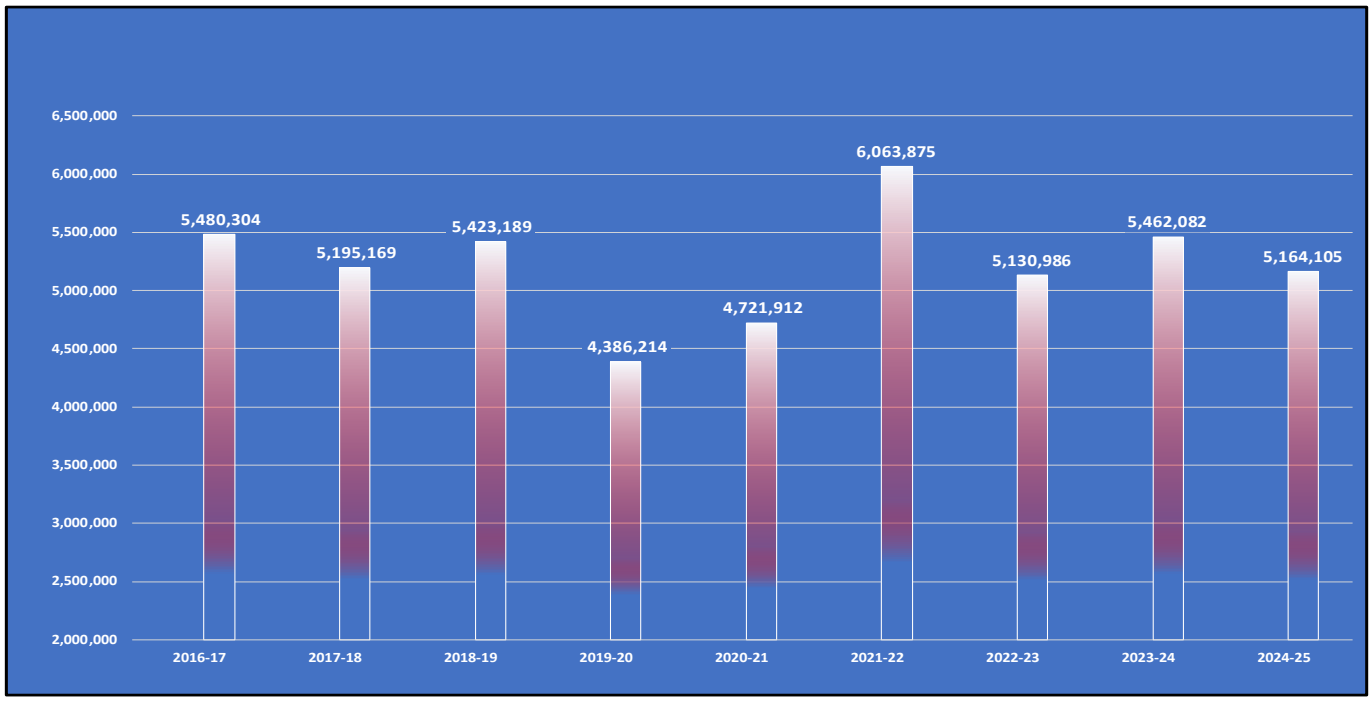
SPECIAL REVENUE FUND – FOOD AND NUTRITION SERVICES

Summary by Object

	Actuals 2023-2024	Final Budget 2024-2025	Unaudited Actuals 2024-2025	Adopted Budget 2025-2026
Appropriations				
Appropriations by Object				
Salaries	$ 8,499,470	$ 9,292,826	$ 8,752,343	$ 9,343,673
Benefits	5,138,790	5,596,292	5,498,346	5,697,860
Purchased Services District	577,969	633,530	633,530	663,600
Energy Services	42,468	54,000	43,677	54,000
Materials and Supplies	13,053,029	15,150,000	13,435,041	13,035,000
Capital Outlay	-	7,500	2,517	2,000
Other Expenses	603,563	654,779	654,779	535,000
Total Appropriations	27,915,289	31,388,927	29,020,233	29,331,133
Total Appropriations and Transfers Out	**27,915,289**	**31,388,927**	**29,020,233**	**29,331,133**
Ending Fund Balance	**$ 6,019,549**	**$ 2,152,405**	**$ 3,393,652**	**$ 1,041,634**
Composition of Ending Fund Balance				
Nonspendable Fund Balance	$ 1,088,540	$ 1,069,721	$ 1,069,721	$ 1,000,000
Restricted Fund Balance	4,931,009	1,082,684	2,323,931	41,634
TOTAL RESERVES AND FUND BALANCE	**6,019,549**	**2,152,405**	**3,393,652**	**1,041,634**
TOTAL EXPENDITURES, TRANSFERS AND FUND BALANCE	**$ 33,934,838**	**$ 33,541,332**	**$ 32,413,885**	**$ 30,372,767**



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
2024-25: $4.84 ala carte = 1EM

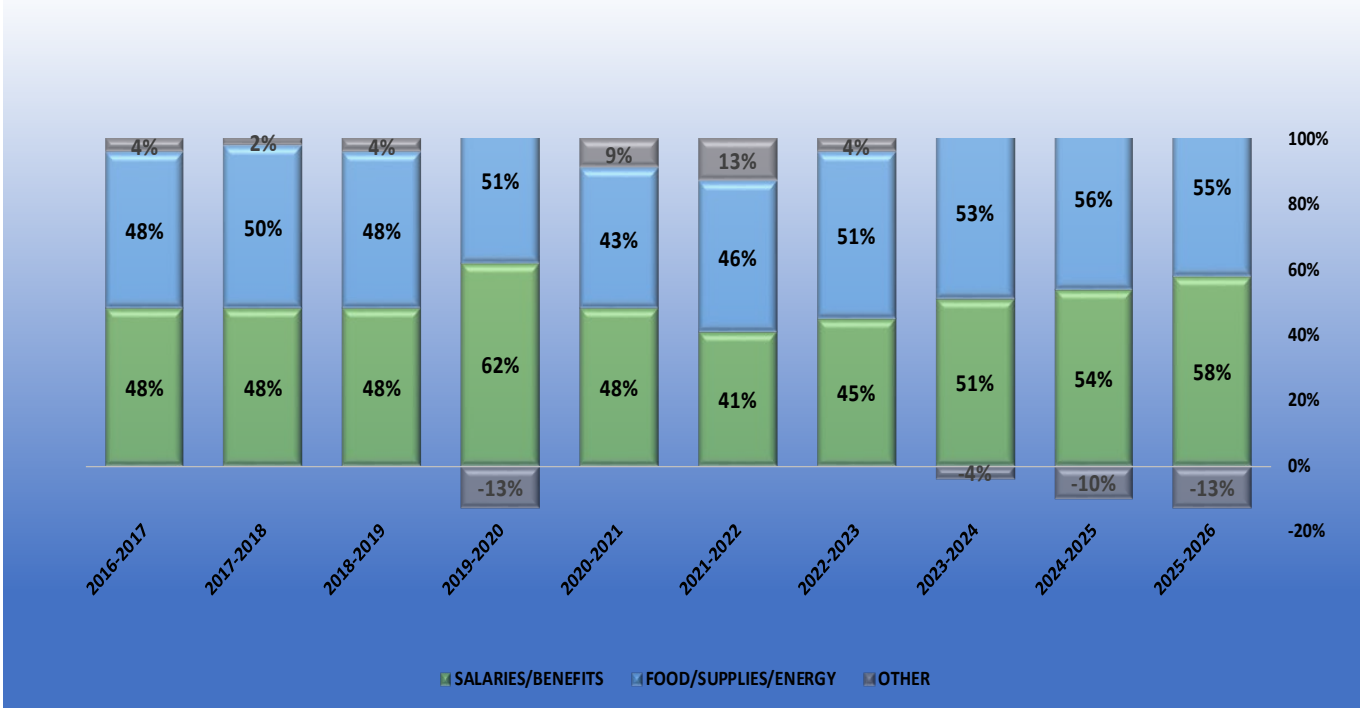
1 lunch = 1 EM
1.5 breakfasts = 1 EM
3 snacks = 1 EM
1 supper = 1 EM

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
2024-25: 8 Hurricane Days



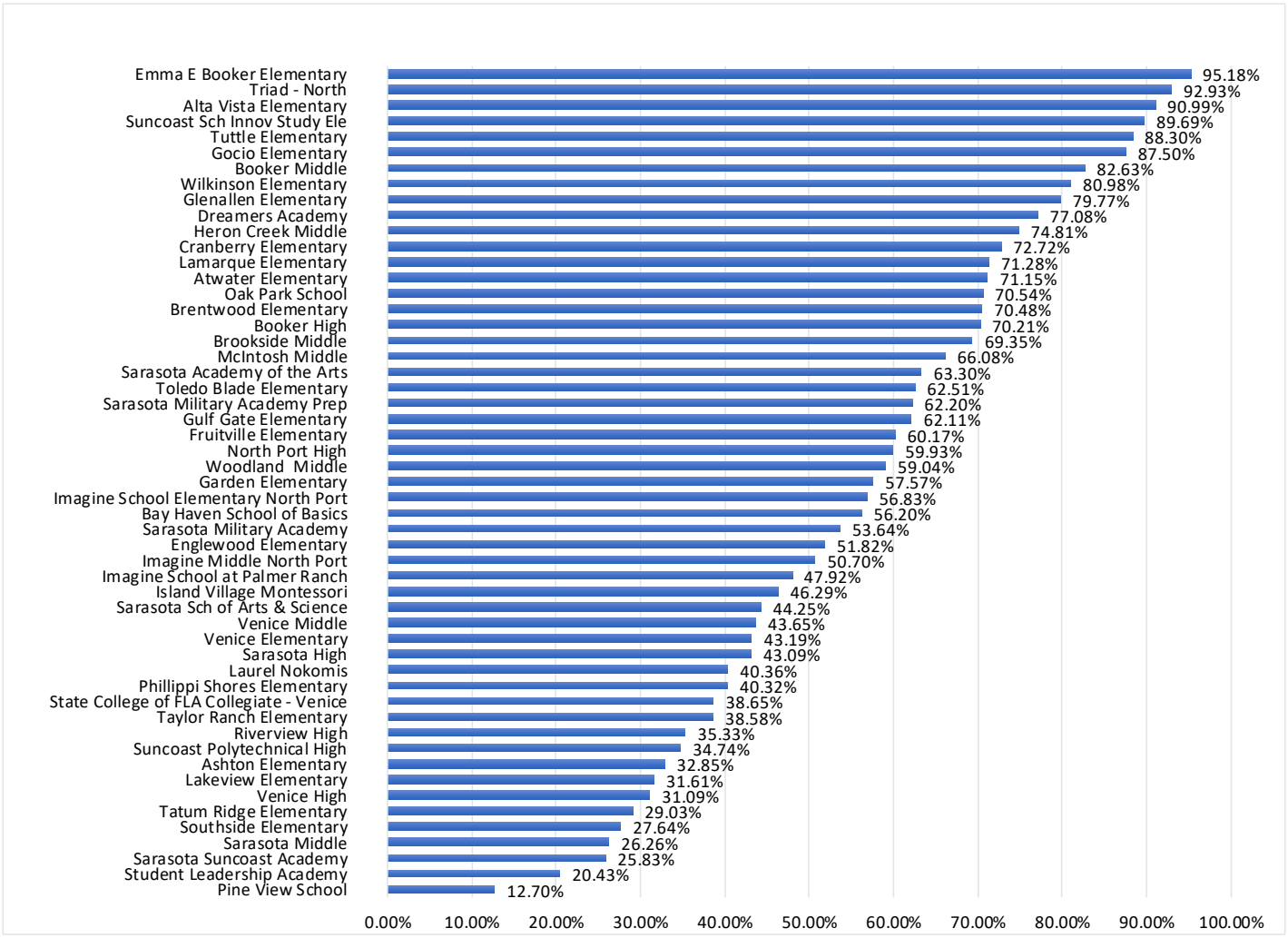
Labor and Food Supplies Expenditures as a Percentage of Revenues



YEAR	SALARIES/BENEFITS	FOOD/SUPPLIES/ENERGY	OTHER
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	54%	56%	-10%
2025-2026	58%	55%	-13%

Free and Reduced Lunch Participation

In 2025-2026, to qualify for free meals, a family of four could not earn more than $41,795 yearly. To qualify for reduced meals, a family of four could not earn more than $59,478 yearly. The graph provided below indicates the free and reduced lunch participation by school for the 2025-2026 fiscal year.



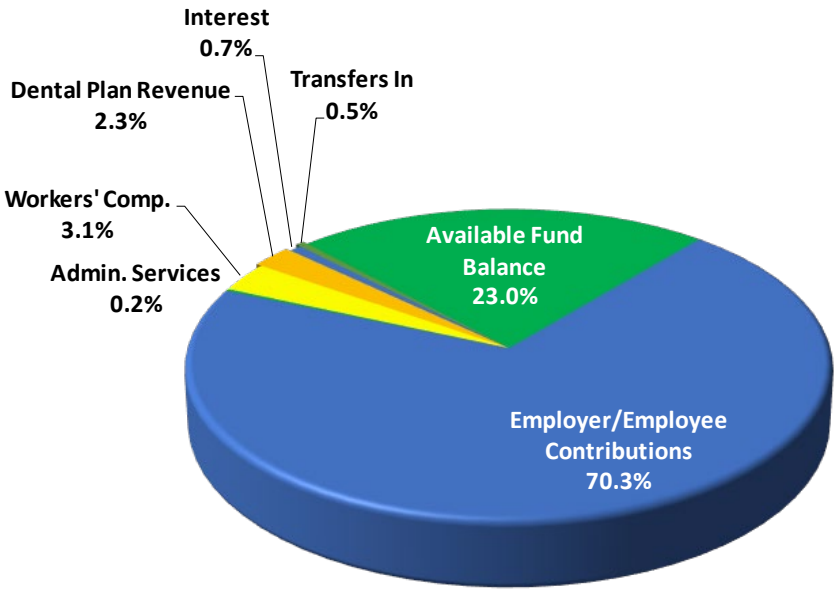



SARASOTA
County Schools

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 2025-2026 budget anticipates a 2% increase in revenue and a 10% increase in claims under the health insurance program. This increase is offset through an estimated increase to the Board and employee contributions to the program.

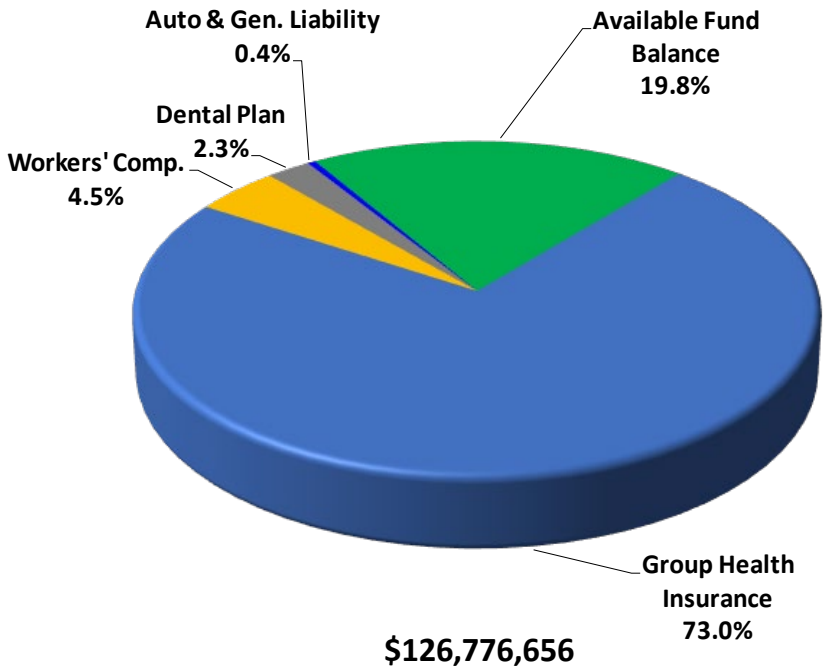
Revenues



$126,776,656

Sources	Revenues		%
Employer/Employee Contributions	$	89,076,867	70.3%
Admin. Services		249,360	0.2%
Workers' Comp.		3,886,534	3.1%
Dental Plan Revenue		2,889,258	2.3%
Interest		890,000	0.7%
Transfers In		600,000	0.5%
Available Fund Balance		29,184,637	23.0%
Total Revenues	**$**	**126,776,656**	**100%**

Appropriations



$126,776,656

	Appropriations		%
Group Health Insurance	$	92,368,262	73.0%
Admin Services		122,195	0.1%
Workers' Comp.		5,728,854	4.5%
Dental Plan		2,963,724	2.3%
Auto & Gen. Liability		506,242	0.4%
Available Fund Balance		25,087,379	19.8%
Total Appropriations	**$**	**126,776,656**	**100%**

Summary by Function and Object

	Actuals 2023-2024	Final Budget 2024-2025	Unaudited Actuals 2024-2025	Adopted Budget 2025-2026
Estimated Revenues				
Local Sources				
Workers' Compensation Services	$ 3,889,504	$ 3,750,000	$ 3,745,008	$ 3,886,534
Benefit Adminstration Services	281,016	245,000	242,097	249,360
Dental Plan Services	2,683,075	2,815,000	2,807,831	2,889,258
Group Health Employer Contributions	57,290,819	66,300,000	66,266,874	69,083,216
Group Health Employee Contributions	9,665,174	10,450,000	10,421,707	10,864,630
Group Health Other Oper. Revenue	9,097,880	9,161,181	9,161,181	9,129,021
Interest	1,649,410	2,501,181	2,501,181	890,000
Investment Net Increase (Decrease) - Fair Value	1,142,116	-	323,884	-
Total Local Sources	85,698,994	95,222,362	95,469,763	96,992,019
Total Revenues	**85,698,994**	**95,222,362**	**95,469,763**	**96,992,019**
Other Financing Sources				
Transfer from General Fund	-	-	-	600,000
Total Other Financing Sources	-	-	-	600,000
Total Revenues and Other Financing Sources (Net)	**85,698,994**	**95,222,362**	**95,469,763**	**97,592,019**
Beginning Fund Balance	32,980,712	33,490,263	33,490,263	29,184,637
Total Funds Available	**$ 118,679,706**	**$ 128,712,625**	**$ 128,960,026**	**$ 126,776,656**
Appropriations				
Appropriations by Function				
Central Services	$ 85,189,443	$ 99,871,846	$ 99,775,389	$ 101,689,277
Total Appropriations	85,189,443	99,871,846	99,775,389	101,689,277
Total Appropriations and Transfers Out	**85,189,443**	**99,871,846**	**99,775,389**	**101,689,277**
Ending Fund Balance	**33,490,263**	**28,840,779**	**29,184,637**	**25,087,379**
TOTAL EXPENDITURES, TRANSFERS AND FUND BALANCE	**$ 118,679,706**	**$ 128,712,625**	**$ 128,960,026**	**$ 126,776,656**

Appropriations				
Appropriations by Object				
Salaries	$ 516,286	$ 581,545	$ 579,882	$ 565,851
Benefits	187,890	299,735	267,109	278,617
Purchased Services District	6,136,939	6,806,364	6,759,023	6,881,656
Other Expenses	78,348,328	92,184,202	92,169,375	93,963,153
Transfers	-	-	-	-
Total Appropriations	85,189,443	99,871,846	99,775,389	101,689,277
Total Appropriations and Transfers Out	**85,189,443**	**99,871,846**	**99,775,389**	**101,689,277**
Ending Fund Balance	**33,490,263**	**28,840,779**	**29,184,637**	**25,087,379**
TOTAL EXPENDITURES, TRANSFERS AND FUND BALANCE	**$ 118,679,706**	**$ 128,712,625**	**$ 128,960,026**	**$ 126,776,656**

Workers' Compensation

	Actuals 2023-2024	Final Budget 2024-2025	Unaudited Actuals 2024-2025	Adopted Budget 2025-2026
OPERATING REVENUES				
Interest	$ 264,139	$ 456,333	$ 456,333	$ 150,000
Fair Value on Investments	225,446	-	67,496	-
Other Operating Revenues	3,889,504	3,750,000	3,745,008	3,886,534
TOTAL OPERATING REVENUES	**4,379,089**	**4,206,333**	**4,268,837**	**4,036,534**
Non-Revenue Sources	-	-	-	-
Transfers from General Fund	-	-	-	600,000
Beginning Fund Balance	1,619,352	2,470,892	2,470,892	1,136,019
TOTAL REVENUE, TRANSFERS AND FUND BALANCES	**$ 5,998,441**	**$ 6,677,225**	**$ 6,739,729**	**$ 5,772,553**
OPERATING EXPENSES				
Salaries	$ 232,077	$ 253,481	$ 253,332	$ 228,305
Employee Benefits	65,460	70,368	69,581	61,196
Purchased Services	448,840	469,131	468,299	482,348
Material and Supplies	-	-	-	-
Other Expenses	2,781,172	4,813,000	4,812,498	4,957,005
TOTAL OPERATING EXPENSES	**3,527,549**	**5,605,980**	**5,603,710**	**5,728,854**
Ending Fund Balances	2,470,892	1,071,245	1,136,019	43,699
TOTAL EXPENDITURES, TRANSFERS AND FUND BALANCES	**$ 5,998,441**	**$ 6,677,225**	**$ 6,739,729**	**$ 5,772,553**



General/Auto Liability

	Actuals 2023-2024	Final Budget 2024-2025	Unaudited Actuals 2024-2025	Adopted Budget 2025-2026
OPERATING REVENUES				
Interest	$ 105,618	$ 146,416	$ 146,416	$ 60,000
Fair Value on Investments	86,324	-	22,870	-
TOTAL OPERATING REVENUES	**191,942**	**146,416**	**169,286**	**60,000**
	-	-	-	-
Beginning Fund Balance	2,393,969	1,651,680	1,651,680	1,087,248
TOTAL REVENUE, TRANSFERS AND FUND BALANCES	**$ 2,585,911**	**$ 1,798,096**	**$ 1,820,966**	**$ 1,147,248**
OPERATING EXPENSES				
Salaries	$ 50,918	$ 63,248	$ 62,453	$ 40,858
Employee Benefits	17,269	19,253	19,199	13,788
Purchased Services	81,389	82,831	79,599	81,515
Other Expenses	784,655	572,679	572,467	370,081
TOTAL OPERATING EXPENSES	**934,231**	**738,011**	**733,718**	**506,242**
Ending Fund Balances	1,651,680	1,060,085	1,087,248	641,006
TOTAL EXPENDITURES, TRANSFERS AND FUND BALANCES	**$ 2,585,911**	**$ 1,798,096**	**$ 1,820,966**	**$ 1,147,248**



Dental Insurance

	Actuals 2023-2024	Final Budget 2024-2025	Unaudited Actuals 2024-2025	Adopted Budget 2025-2026
OPERATING REVENUES				
Interest	$ 69,233	$ 62,641	$ 62,641	$ 30,000
Fair Value on Investments	-	-		-
Other Operating Revenues	2,683,075	2,815,000	2,807,831	2,889,258
TOTAL OPERATING REVENUES	**2,752,308**	**2,877,641**	**2,870,472**	**2,919,258**
Beginning Fund Balance	1,390,618	1,337,269	1,337,269	1,309,197
TOTAL REVENUE, TRANSFERS AND FUND BALANCES	**$ 4,142,926**	**$ 4,214,910**	**$ 4,207,741**	**$ 4,228,455**
OPERATING EXPENSES				
Salaries	$ 61,919	$ 69,275	$ 69,189	$ 72,409
Employee Benefits	25,557	28,934	28,034	31,925
Purchased Services	204,160	205,285	204,302	210,431
Other Expenses	2,514,021	2,600,442	2,597,019	2,648,959
TOTAL OPERATING EXPENSES	**2,805,657**	**2,903,936**	**2,898,544**	**2,963,724**
Ending Fund Balances	1,337,269	1,310,974	1,309,197	1,264,731
TOTAL EXPENDITURES, TRANSFERS AND FUND BALANCES	**$ 4,142,926**	**$ 4,214,910**	**$ 4,207,741**	**$ 4,228,455**



Benefits Self-Insurance

	Actuals 2023-2024	Final Budget 2024-2025	Unaudited Actuals 2024-2025	Adopted Budget 2025-2026
OPERATING REVENUES				
Interest	$ 106,104	$ 106,790	$ 106,790	$ 50,000
Fair Value on Investments	-	-	-	-
Other Operating Revenues	281,016	245,000	242,097	249,360
TOTAL OPERATING REVENUES	**387,120**	**351,790**	**348,887**	**299,360**
Beginning Fund Balance	1,691,784	1,976,900	1,976,900	2,208,718
TOTAL REVENUE, TRANSFERS AND FUND BALANCES	**$ 2,078,904**	**$ 2,328,690**	**$ 2,325,787**	**$ 2,508,078**
OPERATING EXPENSES				
Salaries	$ 55,821	$ 62,704	$ 62,501	$ 64,184
Employee Benefits	20,852	23,458	22,732	26,175
Purchased Services	25,331	32,090	31,836	31,836
TOTAL OPERATING EXPENSES	**102,004**	**118,252**	**117,069**	**122,195**
Ending Fund Balances	1,976,900	2,210,438	2,208,718	2,385,883
TOTAL EXPENDITURES, TRANSFERS AND FUND BALANCES	**$ 2,078,904**	**$ 2,328,690**	**$ 2,325,787**	**$ 2,508,078**



Group Insurance

	Actuals 2023-2024	Final Budget 2024-2025	Unaudited Actuals 2024-2025	Adopted Budget 2025-2026
OPERATING REVENUES				
Employer Contributions	$ 57,290,819	$ 66,300,000	$ 66,266,874	$ 69,083,216
Employee Contributions	9,665,174	10,450,000	10,421,707	10,864,630
Interest	1,104,316	1,729,001	1,729,001	600,000
Fair Value on Investments	830,346	-	233,518	-
Other Operating Revenues	9,097,880	9,161,181	9,112,941	9,129,021
Prior Year Refunds	-	-	48,240	-
TOTAL OPERATING REVENUES	**77,988,535**	**87,640,182**	**87,812,281**	**89,676,867**
Beginning Fund Balance	25,884,989	26,053,522	26,053,522	23,443,455
TOTAL REVENUE, TRANSFERS AND FUND BALANCES	**$ 103,873,524**	**$ 113,693,704**	**$ 113,865,803**	**$ 113,120,322**
OPERATING EXPENSES				
Salaries	$ 115,551	$ 132,837	$ 132,407	$ 160,095
Employee Benefits	58,752	157,722	127,563	145,533
Purchased Services	5,377,219	6,017,027	5,974,987	6,075,526
Other Expenses	72,268,480	84,198,081	84,187,391	85,987,108
TOTAL OPERATING EXPENSES	**77,820,002**	**90,505,667**	**90,422,348**	**92,368,262**
Ending Fund Balances	26,053,522	23,188,037	23,443,455	20,752,060
TOTAL EXPENDITURES, TRANSFERS AND FUND BALANCES	**$ 103,873,524**	**$ 113,693,704**	**$ 113,865,803**	**$ 113,120,322**



	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adjusted Allocated Positions	2026 Adopted Allocated Positions	2026 Adopted vs. 2025 Adjusted
ELEMENTARY SCHOOLS								
ALTA VISTA ELEMENTARY								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	9.71	10.71	11.71	10.71	14.71	15.71	13.71	-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	1.00	1.00	1.00	1.00	2.50	2.50	2.00	-0.50
OTHER INSTRUCTIONAL STAFF	1.40	1.40	1.40	1.40	4.00	4.00	2.50	-1.50
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	34.00	33.00	34.00	33.00	33.00	34.00	31.00	-3.00
TOTAL- GENERAL FUND	**52.11**	**52.11**	**54.11**	**52.11**	**60.21**	**62.21**	**55.21**	-7.00
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	1.00	5.00	5.00	7.00	4.00	4.00	4.00	0.00
GUIDANCE COUNSELORS	1.00	2.00	2.00	2.00	1.00	1.00	1.00	0.00
OTHER INSTRUCTIONAL STAFF	0.60	0.60	0.60	3.60	2.00	2.00	2.00	0.00
TEACHERS	4.00	5.00	5.00	5.00	0.00	0.00	0.00	0.00
TOTAL- GRANT FUND	**6.60**	**12.60**	**12.60**	**17.60**	**7.00**	**7.00**	**7.00**	0.00
ALTA VISTA ELEMENTARY TOTALS	**58.71**	**64.71**	**66.71**	**69.71**	**67.21**	**69.21**	**62.21**	-7.00
ASHTON ELEMENTARY								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	10.71	12.29	13.29	13.29	14.29	14.29	9.71	-4.58
ASSISTANT PRINCIPALS	1.00	1.00	1.00	1.00	2.00	2.00	1.00	-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	3.00	3.00	3.00	3.00	1.00	-2.00
OTHER INSTRUCTIONAL STAFF	1.40	1.40	1.40	1.40	5.00	5.00	1.50	-3.50
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SECRETARY	4.00	4.00	5.00	5.00	4.00	4.00	3.00	-1.00
TEACHERS	70.00	70.00	70.00	67.00	62.00	63.00	41.00	-22.00
TOTAL- GENERAL FUND	**91.11**	**92.69**	**95.69**	**92.69**	**92.29**	**93.29**	**59.21**	-34.08
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	3.00	5.00	5.00	5.00	5.00	4.00	3.00	-1.00
GUIDANCE COUNSELORS	0.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
OTHER INSTRUCTIONAL STAFF	0.60	0.60	0.60	2.60	0.00	0.00	0.00	0.00
TEACHERS			1.00	0.00	0.00	0.00	0.00	0.00
TOTAL- GRANT FUND	**3.60**	**6.60**	**7.60**	**8.60**	**5.00**	**4.00**	**3.00**	-1.00
ASHTON ELEMENTARY TOTALS	**94.71**	**99.29**	**103.29**	**101.29**	**97.29**	**97.29**	**62.21**	-35.08
ATWATER ELEMENTARY								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	9.71	10.71	11.71	10.71	21.71	20.41	21.29	0.88
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

	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adjusted Allocated Positions	2026 Adopted Allocated Positions	2026 Adopted vs. 2025 Adjusted
ATWATER ELEMENTARY								
GENERAL FUND								
GUIDANCE COUNSELORS	2.00	2.00	2.00	3.00	5.00	5.00	3.75	-1.25
OTHER INSTRUCTIONAL STAFF	1.40	1.40	1.40	1.40	5.00	5.00	3.00	-2.00
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	4.00	1.00
TEACHERS	44.00	46.00	53.00	58.51	63.00	65.00	66.50	1.50
TOTAL- GENERAL FUND	**63.11**	**66.11**	**74.11**	**79.62**	**100.71**	**101.41**	**102.54**	1.13
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	2.00	2.00	2.00	2.00	2.00	2.30	3.00	0.70
GUIDANCE COUNSELORS	1.00	2.00	2.00	2.00	1.00	1.00	2.25	1.25
OTHER INSTRUCTIONAL STAFF	0.60	0.60	0.60	1.60	0.00	0.00	0.00	0.00
TEACHERS	5.00	4.00	5.00	7.49	5.00	5.00	3.50	-1.50
TOTAL- GRANT FUND	**8.60**	**8.60**	**9.60**	**13.09**	**8.00**	**8.30**	**8.75**	0.45
ATWATER ELEMENTARY TOTALS	**71.71**	**74.71**	**83.71**	**92.71**	**108.71**	**109.71**	**111.29**	1.58
BAY HAVEN SCH. OF BASICS PLUS								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	4.71	4.71	4.71	5.71	6.71	6.71	5.71	-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	2.50	2.50	1.00	-1.50
OTHER INSTRUCTIONAL STAFF	0.20	0.70	0.70	0.60	3.50	3.60	1.50	-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	41.50	40.60	39.60	39.60	36.00	36.00	37.00	1.00
TOTAL- GENERAL FUND	**53.41**	**53.01**	**52.01**	**52.91**	**54.71**	**54.81**	**51.21**	-3.60
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	0.00	1.00	2.00	2.00	0.00	0.00	0.00	0.00
GUIDANCE COUNSELORS	0.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
OTHER INSTRUCTIONAL STAFF	0.30	0.30	0.30	2.40	0.00	0.00	0.00	0.00
TEACHERS	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
TOTAL- GRANT FUND	**0.30**	**2.30**	**4.30**	**5.40**	**0.00**	**0.00**	**0.00**	0.00
BAY HAVEN SCH. OF BASICS PLUS TOTALS	**53.71**	**55.31**	**56.31**	**58.31**	**54.71**	**54.81**	**51.21**	-3.60
BRENTWOOD ELEMENTARY								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	16.71	17.71	15.71	16.71	15.71	16.71	19.71	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	1.80	1.50	1.50	1.50	3.50	3.50	1.75	-1.75
OTHER INSTRUCTIONAL STAFF	1.64	1.80	1.80	1.80	5.00	5.00	4.00	-1.00
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

SCHOOL POSITION CONTROL

	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adjusted Allocated Positions	2026 Adopted Allocated Positions	2026 Adopted vs. 2025 Adjusted
BRENTWOOD ELEMENTARY								
GENERAL FUND								
TEACHERS	49.53	46.00	45.00	43.00	44.00	45.00	44.00	-1.00
TOTAL- GENERAL FUND	**75.68**	**73.01**	**70.01**	**69.01**	**74.21**	**76.21**	**75.46**	-0.75
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	6.00	9.00	9.00	12.00	11.00	11.00	5.00	-6.00
GUIDANCE COUNSELORS	1.50	2.50	2.50	2.50	1.00	1.00	2.25	1.25
OTHER INSTRUCTIONAL STAFF	1.36	1.20	1.20	3.20	1.00	2.00	1.00	-1.00
TEACHERS	3.47	5.00	6.00	6.00	1.00	0.00	0.00	0.00
TOTAL- GRANT FUND	**12.33**	**17.70**	**18.70**	**23.70**	**14.00**	**14.00**	**8.25**	-5.75
BRENTWOOD ELEMENTARY TOTALS	**88.01**	**90.71**	**88.71**	**92.71**	**88.21**	**90.21**	**83.71**	-6.50
CRANBERRY ELEMENTARY								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	12.71	13.71	15.71	14.71	21.71	21.71	23.71	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	1.00	1.00	1.00	2.00	4.00	4.00	2.75	-1.25
OTHER INSTRUCTIONAL STAFF	1.40	1.40	1.40	1.40	5.00	5.00	4.00	-1.00
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	47.00	50.00	51.00	51.40	55.00	55.00	57.00	2.00
TOTAL- GENERAL FUND	**68.11**	**72.11**	**75.11**	**75.51**	**91.71**	**91.71**	**93.46**	1.75
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	0.00	1.00	4.00	4.00	5.00	6.00	6.00	0.00
GUIDANCE COUNSELORS	1.00	2.00	2.00	2.00	1.00	1.00	2.25	1.25
OTHER INSTRUCTIONAL STAFF	0.60	0.60	1.20	3.20	4.00	4.00	4.00	0.00
TEACHERS	4.00	4.00	6.40	5.00	0.00	0.00	0.00	0.00
TOTAL- GRANT FUND	**5.60**	**7.60**	**13.60**	**14.20**	**10.00**	**11.00**	**12.25**	1.25
CRANBERRY ELEMENTARY TOTALS	**73.71**	**79.71**	**88.71**	**89.71**	**101.71**	**102.71**	**105.71**	3.00
EMMA E. BOOKER ELEMENTARY								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	14.71	13.71	13.71	13.71	14.71	14.71	13.71	-1.00
ASSISTANT PRINCIPALS	1.00	1.25	2.00	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	1.46	2.00	2.00	2.60	2.60	2.00	-0.60
OTHER INSTRUCTIONAL STAFF	1.40	1.40	1.40	1.40	4.00	4.00	2.50	-1.50
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	39.00	38.00	34.00	32.00	33.00	34.00	1.00
TOTAL- GENERAL FUND	**64.11**	**61.82**	**62.11**	**57.11**	**59.31**	**60.31**	**58.21**	-2.10

	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adjusted Allocated Positions	2026 Adopted Allocated Positions	2026 Adopted vs. 2025 Adjusted
EMMA E. BOOKER ELEMENTARY								
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	3.00	4.00	5.00	6.00	4.00	4.00	4.00	0.00
ASSISTANT PRINCIPALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GUIDANCE COUNSELORS	2.00	3.54	3.00	3.00	2.00	2.00	2.00	0.00
OTHER INSTRUCTIONAL STAFF	0.60	2.60	0.60	2.60	2.00	3.00	3.00	0.00
TEACHERS	8.00	8.75	9.00	8.00	1.00	0.00	0.00	0.00
TOTAL- GRANT FUND	**13.60**	**18.89**	**17.60**	**19.60**	**9.00**	**9.00**	**9.00**	0.00
EMMA E. BOOKER ELEMENTARY TOTALS	**77.71**	**80.71**	**79.71**	**76.71**	**68.31**	**69.31**	**67.21**	-2.10
ENGLEWOOD ELEMENTARY								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	7.71	7.71	7.71	8.71	9.71	9.71	10.71	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	2.50	2.50	1.00	-1.50
OTHER INSTRUCTIONAL STAFF	0.40	0.40	0.40	0.40	3.60	3.60	1.50	-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	39.00	40.00	42.00	42.00	40.00	41.00	37.00	-4.00
TOTAL- GENERAL FUND	**54.11**	**55.11**	**57.11**	**58.11**	**61.81**	**62.81**	**56.21**	-6.60
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	2.00	3.00	3.00	3.00	5.00	5.00	2.00	-3.00
GUIDANCE COUNSELORS	0.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
OTHER INSTRUCTIONAL STAFF	0.60	0.60	0.60	2.60	0.00	0.00	0.00	0.00
TEACHERS	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
TOTAL- GRANT FUND	**2.60**	**4.60**	**5.60**	**6.60**	**5.00**	**5.00**	**2.00**	-3.00
ENGLEWOOD ELEMENTARY TOTALS	**56.71**	**59.71**	**62.71**	**64.71**	**66.81**	**67.81**	**58.21**	-9.60
FRUITVILLE ELEMENTARY								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	18.71	20.71	21.71	24.71	26.71	26.71	24.71	-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	3.00	2.60	2.60	3.00	4.00	4.00	1.75	-2.25
OTHER INSTRUCTIONAL STAFF	1.80	1.80	1.80	1.80	6.00	6.00	3.00	-3.00
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	60.60	60.00	63.00	61.00	52.00	52.00	51.00	-1.00
TOTAL- GENERAL FUND	**90.11**	**91.11**	**95.11**	**96.51**	**94.71**	**94.71**	**86.46**	-8.25

SCHOOL POSITION CONTROL

	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adjusted Allocated Positions	2026 Adopted Allocated Positions	2026 Adopted vs. 2025 Adjusted
FRUITVILLE ELEMENTARY								
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	8.00	9.00	12.00	14.00	8.00	7.00	5.00	-2.00
GUIDANCE COUNSELORS	0.00	1.40	1.40	1.00	0.00	0.00	0.25	0.25
OTHER INSTRUCTIONAL STAFF	1.20	1.20	1.20	3.20	0.60	0.60	0.00	-0.60
TEACHERS	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
TOTAL- GRANT FUND	**9.20**	**11.60**	**15.60**	**18.20**	**8.60**	**7.60**	**5.25**	-2.35
FRUITVILLE ELEMENTARY TOTALS	**99.31**	**102.71**	**110.71**	**114.71**	**103.31**	**102.31**	**91.71**	-10.60
GARDEN ELEMENTARY								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	10.71	11.71	12.71	12.71	11.71	12.71	12.71	0.00
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	2.00	2.00	3.50	3.50	1.75	-1.75
OTHER INSTRUCTIONAL STAFF	0.40	0.40	0.40	0.40	5.00	5.00	2.60	-2.40
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	40.00	39.00	38.00	37.00	39.00	36.00	-3.00
TOTAL- GENERAL FUND	**61.11**	**60.11**	**60.11**	**59.11**	**63.21**	**66.21**	**59.06**	-7.15
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	1.00	2.00	2.00	2.00	1.00	1.00	0.00	-1.00
GUIDANCE COUNSELORS	0.00	1.00	1.00	1.00	0.00	0.00	0.25	0.25
OTHER INSTRUCTIONAL STAFF	0.60	0.60	0.60	2.60	0.00	0.00	0.00	0.00
TEACHERS	0.00	1.00	2.00	1.00	0.00	0.00	0.00	0.00
TOTAL- GRANT FUND	**1.60**	**4.60**	**5.60**	**6.60**	**1.00**	**1.00**	**0.25**	-0.75
GARDEN ELEMENTARY TOTALS	**62.71**	**64.71**	**65.71**	**65.71**	**64.21**	**67.21**	**59.31**	-7.90
GLENALLEN ELEMENTARY								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	12.71	14.71	15.71	15.71	19.71	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	1.50	2.50	2.50	3.50	4.00	4.00	2.75	-1.25
OTHER INSTRUCTIONAL STAFF	1.80	1.31	1.80	1.80	4.50	4.50	4.00	-0.50
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	46.00	50.00	53.00	54.00	56.00	55.00	55.00	0.00
TOTAL- GENERAL FUND	**68.01**	**74.52**	**79.01**	**81.01**	**90.21**	**89.21**	**90.46**	1.25

SCHOOL POSITION CONTROL

	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adjusted Allocated Positions	2026 Adopted Allocated Positions	2026 Adopted vs. 2025 Adjusted
GLENALLEN ELEMENTARY								
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	6.00	7.00	7.00	8.00	5.00	5.00	8.00	3.00
GUIDANCE COUNSELORS	1.50	2.50	2.50	2.50	1.00	1.00	2.25	1.25
OTHER INSTRUCTIONAL STAFF	1.20	1.69	1.20	3.20	3.10	4.10	2.00	-2.10
TEACHERS	4.00	4.00	5.00	4.00	1.00	0.00	1.00	1.00
TOTAL- GRANT FUND	**12.70**	**15.19**	**15.70**	**17.70**	**10.10**	**10.10**	**13.25**	3.15
GLENALLEN ELEMENTARY TOTALS	**80.71**	**89.71**	**94.71**	**98.71**	**100.31**	**99.31**	**103.71**	4.40
GOCIO ELEMENTARY								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	14.71	12.71	14.71	15.71	22.71	23.71	23.71	0.00
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	1.40	1.00	1.00	1.00	3.00	3.00	1.00	-2.00
OTHER INSTRUCTIONAL STAFF	1.40	1.40	1.80	1.80	5.00	5.00	2.50	-2.50
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	41.00	41.00	41.00	45.00	46.00	45.00	-1.00
TOTAL- GENERAL FUND	**65.51**	**62.11**	**64.51**	**65.51**	**81.71**	**83.71**	**78.21**	-5.50
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	2.00	9.00	10.00	10.00	5.00	6.00	6.00	0.00
GUIDANCE COUNSELORS	1.00	2.00	2.00	2.00	1.00	0.00	2.00	2.00
OTHER INSTRUCTIONAL STAFF	0.60	0.60	1.20	3.20	1.60	2.00	2.00	0.00
TEACHERS	5.20	10.20	9.60	9.60	1.00	1.00	2.00	1.00
TOTAL- GRANT FUND	**8.80**	**21.80**	**22.80**	**24.80**	**8.60**	**9.00**	**12.00**	3.00
GOCIO ELEMENTARY TOTALS	**74.31**	**83.91**	**87.31**	**90.31**	**90.31**	**92.71**	**90.21**	-2.50
GULF GATE ELEMENTARY								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	13.71	14.71	15.71	17.71	22.71	21.71	24.71	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	2.60	4.00	4.00	1.75	-2.25
OTHER INSTRUCTIONAL STAFF	1.40	1.40	1.40	1.80	5.00	5.00	4.00	-1.00
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	48.00	49.00	47.00	50.00	45.00	45.00	42.00	-3.00
TOTAL- GENERAL FUND	**70.11**	**72.11**	**71.11**	**78.11**	**82.71**	**81.71**	**78.46**	-3.25

SCHOOL POSITION CONTROL

	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adjusted Allocated Positions	2026 Adopted Allocated Positions	2026 Adopted vs. 2025 Adjusted
GULF GATE ELEMENTARY								
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	3.00	6.00	6.00	11.00	6.00	7.00	6.00	-1.00
GUIDANCE COUNSELORS	0.00	1.00	1.00	1.00	0.00	0.00	0.25	0.25
OTHER INSTRUCTIONAL STAFF	0.60	0.60	0.60	3.20	1.00	1.00	0.00	-1.00
TEACHERS	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
TOTAL- GRANT FUND	**3.60**	**7.60**	**8.60**	**15.20**	**7.00**	**8.00**	**6.25**	-1.75
GULF GATE ELEMENTARY TOTALS	**73.71**	**79.71**	**79.71**	**93.31**	**89.71**	**89.71**	**84.71**	-5.00
LAKEVIEW ELEMENTARY								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	7.71	8.71	8.71	9.71	12.71	13.71	10.71	-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	2.00	4.00	4.00	1.75	-2.25
OTHER INSTRUCTIONAL STAFF	0.40	0.40	0.40	1.40	4.00	3.00	2.00	-1.00
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	46.00	46.00	49.00	50.00	50.00	36.00	-14.00
TOTAL- GENERAL FUND	**57.11**	**62.11**	**62.11**	**68.11**	**76.71**	**76.71**	**56.46**	-20.25
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	3.00	5.00	5.00	4.00	5.00	6.00	4.00	-2.00
GUIDANCE COUNSELORS	0.00	1.00	1.00	1.00	0.00	0.00	0.25	0.25
OTHER INSTRUCTIONAL STAFF	0.60	0.60	0.60	2.60	0.00	0.00	0.00	0.00
TEACHERS	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
TOTAL- GRANT FUND	**3.60**	**6.60**	**7.60**	**7.60**	**5.00**	**6.00**	**4.25**	-1.75
LAKEVIEW ELEMENTARY TOTALS	**60.71**	**68.71**	**69.71**	**75.71**	**81.71**	**82.71**	**60.71**	-22.00
LAMARQUE ELEMENTARY								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	25.71	28.71	33.29	33.29	28.29	30.29	30.29	0.00
ASSISTANT PRINCIPALS	1.00	1.00	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	5.00	2.75	-2.25
OTHER INSTRUCTIONAL STAFF	2.60	2.90	1.80	1.80	5.00	5.00	4.00	-1.00
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SECRETARY	4.00	4.00	5.00	5.00	5.00	5.00	4.00	-1.00
TEACHERS	67.00	71.00	77.00	81.00	75.00	78.00	68.00	-10.00
TOTAL- GENERAL FUND	**105.31**	**112.61**	**124.09**	**128.09**	**121.29**	**127.29**	**113.04**	-14.25

SCHOOL POSITION CONTROL

	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adjusted Allocated Positions	2026 Adopted Allocated Positions	2026 Adopted vs. 2025 Adjusted
LAMARQUE ELEMENTARY								
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	0.00	2.00	1.00	2.00	5.00	6.00	5.00	-1.00
GUIDANCE COUNSELORS	1.00	3.00	2.00	2.00	1.00	1.00	1.25	0.25
OTHER INSTRUCTIONAL STAFF	0.90	0.60	1.20	3.20	2.00	3.00	2.00	-1.00
TEACHERS	6.50	5.50	7.00	6.00	3.00	1.00	4.00	3.00
TOTAL- GRANT FUND	**8.40**	**11.10**	**11.20**	**13.20**	**11.00**	**11.00**	**12.25**	1.25
LAMARQUE ELEMENTARY TOTALS	**113.71**	**123.71**	**135.29**	**141.29**	**132.29**	**138.29**	**125.29**	-13.00
PHILLIPPI SHORES ELEMENTARY								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	8.71	8.71	9.71	9.71	13.71	13.71	12.71	-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	2.00	4.00	4.00	1.75	-2.25
OTHER INSTRUCTIONAL STAFF	2.40	2.40	1.40	2.40	5.00	5.00	3.00	-2.00
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	51.00	51.00	49.00	47.00	47.00	48.00	1.00
TOTAL- GENERAL FUND	**70.11**	**69.11**	**69.11**	**69.11**	**75.71**	**75.71**	**71.46**	-4.25
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	2.00	2.00	2.00	4.00	4.00	4.00	2.00	-2.00
GUIDANCE COUNSELORS	0.00	1.00	1.00	1.00	0.00	0.00	0.25	0.25
OTHER INSTRUCTIONAL STAFF	0.60	0.60	0.60	2.60	0.00	0.00	0.00	0.00
TEACHERS	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
TOTAL- GRANT FUND	**2.60**	**3.60**	**4.60**	**7.60**	**4.00**	**4.00**	**2.25**	-1.75
PHILLIPPI SHORES ELEMENTARY TOTALS	**72.71**	**72.71**	**73.71**	**76.71**	**79.71**	**79.71**	**73.71**	-6.00
SOUTHSIDE ELEMENTARY								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	7.71	9.71	7.71	7.71	5.71	5.71	7.71	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	3.10	3.10	1.00	-2.10
OTHER INSTRUCTIONAL STAFF	0.40	0.40	0.40	1.40	3.50	4.00	1.50	-2.50
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	47.00	48.00	48.00	47.00	47.00	47.00	46.00	-1.00
TOTAL- GENERAL FUND	**62.71**	**65.71**	**63.71**	**63.71**	**65.31**	**65.81**	**62.21**	-3.60
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	1.00	1.00	2.00	2.00	6.00	6.00	2.00	-4.00
GUIDANCE COUNSELORS	0.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00

SCHOOL POSITION CONTROL

	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adjusted Allocated Positions	2026 Adopted Allocated Positions	2026 Adopted vs. 2025 Adjusted
SOUTHSIDE ELEMENTARY								
GRANT FUND								
OTHER INSTRUCTIONAL STAFF	0.60	0.60	0.60	2.60	0.00	0.00	0.00	0.00
TEACHERS	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
TOTAL- GRANT FUND	**1.60**	**2.60**	**4.60**	**5.60**	**6.00**	**6.00**	**2.00**	-4.00
SOUTHSIDE ELEMENTARY TOTALS	**64.31**	**68.31**	**68.31**	**69.31**	**71.31**	**71.81**	**64.21**	-7.60
TATUM RIDGE ELEMENTARY								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	13.71	15.71	15.71	17.71	13.71	13.71	10.71	-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	1.50	1.50	2.10	2.50	4.00	4.00	2.75	-1.25
OTHER INSTRUCTIONAL STAFF	0.40	0.40	1.40	1.40	4.60	4.60	2.00	-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	50.00	55.00	57.00	57.00	59.00	60.00	54.00	-6.00
TOTAL- GENERAL FUND	**71.61**	**78.61**	**82.21**	**84.61**	**87.31**	**88.31**	**75.46**	-12.85
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	4.00	5.00	5.00	5.00	6.00	7.00	4.00	-3.00
GUIDANCE COUNSELORS	0.50	1.50	1.50	1.50	0.00	0.00	0.25	0.25
OTHER INSTRUCTIONAL STAFF	0.60	0.60	0.60	2.60	0.00	0.00	0.00	0.00
TEACHERS	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
TOTAL- GRANT FUND	**5.10**	**7.10**	**8.10**	**9.10**	**6.00**	**7.00**	**4.25**	-2.75
TATUM RIDGE ELEMENTARY TOTALS	**76.71**	**85.71**	**90.31**	**93.71**	**93.31**	**95.31**	**79.71**	-15.60
TAYLOR RANCH ELEMENTARY								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	12.71	14.71	16.71	19.71	22.71	22.71	21.71	-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	1.60	1.60	2.00	2.00	4.00	4.00	2.75	-1.25
OTHER INSTRUCTIONAL STAFF	0.40	0.40	1.40	2.40	5.00	5.00	2.00	-3.00
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	61.00	61.00	58.00	58.00	58.00	0.00
TOTAL- GENERAL FUND	**74.71**	**80.71**	**87.11**	**91.11**	**95.71**	**95.71**	**90.46**	-5.25

SCHOOL POSITION CONTROL

	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adjusted Allocated Positions	2026 Adopted Allocated Positions	2026 Adopted vs. 2025 Adjusted
TAYLOR RANCH ELEMENTARY								
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	0.00	0.00	0.00	1.00	6.00	6.00	10.00	4.00
GUIDANCE COUNSELORS	0.00	1.00	1.00	1.00	0.00	0.00	0.25	0.25
OTHER INSTRUCTIONAL STAFF	0.60	0.60	0.60	2.60	0.00	0.00	0.00	0.00
TEACHERS	0.00	0.00	1.00	1.00	0.00	0.00	0.00	0.00
TOTAL- GRANT FUND	**0.60**	**1.60**	**2.60**	**5.60**	**6.00**	**6.00**	**10.25**	4.25
TAYLOR RANCH ELEMENTARY TOTALS	**75.31**	**82.31**	**89.71**	**96.71**	**101.71**	**101.71**	**100.71**	-1.00
TOLEDO BLADE ELEMENTARY								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	9.71	10.71	12.71	12.71	17.71	17.71	18.71	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	2.00	2.00	3.00	3.00	2.00	-1.00
OTHER INSTRUCTIONAL STAFF	1.40	0.40	0.40	1.40	4.00	4.00	3.00	-1.00
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	53.00	55.00	55.00	55.00	56.00	58.00	2.00
TOTAL- GENERAL FUND	**67.11**	**71.11**	**76.11**	**77.11**	**85.71**	**86.71**	**87.71**	1.00
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	2.00	4.00	4.00	5.00	4.00	3.00	4.00	1.00
GUIDANCE COUNSELORS	0.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
OTHER INSTRUCTIONAL STAFF	0.60	0.60	0.60	2.60	1.00	1.00	0.00	-1.00
TEACHERS	0.00	0.00	1.00	1.00	0.00	0.00	0.00	0.00
TOTAL- GRANT FUND	**2.60**	**5.60**	**6.60**	**9.60**	**5.00**	**4.00**	**4.00**	0.00
TOLEDO BLADE ELEMENTARY TOTALS	**69.71**	**76.71**	**82.71**	**86.71**	**90.71**	**90.71**	**91.71**	1.00
TUTTLE ELEMENTARY								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	15.71	14.71	17.71	20.71	24.71	24.71	22.71	-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	1.00	1.00	1.00	1.60	3.10	3.10	1.00	-2.10
OTHER INSTRUCTIONAL STAFF	2.40	2.40	2.40	2.40	5.00	5.00	3.00	-2.00
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00

SCHOOL POSITION CONTROL

	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adjusted Allocated Positions	2026 Adopted Allocated Positions	2026 Adopted vs. 2025 Adjusted
TUTTLE ELEMENTARY								
GENERAL FUND								
SCHOOL SECRETARY	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
TEACHERS	49.00	46.00	46.00	49.00	49.00	49.00	50.00	1.00
TOTAL- GENERAL FUND	**74.11**	**70.11**	**73.11**	**79.71**	**87.81**	**87.81**	**82.71**	-5.10
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	3.00	5.00	7.00	6.60	4.00	4.00	3.00	-1.00
GUIDANCE COUNSELORS	2.00	2.00	2.00	2.00	1.00	1.00	2.60	1.60
OTHER INSTRUCTIONAL STAFF	0.60	0.60	1.60	2.60	2.00	2.00	1.00	-1.00
TEACHERS	8.00	8.00	8.00	9.00	3.00	3.00	3.00	0.00
TOTAL- GRANT FUND	**13.60**	**15.60**	**18.60**	**20.20**	**10.00**	**10.00**	**9.60**	-0.40
TUTTLE ELEMENTARY TOTALS	**87.71**	**85.71**	**91.71**	**99.91**	**97.81**	**97.81**	**92.31**	-5.50
VENICE ELEMENTARY								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	9.71	8.71	12.71	12.71	15.71	16.71	16.71	0.00
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	1.60	4.00	4.00	1.75	-2.25
OTHER INSTRUCTIONAL STAFF	0.40	0.40	0.40	0.40	4.00	4.00	2.00	-2.00
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	39.60	41.60	43.60	46.00	46.00	45.00	-1.00
TOTAL- GENERAL FUND	**57.11**	**55.71**	**61.71**	**64.31**	**75.71**	**76.71**	**71.46**	-5.25
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	1.00	5.00	5.00	4.00	3.00	5.00	7.00	2.00
GUIDANCE COUNSELORS	0.00	1.00	1.00	1.00	0.00	0.00	0.25	0.25
OTHER INSTRUCTIONAL STAFF	0.60	0.60	0.60	1.60	0.00	0.00	0.00	0.00
TEACHERS	0.00	1.00	3.00	3.00	0.00	0.00	0.00	0.00
TOTAL- GRANT FUND	**1.60**	**7.60**	**9.60**	**9.60**	**3.00**	**5.00**	**7.25**	2.25
VENICE ELEMENTARY TOTALS	**58.71**	**63.31**	**71.31**	**73.91**	**78.71**	**81.71**	**78.71**	-3.00
WILKINSON ELEMENTARY								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	12.71	13.71	15.71	16.71	18.71	18.71	16.71	-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	1.00	1.00	1.00	1.00	3.50	3.50	1.75	-1.75
OTHER INSTRUCTIONAL STAFF	1.40	1.40	1.40	1.40	4.50	4.50	3.00	-1.50
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00

SCHOOL POSITION CONTROL

	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adjusted Allocated Positions	2026 Adopted Allocated Positions	2026 Adopted vs. 2025 Adjusted
WILKINSON ELEMENTARY								
GENERAL FUND								
SCHOOL SECRETARY	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
TEACHERS	40.53	38.00	38.00	37.00	36.00	37.00	34.00	-3.00
TOTAL- GENERAL FUND	**61.64**	**60.11**	**62.11**	**62.11**	**68.71**	**69.71**	**61.46**	-8.25
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	2.00	2.00	4.00	3.00	5.00	5.00	3.00	-2.00
GUIDANCE COUNSELORS	2.00	3.00	3.00	3.00	0.50	0.50	1.25	0.75
OTHER INSTRUCTIONAL STAFF	1.20	1.20	1.20	2.20	0.00	0.00	0.00	0.00
TEACHERS	3.47	5.00	8.00	8.00	1.60	1.60	2.10	0.50
TOTAL- GRANT FUND	**8.67**	**11.20**	**16.20**	**16.20**	**7.10**	**7.10**	**6.35**	-0.75
WILKINSON ELEMENTARY TOTALS	**70.31**	**71.31**	**78.31**	**78.31**	**75.81**	**76.81**	**67.81**	-9.00
ELEMENTARY SCHOOLS TOTAL	**1715.70**	**1824.11**	**1919.09**	**2000.89**	**2003.89**	**2028.89**	**1866.29**	-162.60
TOTAL- GENERAL FUND	**1578.20**	**1611.83**	**1671.49**	**1705.30**	**1847.49**	**1868.79**	**1716.59**	-152.20
TOTAL- GRANT FUND	**137.50**	**212.28**	**247.60**	**295.59**	**156.40**	**160.10**	**149.70**	-10.40

	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adjusted Allocated Positions	2026 Adopted Allocated Positions	2026 Adopted vs. 2025 Adjusted
MIDDLE SCHOOLS								
BOOKER MIDDLE SCHOOL								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	10.00	20.00	22.00	21.00	14.00	13.57	12.00	-1.57
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	2.00	3.00	4.00	4.00	3.00	-1.00
OTHER INSTRUCTIONAL STAFF	2.80	2.80	4.80	4.80	5.00	5.00	2.50	-2.50
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	4.00	4.00	4.00	0.00
SPECIALIST	1.00	1.00	1.00	1.00	1.00	1.00	0.00	-1.00
TEACHERS	57.00	62.00	63.00	63.00	65.60	65.60	53.60	-12.00
TOTAL- GENERAL FUND	**81.80**	**96.80**	**100.80**	**101.80**	**97.60**	**97.17**	**79.10**	-18.07
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	4.00	3.00	4.00	5.00	9.00	9.00	3.00	-6.00
GUIDANCE COUNSELORS	1.00	1.00	2.00	3.00	1.00	1.00	2.00	1.00
OTHER INSTRUCTIONAL STAFF	2.20	2.20	2.20	2.20	1.00	1.00	1.00	0.00
TEACHERS	5.00	5.00	5.00	5.00	5.40	5.40	4.00	-1.40
TOTAL- GRANT FUND	**12.20**	**11.20**	**13.20**	**15.20**	**16.40**	**16.40**	**10.00**	-6.40
BOOKER MIDDLE SCHOOL TOTALS	**94.00**	**108.00**	**114.00**	**117.00**	**114.00**	**113.57**	**89.10**	-24.47
BROOKSIDE MIDDLE SCHOOL								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	14.00	14.00	16.00	15.00	16.00	16.00	16.00	0.00
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	4.00	4.00	4.00	4.00	2.75	-1.25
OTHER INSTRUCTIONAL STAFF	2.90	2.90	3.30	3.80	6.00	6.00	2.50	-3.50
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	0.00	-1.00
TEACHERS	50.10	51.50	50.50	51.00	50.00	50.00	45.00	-5.00
TOTAL- GENERAL FUND	**79.00**	**80.40**	**82.80**	**82.80**	**85.00**	**85.00**	**74.25**	-10.75
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	4.00	6.00	6.00	6.00	6.00	6.00	5.00	-1.00
GUIDANCE COUNSELORS	0.00	0.00	0.00	0.00	0.00	0.00	1.25	1.25
OTHER INSTRUCTIONAL STAFF	0.60	0.60	1.20	2.20	0.00	0.00	0.00	0.00
TEACHERS	0.00	0.00	1.00	0.00	0.00	0.00	1.00	1.00
TOTAL- GRANT FUND	**4.60**	**6.60**	**8.20**	**8.20**	**6.00**	**6.00**	**7.25**	1.25
BROOKSIDE MIDDLE SCHOOL TOTALS	**83.60**	**87.00**	**91.00**	**91.00**	**91.00**	**91.00**	**81.50**	-9.50

SCHOOL POSITION CONTROL

	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adjusted Allocated Positions	2026 Adopted Allocated Positions	2026 Adopted vs. 2025 Adjusted
HERON CREEK MIDDLE SCHOOL								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	11.00	14.00	15.00	14.00	16.00	16.00	15.00	-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	3.00	3.00	4.00	4.00	4.00	4.00	2.75	-1.25
OTHER INSTRUCTIONAL STAFF	1.90	2.30	1.80	2.80	5.00	5.00	1.50	-3.50
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	0.00	-1.00
TEACHERS	58.50	57.70	63.00	63.00	61.00	61.00	61.00	0.00
TOTAL- GENERAL FUND	**83.40**	**86.00**	**92.80**	**92.80**	**95.00**	**95.00**	**88.25**	-6.75
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	5.00	11.00	10.00	18.00	11.00	11.00	10.00	-1.00
GUIDANCE COUNSELORS	0.00	0.00	0.00	0.00	0.00	0.00	1.25	1.25
OTHER INSTRUCTIONAL STAFF	0.60	0.60	1.20	4.20	1.00	1.00	1.00	0.00
TEACHERS	0.00	0.00	1.00	0.00	2.50	2.00	1.00	-1.00
TOTAL- GRANT FUND	**5.60**	**11.60**	**12.20**	**22.20**	**14.50**	**14.00**	**13.25**	-0.75
HERON CREEK MIDDLE SCHOOL	**89.00**	**97.60**	**105.00**	**115.00**	**109.50**	**109.00**	**101.50**	-7.50
MCINTOSH MIDDLE SCHOOL								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	11.00	12.00	12.00	14.00	10.00	10.00	8.00	-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	3.00	3.00	2.00	-1.00
OTHER INSTRUCTIONAL STAFF	1.90	1.90	1.90	2.40	4.00	4.00	1.00	-3.00
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	0.00	-1.00
TEACHERS	54.50	56.50	57.50	56.00	50.00	50.00	45.00	-5.00
TOTAL- GENERAL FUND	**79.40**	**82.40**	**83.40**	**84.40**	**76.00**	**76.00**	**64.00**	-12.00
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	3.00	2.00	4.00	7.00	9.00	9.00	7.00	-2.00
GUIDANCE COUNSELORS	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
OTHER INSTRUCTIONAL STAFF	0.60	0.60	0.60	1.60	0.00	0.00	0.00	0.00
TEACHERS	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
TOTAL- GRANT FUND	**3.60**	**2.60**	**5.60**	**9.60**	**9.00**	**9.00**	**7.00**	-2.00
MCINTOSH MIDDLE SCHOOL TOTALS	**83.00**	**85.00**	**89.00**	**94.00**	**85.00**	**85.00**	**71.00**	-14.00

SCHOOL POSITION CONTROL

	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adjusted Allocated Positions	2026 Adopted Allocated Positions	2026 Adopted vs. 2025 Adjusted
SARASOTA MIDDLE SCHOOL								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	12.71	13.71	14.71	13.71	9.71	8.71	7.71	-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	4.00	4.00	4.00	5.00	5.00	5.00	3.75	-1.25
OTHER INSTRUCTIONAL STAFF	2.90	2.90	2.90	3.40	5.00	5.00	1.50	-3.50
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SECRETARY	5.00	5.00	5.00	5.00	5.00	5.00	4.00	-1.00
SPECIALIST	1.00	1.00	1.00	1.00	1.00	1.00	0.00	-1.00
TEACHERS	75.10	76.50	77.50	79.00	76.00	76.00	67.00	-9.00
TOTAL- GENERAL FUND	**104.71**	**107.11**	**109.11**	**111.11**	**105.71**	**104.71**	**87.96**	-16.75
AIDES - FUNCTION DISTINGUISHED	2.00	3.00	3.00	4.00	1.00	2.00	0.00	-2.00
GUIDANCE COUNSELORS	0.00	0.00	0.00	0.00	0.00	0.00	0.25	0.25
OTHER INSTRUCTIONAL STAFF	0.60	0.60	0.60	1.60	0.00	0.00	0.00	0.00
TEACHERS	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
TOTAL- GRANT FUND	**2.60**	**3.60**	**4.60**	**5.60**	**1.00**	**2.00**	**0.25**	-1.75
SARASOTA MIDDLE SCHOOL TOTALS	**107.31**	**110.71**	**113.71**	**116.71**	**106.71**	**106.71**	**88.21**	-18.50
VENICE MIDDLE SCHOOL								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	10.50	10.50	13.50	12.50	8.00	8.00	8.00	0.00
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	2.00	-1.00
OTHER INSTRUCTIONAL STAFF	0.90	0.90	0.90	0.90	3.00	3.00	1.00	-2.00
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	0.00	-1.00
TEACHERS	53.50	50.50	51.50	50.50	47.00	47.00	46.00	-1.00
TOTAL- GENERAL FUND	**76.90**	**73.90**	**77.90**	**75.90**	**70.00**	**70.00**	**65.00**	-5.00
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	0.50	0.50	0.50	4.50	3.00	4.00	3.00	-1.00
OTHER INSTRUCTIONAL STAFF	0.60	0.60	0.60	1.60	0.00	0.00	0.00	0.00
TEACHERS	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
TOTAL- GRANT FUND	**1.10**	**1.10**	**2.10**	**6.10**	**3.00**	**4.00**	**3.00**	-1.00
VENICE MIDDLE SCHOOL TOTALS	**78.00**	**75.00**	**80.00**	**82.00**	**73.00**	**74.00**	**68.00**	-6.00

SCHOOL POSITION CONTROL

	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adjusted Allocated Positions	2026 Adopted Allocated Positions	2026 Adopted vs. 2025 Adjusted
WOODLAND MIDDLE SCHOOL								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	10.14	12.14	14.14	16.14	12.71	13.71	11.71	-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	3.60	4.00	4.00	3.00	-1.00
OTHER INSTRUCTIONAL STAFF	1.90	1.90	1.90	2.40	4.00	4.00	1.50	-2.50
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SECRETARY	4.00	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	0.00	-1.00
TEACHERS	61.10	59.10	63.50	66.00	65.00	65.00	66.00	1.00
TOTAL- GENERAL FUND	**85.14**	**86.14**	**92.54**	**98.14**	**95.71**	**96.71**	**91.21**	-5.50
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	0.00	0.00	4.00	3.00	3.00	2.00	2.00	0.00
GUIDANCE COUNSELORS	0.00	0.00	1.00	1.00	0.00	0.00	0.00	0.00
OTHER INSTRUCTIONAL STAFF	0.60	0.60	0.60	1.60	0.00	0.00	0.00	0.00
TEACHERS	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
TOTAL- GRANT FUND	**0.60**	**0.60**	**6.60**	**5.60**	**3.00**	**2.00**	**2.00**	0.00
WOODLAND MIDDLE SCHOOL TOTALS	**85.74**	**86.74**	**99.14**	**103.74**	**98.71**	**98.71**	**93.21**	-5.50
MIDDLE SCHOOLS TOTALS	**620.65**	**650.05**	**691.85**	**719.45**	**677.92**	**677.99**	**592.52**	-85.47
TOTAL-GENERAL FUND	**590.35**	**612.75**	**639.35**	**646.95**	**625.02**	**624.59**	**549.77**	-74.82
TOTAL-GRANT FUND	**30.30**	**37.30**	**52.50**	**72.50**	**52.90**	**53.40**	**42.75**	-10.65

SCHOOL POSITION CONTROL

	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adjusted Allocated Positions	2026 Adopted Allocated Positions	2026 Adopted vs. 2025 Adjusted
SECONDARY SCHOOLS								
BOOKER HIGH SCHOOL								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	12.00	16.00	18.00	14.00	14.00	14.00	15.00	1.00
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	5.00	5.00	6.00	4.00	4.00	3.00	-1.00
OTHER INSTRUCTIONAL STAFF	5.40	5.40	4.80	4.80	9.60	10.60	7.60	-3.00
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	12.00	12.00	12.00	11.00	-1.00
SPECIALIST	1.00	1.00	1.00	1.00	3.00	2.00	2.00	0.00
TEACHERS	71.00	72.40	75.00	78.00	84.40	84.40	85.40	1.00
TOTAL- GENERAL FUND	**110.40**	**116.80**	**120.80**	**121.80**	**133.00**	**133.00**	**130.00**	-3.00
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	3.00	6.00	6.00	5.00	4.00	4.00	6.00	2.00
OTHER INSTRUCTIONAL STAFF	1.20	1.20	1.20	1.20	0.00	0.00	0.00	0.00
SPECIALIST	0.00	0.00	1.00	1.00	0.00	0.00	0.00	0.00
TEACHERS	0.00	0.00	1.00	1.00	0.00	0.00	0.00	0.00
TOTAL- GRANT FUND	**4.20**	**7.20**	**9.20**	**8.20**	**4.00**	**4.00**	**6.00**	2.00
BOOKER HIGH SCHOOL TOTALS	**114.60**	**124.00**	**130.00**	**130.00**	**137.00**	**137.00**	**136.00**	-1.00
NORTH PORT HIGH SCHOOL								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	29.00	30.00	34.00	29.00	33.00	33.00	29.00	-4.00
ASSISTANT PRINCIPALS	5.00	5.00	6.00	6.00	6.00	6.00	5.00	-1.00
BOOKKEEPER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
GUIDANCE COUNSELORS	8.00	9.00	9.00	9.00	13.00	13.00	10.75	-2.25
OTHER INSTRUCTIONAL STAFF	5.20	5.20	6.20	6.20	7.00	7.00	7.00	0.00
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SECRETARY	11.00	12.00	14.00	14.00	15.00	15.00	13.00	-2.00
SPECIALIST	1.00	1.00	2.00	2.00	3.00	3.00	4.00	1.00
TEACHERS	127.00	130.00	131.00	137.00	136.00	135.00	135.00	0.00
TOTAL- GENERAL FUND	**188.20**	**194.20**	**204.20**	**205.20**	**215.00**	**214.00**	**205.75**	-8.25
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	9.00	11.00	11.00	12.00	14.00	14.00	13.00	-1.00
GUIDANCE COUNSELORS	1.00	1.00	1.00	1.00	0.00	0.00	0.25	0.25
OTHER INSTRUCTIONAL STAFF	1.80	1.80	1.80	2.80	0.00	0.00	0.00	0.00
SPECIALIST	0.00	0.00	1.00	1.00	0.00	0.00	0.00	0.00
TEACHERS	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
TOTAL- GRANT FUND	**11.80**	**13.80**	**15.80**	**16.80**	**14.00**	**14.00**	**13.25**	-0.75
NORTH PORT HIGH SCHOOL TOTALS	**200.00**	**208.00**	**220.00**	**222.00**	**229.00**	**228.00**	**219.00**	-9.00

SCHOOL POSITION CONTROL

	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adjusted Allocated Positions	2026 Adopted Allocated Positions	2026 Adopted vs. 2025 Adjusted
RIVERVIEW HIGH SCHOOL								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	30.67	33.67	35.67	32.07	28.07	28.07	25.07	-3.00
ASSISTANT PRINCIPALS	6.00	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	7.00	7.00	8.00	8.00	10.00	10.00	8.75	-1.25
OTHER INSTRUCTIONAL STAFF	4.80	4.80	3.80	3.80	7.00	7.00	6.00	-1.00
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	11.00	-2.00
SPECIALIST	0.00	0.00	1.00	2.00	2.00	2.00	2.00	0.00
TEACHERS	126.00	126.00	131.50	133.94	139.60	139.00	138.00	-1.00
VISITING TEACHER(SOCIAL WKR)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
TOTAL- GENERAL FUND	**190.47**	**193.47**	**201.97**	**201.81**	**208.67**	**208.07**	**199.82**	-8.25
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	3.00	3.00	4.00	6.00	9.00	9.00	8.00	-1.00
GUIDANCE COUNSELORS	1.00	1.00	1.00	1.00	0.00	0.00	0.25	0.25
OTHER INSTRUCTIONAL STAFF	1.20	1.20	1.20	2.20	0.00	0.00	0.00	0.00
SPECIALIST	0.00	0.00	1.00	1.00	0.00	0.00	0.00	0.00
TEACHERS	0.00	1.00	3.50	3.06	0.00	0.00	0.00	0.00
TOTAL- GRANT FUND	**5.20**	**6.20**	**10.70**	**13.26**	**9.00**	**9.00**	**8.25**	-0.75
RIVERVIEW HIGH SCHOOL TOTALS	**195.67**	**199.67**	**212.67**	**215.07**	**217.67**	**217.07**	**208.07**	-9.00
SARASOTA HIGH SCHOOL								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	16.00	18.00	18.00	18.00	16.00	17.00	15.00	-2.00
ASSISTANT PRINCIPALS	5.00	6.00	6.00	6.00	6.00	6.00	5.00	-1.00
BOOKKEEPER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
GUIDANCE COUNSELORS	6.00	7.00	8.00	8.00	8.00	8.00	6.00	-2.00
OTHER INSTRUCTIONAL STAFF	4.40	4.40	4.80	4.80	7.00	7.00	5.00	-2.00
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SECRETARY	10.00	13.00	13.00	13.00	12.00	12.00	11.00	-1.00
SPECIALIST	2.00	2.00	1.00	1.00	2.00	2.00	2.00	0.00
TEACHERS	114.60	127.00	131.60	131.00	129.00	129.00	125.00	-4.00
TOTAL- GENERAL FUND	**160.00**	**179.40**	**184.40**	**183.80**	**182.00**	**183.00**	**171.00**	-12.00
CAPITAL FUND								
AIDES - FUNCTION DISTINGUISHED	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL FUND	**0.00**	**0.00**	**1.00**	**0.00**	**0.00**	**0.00**	**0.00**	0.00
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	9.00	10.00	11.00	10.00	11.00	12.00	5.00	-7.00
OTHER INSTRUCTIONAL STAFF	1.20	1.20	2.80	2.80	0.00	0.00	0.00	0.00
SPECIALIST	0.00	0.00	1.00	1.00	0.00	0.00	0.00	0.00
TEACHERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL- GRANT FUND	**10.20**	**11.20**	**14.80**	**13.80**	**11.00**	**12.00**	**5.00**	-7.00
SARASOTA HIGH SCHOOL TOTALS	**170.20**	**190.60**	**200.20**	**197.60**	**193.00**	**195.00**	**176.00**	-19.00

SCHOOL POSITION CONTROL

	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adjusted Allocated Positions	2026 Adopted Allocated Positions	2026 Adopted vs. 2025 Adjusted
SUNCOAST POLYTECHNICAL HS								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	2.00	2.00	2.00	3.00	2.00	2.00	2.00	0.00
ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
BOOKKEEPER	0.00	0.00	0.50	0.50	0.50	0.50	0.50	0.00
PRINCIPAL/EXECUTIVE DIRECTOR	0.25	0.25	0.25	0.25	0.25	0.25	1.00	0.75
GUIDANCE COUNSELORS	2.00	2.00	1.00	2.00	3.00	3.00	2.00	-1.00
MANAGER	1.00	1.00	1.00	1.00	1.00	2.00	0.00	-2.00
OTHER INSTRUCTIONAL STAFF	0.12	0.12	0.12	0.12	1.80	1.00	1.00	0.00
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	27.70	27.00	27.00	28.00	30.00	30.00	30.00	0.00
TOTAL- GENERAL FUND	**38.07**	**37.37**	**36.87**	**39.87**	**43.55**	**43.75**	**41.50**	-2.25
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
OTHER INSTRUCTIONAL STAFF	0.18	0.18	0.18	1.18	0.00	0.00	0.00	0.00
TEACHERS	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
TOTAL- GRANT FUND	**1.18**	**1.18**	**2.18**	**2.18**	**0.00**	**0.00**	**0.00**	0.00
SUNCOAST POLYTECHNICAL HS TOTALS	**39.25**	**38.55**	**39.05**	**42.05**	**43.55**	**43.75**	**41.50**	-2.25
VENICE HIGH SCHOOL								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	14.00	13.00	18.00	16.00	22.00	22.00	14.00	-8.00
ASSISTANT PRINCIPALS	5.00	5.00	6.00	5.00	6.00	6.00	5.00	-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	6.00	-1.00
OTHER INSTRUCTIONAL STAFF	1.80	1.80	1.80	2.40	6.00	6.00	3.50	-2.50
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SECRETARY	11.00	10.00	12.00	12.00	12.00	12.00	10.00	-2.00
SPECIALIST	0.00	0.00	0.00	0.00	1.00	1.00	1.00	0.00
TEACHERS	108.00	110.00	118.00	126.00	130.00	130.00	138.00	8.00
TOTAL- GENERAL FUND	**148.80**	**148.80**	**164.80**	**170.40**	**186.00**	**186.00**	**179.50**	-6.50

SCHOOL POSITION CONTROL

	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adjusted Allocated Positions	2026 Adopted Allocated Positions	2026 Adopted vs. 2025 Adjusted
VENICE HIGH SCHOOL								
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	10.00	11.00	11.00	12.00	10.00	10.00	13.00	3.00
OTHER INSTRUCTIONAL STAFF	1.20	1.20	2.20	2.20	0.00	0.00	0.00	0.00
SPECIALIST	0.00	0.00	1.00	1.00	0.00	0.00	0.00	0.00
TEACHERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL- GRANT FUND	**11.20**	**12.20**	**14.20**	**15.20**	**10.00**	**10.00**	**13.00**	3.00
VENICE HIGH SCHOOL TOTALS	**160.00**	**161.00**	**179.00**	**185.60**	**196.00**	**196.00**	**192.50**	-3.50
WELLEN PARK HIGH SCHOOL								
GENERAL FUND								
PRINCIPAL	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**	**1.00**	1.00
WELLEN PARK HIGH SCHOOL TOTALS	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1.00**	1.00
SECONDARY SCHOOLS TOTALS	**879.72**	**921.82**	**980.92**	**992.32**	**1016.22**	**1016.82**	**974.07**	-42.75
TOTAL - GENERAL FUND	**835.94**	**870.04**	**913.04**	**922.88**	**968.22**	**967.82**	**928.57**	-39.25
TOTAL - CAPITAL FUND	**0.00**	**0.00**	**1.00**	**0.00**	**0.00**	**0.00**	**0.00**	0.00
TOTAL- GRANT FUND	**43.78**	**51.78**	**66.88**	**69.44**	**48.00**	**49.00**	**45.50**	-3.50

SCHOOL POSITION CONTROL

	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adjusted Allocated Positions	2026 Adopted Allocated Positions	2026 Adopted vs. 2025 Adjusted
OTHER SCHOOLS								
LAUREL NOKOMIS SCHOOL								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	29.71	32.71	33.86	35.86	29.86	29.86	31.29	1.43
ASSISTANT PRINCIPALS	2.00	2.00	3.00	3.00	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	4.00	4.00	4.60	7.00	7.00	3.75	-3.25
OTHER INSTRUCTIONAL STAFF	0.80	0.80	0.80	1.80	7.00	7.00	4.00	-3.00
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SECRETARY	4.00	6.00	6.00	6.00	6.00	6.00	5.00	-1.00
SPECIALIST	1.00	1.00	1.00	1.00	1.00	1.00	0.00	-1.00
TEACHERS	91.00	98.00	106.00	108.00	101.00	100.00	97.00	-3.00
TOTAL- GENERAL FUND	**133.51**	**146.51**	**156.66**	**162.26**	**156.86**	**155.86**	**146.04**	-9.82
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	7.00	8.00	10.00	10.00	9.00	10.00	6.00	-4.00
GUIDANCE COUNSELORS	1.00	1.00	2.00	2.00	0.00	0.00	0.25	0.25
OTHER INSTRUCTIONAL STAFF	1.20	1.20	2.20	3.20	0.00	0.00	0.00	0.00
TEACHERS	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
TOTAL- GRANT FUND	**9.20**	**10.20**	**15.20**	**15.20**	**9.00**	**10.00**	**6.25**	-3.75
LAUREL NOKOMIS SCHOOL TOTALS	**142.71**	**156.71**	**171.86**	**177.46**	**165.86**	**165.86**	**152.29**	-13.57
OAK PARK SCHOOL								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	88.33	87.83	87.33	83.00	102.00	100.00	98.00	-2.00
ASSISTANT PRINCIPALS	2.00	3.00	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
BUS DRIVER	0.67	0.67	0.67	0.00	0.00	0.00	0.00	0.00
GUIDANCE COUNSELORS	5.00	5.00	6.00	6.00	7.50	7.50	5.25	-2.25
OTHER INSTRUCTIONAL STAFF	3.20	3.20	3.20	2.20	6.00	6.00	5.00	-1.00
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SECRETARY	6.00	6.00	8.00	8.00	7.00	9.00	9.00	0.00
SUBSTITUTES-FUNCTION DISTING	0.00	0.50	0.00	0.00	0.00	0.00	0.00	0.00
SPECIALIST	0.00	0.00	1.00	1.00	2.00	2.00	1.00	-1.00
TEACHERS	52.00	53.00	53.00	54.00	56.00	56.00	55.00	-1.00
VISITING TEACHER(SOCIAL WKR)	0.00	0.00	0.00	1.00	1.00	1.00	1.00	0.00
TOTAL- GENERAL FUND	**159.20**	**161.20**	**163.20**	**159.20**	**185.50**	**185.50**	**178.25**	-7.25

SCHOOL POSITION CONTROL

	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adjusted Allocated Positions	2026 Adopted Allocated Positions	2026 Adopted vs. 2025 Adjusted
OAK PARK SCHOOL								
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	16.00	16.00	15.00	14.00	1.00	3.00	3.00	0.00
GUIDANCE COUNSELORS	0.00	0.00	0.00	0.00	0.00	0.00	0.75	0.75
OTHER INSTRUCTIONAL STAFF	1.80	1.80	1.80	3.80	0.00	0.00	0.00	0.00
SUBSTITUTES-FUNCTION DISTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIALIST	0.00	0.00	1.00	1.00	0.00	0.00	0.00	0.00
TEACHERS	1.00	1.00	2.00	1.00	0.00	0.00	0.00	0.00
TOTAL- GRANT FUND	**18.80**	**18.80**	**19.80**	**19.80**	**1.00**	**3.00**	**3.75**	0.75
OAK PARK SCHOOL TOTALS	**178.00**	**180.00**	**183.00**	**179.00**	**186.50**	**188.50**	**182.00**	-6.50
PINE VIEW SCHOOL								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	16.00	16.00	17.00	15.00	15.00	15.00	11.00	-4.00
ASSISTANT PRINCIPALS	4.00	4.00	4.00	3.00	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	4.60	5.60	5.60	4.00	-1.60
OTHER INSTRUCTIONAL STAFF	4.00	4.48	4.48	4.48	5.33	5.33	6.00	0.67
PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SECRETARY	13.00	13.00	14.00	14.00	15.00	15.00	13.00	-2.00
SPECIALIST	0.00	0.00	0.00	0.00	1.00	1.00	0.00	-1.00
TEACHERS	110.00	105.00	103.00	104.00	105.00	105.00	108.00	3.00
TOTAL- GENERAL FUND	**153.00**	**148.48**	**148.48**	**147.08**	**152.93**	**152.93**	**148.00**	-4.93
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	1.00	1.00	1.00	1.00	1.00	1.00	2.00	1.00
GUIDANCE COUNSELORS	0.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
OTHER INSTRUCTIONAL STAFF	0.00	0.52	0.52	1.52	0.67	0.67	0.00	-0.67
SPECIALIST	0.00	0.00	1.00	1.00	0.00	0.00	0.00	0.00
TEACHERS	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
TOTAL- GRANT FUND	**1.00**	**2.52**	**4.52**	**4.52**	**1.67**	**1.67**	**2.00**	0.33
PINE VIEW SCHOOL TOTALS	**154.00**	**151.00**	**153.00**	**151.60**	**154.60**	**154.60**	**150.00**	-4.60
PUPIL SUPPORT SVCS-ESE DIV								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	8.50	6.00	6.00	3.00	4.00	4.00	3.00	-1.00
BOOKKEEPER	0.00	0.00	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	0.00	0.00
GUIDANCE COUNSELORS	2.20	0.60	0.60	0.00	0.00	0.00	0.00	0.00
MANAGER	0.00	0.60	0.30	0.00	0.00	0.00	0.00	0.00
OTHER INSTRUCTIONAL STAFF	1.70	0.00	0.00	0.00	7.00	7.00	7.00	0.00
PSYCHOLOGIST	1.70	0.00	0.00	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

	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adjusted Allocated Positions	2026 Adopted Allocated Positions	2026 Adopted vs. 2025 Adjusted
PUPIL SUPPORT SVCS-ESE DIV								
GENERAL FUND								
SPECIALIST	5.00	0.80	0.60	1.60	1.00	1.00	1.00	0.00
TEACHERS	67.95	72.85	78.00	79.30	93.00	93.00	96.60	3.60
TOTAL- GENERAL FUND	**87.55**	**81.35**	**86.00**	**84.40**	**105.50**	**105.50**	**108.10**	2.60
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	2.50	2.00	2.00	1.00	1.00	1.00	1.00	0.00
BOOKKEEPER	0.60	0.00	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	0.00	0.00
DISTRICT SECRETARY	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GUIDANCE COUNSELORS	0.80	0.40	0.40	0.00	0.00	0.00	0.00	0.00
MANAGER	0.00	1.40	0.70	0.00	0.00	0.00	0.00	0.00
OTHER INSTRUCTIONAL STAFF	4.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PSYCHOLOGIST	1.30	0.00	0.00	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	5.00	1.20	0.40	0.40	0.00	0.00	0.00	0.00
SUPERVISOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TEACHERS	12.90	9.75	10.60	8.70	0.00	0.00	0.00	0.00
TOTAL- GRANT FUND	**29.05**	**15.25**	**14.60**	**10.60**	**1.50**	**1.50**	**1.50**	0.00
PUPIL SUPPORT SVCS-ESE DIV TOTALS	**116.60**	**96.60**	**100.60**	**95.00**	**107.00**	**107.00**	**109.60**	2.60
SARASOTA VIRTUAL SCHOOL - CONTRACTED								
GENERAL FUND								
BOOKKEEPER	0.00	1.00	0.25	0.25	0.25	0.25	0.25	0.00
GUIDANCE COUNSELORS	0.00	0.00	0.25	0.25	0.25	0.25	0.25	0.00
MANAGER	0.00	1.00	0.50	0.50	0.50	0.50	0.50	0.00
OTHER INSTRUCTIONAL STAFF	1.00	0.00	0.25	0.25	0.25	0.25	0.25	0.00
SCHOOL SECRETARY	1.00	1.00	0.50	0.50	0.50	0.50	0.50	0.00
SPECIALIST	1.00	1.00	0.50	0.50	0.50	0.50	0.50	0.00
SARASOTA VIRTUAL SCHOOL - CONTRACTED TOTALS	**3.00**	**4.00**	**2.25**	**2.25**	**2.25**	**2.25**	**2.25**	0.00
SKYE RANCH								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	0.00	0.00	0.00	0.00	0.00	0.00	17.71	17.71
ASSISTANT PRINCIPALS	0.00	0.00	0.00	0.00	0.00	1.00	2.00	1.00
BOOKKEEPER	0.00	0.00	0.00	0.00	1.00	1.00	1.00	0.00
GUIDANCE COUNSELORS	0.00	0.00	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	0.00	3.00	3.00
PRINCIPAL	0.00	0.00	0.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SECRETARY	0.00	0.00	0.00	0.00	0.00	2.00	3.00	1.00
SPECIALIST	0.00	0.00	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	55.00	55.00
TOTAL- GENERAL FUND	**0.00**	**0.00**	**0.00**	**1.00**	**2.00**	**5.00**	**84.71**	79.71
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00
GUIDANCE COUNSELORS	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	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	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
TOTAL- GRANT FUND	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**3.00**	3.00
SKYE RANCH TOTALS	**0.00**	**0.00**	**0.00**	**1.00**	**2.00**	**5.00**	**87.71**	82.71

SCHOOL POSITION CONTROL

	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adjusted Allocated Positions	2026 Adopted Allocated Positions	2026 Adopted vs. 2025 Adjusted
SUNCOAST TECHNICAL COLLEGE								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	20.50	19.70	19.20	15.00	14.00	14.00	14.00	0.00
ASST DIRECTOR/COORDINATOR	3.00	3.00	3.00	3.00	3.00	3.00	2.00	-1.00
BOOKKEEPER	4.50	3.00	3.00	3.00	3.00	3.00	3.00	0.00
BUS DRIVER	0.50	0.50	0.00	0.00	0.00	0.00	0.00	0.00
DATA PROCESSING PERSONNEL	3.00	3.00	3.00	3.00	3.00	3.00	2.00	-1.00
DISTRICT SECRETARY	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
FOOD SERVICE WORKER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GUIDANCE COUNSELORS	4.00	4.00	5.00	5.00	5.00	4.00	4.00	0.00
SUNCOAST TECHNICAL COLLEGE								
GENERAL FUND								
MANAGER	8.00	9.00	9.00	9.00	9.00	9.00	7.00	-2.00
OTHER INSTRUCTIONAL STAFF	1.70	1.70	1.70	1.70	1.00	1.00	1.00	0.00
PRINCIPAL/EXECUTIVE DIRECTOR	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.00
SCHOOL SECRETARY	27.50	28.00	29.00	29.00	29.00	29.00	29.00	0.00
SPECIALIST	6.00	5.00	5.00	5.00	5.00	6.00	7.00	1.00
TEACHERS	72.60	70.70	69.30	68.43	68.73	69.73	66.73	-3.00
TOTAL- GENERAL FUND	**152.80**	**149.10**	**148.70**	**143.63**	**142.23**	**143.23**	**137.23**	-6.00
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	0.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
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	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	0.00	0.00
TEACHERS	1.00	3.00	3.00	1.87	1.87	1.87	1.87	0.00
TOTAL- GRANT FUND	**2.00**	**4.00**	**4.00**	**2.87**	**1.87**	**1.87**	**1.87**	0.00
SUNCOAST TECHNICAL COLLEGE TOTALS	**154.80**	**153.10**	**152.70**	**146.50**	**144.10**	**145.10**	**139.10**	-6.00
TRIAD								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	8.00	8.00	10.00	9.00	8.00	8.00	9.00	1.00
ASSISTANT PRINCIPALS	0.00	0.00	0.00	1.00	1.00	1.00	1.00	0.00
GUIDANCE COUNSELORS	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	3.00	3.00	2.00	-1.00
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	7.18	6.18	8.18	8.18	10.18	10.18	10.18	0.00
TOTAL- GENERAL FUND	**19.18**	**18.18**	**22.18**	**22.18**	**27.18**	**27.18**	**26.18**	-1.00
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	0.00	0.00	0.00	1.00	2.00	2.00	1.00	-1.00
GUIDANCE COUNSELORS	0.00	0.00	1.00	1.00	0.00	0.00	1.00	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**	**1.82**	**2.82**	**2.82**	**2.82**	**2.82**	0.00
TRIAD TOTALS	**20.00**	**19.00**	**24.00**	**25.00**	**30.00**	**30.00**	**29.00**	-1.00

SCHOOL POSITION CONTROL

	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adjusted Allocated Positions	2026 Adopted Allocated Positions	2026 Adopted vs. 2025 Adjusted
VIRTUAL FRANCHISE DISTRICT SCHOOL								
GENERAL FUND								
BOOKKEEPER	0.00	0.00	0.25	0.25	0.25	0.25	0.25	0.00
GUIDANCE COUNSELORS	0.00	0.00	0.25	0.25	0.25	0.25	0.25	0.00
OTHER INSTRUCTIONAL STAFF	0.00	0.00	0.25	0.25	0.25	0.25	0.25	0.00
MANAGER	1.00	0.00	0.50	0.50	0.50	0.50	0.50	0.00
SCHOOL SECRETARY	1.00	0.00	0.50	0.50	0.50	0.50	0.50	0.00
SPECIALIST	0.00	0.00	0.50	0.50	0.50	0.50	0.50	0.00
TEACHERS	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
VIRTUAL FRANCHISE DISTRICT SCHOOL TOTALS	**5.00**	**3.00**	**5.25**	**5.25**	**5.25**	**5.25**	**5.25**	0.00
OTHER SCHOOLS TOTALS	**774.11**	**763.41**	**792.66**	**783.06**	**797.56**	**803.56**	**857.20**	53.64
TOTAL- GENERAL FUND	**713.24**	**711.82**	**732.72**	**727.25**	**779.70**	**782.70**	**836.01**	53.31
TOTAL- GRANT FUND	**60.87**	**51.59**	**59.94**	**55.81**	**17.86**	**20.86**	**21.19**	0.33
GRAND TOTAL-SCHOOLS	**3990.18**	**4159.39**	**4384.52**	**4495.10**	**4495.27**	**4526.94**	**4290.08**	-236.86
GRAND TOTAL GENERAL FUND	**3717.73**	**3806.44**	**3956.60**	**4001.76**	**4220.11**	**4243.58**	**4030.94**	-212.64
CAPITAL FUND	**0.00**	**0.00**	**1.00**	**0.00**	**0.00**	**0.00**	**0.00**	0.00
GRAND TOTAL GRANT FUND	**272.45**	**352.95**	**426.92**	**493.34**	**275.16**	**283.36**	**259.14**	-24.22

School Discretionary Allocations

	Elementary Schools	Middle Schools	Booker High School	High Schools	Suncoast Poly Tech	Pine View	Oak Park	K-8 School	TRIAD
Athletic Transportation									
Athletic Transportation @ 76%			$50,000	$50,000		$5,000			
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 Dutys - 10 days per allocated Position (*minimum 2 Positions)			30.00	*See Formula	20.00				
Registrar Extra Duty Day 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 and Visual Performing Arts - VPA - Booker High School			$278,280						
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	453.78	$ 51.00	$ 23,143
Instructional Materials		$ 3.00	$ 1,361
Capital Millage Equipment		$ 29.00	$ 13,160
Instrument Repair & Replacement		$ 1.00	$ 454
Total Non-Salary Amount			**$ 38,118**
Extra Duty Days (Instructional)			$ 1,537
Extra Duty Days (Registrar)			$ 2,749
Total Extra Duty Day Amount			**$ 4,286**

Ashton Elementary

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	722.64	$ 51.00	$ 36,855
Instructional Materials		$ 3.00	$ 2,168
Capital Millage Equipment		$ 29.00	$ 20,957
Instrument Repair & Replacement		$ 1.00	$ 723
Total Non-Salary Amount			**$ 60,702**
Extra Duty Days (Instructional)			$ 1,537
Extra Duty Days (Registrar)			$ 2,749
Total Extra Duty Day Amount			**$ 4,286**

Atwater Elementary

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	1003.56	$ 51.00	$ 51,182
Instructional Materials		$ 3.00	$ 3,011
Capital Millage Equipment		$ 29.00	$ 29,103
Instrument Repair & Replacement		$ 1.00	$ 1,004
Total Non-Salary Amount			**$ 84,299**
Extra Duty Days (Instructional)			$ 1,537
Extra Duty Days (Registrar)			$ 2,749
Total Extra Duty Day Amount			**$ 4,286**

Bay Haven Elementary

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	609.63	$ 51.00	$ 31,091
Instructional Materials		$ 3.00	$ 1,829
Capital Millage Equipment		$ 29.00	$ 17,679
Instrument Repair & Replacement		$ 1.00	$ 610
Total Non-Salary Amount			**$ 51,209**
Extra Duty Days (Instructional)			$ 1,537
Extra Duty Days (Registrar)			$ 2,749
Total Extra Duty Day Amount			**$ 4,286**

Brentwood Elementary

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	707.1	$ 51.00	$ 36,062
Instructional Materials		$ 3.00	$ 2,121
Capital Millage Equipment		$ 29.00	$ 20,506
Instrument Repair & Replacement		$ 1.00	$ 707
Total Non-Salary Amount			**$ 59,396**
Extra Duty Days (Instructional)			$ 1,537
Extra Duty Days (Registrar)			$ 2,749
Total Extra Duty Day Amount			**$ 4,286**

Cranberry Elementary

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	950.59	$ 51.00	$ 48,480
Instructional Materials		$ 3.00	$ 2,852
Capital Millage Equipment		$ 29.00	$ 27,567
Instrument Repair & Replacement		$ 1.00	$ 951
Total Non-Salary Amount			**$ 79,850**
Extra Duty Days (Instructional)			$ 1,537
Extra Duty Days (Registrar)			$ 2,749
Total Extra Duty Day Amount			**$ 4,286**

Emma E Booker Elementary

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	500.66	$ 51.00	$ 25,534
Instructional Materials		$ 3.00	$ 1,502
Capital Millage Equipment		$ 29.00	$ 14,519
Instrument Repair & Replacement		$ 1.00	$ 501
Total Non-Salary Amount			**$ 42,055**
Extra Duty Days (Instructional)			$ 1,537
Extra Duty Days (Registrar)			$ 2,749
Total Extra Duty Day Amount			**$ 4,286**

Englewood Elementary

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	591.56	$ 51.00	$ 30,170
Instructional Materials		$ 3.00	$ 1,775
Capital Millage Equipment		$ 29.00	$ 17,155
Instrument Repair & Replacement		$ 1.00	$ 592
Total Non-Salary Amount			**$ 49,691**
Extra Duty Days (Instructional)			$ 1,537
Extra Duty Days (Registrar)			$ 2,749
Total Extra Duty Day Amount			**$ 4,286**

Fruitville Elementary

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	920.84	$ 51.00	$ 46,963
Instructional Materials		$ 3.00	$ 2,763
Capital Millage Equipment		$ 29.00	$ 26,704
Instrument Repair & Replacement		$ 1.00	$ 921
Total Non-Salary Amount			**$ 77,351**
Extra Duty Days (Instructional)			$ 1,537
Extra Duty Days (Registrar)			$ 2,749
Total Extra Duty Day Amount			**$ 4,286**

Garden Elementary

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	595.27	$ 51.00	$ 30,359
Instructional Materials		$ 3.00	$ 1,786
Capital Millage Equipment		$ 29.00	$ 17,263
Instrument Repair & Replacement		$ 1.00	$ 595
Total Non-Salary Amount			**$ 50,003**
Extra Duty Days (Instructional)			$ 1,537
Extra Duty Days (Registrar)			$ 2,749
Total Extra Duty Day Amount			**$ 4,286**

Glenallen Elementary

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	858.69	$ 51.00	$ 43,793
Instructional Materials		$ 3.00	$ 2,576
Capital Millage Equipment		$ 29.00	$ 24,902
Instrument Repair & Replacement		$ 1.00	$ 859
Total Non-Salary Amount			**$ 72,130**
Extra Duty Days (Instructional)			$ 1,537
Extra Duty Days (Registrar)			$ 2,749
Total Extra Duty Day Amount			**$ 4,286**

Gocio Elementary

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	653.13	$ 51.00	$ 33,310
Instructional Materials		$ 3.00	$ 1,959
Capital Millage Equipment		$ 29.00	$ 18,941
Instrument Repair & Replacement		$ 1.00	$ 653
Total Non-Salary Amount			**$ 54,863**
Extra Duty Days (Instructional)			$ 1,537
Extra Duty Days (Registrar)			$ 2,749
Total Extra Duty Day Amount			**$ 4,286**

Gulf Gate Elementary

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	736.36	$ 51.00	$ 37,554
Instructional Materials		$ 3.00	$ 2,209
Capital Millage Equipment		$ 29.00	$ 21,354
Instrument Repair & Replacement		$ 1.00	$ 736
Total Non-Salary Amount			**$ 61,854**
Extra Duty Days (Instructional)			$ 1,537
Extra Duty Days (Registrar)			$ 2,749
Total Extra Duty Day Amount			**$ 4,286**

Lakeview Elementary

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	575.75	$ 51.00	$ 29,363
Instructional Materials		$ 3.00	$ 1,727
Capital Millage Equipment		$ 29.00	$ 16,697
Instrument Repair & Replacement		$ 1.00	$ 576
Total Non-Salary Amount			**$ 48,363**
Extra Duty Days (Instructional)			$ 1,537
Extra Duty Days (Registrar)			$ 2,749
Total Extra Duty Day Amount			**$ 4,286**

Lamarque Elementary

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	1262.69	$ 51.00	$ 64,397
Instructional Materials		$ 3.00	$ 3,788
Capital Millage Equipment		$ 29.00	$ 36,618
Instrument Repair & Replacement		$ 1.00	$ 1,263
Total Non-Salary Amount			**$ 106,066**
Extra Duty Days (Instructional)			$ 1,537
Extra Duty Days (Registrar)			$ 2,749
Total Extra Duty Day Amount			**$ 4,286**

Phillippi Shores Elementary

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	750.03	$ 51.00	$ 38,252
Instructional Materials		$ 3.00	$ 2,250
Capital Millage Equipment		$ 29.00	$ 21,751
Instrument Repair & Replacement		$ 1.00	$ 750
Total Non-Salary Amount			**$ 63,003**
Extra Duty Days (Instructional)			$ 1,537
Extra Duty Days (Registrar)			$ 2,749
Total Extra Duty Day Amount			**$ 4,286**

Southside Elementary

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	772.98	$ 51.00	$ 39,422
Instructional Materials		$ 3.00	$ 2,319
Capital Millage Equipment		$ 29.00	$ 22,416
Instrument Repair & Replacement		$ 1.00	$ 773
Total Non-Salary Amount			**$ 64,930**
Extra Duty Days (Instructional)			$ 1,537
Extra Duty Days (Registrar)			$ 2,749
Total Extra Duty Day Amount			**$ 4,286**

Tatum Ridge Elementary

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	967.2	$ 51.00	$ 49,327
Instructional Materials		$ 3.00	$ 2,902
Capital Millage Equipment		$ 29.00	$ 28,049
Instrument Repair & Replacement		$ 1.00	$ 967
Total Non-Salary Amount			**$ 81,245**
Extra Duty Days (Instructional)			$ 1,537
Extra Duty Days (Registrar)			$ 2,749
Total Extra Duty Day Amount			**$ 4,286**

Taylor Ranch Elementary

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	964.54	$ 51.00	$ 49,192
Instructional Materials		$ 3.00	$ 2,894
Capital Millage Equipment		$ 29.00	$ 27,972
Instrument Repair & Replacement		$ 1.00	$ 965
Total Non-Salary Amount			**$ 81,021**
Extra Duty Days (Instructional)			$ 1,537
Extra Duty Days (Registrar)			$ 2,749
Total Extra Duty Day Amount			**$ 4,286**

Toledo Blade Elementary

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	930.36	$ 51.00	$ 47,448
Instructional Materials		$ 3.00	$ 2,791
Capital Millage Equipment		$ 29.00	$ 26,980
Instrument Repair & Replacement		$ 1.00	$ 930
Total Non-Salary Amount			**$ 78,150**
Extra Duty Days (Instructional)			$ 1,537
Extra Duty Days (Registrar)			$ 2,749
Total Extra Duty Day Amount			**$ 4,286**

Tuttle Elementary

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	798.28	$ 51.00	$ 40,712
Instructional Materials		$ 3.00	$ 2,395
Capital Millage Equipment		$ 29.00	$ 23,150
Instrument Repair & Replacement		$ 1.00	$ 798
Total Non-Salary Amount			**$ 67,056**
Extra Duty Days (Instructional)			$ 1,537
Extra Duty Days (Registrar)			$ 2,749
Total Extra Duty Day Amount			**$ 4,286**

Venice Elementary

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	654.85	$ 51.00	$ 33,397
Instructional Materials		$ 3.00	$ 1,965
Capital Millage Equipment		$ 29.00	$ 18,991
Instrument Repair & Replacement		$ 1.00	$ 655
Total Non-Salary Amount			**$ 55,007**
Extra Duty Days (Instructional)			$ 1,537
Extra Duty Days (Registrar)			$ 2,749
Total Extra Duty Day Amount			**$ 4,286**

Wilkinson Elementary

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	490.1	$ 51.00	$ 24,995
Instructional Materials		$ 3.00	$ 1,470
Capital Millage Equipment		$ 29.00	$ 14,213
Instrument Repair & Replacement		$ 1.00	$ 490
Total Non-Salary Amount			**$ 41,168**
Extra Duty Days (Instructional)			$ 1,537
Extra Duty Days (Registrar)			$ 2,749
Total Extra Duty Day Amount			**$ 4,286**

Booker Middle School

	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	778.01	$ 55.00	$ 42,791
Instructional Materials		$ 3.00	$ 2,334
Capital Millage Equipment		$ 29.00	$ 22,562
After School Activity			$ 4,000
After School Transportation		$ 6.50	$ 5,057
Instrument Repair & Replacement		$ 5.60	$ 4,357
Instrument Repair & Replacement		$ 1.40	$ 1,089
Total Non-Salary Amount			**$ 82,190**
Extra Duty Days (Guidance Counselor)			$ 7,322
Extra Duty Days (Instructional)			$ 7,322
Extra Duty Days (Registrar)			$ 2,749
Total Extra Duty Day Amount			**$ 17,392**

Brookside Middle School

	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	806.74	$ 55.00	$ 44,371
Instructional Materials		$ 3.00	$ 2,420
Capital Millage Equipment		$ 29.00	$ 23,395
After School Activity			$ 4,000
After School Transportation		$ 6.50	$ 5,244
Instrument Repair & Replacement		$ 5.60	$ 4,518
Instrument Repair & Replacement		$ 1.40	$ 1,129
Total Non-Salary Amount			**$ 85,077**
Extra Duty Days (Guidance Counselor)			$ 7,322
Extra Duty Days (Instructional)			$ 7,321
Extra Duty Days (Registrar)			$ 2,749
Total Extra Duty Day Amount			**$ 17,392**

Heron Creek Middle School

	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	1001.82	$ 55.00	$ 55,100
Instructional Materials		$ 3.00	$ 3,005
Capital Millage Equipment		$ 29.00	$ 29,053
After School Activity			$ 4,000
After School Transportation		$ 6.50	$ 6,512
Instrument Repair & Replacement		$ 5.60	$ 5,610
Instrument Repair & Replacement		$ 1.40	$ 1,403
Total Non-Salary Amount			**$ 104,683**
Extra Duty Days (Guidance Counselor)			$ 7,000
Extra Duty Days (Instructional)			$ 7,643
Extra Duty Days (Registrar)			$ 2,749
Total Extra Duty Day Amount			**$ 17,392**

McIntosh Middle School

	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	747.37	$ 55.00	$ 41,105
Instructional Materials		$ 3.00	$ 2,242
Capital Millage Equipment		$ 29.00	$ 21,674
After School Activity			$ 4,000
After School Transportation		$ 6.50	$ 4,858
Instrument Repair & Replacement		$ 5.60	$ 4,185
Instrument Repair & Replacement		$ 1.40	$ 1,046
Total Non-Salary Amount			**$ 79,111**
Extra Duty Days (Guidance Counselor)			$ 7,322
Extra Duty Days (Instructional)			$ 7,321
Extra Duty Days (Registrar)			$ 2,749
Total Extra Duty Day Amount			**$ 17,392**

Sarasota Middle School

	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	1188.6	$ 55.00	$ 65,373
Instructional Materials		$ 3.00	$ 3,566
Capital Millage Equipment		$ 29.00	$ 34,469
After School Activity			$ 4,000
After School Transportation		$ 6.50	$ 7,726
Instrument Repair & Replacement		$ 5.60	$ 6,656
Instrument Repair & Replacement		$ 1.40	$ 1,664
Total Non-Salary Amount			**$ 123,454**
Extra Duty Days (Guidance Counselor)			$ 7,000
Extra Duty Days (Instructional)			$ 7,643
Extra Duty Days (Registrar)			$ 2,749
Total Extra Duty Day Amount			**$ 17,392**

Venice Middle School

	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	736.96	$ 55.00	$ 40,533
Instructional Materials		$ 3.00	$ 2,211
Capital Millage Equipment		$ 29.00	$ 21,372
After School Activity			$ 4,000
After School Transportation		$ 6.50	$ 4,790
Instrument Repair & Replacement		$ 5.60	$ 4,127
Instrument Repair & Replacement		$ 1.40	$ 1,032
Total Non-Salary Amount			**$ 78,064**
Extra Duty Days (Guidance Counselor)			
Extra Duty Days (Instructional)			$ 14,643
Extra Duty Days (Registrar)			$ 2,749
Total Extra Duty Day Amount			**$ 17,392**

Woodland Middle School

	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	1083.4	$ 55.00	$ 59,587
Instructional Materials		$ 3.00	$ 3,250
Capital Millage Equipment		$ 29.00	$ 31,419
After School Activity			$ 4,000
After School Transportation		$ 6.50	$ 7,042
Instrument Repair & Replacement		$ 5.60	$ 6,067
Instrument Repair & Replacement		$ 1.40	$ 1,517
Total Non-Salary Amount			**$ 112,882**
Extra Duty Days (Guidance Counselor)			$ 7,000
Extra Duty Days (Instructional)			$ 7,643
Extra Duty Days (Registrar)			$ 2,749
Total Extra Duty Day Amount			**$ 17,392**

Booker High School

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	1450.05	$ 90.00	$ 130,505
Teen Parent Program	0		$ -
Instructional Materials		$ 3.00	$ 4,350
Capital Millage Equipment		$ 29.00	$ 42,051
Instrument Repair & Repl. - Capital		$ 8.00	$ 11,600
Instrument Repair & Replacement		$ 2.00	$ 2,900
Athletic Transportation			$ 50,000
Other Transportation			$ 12,000
Total Non-Salary Amount			**$ 253,407**
Extra Duty Days (Guidance Counselor)			$ -
Extra Duty Days (Instructional)			$ 16,465
Extra Duty Days (Registrar)			$ 2,749
Total Extra Duty Day Amount			**$ 19,214**
Advanced Placement*			$ -
AICE*			$ -
International Baccalaureate*			$ -
Total Add-On FTE Amount			**$ -**

North Port High School

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	2446.58	$ 60.10	$ 147,039
Teen Parent Program	0.256	$ 950.00	$ 243
Instructional Materials		$ 3.00	$ 7,340
Capital Millage Equipment		$ 29.00	$ 70,951
Instrument Repair & Repl. - Capital		$ 8.00	$ 19,573
Instrument Repair & Replacement		$ 2.00	$ 4,893
Athletic Transportation			$ 50,000
Other Transportation			$ 12,000
Total Non-Salary Amount			**$ 312,039**
Extra Duty Days (Guidance Counselor)			$ 15,000
Extra Duty Days (Instructional)			$ 17,929
Extra Duty Days or Overtime (Registrar)			$ 2,749
Total Extra Duty Day Amount			**$ 35,678**
Advanced Placement*			$ -
AICE*			$ -
International Baccalaureate*			$ -
VPA			$ 100,000
Total Add-On FTE Amount			**$ 100,000**

Riverview High School

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	2570.04	$ 60.00	$ 154,202
Teen Parent Program	9.37	$ 950.00	$ 8,902
Instructional Materials		$ 3.00	$ 7,710
Capital Millage Equipment		$ 29.00	$ 74,531
Instrument Repair & Repl. - Capital		$ 8.00	$ 20,560
Instrument Repair & Replacement		$ 2.00	$ 5,140
Athletic Transportation			$ 50,000
Other Transportation			$ 12,000
Total Non-Salary Amount			**$ 333,046**
Extra Duty Days (Guidance Counselor)			$ 16,464
Extra Duty Days (Instructional)			$ 16,465
Extra Duty Days (Registrar)			$ 2,749
Total Extra Duty Day Amount			**$ 35,678**
Advanced Placement*			$ -
AICE*			$ -
International Baccalaureate*			$ -
Total Add-On FTE Amount			**$ -**

Sarasota High School

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	2292.57	$ 60.10	$ 137,783
Teen Parent Program	0	$ 950.00	$ -
Instructional Materials		$ 3.00	$ 6,878
Capital Millage Equipment		$ 29.00	$ 66,485
Instrument Repair & Repl. - Capital		$ 8.00	$ 18,341
Instrument Repair & Replacement		$ 2.00	$ 4,585
Athletic Transportation			$ 50,000
Other Transportation			$ 12,000
Total Non-Salary Amount			**$ 296,071**
Extra Duty Days (Guidance Counselor)			$ 15,000
Extra Duty Days (Instructional)			$ 12,441
Extra Duty Days or Overtime (Registrar)			$ 2,749
Total Extra Duty Day Amount			**$ 30,190**
Advanced Placement*			
AICE*			$ -
International Baccalaureate*			$ -
Carefree Learner			$ 50,000
Total Add-On FTE Amount			**$ 50,000**

Suncoast Polytechnical High School

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	508.41	$ 60.00	$ 33,005
Teen Parent Program	0	$ 950.00	$ -
Instructional Materials		$ 3.00	$ 1,525
Capital Millage Equipment		$ 29.00	$ 14,744
Instrument Repair & Repl. - Capital		$ 8.00	$ 4,067
Instrument Repair & Replacement		$ 2.00	$ 1,017
Athletic Transportation			$ -
Other Transportation			$ -
Total Non-Salary Amount			**$ 54,358**
Extra Duty Days (Guidance Counselor)			$ 5,488
Extra Duty Days (Instructional)			$ 5,488
Extra Duty Days (Registrar)			$ 2,749
Total Extra Duty Day Amount			**$ 13,725**
Advanced Placement*			$ -
AICE*			$ -
International Baccalaureate*			$ -
Total Add-On FTE Amount			**$ -**

Venice High School

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	2473.67	$ 60.00	$ 148,420
Teen Parent Program	0	$ 950.00	$ -
Instructional Materials		$ 3.00	$ 7,421
Capital Millage Equipment		$ 29.00	$ 71,736
Instrument Repair & Repl. - Capital		$ 8.00	$ 19,789
Instrument Repair & Replacement		$ 2.00	$ 4,947
Athletic Transportation			$ 50,000
Other Transportation			$ 12,000
Total Non-Salary Amount			**$ 314,314**
Extra Duty Days (Guidance Counselor)			$ 16,465
Extra Duty Days (Instructional)			$ 16,464
Extra Duty Days (Registrar)			$ 2,749
Total Extra Duty Day Amount			**$ 35,678**
Advanced Placement*			$ -
AICE*			$ -
International Baccalaureate*			$ -
Total Add-On FTE Amount			**$ -**

Laurel Nokomis School

	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	1594.49	$ 55.00	$ 87,697
Instructional Materials		$ 3.00	$ 4,783
Capital Millage Equipment		$ 29.00	$ 46,240
After School Activity			
After School Transportation		$ 6.50	$ 10,364
Instrument Repair & Replacement		$ 5.60	$ 8,929
Instrument Repair & Replacement		$ 1.40	$ 2,232
Total Non-Salary Amount			**$ 160,246**
Extra Duty Days (Office Staff)			$ 3,000
Extra Duty Days (Instructional)			$ 7,977
Extra Duty Days (Registrar)			$ 2,749
Total Extra Duty Day Amount			**$ 13,726**

Oak Park School

	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	862.85	$ 78.00	$ 67,302
Instructional Materials		$ 3.00	$ 2,589
Capital Millage Equipment		$ 29.00	$ 25,023
After School Activity			
After School Transportation		$ -	$ -
Instrument Repair & Replacement		$ 5.60	$ 4,832
Instrument Repair & Replacement		$ 1.40	$ 1,208
Total Non-Salary Amount			**$ 100,953**
Extra Duty Days (Guidance Counselor)			$ -
Extra Duty Days (Instructional)			$ 10,523
Extra Duty Days (Registrar)			$ 2,749
Total Extra Duty Day Amount			**$ 13,272**

Pine View School

Allocation	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	1748.6	$ 55.00	$ 96,173
Teen Parent Program	0	$ 950.00	$ -
Instructional Materials		$ 3.00	$ 5,246
Capital Millage Equipment		$ 29.00	$ 50,709
Instrument Repair & Repl. - Capital		$ 5.60	$ 9,792
Instrument Repair & Replacement		$ 1.40	$ 2,448
Athletic Transportation			$ 16,366
Other Transportation			$ 4,000
Total Non-Salary Amount			**$ 184,734**
Extra Duty Days (Guidance Counselor)			$ 13,953
Extra Duty Days (Instructional)			$ 8,000
Extra Duty Days (Registrar)			$ 2,749
Total Extra Duty Day Amount			**$ 24,702**
Advanced Placement*			$ -
AICE*			$ -
International Baccalaureate*			$ -
Total Add-On FTE Amount			**$ -**

Skye Ranch School

	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	741.6	$ 55.00	$ 40,788
Instructional Materials		$ 3.00	$ 2,225
Capital Millage Equipment		$ 29.00	$ 21,506
After School Activity			$ 4,000
After School Transportation		$ 4.58	$ 3,397
Instrument Repair & Replacement		$ 5.60	$ 4,153
Instrument Repair & Replacement		$ 1.40	$ 1,038
Total Non-Salary Amount			**$ 77,107**
Extra Duty Days (Office Staff)			$ 5,000
Extra Duty Days (Instructional)			$ 5,977
Extra Duty Days (Registrar)			$ 2,749
Total Extra Duty Day Amount			**$ 13,726**

Triad

	Weighted FTE	Funding per FTE	Amount
General Fund Discretionary	67.22	$ 78.00	$ 5,243
Instructional Materials		$ 3.00	$ 202
Capital Millage Equipment		$ 29.00	$ 1,949
After School Activity			
After School Transportation		$ -	$ -
Instrument Repair & Replacement		$ 8.00	$ 538
Instrument Repair & Replacement		$ 2.00	$ 134
Total Non-Salary Amount			**$ 8,066**
Extra Duty Days (Guidance Counselor)			$ 7,479
Extra Duty Days (Instructional)			$ 3,498
Extra Duty Days (Registrar)			$ 2,749
Total Extra Duty Day Amount			**$ 13,726**

ALTA VISTA ELEMENTARY SCHOOL

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$4,666,604**	**$4,840,777**	**$5,989,311**	**$6,013,939**	**$6,859,363**	**$5,823,102**
Salaries	3,106,135	3,249,514	4,211,505	4,092,526	4,539,275	3,827,369
Benefits	1,125,451	1,141,496	1,392,100	1,531,250	1,823,993	1,601,843
Purchased Services	220,408	196,797	167,458	159,008	154,645	152,678
Energy Services	154,931	166,746	183,537	205,696	215,567	213,516
Materials and Supplies	49,413	45,472	25,085	23,374	25,686	23,162
Capital Outlay	10,149	31,373	9,159	1,564	3,592	3,866
Other Expenses	117	9,379	467	521	96,605	668
Capital	**$168,677**	**$516,392**	**$1,294,968**	**$1,403,177**	**$1,032,690**	**$1,414,207**
Salaries	2,932	8,943	15,560	5,457	1,224	-
Benefits	610	1,773	3,268	2,104	475	-
Purchased Services	19,613	18,684	34,759	54,393	162,200	1,387,974
Capital Outlay	145,522	486,992	1,241,381	1,341,223	868,791	26,233
Grants	**$839,785**	**$914,834**	**$1,113,714**	**$1,546,743**	**$705,727**	**$660,275**
Salaries	594,560	709,364	859,853	1,143,800	490,727	413,091
Benefits	167,491	168,626	213,458	357,878	197,870	162,885
Purchased Services	2,000	9,747	3,387	22,378	4,665	65,583
Energy Services	-	441	180	1,127	276	-
Materials and Supplies	75,734	16,635	35,946	19,680	4,689	16,435
Capital Outlay	-	10,021	890	-	500	231
Other Expenses	-	-	-	1,880	7,000	2,050
Total Expenses	**$5,675,066**	**$6,272,003**	**$8,397,993**	**$8,963,859**	**$8,597,780**	**$7,897,584**

STUDENT ENROLLMENT and FTE	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET
Students by Grade level	**456**	**440**	**460**	**477**	**428**	**405**
Pre-Kindergarten ESE	1	1	14	45	10	10
Kindergarten	71	67	76	57	57	57
First Grade	68	74	71	74	53	57
Second Grade	66	65	74	62	76	53
Third Grade	77	81	92	82	75	78
Fourth Grade	78	68	70	85	75	75
Fifth Grade	95	84	63	72	82	75
FTE by Program (for FEFP funding)	**450**	**456**	**447**	**444**	**426**	**406**
Basic Education	296	288	260	252	237	225
E.S.O.L.	48	61	76	83	86	82
Students with Disabilities K-3	55	63	68	67	61	58
Students with Disabilities 4-8	50	44	39	37	37	36
ESE Level 4	1	-	2	5	5	5
ESE Level 5	-	-	2	-	-	-

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**52.11**	**52.11**	**54.11**	**52.11**	**62.21**	**55.21**
Aides - Function Distinguished	9.71	10.71	11.71	10.71	15.71	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	2.50	2.00
Other Instructional Staff	1.40	1.40	1.40	1.40	4.00	2.50
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	34.00	33.00	34.00	33.00	34.00	31.00
Grant Funded	**6.60**	**12.60**	**12.60**	**17.60**	**7.00**	**7.00**
Aides - Function Distinguished	1.00	5.00	5.00	7.00	4.00	4.00
Guidance Counselors	1.00	2.00	2.00	2.00	1.00	1.00
Other Instructional Staff	0.60	0.60	0.60	3.60	2.00	2.00
Teachers	4.00	5.00	5.00	5.00	0.00	0.00
Total Positions	**58.71**	**64.71**	**66.71**	**69.71**	**69.21**	**62.21**

ASHTON ELEMENTARY

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$9,155,409**	**$9,423,571**	**$10,794,855**	**$11,640,645**	**$11,757,826**	**$8,979,253**
Salaries	6,475,685	6,712,339	7,729,058	8,126,036	7,947,263	6,033,991
Benefits	2,164,874	2,248,458	2,649,787	3,034,073	3,208,523	2,501,416
Purchased Services	232,517	155,972	144,914	180,750	166,668	180,867
Energy Services	180,874	231,211	219,975	225,285	227,041	221,248
Materials and Supplies	82,921	65,429	41,004	71,471	32,210	38,775
Capital Outlay	17,787	6,193	10,117	2,853	44,739	2,556
Other Expenses	751	3,969	-	177	131,382	400
Capital	**$1,159,220**	**$474,372**	**$603,253**	**$928,250**	**$2,777,313**	**$2,682,434**
Salaries	39,759	14,842	18,453	1,581	6,500	-
Benefits	11,548	3,702	4,884	357	2,364	-
Purchased Services	100,627	66,625	52,302	127,488	156,855	25,744
Capital Outlay	1,007,286	389,203	527,614	798,824	2,611,594	2,656,690
Grants	**$367,024**	**$371,779**	**$564,390**	**$591,131**	**$225,478**	**$182,900**
Salaries	290,959	246,007	384,962	426,248	132,172	114,767
Benefits	75,750	116,603	167,808	151,943	85,887	67,419
Purchased Services	-	-	11,049	10,360	-	-
Energy Services	-	-	-	438	-	-
Materials and Supplies	315	9,169	571	-	-	714
Capital Outlay	-	-	-	-	1,631	-
Other Expenses	-	-	-	2,142	5,788	-
Total Expenses	**$10,681,653**	**$10,269,722**	**$11,962,498**	**$13,160,026**	**$14,760,617**	**$11,844,587**

STUDENT ENROLLMENT and FTE	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET
Students by Grade level	**1,006**	**1,031**	**1,046**	**983**	**964**	**659**
Pre-Kindergarten ESE	2	4	4	5	3	2
Kindergarten	141	159	136	133	136	100
First Grade	153	150	186	165	158	97
Second Grade	166	157	157	162	149	114
Third Grade	164	179	181	160	167	102
Fourth Grade	185	184	183	180	163	115
Fifth Grade	195	198	199	178	188	129
FTE by Program (for FEFP funding)	**1,020**	**1,042**	**1,052**	**990**	**968**	**660**
Basic Education	776	794	784	715	694	473
E.S.O.L.	51	56	69	71	72	49
Students with Disabilities K-3	90	106	114	118	108	74
Students with Disabilities 4-8	102	84	81	81	87	59
ESE Level 4	1	2	4	5	7	5

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**91.11**	**92.69**	**95.69**	**92.69**	**93.29**	**59.21**
Aides - Function Distinguished	10.71	12.29	13.29	13.29	14.29	9.71
Assistant Principals	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
Guidance Counselors	2.00	2.00	3.00	3.00	3.00	1.00
Other Instructional Staff	1.40	1.40	1.40	1.40	5.00	1.50
Principal	1.00	1.00	1.00	1.00	1.00	1.00
School Secretary	4.00	4.00	5.00	5.00	4.00	3.00
Teachers	70.00	70.00	70.00	67.00	63.00	41.00
Grant Funded	**3.60**	**6.60**	**7.60**	**8.60**	**4.00**	**3.00**
Aides - Function Distinguished	3.00	5.00	5.00	5.00	4.00	3.00
Guidance Counselors	0.00	1.00	2.00	1.00	0.00	0.00
Other Instructional Staff	0.60	0.60	0.60	2.60	0.00	0.00
Total Positions	**94.71**	**99.29**	**103.29**	**101.29**	**97.29**	**62.21**

ATWATER ELEMENTARY SCHOOL

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$5,586,352**	**$6,021,925**	**$7,252,518**	**$8,365,494**	**$10,604,021**	**$10,042,669**
Salaries	3,996,480	4,274,981	5,210,846	5,920,567	7,115,646	6,773,658
Benefits	1,359,949	1,443,585	1,755,851	2,109,756	2,763,690	2,817,307
Purchased Services	113,434	137,878	143,813	165,626	192,274	211,871
Energy Services	80,017	107,515	108,488	109,870	169,563	163,537
Materials and Supplies	33,070	39,087	26,781	42,913	59,444	59,893
Capital Outlay	3,140	18,681	6,739	16,622	66,592	15,903
Other Expenses	262	198	-	140	236,812	500
Capital	**$127,286**	**$281,307**	**$386,420**	**$728,038**	**$1,292,440**	**$981,165**
Salaries	287	-	6,823	13,635	-	-
Benefits	53	-	1,338	2,899	-	-
Purchased Services	18,848	24,900	95,184	19,050	195,882	-
Capital Outlay	108,098	256,407	283,075	692,454	1,096,558	981,165
Grants	**$649,309**	**$743,218**	**$960,924**	**$1,350,990**	**$654,360**	**$568,032**
Salaries	483,533	505,583	681,336	956,822	441,761	407,302
Benefits	152,734	164,656	212,083	307,992	203,097	146,001
Purchased Services	7,095	8,883	15,391	7,020	-	658
Materials and Supplies	5,947	60,781	52,114	59,667	3,825	14,025
Capital Outlay	-	3,315	-	19,489	-	46
Other Expenses					5,677	-
Total Expenses	**$6,362,947**	**$7,046,450**	**$8,599,862**	**$10,444,522**	**$12,550,821**	**$11,591,866**

STUDENT ENROLLMENT and FTE	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET
Students by Grade level	**616**	**644**	**803**	**857**	**892**	**909**
Pre-Kindergarten ESE	1	2	3	21	13	13
Kindergarten	100	105	135	121	120	122
First Grade	103	101	143	157	141	135
Second Grade	97	96	127	142	162	146
Third Grade	105	112	135	137	158	182
Fourth Grade	99	121	127	141	149	157
Fifth Grade	111	107	133	138	149	154
FTE by Program (for FEFP funding)	**619**	**679**	**794**	**851**	**885**	**901**
Basic Education	486	533	606	641	665	677
E.S.O.L.	28	38	65	71	72	73
Students with Disabilities K-3	62	58	66	81	88	90
Students with Disabilities 4-8	36	43	50	51	49	50
ESE Level 4	6	7	7	7	11	11
ESE Level 5	1	-	-	-	-	-

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**63.11**	**66.11**	**74.11**	**79.62**	**101.41**	**102.54**
Aides - Function Distinguished	9.71	10.71	11.71	10.71	20.41	21.29
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	5.00	3.75
Other Instructional Staff	1.40	1.40	1.40	1.40	5.00	3.00
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	4.00
Teachers	44.00	46.00	53.00	58.51	65.00	66.50
Grant Funded	**8.60**	**8.60**	**9.60**	**13.09**	**8.30**	**8.75**
Aides - Function Distinguished	2.00	2.00	2.00	2.00	2.30	3.00
Guidance Counselors	1.00	2.00	2.00	2.00	1.00	2.25
Other Instructional Staff	0.60	0.60	0.60	1.60	0.00	0.00
Teachers	5.00	4.00	5.00	7.49	5.00	3.50
Total Positions	**71.71**	**74.71**	**83.71**	**92.71**	**109.71**	**111.29**

BAY HAVEN ELEMENTARY SCHOOL

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$4,954,146**	**$5,194,628**	**$5,729,031**	**$6,290,335**	**$6,587,454**	**$6,326,212**
Salaries	3,498,608	3,702,796	4,075,749	4,380,039	4,393,804	4,171,395
Benefits	1,182,107	1,229,865	1,384,010	1,624,046	1,748,851	1,815,667
Purchased Services	145,778	112,859	116,910	150,037	189,973	192,860
Energy Services	91,774	98,153	104,525	101,475	114,154	117,115
Materials and Supplies	33,875	47,867	46,267	30,570	38,162	27,075
Capital Outlay	330	2,462	1,150	3,685	3,653	1,500
Other Expenses	1,674	626	420	483	98,857	600
Capital	**$216,342**	**$209,716**	**$2,058,334**	**$9,828,620**	**$8,702,595**	**$4,913,762**
Salaries	137	11,327	43,074	51,249	80,936	-
Benefits	110	3,261	11,945	16,664	28,066	-
Purchased Services	11,395	15,570	929,262	343,063	433,869	7,571
Capital Outlay	204,700	179,558	1,074,053	9,417,644	8,159,724	4,906,191
Grants	**$171,641**	**$216,174**	**$365,959**	**$484,538**	**$9,400**	**$285**
Salaries	143,645	164,209	267,826	354,094	-	-
Benefits	27,696	47,274	96,040	123,045	8,900	-
Purchased Services	-	-	1,936	-	-	-
Energy Services	-	-	-	140	-	-
Materials and Supplies	300	4,691	157	4,959	-	285
Capital Outlay	-	-	-	-	-	-
Other Expenses	-	-	-	2,300	500	-
Total Expenses	**$5,342,129**	**$5,620,518**	**$8,153,324**	**$16,603,493**	**$15,299,449**	**$11,240,259**

STUDENT ENROLLMENT and FTE	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET
Students by Grade level	**594**	**587**	**581**	**578**	**547**	**571**
Pre-Kindergarten ESE	-	-	-	-	-	-
Kindergarten	100	105	98	104	88	105
First Grade	103	101	109	110	95	105
Second Grade	97	96	98	90	100	93
Third Grade	104	94	96	98	89	97
Fourth Grade	101	92	92	89	88	86
Fifth Grade	89	99	88	87	87	85
FTE by Program (for FEFP funding)	**591**	**590**	**580**	**574**	**544**	**567**
Basic Education	444	430	422	423	398	414
E.S.O.L.	3	5	10	19	20	21
Students with Disabilities K-3	86	89	87	78	71	74
Students with Disabilities 4-8	58	66	60	54	55	58
ESE Level 4			1	-	-	-

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**53.41**	**53.01**	**52.01**	**52.91**	**54.81**	**51.21**
Aides - Function Distinguished	4.71	4.71	4.71	5.71	6.71	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	1.00	1.00	1.00	1.00	2.50	1.00
Other Instructional Staff	0.20	0.70	0.70	0.60	3.60	1.50
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	40.60	39.60	39.60	36.00	37.00
Grant Funded	**0.30**	**2.30**	**4.30**	**5.40**	**0.00**	**0.00**
Aides - Function Distinguished	0.00	1.00	2.00	2.00	0.00	0.00
Guidance Counselors	0.00	1.00	1.00	1.00	0.00	0.00
Other Instructional Staff	0.30	0.30	0.30	2.40	0.00	0.00
Teachers	0.00	0.00	1.00	0.00	0.00	0.00
Total Positions	**53.71**	**55.31**	**56.31**	**58.31**	**54.81**	**51.21**

BRENTWOOD ELEMENTARY

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$6,950,937**	**$7,139,407**	**$7,759,754**	**$8,413,766**	**$9,429,877**	**$8,788,897**
Salaries	4,857,304	5,051,494	5,486,018	5,810,073	6,434,356	5,855,326
Benefits	1,676,422	1,714,084	1,885,092	2,183,597	2,406,194	2,510,045
Purchased Services	221,416	152,430	152,882	179,029	257,418	203,007
Energy Services	139,652	175,430	179,524	191,458	180,393	179,097
Materials and Supplies	48,294	35,632	25,946	31,166	34,587	30,433
Capital Outlay	1,797	2,811	24,849	13,326	19,447	5,635
Other Expenses	6,052	7,526	5,443	5,117	97,482	5,354
Capital	**$705,144**	**$367,917**	**$252,559**	**$91,262**	**$219,288**	**$0**
Salaries	6,516	1,355	5,683	-	2,021	-
Benefits	1,889	399	1,217	-	425	-
Purchased Services	17,181	4,431	527	-	90,490	-
Capital Outlay	679,558	361,732	245,132	91,262	126,352	-
Grants	**$1,102,246**	**$1,149,001**	**$1,872,035**	**$1,637,043**	**$939,981**	**$531,431**
Salaries	788,982	794,244	1,355,919	1,223,132	626,910	307,894
Benefits	292,423	318,277	472,380	394,730	301,742	151,337
Purchased Services	17,975	17,799	14,927	2,654	3,369	296
Energy Services	-	-	1,271	775	-	2,500
Materials and Supplies	2,866	14,555	27,538	8,559	2,747	6,429
Capital Outlay	-	4,126	-	7,193	-	-
Other Expenses	-	-	-	-	5,213	62,975
Total Expenses	**$8,758,327**	**$8,656,325**	**$9,884,348**	**$10,142,071**	**$10,589,146**	**$9,320,328**

STUDENT ENROLLMENT and FTE	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET
Students by Grade level	**631**	**603**	**566**	**561**	**592**	**594**
Pre-Kindergarten ESE	39	36	40	75	68	76
Kindergarten	80	81	86	66	87	81
First Grade	90	82	81	80	87	91
Second Grade	85	87	77	90	74	88
Third Grade	109	95	103	84	94	81
Fourth Grade	108	108	69	97	80	94
Fifth Grade	120	114	110	69	102	83
FTE by Program (for FEFP funding)	**629**	**609**	**567**	**563**	**576**	**577**
Basic Education	375	362	331	351	352	353
E.S.O.L.	35	31	41	40	43	43
Students with Disabilities K-3	135	126	114	108	108	108
Students with Disabilities 4-8	74	85	52	39	44	44
ESE Level 4	9	4	27	22	24	24
ESE Level 5	1	1	2	3	5	5

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**75.68**	**73.31**	**70.01**	**69.01**	**76.21**	**75.46**
Aides - Function Distinguished	16.71	17.71	15.71	16.71	16.71	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	1.80	1.80	1.50	1.50	3.50	1.75
Other Instructional Staff	1.64	1.80	1.80	1.80	5.00	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	49.53	46.00	45.00	43.00	45.00	44.00
Grant Funded	**12.33**	**17.70**	**18.70**	**23.70**	**14.00**	**8.25**
Aides - Function Distinguished	6.00	9.00	10.00	12.00	11.00	5.00
Guidance Counselors	1.50	2.50	2.50	2.50	1.00	2.25
Other Instructional Staff	1.36	1.20	2.20	3.20	2.00	1.00
Teachers	3.47	5.00	4.00	6.00	0.00	0.00
Total Positions	**88.01**	**91.01**	**88.71**	**92.71**	**90.21**	**83.71**

CRANBERRY ELEMENTARY

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$6,325,477**	**$7,053,736**	**$7,948,712**	**$8,763,040**	**$10,640,158**	**$10,099,089**
Salaries	4,454,507	4,981,513	5,636,455	6,165,552	7,170,716	6,729,101
Benefits	1,536,159	1,694,445	1,935,697	2,189,697	2,763,645	2,922,882
Purchased Services	108,131	116,705	128,588	164,432	213,184	182,991
Energy Services	164,880	212,381	204,130	204,306	203,039	198,066
Materials and Supplies	46,629	46,532	29,682	28,634	44,130	47,481
Capital Outlay	14,949	2,099	14,160	10,357	71,420	18,318
Other Expenses	222	61	-	62	174,024	250
Capital	**$524,808**	**$285,489**	**$1,143,932**	**$593,180**	**$781,851**	**$223,516**
Salaries	9,316	784	9,131	17,909	-	-
Benefits	3,154	242	1,823	3,948	-	-
Purchased Services	10,467	2,163	40,428	-	6,361	-
Caital Outlay	501,871	282,300	1,092,550	571,323	775,490	223,516
Grants	**$760,687**	**$774,657**	**$1,427,182**	**$1,468,823**	**$730,381**	**$732,901**
Salaries	559,392	569,028	996,915	990,082	493,245	485,458
Benefits	150,983	175,946	326,109	351,432	217,550	227,135
Purchased Services	11,456	12,248	27,224	27,665	-	671
Materials and Supplies	38,118	15,840	47,396	99,644	6,739	16,971
Capital Outlay	-	-	29,538	-	-	-
Other Expenses	738	1,595	-	-	12,847	2,666
Total Expenses	**$7,610,972**	**$8,113,882**	**$10,519,826**	**$10,825,043**	**$12,152,390**	**$11,055,506**

STUDENT ENROLLMENT and FTE	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET
Students by Grade level	**646**	**723**	**768**	**777**	**814**	**839**
Pre-Kindergarten ESE	18	18	25	57	43	58
Kindergarten	108	118	112	116	112	110
First Grade	102	119	125	114	134	121
Second Grade	109	99	122	110	125	134
Third Grade	112	124	129	127	132	147
Fourth Grade	108	128	129	120	130	132
Fifth Grade	89	117	126	133	138	137
FTE by Program (for FEFP funding)	**656**	**728**	**776**	**787**	**813**	**838**
Basic Education	436	501	546	550	548	564
E.S.O.L.	38	45	59	66	76	79
Students with Disabilities K-3	107	102	106	107	110	113
Students with Disabilities 4-8	74	78	63	58	62	64
ESE Level 4	-	1	1	6	17	18
ESE Level 5	1	1	1	-	-	-

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**68.11**	**72.11**	**75.11**	**75.51**	**91.71**	**93.46**
Aides - Function Distinguished	12.71	13.71	15.71	14.71	21.71	23.71
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	2.00	4.00	2.75
Other Instructional Staff	1.40	1.40	1.40	1.40	5.00	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	47.00	50.00	51.00	51.40	55.00	57.00
Grant Funded	**5.60**	**7.60**	**13.60**	**14.20**	**11.00**	**12.25**
Aides - Function Distinguished	0.00	1.00	4.00	4.00	6.00	6.00
Guidance Counselors	1.00	2.00	2.00	2.00	1.00	2.25
Other Instructional Staff	0.60	0.60	2.20	3.20	4.00	4.00
Teachers	4.00	4.00	5.40	5.00	0.00	0.00
Total Positions	**73.71**	**79.71**	**88.71**	**89.71**	**102.71**	**105.71**

EMMA E. BOOKER ELEMENTARY

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$5,270,316**	**$5,593,782**	**$6,313,685**	**$6,070,726**	**$7,050,553**	**$6,635,062**
Salaries	3,686,524	3,898,184	4,437,233	4,159,207	4,758,329	4,389,228
Benefits	1,335,524	1,417,448	1,592,268	1,612,270	1,890,909	1,918,049
Purchased Services	98,567	115,391	121,598	136,599	181,988	139,365
Energy Services	105,946	126,198	136,024	147,848	129,255	137,316
Materials and Supplies	41,648	35,279	25,135	12,151	20,853	33,845
Capital Outlay	2,075	1,221	1,427	2,589	19,114	17,259
Other Expenses	32	61	-	62	50,105	-
Capital	**$274,543**	**$246,005**	**$273,539**	**$750,571**	**$591,105**	**$1,024,706**
Salaries	14,223	8,231	7,380	-	-	-
Benefits	3,280	1,793	1,486	-	-	-
Purchased Services	21,415	293	1,773	3,006	61,710	-
Capital Outlay	235,625	235,688	262,900	747,565	529,395	1,024,706
Grants	**$1,398,403**	**$1,586,247**	**$1,740,436**	**$1,660,665**	**$834,382**	**$746,898**
Salaries	1,012,222	1,157,672	1,232,992	1,196,700	550,552	482,481
Benefits	276,078	352,547	396,079	417,285	210,468	205,437
Purchased Services	40,063	58,388	17,005	16,707	52,076	26,809
Energy Services	-	-	77	319	-	625
Materials and Supplies	4,170	9,500	80,194	19,256	15,112	31,239
Capital Outlay	56,839	-	12,755	9,586	-	-
Other Expenses	9,031	8,140	1,334	812	6,174	307
Total Expenses	**$6,943,262**	**$7,426,034**	**$8,327,660**	**$8,481,962**	**$8,476,040**	**$8,406,666**

STUDENT ENROLLMENT and FTE	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET
Students by Grade level	**509**	**517**	**452**	**433**	**451**	**458**
Pre-Kindergarten ESE	11	14	11	40	34	34
Kindergarten	78	65	61	57	76	76
First Grade	80	89	72	62	57	78
Second Grade	77	73	80	64	64	60
Third Grade	100	91	66	68	69	66
Fourth Grade	91	92	74	68	70	69
Fifth Grade	72	93	88	74	81	75
FTE by Program (for FEFP funding)	**508**	**510**	**454**	**440**	**442**	**448**
Basic Education	332	324	294	269	260	264
E.S.O.L.	40	47	35	45	55	56
Students with Disabilities K-3	75	75	81	86	81	82
Students with Disabilities 4-8	61	63	42	34	40	40
ESE Level 4	-	1	2	6	6	6

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**64.11**	**61.82**	**63.11**	**57.11**	**60.31**	**58.21**
Aides - Function Distinguished	14.71	13.71	14.71	13.71	14.71	13.71
Assistant Principals	1.00	1.25	2.00	1.00	1.00	1.00
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00
Guidance Counselors	2.00	1.46	2.00	2.00	2.60	2.00
Other Instructional Staff	1.40	1.40	1.40	1.40	4.00	2.50
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	40.00	39.00	38.00	34.00	33.00	34.00
Grant Funded	**13.60**	**18.89**	**16.60**	**19.60**	**9.00**	**9.00**
Aides - Function Distinguished	3.00	4.00	4.00	6.00	4.00	4.00
Guidance Counselors	2.00	3.54	3.00	3.00	2.00	2.00
Other Instructional Staff	0.60	2.60	1.60	2.60	3.00	3.00
Teachers	8.00	8.75	8.00	8.00	0.00	0.00
Total Positions	**77.71**	**80.71**	**79.71**	**76.71**	**69.31**	**67.21**

ENGLEWOOD ELEMENTARY SCHOOL

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$4,879,145**	**$5,306,841**	**$5,807,222**	**$6,545,017**	**$6,959,727**	**$6,338,821**
Salaries	3,428,292	3,762,986	4,084,689	4,491,882	4,629,482	4,213,445
Benefits	1,205,558	1,284,396	1,462,488	1,723,504	1,904,934	1,843,076
Purchased Services	94,259	97,667	116,762	124,240	127,911	133,507
Energy Services	117,489	115,149	103,686	154,129	117,999	114,096
Materials and Supplies	30,819	31,003	29,501	27,820	32,951	28,561
Capital Outlay	1,694	15,579	10,096	23,019	33,083	6,136
Other Expenses	1,034	61	-	423	113,367	-
Capital	**$4,630,737**	**$2,179,951**	**$1,279,526**	**$776,399**	**$214,325**	**$51,393**
Salaries	133,991	76,445	7,951	1,950	-	-
Benefits	40,114	24,154	2,302	454	-	-
Purchased Services	160,658	61,291	121,741	251,169	80,214	51,393
Capital Outlay	4,295,974	2,018,061	1,147,532	522,826	134,111	-
Grants	**$250,432**	**$224,623**	**$377,451**	**$461,618**	**$228,838**	**$122,734**
Salaries	200,054	157,150	281,109	354,760	139,060	71,340
Benefits	49,870	67,473	94,307	100,995	87,173	50,837
Purchased Services	-	-	1,035	5,723	-	-
Materials and Supplies	508	-	1,000	140	-	557
Other Expenses	-	-	-	-	2,605	-
Total Expenses	**$9,760,314**	**$7,711,415**	**$7,464,199**	**$7,783,034**	**$7,402,890**	**$6,512,948**

STUDENT ENROLLMENT and FTE	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET
Students by Grade level	**554**	**575**	**588**	**553**	**552**	**541**
Pre-Kindergarten ESE	-	2	3	4	11	12
Kindergarten	94	89	102	77	71	65
First Grade	107	103	97	91	84	72
Second Grade	101	98	100	99	97	81
Third Grade	86	99	102	99	108	101
Fourth Grade	89	87	95	90	95	111
Fifth Grade	77	97	89	93	86	99
FTE by Program (for FEFP funding)	**550**	**456**	**587**	**603**	**546**	**534**
Basic Education	404	282	433	444	388	379
E.S.O.L.	20	22	20	21	31	30
Students with Disabilities K-3	67	88	87	89	69	68
Students with Disabilities 4-8	56	59	43	44	51	50
ESE Level 4	3	5	4	4	6	6
ESE Level 5	-	-	-	1	1	1

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**54.11**	**55.11**	**57.11**	**58.11**	**62.81**	**56.21**
Aides - Function Distinguished	7.71	7.71	7.71	8.71	9.71	10.71
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	2.50	1.50
Other Instructional Staff	0.40	0.40	0.40	0.40	3.60	1.00
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	39.00	40.00	42.00	42.00	41.00	37.00
Grant Funded	**2.60**	**4.60**	**5.60**	**6.60**	**5.00**	**2.00**
Aides - Function Distinguished	2.00	3.00	3.00	3.00	5.00	2.00
Guidance Counselors	0.00	1.00	1.00	1.00	0.00	0.00
Other Instructional Staff	0.60	0.60	0.60	2.60	0.00	0.00
Teachers	0.00	0.00	1.00	0.00	0.00	0.00
Total Positions	**56.71**	**59.71**	**62.71**	**64.71**	**67.81**	**58.21**

FRUITVILLE ELEMENTARY SCHOOL

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$7,971,879**	**$8,563,929**	**$9,503,904**	**$10,253,304**	**$10,418,712**	**$9,477,686**
Salaries	5,640,409	6,149,737	6,831,655	7,006,356	6,723,534	6,259,676
Benefits	1,902,092	2,055,791	2,319,415	2,654,183	2,841,917	2,719,597
Purchased Services	220,709	133,467	139,610	313,831	468,506	251,824
Energy Services	153,925	164,336	177,277	185,178	185,934	183,401
Materials and Supplies	48,810	42,063	25,368	34,452	37,804	43,622
Capital Outlay	5,499	18,324	9,977	59,242	14,742	19,066
Other Expenses	435	211	602	62	146,275	500
Capital	**$278,280**	**$376,412**	**$197,862**	**$527,808**	**$536,623**	**$234,420**
Salaries	714	461	4,414	4,906	11,783	27,967
Benefits	166	126	1,007	1,421	3,871	7,894
Purchased Services	11,003	4,176	527	-	114,495	-
Capital Outlay	266,397	371,649	191,914	521,481	406,474	198,559
Grants	**$458,321**	**$488,273**	**$922,988**	**$913,365**	**$344,263**	**$214,516**
Salaries	290,110	286,292	623,551	653,654	191,799	124,850
Benefits	168,211	195,732	298,450	231,633	113,924	73,852
Purchased Services	-	6,249	477	24,675	30,305	7,236
Energy Services	-	-	-	1,623	-	-
Materials and Supplies	-	-	510	597	22	8,578
Capital Outlay	-	-	-	683	-	-
Other Expenses	-	-	-	500	8,213	-
Total Expenses	**$8,708,480**	**$9,428,614**	**$10,624,754**	**$11,694,477**	**$11,299,598**	**$9,926,622**

STUDENT ENROLLMENT and FTE	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET
Students by Grade level	**727**	**745**	**781**	**745**	**704**	**686**
Pre-Kindergarten ESE	27	26	20	21	24	24
Kindergarten	117	122	132	114	111	111
First Grade	135	115	127	131	121	110
Second Grade	109	135	119	116	116	118
Third Grade	120	117	146	119	111	116
Fourth Grade	113	115	118	125	103	105
Fifth Grade	106	115	119	119	118	102
FTE by Program (for FEFP funding)	**727**	**751**	**784**	**747**	**704**	**687**
Basic Education	441	468	480	441	408	398
E.S.O.L.	50	48	49	59	57	56
Students with Disabilities K-3	143	117	106	92	98	95
Students with Disabilities 4-8	65	80	88	75	69	68
ESE Level 4	28	38	60	79	72	70
ESE Level 5	-	-	1	1	-	-

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**90.11**	**91.11**	**95.11**	**96.51**	**94.71**	**86.46**
Aides - Function Distinguished	18.71	20.71	21.71	24.71	26.71	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	3.00	2.60	2.60	3.00	4.00	1.75
Other Instructional Staff	1.80	1.80	1.80	1.80	6.00	3.00
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	60.60	60.00	63.00	61.00	52.00	51.00
Grant Funded	**9.20**	**11.60**	**15.60**	**18.20**	**7.60**	**5.25**
Aides - Function Distinguished	8.00	9.00	12.00	14.00	7.00	5.00
Guidance Counselors	0.00	1.40	1.40	1.00	0.00	0.25
Other Instructional Staff	1.20	1.20	1.20	3.20	0.60	0.00
Teachers	0.00	0.00	1.00	0.00	0.00	0.00
Total Positions	**99.31**	**102.71**	**110.71**	**114.71**	**102.31**	**91.71**

GARDEN ELEMENTARY SCHOOL

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$5,595,491**	**$5,767,241**	**$6,041,646**	**$6,131,241**	**$6,509,795**	**$6,151,594**
Salaries	3,924,611	4,053,886	4,256,868	4,262,837	4,362,744	4,129,771
Benefits	1,373,440	1,423,855	1,496,079	1,573,626	1,716,429	1,714,600
Purchased Services	158,711	98,529	113,639	115,873	129,704	136,773
Energy Services	89,047	130,109	134,515	126,026	134,999	132,453
Materials and Supplies	34,890	41,638	30,649	24,626	15,217	17,579
Capital Outlay	13,377	16,296	7,718	26,521	4,019	20,893
Other Expenses	1,415	2,928	2,178	1,732	146,683	(475)
Capital	**$136,986**	**$322,198**	**$420,224**	**$168,402**	**$3,378,778**	**$72,619,270**
Salaries	449	433	4,466	8,203	69,157	-
Benefits	100	84	893	2,194	22,086	-
Purchased Services	6,047	15,041	95,376	11,177	1,180,502	2,994,827
Capital Outlay	130,390	306,640	319,489	146,828	2,107,033	69,624,443
Grants	**$248,398**	**$308,608**	**$518,245**	**$497,964**	**$65,425**	**$2,774**
Salaries	185,003	224,178	387,065	370,118	33,311	-
Benefits	46,528	58,492	123,664	116,806	29,136	-
Purchased Services	-	5,013	3,221	1,230	-	-
Materials and Supplies	16,867	20,210	4,295	9,810	-	2,774
Capital Outlay	-	715	-	-	-	-
Other Expenses	-	-	-	-	2,978	-
Total Expenses	**$5,980,875**	**$6,398,047**	**$6,980,115**	**$6,797,607**	**$9,953,998**	**$78,773,638**

STUDENT ENROLLMENT and FTE	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET
Students by Grade level	**534**	**535**	**511**	**515**	**531**	**529**
Pre-Kindergarten ESE	5	-	3	2	-	-
Kindergarten	95	84	77	74	99	93
First Grade	98	100	82	69	83	100
Second Grade	78	99	99	79	73	85
Third Grade	80	76	100	96	78	75
Fourth Grade	92	78	75	105	95	76
Fifth Grade	86	98	75	90	103	100
FTE by Program (for FEFP funding)	**531**	**538**	**504**	**509**	**529**	**524**
Basic Education	402	419	371	376	388	385
E.S.O.L.	27	18	21	31	35	35
Students with Disabilities K-3	47	49	63	56	60	59
Students with Disabilities 4-8	39	35	31	30	33	32
ESE Level 4	16	17	18	16	13	13

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**61.11**	**60.11**	**60.11**	**59.11**	**66.21**	**59.06**
Aides - Function Distinguished	10.71	11.71	12.71	12.71	12.71	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	2.00	2.00	2.00	2.00	3.50	1.75
Other Instructional Staff	0.40	0.40	0.40	0.40	5.00	2.60
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	42.00	40.00	39.00	38.00	39.00	36.00
Grant Funded	**1.60**	**4.60**	**5.60**	**6.60**	**1.00**	**0.25**
Aides - Function Distinguished	1.00	2.00	2.00	2.00	1.00	0.00
Guidance Counselors	0.00	1.00	1.00	1.00	0.00	0.25
Other Instructional Staff	0.60	0.60	0.60	2.60	0.00	0.00
Teachers	0.00	1.00	2.00	1.00	0.00	0.00
Total Positions	**62.71**	**64.71**	**65.71**	**65.71**	**67.21**	**59.31**

GLENALLEN ELEMENTARY

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$6,085,871**	**$6,424,441**	**$7,616,393**	**$8,314,996**	**$9,164,790**	**$9,240,825**
Salaries	4,337,888	4,557,786	5,419,374	5,742,222	6,003,281	6,108,258
Benefits	1,451,370	1,555,078	1,849,968	2,162,872	2,394,073	2,697,780
Purchased Services	106,588	118,534	149,441	200,467	296,217	188,630
Energy Services	109,422	143,016	143,690	144,236	155,920	150,481
Materials and Supplies	50,626	47,822	34,851	39,309	40,545	64,281
Capital Outlay	29,795	2,021	18,912	23,538	73,046	29,538
Other Expenses	182	184	157	2,352	201,708	1,857
Capital	**$176,016**	**$341,424**	**$546,394**	**$1,944,426**	**$399,157**	**$1,043,640**
Salaries	19,174	8,623	18,345	12460	10651	10,739
Benefits	6,304	3,495	5,661	5,844	5,513	5,932
Purchased Services	11,708	2,708	196,481	83,476	21,681	-
Capital Outlay	138,830	326,598	325,907	1,842,646	361,312	1,026,969
Grants	**$971,774**	**$1,017,386**	**$1,292,188**	**$1,656,822**	**$964,271**	**$761,645**
Salaries	672,729	668,155	847,289	1,156,655	646,343	467,950
Benefits	239,079	255,630	327,534	369,807	277,942	235,391
Purchased Services	18,690	69,171	64,178	36,997	16,373	38,231
Energy Services	-	-	-	-	-	-
Materials and Supplies	40,048	19,986	43,024	87,476	11,682	12,208
Capital Outlay	1,228	2,063	-	-	-	-
Other Expenses	-	2,381	10,163	5,887	11,931	7,865
Total Expenses	**$7,233,661**	**$7,783,251**	**$9,454,975**	**$11,916,244**	**$10,528,218**	**$11,046,110**

STUDENT ENROLLMENT and FTE	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET
Students by Grade level	**509**	**517**	**718**	**761**	**753**	**741**
Pre-Kindergarten ESE	11	14	17	17	43	43
Kindergarten	78	65	124	120	101	101
First Grade	80	89	103	127	116	106
Second Grade	77	73	123	109	129	119
Third Grade	100	91	125	133	106	134
Fourth Grade	91	92	114	130	125	106
Fifth Grade	72	93	112	125	133	132
FTE by Program (for FEFP funding)	**509**	**511**	**725**	**774**	**748**	**736**
Basic Education	332	324	480	492	470	463
E.S.O.L.	40	47	71	96	99	98
Students with Disabilities K-3	75	75	115	112	104	102
Students with Disabilities 4-8	61	63	52	58	52	51
ESE Level 4	-	1	5	13	20	20
ESE Level 5	1	1	2	3	3	2

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**68.01**	**73.52**	**78.01**	**81.01**	**89.21**	**90.46**
Aides - Function Distinguished	12.71	13.71	15.71	15.71	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	1.50	2.50	2.50	3.50	4.00	2.75
Other Instructional Staff	1.80	1.31	1.80	1.80	4.50	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	46.00	50.00	52.00	54.00	55.00	55.00
Grant Funded	**12.70**	**15.19**	**16.70**	**17.70**	**10.10**	**13.25**
Aides - Function Distinguished	6.00	7.00	8.00	8.00	5.00	8.00
Guidance Counselors	1.50	2.50	2.50	2.50	1.00	2.25
Other Instructional Staff	1.20	1.69	2.20	3.20	4.10	2.00
Teachers	4.00	4.00	4.00	4.00	0.00	1.00
Total Positions	**80.71**	**88.71**	**94.71**	**98.71**	**99.31**	**103.71**

GOCIO ELEMENTARY SCHOOL

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$5,730,018**	**$5,725,414**	**$6,744,651**	**$7,299,259**	**$8,915,882**	**$8,568,909**
Salaries	4,037,394	4,016,154	4,774,319	4,950,016	6,017,946	5,684,985
Benefits	1,400,409	1,415,282	1,650,952	1,904,025	2,382,894	2,469,893
Purchased Services	91,964	103,110	140,117	227,843	225,282	217,687
Energy Services	123,693	141,179	148,697	163,983	167,047	165,101
Materials and Supplies	66,846	43,908	27,616	38,350	24,428	26,586
Capital Outlay	9,567	4,789	2,016	14,110	5,880	4,057
Other Expenses	145	992	934	932	92,405	600
Capital	**$570,374**	**$491,147**	**$4,171,008**	**$18,426,986**	**$5,962,292**	**$3,052,350**
Salaries	67,196	47,249	74,509	99,967	72,300	-
Benefits	15,011	11,847	18,991	31,823	24,505	-
Purchased Services	20,877	183,639	832,498	230,508	187,550	40,196
Capital Outlay	467,290	248,412	3,245,010	18,064,688	5,677,937	3,012,154
Grants	**$928,367**	**$1,406,766**	**$1,540,536**	**$1,700,138**	**$736,017**	**$780,592**
Salaries	680,715	965,120	1,082,730	1,208,139	460,271	509,500
Benefits	211,277	311,630	396,716	425,673	230,158	224,504
Purchased Services	19,923	21,973	30,423	42,145	10,185	8,006
Energy Services	1,332	226	-	473	-	-
Materials and Supplies	15,120	80,981	27,598	23,708	17,404	7,575
Capital Outlay	-	22,738	-	-	-	-
Other Expenses	-	4,098	3,069	-	17,999	31,007
Total Expenses	**$7,228,759**	**$7,623,327**	**$12,456,195**	**$27,426,383**	**$15,614,191**	**$12,401,851**

STUDENT ENROLLMENT and FTE	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET
Students by Grade level	**553**	**562**	**583**	**635**	**610**	**588**
Pre-Kindergarten ESE	24	18	21	87	27	27
Kindergarten	83	85	97	86	88	81
First Grade	91	82	88	95	92	90
Second Grade	81	96	87	92	105	88
Third Grade	82	95	129	86	101	116
Fourth Grade	101	82	64	115	82	101
Fifth Grade	91	104	97	74	115	85
FTE by Program (for FEFP funding)	**551**	**568**	**585**	**570**	**602**	**580**
Basic Education	322	329	320	298	305	294
E.S.O.L.	72	74	99	95	115	111
Students with Disabilities K-3	84	113	119	114	118	114
Students with Disabilities 4-8	71	50	43	55	55	53
ESE Level 4	2	2	4	8	9	8

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**65.51**	**62.41**	**64.51**	**65.51**	**83.71**	**78.21**
Aides - Function Distinguished	14.71	12.71	14.71	15.71	23.71	23.71
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	1.30	1.00	1.00	3.00	1.00
Other Instructional Staff	1.40	1.40	1.80	1.80	5.00	2.50
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	42.00	41.00	41.00	41.00	46.00	45.00
Grant Funded	**8.80**	**21.80**	**22.80**	**24.80**	**9.00**	**12.00**
Aides - Function Distinguished	2.00	9.00	10.00	10.00	6.00	6.00
Guidance Counselors	1.00	2.00	2.00	2.00	0.00	2.00
Other Instructional Staff	0.60	0.60	1.20	3.20	2.00	2.00
Teachers	5.20	10.20	9.60	9.60	1.00	2.00
Total Positions	**74.31**	**84.21**	**87.31**	**90.31**	**92.71**	**90.21**

GULF GATE ELEMENTARY

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$6,811,554**	**$7,242,945**	**$7,586,714**	**$9,097,006**	**$9,095,883**	**$8,617,940**
Salaries	4,855,779	5,222,070	5,436,020	6,380,758	6,037,021	5,761,739
Benefits	1,586,275	1,692,029	1,800,967	2,252,504	2,331,505	2,473,729
Purchased Services	199,408	145,920	138,446	202,268	321,212	184,695
Energy Services	117,910	130,228	143,204	155,373	143,950	141,181
Materials and Supplies	50,316	38,828	34,170	27,470	42,395	39,607
Capital Outlay	1,648	13,805	33,582	78,571	34,363	15,989
Other Expenses	218	65	325	62	185,437	1,000
Capital	**$1,054,562**	**$295,112**	**$272,161**	**$470,182**	**$926,659**	**$2,350,879**
Salaries	41,014	23,214	5,783	8960	91054	-
Benefits	12,935	5,324	1,210	3,677	17,553	-
Purchased Services	13,227	406	3,758	-	73,796	-
Capital Outlay	987,386	266,168	261,410	457,545	744,256	2,350,879
Grants	**$467,349**	**$470,779**	**$709,687**	**$1,163,591**	**$619,927**	**$307,435**
Salaries	323,314	302,894	473,655	848,923	379,202	173,348
Benefits	109,754	130,147	203,236	247,069	162,851	118,926
Purchased Services	29,913	37,731	30,070	49,392	55,261	13,761
Materials and Supplies	-	-	997	17,432	10,666	1,400
Other Expenses	4,368	7	1,729	775	2,062	-
Capital Outlay	-	-	-		9,885	-
Total Expenses	**$8,333,465**	**$8,008,836**	**$8,568,562**	**$10,730,779**	**$10,642,469**	**$11,276,254**

STUDENT ENROLLMENT and FTE	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET
Students by Grade level	**645**	**700**	**656**	**629**	**597**	**585**
Pre-Kindergarten ESE	31	36	35	40	34	34
Kindergarten	86	102	97	102	85	85
First Grade	102	85	104	96	91	83
Second Grade	105	116	78	102	89	91
Third Grade	118	113	117	93	103	94
Fourth Grade	113	119	107	92	92	105
Fifth Grade	90	129	118	104	103	93
FTE by Program (for FEFP funding)	**678**	**705**	**659**	**628**	**598**	**585**
Basic Education	427	467	425	379	357	349
E.S.O.L.	61	55	61	67	60	59
Students with Disabilities K-3	131	119	102	102	94	92
Students with Disabilities 4-8	53	58	59	46	48	47
ESE Level 4	6	5	11	32	36	35
ESE Level 5	-	1	1	2	3	3

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**70.11**	**71.11**	**71.11**	**78.11**	**81.71**	**78.46**
Aides - Function Distinguished	13.71	13.71	15.71	17.71	21.71	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	2.60	4.00	1.75
Other Instructional Staff	1.40	1.40	1.40	1.80	5.00	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	48.00	49.00	47.00	50.00	45.00	42.00
Grant Funded	**3.60**	**7.60**	**8.60**	**15.20**	**8.00**	**6.25**
Aides - Function Distinguished	3.00	6.00	6.00	11.00	7.00	6.00
Guidance Counselors	0.00	1.00	1.00	1.00	0.00	0.25
Other Instructional Staff	0.60	0.60	1.60	3.20	1.00	0.00
Total Positions	**73.71**	**78.71**	**79.71**	**93.31**	**89.71**	**84.71**

LAKEVIEW ELEMENTARY

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$5,459,232**	**$5,996,675**	**$6,696,980**	**$7,543,262**	**$8,229,216**	**$7,067,174**
Salaries	3,828,900	4,255,078	4,761,463	5,289,514	5,484,376	4,691,539
Benefits	1,288,251	1,417,132	1,592,284	1,922,044	2,134,896	2,045,529
Purchased Services	126,040	119,365	118,141	135,143	214,795	138,788
Energy Services	131,161	134,675	137,810	139,618	148,515	144,733
Materials and Supplies	80,976	55,700	45,087	52,810	49,523	32,424
Capital Outlay	3,872	12,627	41,927	3,022	37,259	17,737
Other Expenses	32	2,098	268	1,111	159,852	(3,576)
Capital	**$496,727**	**$332,071**	**$364,914**	**$1,246,377**	**$679,668**	**$276,512**
Salaries	13,009	-	4,982	1645	4223	-
Benefits	2,629	-	1,135	425	1,521	-
Purchased Services	37,012	19,982	20,327	22,200	27,746	12,911
Capital Outlay	444,077	312,089	338,470	1,222,107	646,178	263,601
Grants	**$235,774**	**$351,748**	**$459,510**	**$611,319**	**$145,007**	**$194,281**
Salaries	153,952	246,578	318,008	468,105	81,456	115,167
Benefits	73,665	98,115	127,102	134,624	60,170	76,097
Purchased Services	-	790	2,684	4,511	-	-
Materials and Supplies	6,315	6,265	11,716	1,031	270	2,428
Capital Outlay	1,842	-	-	2,548	448	589
Other Expenses	-	-	-	500	2,663	-
Total Expenses	**$6,191,733**	**$6,680,494**	**$7,521,404**	**$9,400,958**	**$9,053,891**	**$7,537,967**

STUDENT ENROLLMENT and FTE	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET
Students by Grade level	**598**	**685**	**690**	**728**	**744**	**527**
Pre-Kindergarten ESE	3	4	5	2	4	6
Kindergarten	74	104	109	103	109	83
First Grade	98	96	109	121	118	80
Second Grade	106	114	104	117	130	84
Third Grade	97	140	123	114	126	99
Fourth Grade	112	109	134	129	126	85
Fifth Grade	108	118	106	142	131	90
FTE by Program (for FEFP funding)	**600**	**680**	**698**	**736**	**747**	**528**
Basic Education	465	537	555	579	585	414
E.S.O.L.	15	29	32	37	40	28
Students with Disabilities K-3	60	62	60	66	69	49
Students with Disabilities 4-8	60	52	48	52	48	34
ESE Level 4	-	-	3	2	5	3

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**57.11**	**62.11**	**62.11**	**68.11**	**76.71**	**56.46**
Aides - Function Distinguished	7.71	8.71	8.71	9.71	13.71	10.71
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	2.00	4.00	1.75
Other Instructional Staff	0.40	0.40	0.40	1.40	3.00	2.00
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	46.00	46.00	49.00	50.00	36.00
Grant Funded	**3.60**	**6.60**	**7.60**	**7.60**	**6.00**	**4.25**
Aides - Function Distinguished	3.00	5.00	5.00	4.00	6.00	4.00
Guidance Counselors	0.00	1.00	1.00	1.00	0.00	0.25
Other Instructional Staff	0.60	0.60	1.60	2.60	0.00	0.00
Teachers	0.00	0.00	0.00	0.00	0.00	0.00
Total Positions	**60.71**	**68.71**	**69.71**	**75.71**	**82.71**	**60.71**

LAMARQUE ELEMENTARY SCHOOL

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$8,970,009**	**$9,988,786**	**$11,627,723**	**$13,108,926**	**$13,172,209**	**$12,404,856**
Salaries	6,376,291	7,035,837	8,261,382	9,162,508	8,860,011	8,234,057
Benefits	2,201,982	2,470,099	2,924,063	3,459,008	3,561,868	3,619,788
Purchased Services	136,360	164,311	182,593	223,682	263,000	254,537
Energy Services	134,043	200,063	193,787	203,003	180,277	176,611
Materials and Supplies	73,577	58,404	34,507	35,486	67,625	55,786
Capital Outlay	47,229	59,111	31,304	24,177	6,425	63,877
Other Expenses	527	961	87	1,062	233,003	200
Capital	**$440,961**	**$670,850**	**$1,315,834**	**$1,011,869**	**$325,287**	**$69,303**
Salaries	8,988	-	2,566	20,438	1,632	-
Benefits	3,014	-	629	4,557	485	-
Purchased Services	13,060	400	219,191	223,245	85,346	18,858
Capital Outlay	415,899	670,450	1,093,448	763,629	237,824	50,445
Grants	**$1,011,362**	**$1,000,429**	**$1,489,789**	**$1,720,615**	**$1,036,132**	**$705,499**
Salaries	738,495	720,475	1,136,227	1,272,158	659,901	439,566
Benefits	203,114	193,218	303,816	355,625	259,125	249,199
Purchased Services	14,327	13,825	31,200	54,759	76,503	6,983
Energy Services	-	-	2,730	-	-	-
Materials and Supplies	47,527	63,965	15,816	34,734	31,312	9,751
Capital Outlay	-	1,399	-	3,339	2,279	-
Other Expenses	7,899	7,547	-	-	7,012	-
Total Expenses	**$10,422,332**	**$11,660,065**	**$14,433,346**	**$15,841,410**	**$14,533,628**	**$13,179,658**

STUDENT ENROLLMENT and FTE	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET
Students by Grade level	**942**	**1,027**	**1,074**	**1,076**	**1,031**	**1,012**
Pre-Kindergarten ESE	44	42	42	40	34	34
Kindergarten	143	159	165	171	146	136
First Grade	160	163	178	167	171	152
Second Grade	143	178	160	184	152	177
Third Grade	167	164	199	183	193	162
Fourth Grade	152	157	159	180	152	193
Fifth Grade	133	164	171	151	183	158
FTE by Program (for FEFP funding)	**958**	**1,042**	**1,077**	**1,078**	**1,027**	**1,009**
Basic Education	640	676	699	688	646	634
E.S.O.L.	36	44	51	58	72	71
Students with Disabilities K-3	174	201	228	185	159	156
Students with Disabilities 4-8	80	95	84	78	81	80
ESE Level 4	27	26	15	68	68	67

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**105.31**	**112.61**	**124.09**	**128.09**	**127.29**	**113.04**
Aides - Function Distinguished	25.71	28.71	33.29	33.29	30.29	30.29
Assistant Principals	1.00	1.00	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	5.00	2.75
Other Instructional Staff	2.60	2.90	1.80	1.80	5.00	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	4.00
Teachers	67.00	71.00	77.00	81.00	78.00	68.00
Grant Funded	**8.40**	**11.10**	**11.20**	**13.20**	**11.00**	**12.25**
Aides - Function Distinguished	0.00	2.00	1.00	2.00	6.00	5.00
Guidance Counselors	1.00	3.00	2.00	2.00	1.00	1.25
Other Instructional Staff	0.90	0.60	1.20	3.20	3.00	2.00
Teachers	6.50	5.50	7.00	6.00	1.00	4.00
Total Positions	**113.71**	**123.71**	**135.29**	**141.29**	**138.29**	**125.29**

PHILLIPPI SHORES ELEMENTARY SCHOOL

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$6,510,965**	**$6,833,128**	**$7,138,334**	**$7,623,751**	**$8,844,192**	**$7,923,624**
Salaries	4,556,788	4,762,917	5,035,465	5,289,398	5,865,914	5,251,096
Benefits	1,580,998	1,631,591	1,736,199	1,958,835	2,276,352	2,269,327
Purchased Services	136,245	161,377	149,058	160,611	319,553	176,735
Energy Services	120,698	153,694	159,555	145,328	166,637	163,583
Materials and Supplies	70,332	64,361	39,045	51,709	67,006	49,276
Capital Outlay	22,776	48,300	492	8,496	23,920	1,295
Other Expenses	23,128	10,888	18,520	9,374	124,810	12,312
Capital	**$436,531**	**$350,982**	**$189,214**	**$401,992**	**$483,173**	**$80,068**
Salaries	184	16,877	4,324	70,436	997	-
Benefits	51	3,294	847	15,185	314	-
Purchased Services	25,483	321	53,665	-	107,764	679
Capital Outlay	410,813	330,490	130,378	316,371	374,098	79,389
Grants	**$367,809**	**$395,178**	**$506,426**	**$570,185**	**$163,054**	**$107,595**
Salaries	247,229	256,138	352,953	389,343	55,607	62,492
Benefits	82,125	100,286	120,166	136,561	48,063	43,693
Purchased Services	31,838	34,730	21,788	44,025	54,372	-
Energy Services	-	-	1,410	-	-	1,410
Materials and Supplies	6,617	3,398	9,563	256	60	-
Capital Outlay	-	626	546	-	-	-
Other Expenses				-	4,952	-
Total Expenses	**$7,315,305**	**$7,579,288**	**$7,833,974**	**$8,595,928**	**$9,490,419**	**$8,111,287**

STUDENT ENROLLMENT and FTE	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET
Students by Grade level	**775**	**761**	**729**	**707**	**697**	**681**
Pre-Kindergarten ESE	1	2	4	3	2	2
Kindergarten	105	113	119	116	94	108
First Grade	129	114	105	123	127	100
Second Grade	136	141	118	102	121	130
Third Grade	137	118	137	114	108	117
Fourth Grade	136	137	116	132	118	105
Fifth Grade	131	136	130	117	127	119
FTE by Program (for FEFP funding)	**783**	**764**	**726**	**708**	**692**	**677**
Basic Education	590	562	532	474	467	456
E.S.O.L.	16	25	26	39	32	32
Students with Disabilities K-3	88	84	105	110	106	104
Students with Disabilities 4-8	84	92	60	79	78	76
ESE Level 4	4	1	3	5	8	8
ESE Level 5	1	-	-	1	1	1

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**70.11**	**69.11**	**69.11**	**69.11**	**75.71**	**71.46**
Aides - Function Distinguished	8.71	8.71	9.71	9.71	13.71	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	2.00	4.00	1.75
Other Instructional Staff	2.40	2.40	1.40	2.40	5.00	3.00
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	51.00	51.00	49.00	47.00	48.00
Grant Funded	**2.60**	**3.60**	**4.60**	**7.60**	**4.00**	**2.25**
Aides - Function Distinguished	2.00	2.00	2.00	4.00	4.00	2.00
Guidance Counselors	0.00	1.00	1.00	1.00	0.00	0.25
Other Instructional Staff	0.60	0.60	0.60	2.60	0.00	0.00
Teachers	0.00	0.00	1.00	0.00	0.00	0.00
Total Positions	**72.71**	**72.71**	**73.71**	**76.71**	**79.71**	**73.71**

SOUTHSIDE ELEMENTARY SCHOOL

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$5,915,777**	**$6,183,503**	**$6,947,320**	**$7,665,408**	**$8,401,956**	**$7,409,209**
Salaries	4,214,990	4,290,518	4,943,877	5,352,051	5,766,430	4,962,620
Benefits	1,406,791	1,453,938	1,632,628	1,928,069	2,190,567	2,094,769
Purchased Services	120,347	240,187	133,097	168,283	164,398	168,546
Energy Services	122,801	146,082	145,180	142,452	142,113	139,037
Materials and Supplies	47,553	43,891	30,285	41,945	37,688	36,864
Capital Outlay	3,148	8,167	61,443	29,721	4,757	9,766
Other Expenses	147	720	810	2,887	96,003	(2,393)
Capital	**$419,455**	**$241,612**	**$429,869**	**$723,768**	**$650,070**	**$69,919**
Salaries	489	747	10,709	-	2,892	-
Benefits	174	241	3,055	-	1,185	-
Purchased Services	10,110	1,677	527	2,275	31,374	-
Capital Outlay	408,682	238,947	415,578	721,493	614,619	69,919
Grants	**$176,218**	**$211,404**	**$379,428**	**$525,059**	**$236,431**	**$157,774**
Salaries	129,988	159,444	279,000	400,864	144,353	90,884
Benefits	41,160	50,585	94,144	116,937	85,708	66,816
Purchased Services	(276)	-	6,284	6,375	-	-
Materials and Supplies	5,346	100	-	200	1,500	74
Capital Outlay	-	-	-	683	-	-
Other Expenses	-	1,275	-	-	4,870	-
Total Expenses	**$6,511,450**	**$6,636,519**	**$7,756,617**	**$8,914,235**	**$9,288,457**	**$7,636,902**

STUDENT ENROLLMENT and FTE	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET
Students by Grade level	**673**	**681**	**686**	**682**	**696**	**709**
Pre-Kindergarten ESE	1	-	2	1	-	-
Kindergarten	112	103	115	108	125	114
First Grade	97	120	108	121	109	133
Second Grade	119	88	120	109	123	104
Third Grade	116	127	98	121	114	126
Fourth Grade	128	115	122	105	122	113
Fifth Grade	100	128	121	117	103	119
FTE by Program (for FEFP funding)	**677**	**685**	**689**	**681**	**695**	**710**
Basic Education	528	502	509	515	528	538
E.S.O.L.	16	17	19	22	23	24
Students with Disabilities K-3	71	84	79	70	70	72
Students with Disabilities 4-8	62	81	80	70	70	72
ESE Level 4	-	1	2	3	3	3
ESE Level 5	-	-	-	1	1	1

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**62.71**	**65.71**	**63.71**	**63.71**	**65.81**	**62.21**
Aides - Function Distinguished	7.71	9.71	7.71	7.71	5.71	7.71
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	3.10	1.00
Other Instructional Staff	0.40	0.40	0.40	1.40	4.00	1.50
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	47.00	48.00	48.00	47.00	47.00	46.00
Grant Funded	**1.60**	**2.60**	**4.60**	**5.60**	**6.00**	**2.00**
Aides - Function Distinguished	1.00	1.00	2.00	2.00	6.00	2.00
Guidance Counselors	0.00	1.00	1.00	1.00	0.00	0.00
Other Instructional Staff	0.60	0.60	0.60	2.60	0.00	0.00
Teachers	0.00	0.00	1.00	0.00	0.00	0.00
Total Positions	**64.31**	**68.31**	**68.31**	**69.31**	**71.81**	**64.21**

TATUM RIDGE ELEMENTARY

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$7,177,405**	**$8,357,050**	**$9,293,169**	**$9,856,231**	**$10,783,309**	**$9,875,196**
Salaries	5,109,993	6,046,633	6,693,193	6,878,772	7,339,924	6,668,804
Benefits	1,656,054	1,973,656	2,199,043	2,539,972	2,850,603	2,771,197
Purchased Services	198,094	119,115	129,047	178,308	247,204	196,396
Energy Services	136,553	157,874	185,313	185,611	193,902	189,403
Materials and Supplies	71,529	50,151	48,342	50,887	32,515	44,046
Capital Outlay	4,942	9,428	38,125	22,619	10,405	5,350
Other Expenses	240	193	106	62	108,756	-
Capital	**$271,514**	**$497,674**	**$1,219,006**	**$393,974**	**$1,254,560**	**$1,502,668**
Salaries	4,706	2,151	1,301	584	5,996	-
Benefits	1,044	418	369	226	2,105	-
Purchased Services	32,370	21,928	24,287	25,965	86,618	16,842
Capital outlay	233,394	473,177	1,193,049	367,199	1,159,841	1,485,826
Grants	**$328,085**	**$387,744**	**$741,883**	**$759,099**	**$342,128**	**$238,730**
Salaries	230,203	270,213	552,910	584,878	201,649	147,306
Benefits	93,832	116,720	180,073	174,221	131,394	90,671
Purchased Services	-	-	781	-	-	-
Materials and Supplies	4,050	811	8,119	-	9,085	753
Total Expenses	**$7,777,004**	**$9,242,468**	**$11,254,058**	**$11,009,304**	**$12,379,997**	**$11,616,594**

STUDENT ENROLLMENT and FTE	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET
Students by Grade level	**688**	**784**	**825**	**831**	**867**	**864**
Pre-Kindergarten ESE	4	-	5	8	2	2
Kindergarten	104	154	114	127	129	130
First Grade	135	130	172	130	141	147
Second Grade	89	139	133	169	130	139
Third Grade	126	106	155	137	168	137
Fourth Grade	109	130	110	151	140	167
Fifth Grade	121	125	136	109	157	142
FTE by Program (for FEFP funding)	**695**	**805**	**835**	**834**	**868**	**865**
Basic Education	509	604	626	601	638	636
E.S.O.L.	8	21	41	47	43	43
Students with Disabilities K-3	88	88	86	99	96	96
Students with Disabilities 4-8	68	76	65	72	77	76
ESE Level 4	22	15	16	15	14	14
ESE Level 5	-	1	1	-	-	-

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**71.61**	**78.61**	**82.21**	**84.61**	**88.31**	**75.46**
Aides - Function Distinguished	13.71	15.71	15.71	17.71	13.71	10.71
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	2.10	2.50	4.00	2.75
Other Instructional Staff	0.40	0.40	1.40	1.40	4.60	2.00
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	50.00	55.00	57.00	57.00	60.00	54.00
Grant Funded	**5.10**	**7.10**	**8.10**	**9.10**	**7.00**	**4.25**
Aides - Function Distinguished	4.00	5.00	5.00	5.00	7.00	4.00
Guidance Counselors	0.50	1.50	1.50	1.50	0.00	0.25
Other Instructional Staff	0.60	0.60	1.60	2.60	0.00	0.00
Teachers	0.00	0.00	0.00	0.00	0.00	0.00
Total Positions	**76.71**	**85.71**	**90.31**	**93.71**	**95.31**	**79.71**

TAYLOR RANCH ELEMENTARY

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$6,721,966**	**$7,380,506**	**$8,922,677**	**$9,818,140**	**$10,975,902**	**$10,101,726**
Salaries	4,758,048	5,220,080	6,358,980	6,852,031	7,355,773	6,761,180
Benefits	1,642,638	1,800,759	2,178,719	2,556,382	2,887,669	2,898,115
Purchased Services	111,557	144,455	127,599	145,036	295,435	193,325
Energy Services	140,974	156,204	191,046	166,775	184,630	180,722
Materials and Supplies	58,418	56,880	54,129	57,173	61,859	50,054
Capital Outlay	10,274	1,372	11,743	40,425	33,771	18,030
Other Expenses	57	756	461	318	156,765	300
Capital	**$898,727**	**$1,105,450**	**$2,098,307**	**$391,826**	**$1,219,345**	**$1,068,148**
Salaries	22,636	22,268	14,852	1,390	1,898	-
Benefits	6,163	5,325	3,296	406	573	-
Purchased Services	53,779	95,725	105,024	95,063	164,505	10,424
Capital Outlay	816,149	982,132	1,975,135	294,967	1,052,369	1,057,724
Grants	**$237,192**	**$248,791**	**$407,118**	**$629,989**	**$216,078**	**$334,752**
Salaries	192,748	201,487	322,153	477,579	121,480	194,224
Benefits	40,563	39,113	70,045	135,303	84,008	140,200
Purchased Services	-	-	8,624	-	-	-
Materials and Supplies	3,881	8,191	6,296	12,619	212	328
Capital Outlay	-	-	-	4,488	-	-
Other Expenses	-	-	-	-	10,378	-
Total Expenses	**$7,857,885**	**$8,734,747**	**$11,428,102**	**$10,839,955**	**$12,411,325**	**$11,504,626**

STUDENT ENROLLMENT and FTE	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET
Students by Grade level	**766**	**868**	**898**	**883**	**846**	**851**
Pre-Kindergarten ESE	25	27	28	56	36	36
Kindergarten	99	117	102	106	110	110
First Grade	125	125	131	110	127	120
Second Grade	123	150	150	137	120	136
Third Grade	113	146	176	150	140	136
Fourth Grade	143	136	164	164	145	153
Fifth Grade	138	167	147	160	168	160
FTE by Program (for FEFP funding)	**780**	**883**	**910**	**886**	**835**	**841**
Basic Education	621	712	707	667	618	622
E.S.O.L.	23	24	37	30	31	32
Students with Disabilities K-3	86	99	106	117	103	103
Students with Disabilities 4-8	49	47	55	57	59	60
ESE Level 4	1	1	4	15	23	24
ESE Level 5	-	-	1	-	1	-

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**74.71**	**80.71**	**87.11**	**91.11**	**95.71**	**90.46**
Aides - Function Distinguished	12.71	14.71	16.71	19.71	22.71	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	1.60	1.60	2.00	2.00	4.00	2.75
Other Instructional Staff	0.40	0.40	1.40	2.40	5.00	2.00
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	58.00	61.00	61.00	58.00	58.00
Grant Funded	**0.60**	**1.60**	**2.60**	**5.60**	**6.00**	**10.25**
Aides - Function Distinguished	0.00	0.00	0.00	1.00	6.00	10.00
Guidance Counselors	0.00	1.00	1.00	1.00	0.00	0.25
Other Instructional Staff	0.60	0.60	0.60	2.60	0.00	0.00
Teachers	0.00	0.00	1.00	1.00	0.00	0.00
Total Positions	**75.31**	**82.31**	**89.71**	**96.71**	**101.71**	**100.71**

TOLEDO BLADE ELEMENTARY

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$6,076,404**	**$6,253,896**	**$7,590,419**	**$8,541,227**	**$9,340,923**	**$9,097,357**
Salaries	4,334,140	4,456,907	5,393,483	5,985,659	6,256,587	6,093,565
Benefits	1,454,384	1,495,113	1,776,955	2,144,682	2,373,043	2,586,110
Purchased Services	107,889	117,615	176,752	170,973	196,775	166,226
Energy Services	115,628	129,418	144,816	161,286	158,843	156,103
Materials and Supplies	56,493	41,661	48,672	41,598	59,146	52,134
Capital Outlay	7,838	12,965	49,542	36,892	42,276	42,352
Other Expenses	32	217	199	137	254,253	867
Capital	**$81,843**	**$201,416**	**$813,147**	**$672,966**	**$521,795**	**$150,029**
Salaries	126	19,830	7,381	-	795	-
Benefits	24	3,845	1,576	-	174	-
Purchased Services	11,372	347	84,237	41,728	66,152	-
Capital Outlay	70,321	177,394	719,953	631,238	454,674	150,029
Grants	**$358,586**	**$397,673**	**$519,343**	**$719,517**	**$263,596**	**$140,195**
Salaries	275,128	242,470	330,749	497,139	161,172	82,058
Benefits	79,078	93,086	119,414	157,545	79,690	56,084
Purchased Services	-	61,637	67,612	35,159	400	-
Materials and Supplies	4,380	480	1,568	29,174	4,977	2,053
Capital Outlay	-	-	-	-	-	-
Other Expenses	-	-	-	500	17,357	-
Total Expenses	**$6,516,833**	**$6,852,985**	**$8,922,909**	**$9,933,710**	**$10,126,314**	**$9,387,581**

STUDENT ENROLLMENT and FTE	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET
Students by Grade level	**710**	**766**	**802**	**793**	**843**	**857**
Pre-Kindergarten ESE	28	30	21	33	62	62
Kindergarten	93	117	112	112	120	120
First Grade	116	96	120	127	126	134
Second Grade	110	135	122	126	134	133
Third Grade	127	116	142	123	125	136
Fourth Grade	117	146	125	140	132	135
Fifth Grade	119	126	160	132	144	137
FTE by Program (for FEFP funding)	**722**	**771**	**817**	**797**	**816**	**829**
Basic Education	508	570	615	558	562	571
E.S.O.L.	24	27	42	66	64	65
Students with Disabilities K-3	112	111	98	106	113	115
Students with Disabilities 4-8	78	63	60	62	62	63
ESE Level 4	-	-	1	5	15	15

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**67.11**	**71.11**	**76.11**	**77.11**	**86.71**	**87.71**
Aides - Function Distinguished	9.71	10.71	12.71	12.71	17.71	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	1.00	1.00	2.00	2.00	3.00	2.00
Other Instructional Staff	1.40	0.40	0.40	1.40	4.00	3.00
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	49.00	53.00	55.00	55.00	56.00	58.00
Grant Funded	**2.60**	**5.60**	**6.60**	**9.60**	**4.00**	**4.00**
Aides - Function Distinguished	2.00	4.00	4.00	5.00	3.00	4.00
Guidance Counselors	0.00	1.00	1.00	1.00	0.00	0.00
Other Instructional Staff	0.60	0.60	1.60	2.60	1.00	0.00
Teachers	0.00	0.00	0.00	1.00	0.00	0.00
Total Positions	**69.71**	**76.71**	**82.71**	**86.71**	**90.71**	**91.71**

TUTTLE ELEMENTARY SCHOOL

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$6,467,921**	**$6,495,089**	**$7,425,963**	**$8,192,183**	**$9,296,778**	**$8,632,498**
Salaries	4,454,149	4,535,443	5,209,610	5,605,899	6,227,733	5,686,896
Benefits	1,589,809	1,632,889	1,872,373	2,150,179	2,528,810	2,565,083
Purchased Services	190,545	144,149	127,021	204,786	218,447	163,348
Energy Services	116,041	134,518	164,435	146,514	159,365	167,853
Materials and Supplies	46,300	39,842	35,460	39,126	41,476	41,756
Capital Outlay	71,004	6,589	16,798	45,582	9,734	7,400
Other Expenses	73	1,659	266	97	111,213	162
Capital	**$531,349**	**$196,613**	**$234,114**	**$940,067**	**$588,703**	**$1,672,483**
Salaries	9,367	32	14,073	1,442	442	-
Benefits	2,377	9	2,857	559	98	-
Purchased Services	22,408	312	527	-	44,488	-
Capital Outlay	497,197	196,260	216,657	938,066	543,675	1,672,483
Grants	**$1,102,764**	**$1,118,527**	**$1,285,551**	**$1,501,747**	**$906,849**	**$741,836**
Salaries	795,384	802,093	900,853	1,065,741	591,941	474,293
Benefits	267,743	287,118	324,055	386,978	259,624	200,224
Purchased Services	17,327	11,470	22,052	13,070	36,785	34,938
Energy Services	-	-	-	-	-	-
Materials and Supplies	22,310	17,846	25,846	27,924	11,671	25,595
Capital Outlay	-	-	12,745	7,385	-	-
Other Expenses				649	6,828	6,786
Total Expenses	**$8,102,034**	**$7,810,229**	**$8,945,628**	**$10,633,997**	**$10,792,330**	**$11,046,817**

STUDENT ENROLLMENT and FTE	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET
Students by Grade level	**688**	**666**	**642**	**686**	**669**	**671**
Pre-Kindergarten ESE	20	25	34	60	31	31
Kindergarten	85	85	84	116	101	100
First Grade	109	79	92	92	126	105
Second Grade	100	106	89	90	100	130
Third Grade	112	112	125	111	99	106
Fourth Grade	141	107	99	108	102	93
Fifth Grade	121	152	119	109	110	106
FTE by Program (for FEFP funding)	**692**	**668**	**659**	**705**	**699**	**700**
Basic Education	407	363	351	355	321	321
E.S.O.L.	128	149	166	197	217	218
Students with Disabilities K-3	87	90	96	102	108	108
Students with Disabilities 4-8	68	63	41	42	42	42
ESE Level 4	2	3	5	9	11	11

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**74.11**	**70.11**	**73.11**	**79.71**	**87.81**	**82.71**
Aides - Function Distinguished	15.71	14.71	17.71	20.71	24.71	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	1.60	3.10	1.00
Other Instructional Staff	2.40	2.40	2.40	2.40	5.00	3.00
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	49.00	46.00	46.00	49.00	49.00	50.00
Grant Funded	**13.60**	**15.60**	**17.60**	**20.20**	**10.00**	**9.60**
Aides - Function Distinguished	3.00	5.00	7.00	6.60	4.00	3.00
Guidance Counselors	2.00	2.00	2.00	2.00	1.00	2.60
Other Instructional Staff	0.60	0.60	0.60	2.60	2.00	1.00
Teachers	8.00	8.00	8.00	9.00	3.00	3.00
Total Positions	**87.71**	**85.71**	**90.71**	**99.91**	**97.81**	**92.31**

VENICE ELEMENTARY SCHOOL

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$5,784,352**	**$6,089,914**	**$6,953,070**	**$7,788,571**	**$9,242,450**	**$8,352,908**
Salaries	4,043,376	4,314,109	4,905,561	5,435,911	6,263,052	5,587,672
Benefits	1,380,723	1,462,897	1,673,952	2,008,492	2,475,824	2,386,367
Purchased Services	197,783	139,925	135,735	151,709	185,388	193,933
Energy Services	128,928	126,662	149,662	156,736	152,737	148,517
Materials and Supplies	32,239	41,790	27,734	26,193	31,812	32,428
Capital Outlay	-	3,431	60,279	8,789	23,359	3,691
Other Expenses	1,303	1,100	147	741	110,278	300
Capital	**$178,212**	**$570,520**	**$244,103**	**$229,322**	**$579,724**	**$198,859**
Salaries	3,015	26,937	8,035	-	919	-
Benefits	619	9,187	2,330	-	304	-
Purchased Services	26,002	11,685	12,234	-	157,136	-
Capital Outlay	148,576	522,711	221,504	229,322	421,365	198,859
Grants	**$256,741**	**$345,367**	**$710,914**	**$1,073,900**	**$199,183**	**$137,584**
Salaries	200,294	241,629	490,010	798,838	137,450	78,509
Benefits	50,796	87,485	185,386	262,373	52,612	55,270
Purchased Services	118	-	3,056	5,385	-	160
Energy Services	-	-	-	-	-	-
Materials and Supplies	5,533	9,460	20,201	7,304	221	3,645
Capital Outlay	-	6,743	12,261	-	-	-
Other Expenses	-	50	-	-	8,900	-
Total Expenses	**$6,219,305**	**$7,005,801**	**$7,908,087**	**$9,091,793**	**$10,021,357**	**$8,689,351**

STUDENT ENROLLMENT and FTE	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET
Students by Grade level	**525**	**540**	**594**	**631**	**604**	**588**
Pre-Kindergarten ESE	2	3	13	30	14	14
Kindergarten	75	71	94	99	81	80
First Grade	77	92	80	105	102	85
Second Grade	103	86	101	82	105	103
Third Grade	85	110	96	105	92	108
Fourth Grade	94	85	113	101	104	93
Fifth Grade	89	93	97	109	106	105
FTE by Program (for FEFP funding)	**529**	**535**	**597**	**623**	**609**	**595**
Basic Education	353	357	392	417	400	390
E.S.O.L.	12	19	16	15	15	15
Students with Disabilities K-3	95	95	117	115	118	115
Students with Disabilities 4-8	63	57	64	67	69	68
ESE Level 4	6	7	8	9	7	7

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**57.11**	**55.71**	**61.71**	**64.31**	**76.71**	**71.46**
Aides - Function Distinguished	9.71	8.71	12.71	12.71	16.71	16.71
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	1.60	4.00	1.75
Other Instructional Staff	0.40	0.40	0.40	0.40	4.00	2.00
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	40.00	39.60	41.60	43.60	46.00	45.00
Grant Funded	**1.60**	**7.60**	**9.60**	**9.60**	**5.00**	**7.25**
Aides - Function Distinguished	1.00	5.00	5.00	4.00	5.00	7.00
Guidance Counselors	0.00	1.00	1.00	1.00	0.00	0.25
Other Instructional Staff	0.60	0.60	0.60	1.60	0.00	0.00
Teachers	0.00	1.00	3.00	3.00	0.00	0.00
Total Positions	**58.71**	**63.31**	**71.31**	**73.91**	**81.71**	**78.71**

WILKINSON ELEMENTARY SCHOOL

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$5,581,122**	**$5,552,288**	**$5,579,631**	**$6,393,019**	**$7,116,028**	**$6,388,635**
Salaries	3,800,734	3,782,171	3,842,115	4,333,965	4,619,761	4,174,224
Benefits	1,274,244	1,307,576	1,332,808	1,597,554	1,850,625	1,751,617
Purchased Services	199,295	132,811	134,732	175,408	210,372	192,041
Energy Services	229,682	272,193	241,044	236,902	253,470	247,597
Materials and Supplies	40,658	44,561	20,613	22,778	21,078	23,056
Capital Outlay	36,327	12,807	8,319	26,300	2,661	-
Other Expenses	182	169	-	112	158,061	100
Capital	**$266,858**	**$582,223**	**$898,883**	**$259,509**	**$1,782,673**	**$54,932**
Salaries	6,105	14,165	21,168	267	82,953	-
Benefits	1,338	2,933	5,990	95	17,221	-
Purchased Services	12,329	16,529	40,092	5,916	225,932	-
Capital Outlay	247,086	548,596	831,633	253,231	1,456,567	54,932
Grants	**$811,218**	**$1,024,478**	**$1,491,597**	**$1,978,319**	**$641,971**	**$506,911**
Salaries	565,701	739,082	1,048,970	1,472,958	447,852	319,901
Benefits	189,536	255,563	337,129	463,089	165,947	171,481
Purchased Services	5,543	1,170	38,942	29,712	7,058	803
Energy Services	-	99	-	333	-	-
Materials and Supplies	46,777	27,302	37,430	8,589	4,395	11,335
Capital Outlay	1,526	-	28,126	1,988	-	-
Other Expenses	2,135	1,262	1,000	1,650	16,719	3,391
Total Expenses	**$6,659,198**	**$7,158,989**	**$7,970,111**	**$8,630,847**	**$9,540,672**	**$6,950,478**

STUDENT ENROLLMENT and FTE	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET
Students by Grade level	**489**	**437**	**443**	**434**	**406**	**394**
Pre-Kindergarten ESE	23	21	32	56	28	28
Kindergarten	54	57	51	58	61	60
First Grade	92	55	62	53	72	66
Second Grade	77	85	54	52	60	72
Third Grade	81	81	86	58	50	62
Fourth Grade	85	69	78	75	56	50
Fifth Grade	77	69	80	82	79	56
FTE by Program (for FEFP funding)	**492**	**440**	**443**	**439**	**423**	**412**
Basic Education	257	243	251	241	219	213
E.S.O.L.	54	50	51	67	75	73
Students with Disabilities K-3	101	86	93	67	70	68
Students with Disabilities 4-8	67	52	38	46	42	41
ESE Level 4	13	9	10	18	17	17

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**61.64**	**60.41**	**62.11**	**62.11**	**69.71**	**61.46**
Aides - Function Distinguished	12.71	13.71	15.71	16.71	18.71	16.71
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	1.30	1.00	1.00	3.50	1.75
Other Instructional Staff	1.40	1.40	1.40	1.00	4.50	3.00
Principal	1.00	1.00	1.00	1.40	1.00	1.00
School Secretary	3.00	3.00	3.00	3.00	3.00	3.00
Teachers	40.53	38.00	38.00	37.00	37.00	34.00
Grant Funded	**8.67**	**11.20**	**16.20**	**16.20**	**7.10**	**6.35**
Aides - Function Distinguished	2.00	2.00	4.00	3.00	5.00	3.00
Guidance Counselors	2.00	3.00	3.00	3.00	0.50	1.25
Other Instructional Staff	1.20	1.20	1.20	2.20	0.00	0.00
Teachers	3.47	5.00	8.00	8.00	1.60	2.10
Total Positions	**70.31**	**71.61**	**78.31**	**78.31**	**76.81**	**67.81**

BOOKER MIDDLE SCHOOL

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$7,839,065**	**$8,453,533**	**$9,482,108**	**$10,119,028**	**$10,858,913**	**$9,401,685**
Salaries	5,215,349	5,843,932	6,579,608	6,901,593	7,241,967	6,233,110
Benefits	1,751,465	1,991,585	2,283,992	2,595,333	2,918,914	2,618,650
Purchased Services	572,679	289,290	274,055	299,209	284,180	296,671
Energy Services	237,288	262,070	273,205	260,094	229,158	223,545
Materials and Supplies	52,095	54,720	38,301	38,734	38,486	19,313
Capital Outlay	5,886	10,892	5,598	22,143	21,371	10,582
Other Expenses	4,303	1,044	27,349	1,922	124,837	(186)
Capital	**$421,290**	**$789,233**	**$2,530,758**	**$5,929,424**	**$2,446,900**	**$1,393,611**
Salaries	27,497	21,726	35,328	52,233	32,631	25,044
Benefits	6,844	6,619	9,193	16,531	8,938	9,760
Purchased Services	74,307	301,506	19,984	76,239	110,634	1,832
Capital Outlay	312,642	459,382	2,466,253	5,784,421	2,294,697	1,356,975
Grants	**$1,202,408**	**$1,029,229**	**$1,289,201**	**$1,136,626**	**$1,123,015**	**$905,679**
Salaries	747,846	652,424	774,394	743,198	716,479	579,533
Benefits	262,966	235,578	280,749	266,463	308,285	275,745
Purchased Services	159,533	112,741	152,336	117,356	48,901	42,864
Materials and Supplies	19,324	13,584	75,879	4,554	8,245	1,122
Capital Outlay	2,099	-	-	-	25,137	-
Other Expenses	10,640	14,902	5,843	5,055	15,968	6,415
Total Expenses	**$9,462,763**	**$10,271,995**	**$13,302,067**	**$17,185,078**	**$14,428,828**	**$11,700,975**

STUDENT ENROLLMENT and FTE	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET
Students by Grade level	**816**	**911**	**946**	**955**	**851**	**743**
Sixth	290	302	317	282	239	238
Seventh	259	312	316	347	269	239
Eighth	267	297	313	326	343	266
FTE by Program (for FEFP funding)	**836**	**914**	**953**	**965**	**833**	**727**
Basic Education	564	598	591	566	497	434
E.S.O.L.	28	61	85	121	103	90
Students with Disabilities 4-8	240	249	270	265	217	189
ESE Level 4	4	6	7	13	16	14

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**81.80**	**96.80**	**100.80**	**101.80**	**97.17**	**79.10**
Aides - Function Distinguished	10.00	20.00	22.00	21.00	13.57	12.00
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	4.00	3.00
Other Instructional Staff	2.80	2.80	3.80	4.80	5.00	2.50
Principal	1.00	1.00	1.00	1.00	1.00	1.00
School Secretary	4.00	4.00	4.00	5.00	4.00	4.00
Specialist	1.00	1.00	1.00	1.00	1.00	0.00
Teachers	57.00	62.00	63.00	63.00	65.60	53.60
Grant Funded	**12.20**	**11.20**	**13.20**	**15.20**	**16.40**	**10.00**
Aides - Function Distinguished	4.00	3.00	4.00	5.00	9.00	3.00
Guidance Counselors	1.00	1.00	1.00	3.00	1.00	2.00
Other Instructional Staff	2.20	2.20	2.20	2.20	1.00	1.00
Teachers	5.00	5.00	6.00	5.00	5.40	4.00
Total Positions	**94.00**	**108.00**	**114.00**	**117.00**	**113.57**	**89.10**

BROOKSIDE MIDDLE SCHOOL

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$7,446,171**	**$7,645,169**	**$8,422,536**	**$9,406,054**	**$10,072,436**	**$9,103,383**
Salaries	5,156,240	5,382,692	5,800,732	6,353,117	6,654,653	5,951,113
Benefits	1,689,139	1,761,568	1,993,532	2,450,542	2,659,010	2,558,623
Purchased Services	309,247	209,160	307,451	268,042	262,186	263,575
Energy Services	191,673	229,167	273,833	262,270	269,218	265,228
Materials and Supplies	47,701	29,443	36,215	50,120	77,896	51,495
Capital Outlay	38,279	5,241	10,029	19,864	32,091	1,819
Other Expenses	13,892	27,898	744	2,099	117,382	11,530
Capital	**$566,411**	**$340,405**	**$355,680**	**$286,752**	**$1,291,124**	**$163,425**
Salaries	23,153	9,422	18,995	11,906	10,569	10,739
Benefits	7,224	3,651	5,695	5,435	5,423	5,932
Purchased Services	18,350	549	527	-	9,278	-
Capital Outlay	517,684	326,783	330,463	269,411	1,265,854	146,754
Grants	**$266,439**	**$247,529**	**$510,076**	**$414,252**	**$212,828**	**$231,625**
Salaries	171,140	147,131	329,542	267,420	120,210	131,478
Benefits	91,896	78,791	135,000	90,485	71,986	92,259
Purchased Services	-	-	4,934	15,236	13,004	4,199
Energy Services	-	-	2,846	3,131	-	-
Materials and Supplies	1,572	11,904	7,204	28,017	554	3,164
Capital Outlay	1,376	2,809	30,550	5,947	-	-
Other Expenses	455	6,894	-	4,016	7,074	525
Total Expenses	**$8,279,021**	**$8,233,103**	**$9,288,292**	**$10,107,058**	**$11,576,388**	**$9,498,433**

STUDENT ENROLLMENT and FTE	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET
Students by Grade level	**749**	**760**	**742**	**700**	**724**	**691**
Sixth	236	213	257	230	204	219
Seventh	272	273	206	267	251	208
Eighth	241	274	279	203	269	264
FTE by Program (for FEFP funding)	**750**	**748**	**732**	**709**	**733**	**698**
Basic Education	511	516	495	437	439	418
E.S.O.L.	31	32	37	62	80	76
Students with Disabilities 4-8	200	196	194	174	176	168
ESE Level 4	8	4	6	33	36	34
ESE Level 5	-	-	-	3	2	2

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**79.00**	**80.40**	**83.80**	**82.80**	**85.00**	**74.25**
Aides - Function Distinguished	14.00	14.00	17.00	15.00	16.00	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	4.00	4.00	4.00	2.75
Other Instructional Staff	2.90	2.90	3.30	3.80	6.00	2.50
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	0.00
Teachers	50.10	51.50	50.50	51.00	50.00	45.00
Grant Funded	**4.60**	**6.60**	**7.20**	**8.20**	**6.00**	**7.25**
Aides - Function Distinguished	4.00	6.00	5.00	6.00	6.00	5.00
Guidance Counselors	0.00	0.00	0.00	0.00	0.00	1.25
Other Instructional Staff	0.60	0.60	1.20	2.20	0.00	0.00
Teachers	0.00	0.00	1.00	0.00	0.00	1.00
Total Positions	**83.60**	**87.00**	**91.00**	**91.00**	**91.00**	**81.50**

HERON CREEK MIDDLE SCHOOL

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$7,408,392**	**$7,794,017**	**$9,063,297**	**$10,021,636**	**$10,740,484**	**$10,038,122**
Salaries	5,193,223	5,418,329	6,364,030	6,856,205	7,264,372	6,685,533
Benefits	1,769,530	1,831,225	2,138,376	2,601,039	2,793,666	2,782,169
Purchased Services	162,367	216,976	217,384	243,839	261,886	250,808
Energy Services	181,758	227,328	258,382	243,519	234,373	254,736
Materials and Supplies	63,397	72,215	49,035	45,072	50,063	43,200
Capital Outlay	25,101	14,979	23,295	19,426	48,320	21,176
Other Expenses	13,016	12,965	12,795	12,536	87,804	500
Capital	**$840,134**	**$741,454**	**$2,329,103**	**$973,609**	**$3,423,914**	**$1,502,033**
Salaries	42,729	2,422	17,794	22,235	13,872	-
Benefits	8,661	951	3,618	5,947	2,022	-
Purchased Services	18,622	558	117,478	21,277	10,035	-
Capital Outlay	770,122	737,523	2,190,213	924,150	3,397,985	1,502,033
Grants	**$415,681**	**$405,778**	**$515,186**	**$1,027,559**	**$855,056**	**$814,709**
Salaries	303,634	230,120	303,327	697,944	532,133	535,875
Benefits	109,642	167,637	186,825	254,765	265,460	271,399
Purchased Services	-	1,281	16,756	5,142	5,163	-
Energy Services	-	2,571	6,485	6,481	6,069	-
Materials and Supplies	1,029	2,257	503	61,106	45,328	7,435
Capital Outlay	1,376	-	-	-	-	-
Other Expenses	-	1,912	1,290	2,121	903	-
Total Expenses	**$8,664,207**	**$8,941,249**	**$11,907,586**	**$12,022,804**	**$15,019,454**	**$12,354,864**

STUDENT ENROLLMENT and FTE	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET
Students by Grade level	**846**	**835**	**903**	**905**	**950**	**950**
Sixth	271	245	312	311	306	300
Seventh	283	287	280	302	322	315
Eighth	292	303	311	292	322	335
FTE by Program (for FEFP funding)	**855**	**833**	**900**	**911**	**951**	**951**
Basic Education	612	588	615	592	619	619
E.S.O.L.	26	24	46	84	90	90
Students with Disabilities 4-8	214	214	235	224	228	228
ESE Level 4	3	7	4	10	12	12
ESE Level 5	-	-	-	1	1	1

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**83.40**	**86.00**	**92.90**	**92.80**	**95.00**	**88.25**
Aides - Function Distinguished	11.00	14.00	14.00	14.00	16.00	15.00
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	4.00	4.00	4.00	2.75
Other Instructional Staff	1.90	2.30	1.90	2.80	5.00	1.50
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	0.00
Teachers	58.50	57.70	64.00	63.00	61.00	61.00
Grant Funded	**5.60**	**11.60**	**12.20**	**22.20**	**14.00**	**13.25**
Aides - Function Distinguished	5.00	11.00	10.00	18.00	11.00	10.00
Guidance Counselors	0.00	0.00	0.00	0.00	0.00	1.25
Other Instructional Staff	0.60	0.60	1.20	4.20	1.00	1.00
Teachers	0.00	0.00	1.00	0.00	2.00	1.00
Total Positions	**89.00**	**97.60**	**105.10**	**115.00**	**109.00**	**101.50**

MCINTOSH MIDDLE SCHOOL

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$7,156,837**	**$7,581,676**	**$8,273,591**	**$9,116,276**	**$9,147,396**	**$8,310,585**
Salaries	4,902,595	5,216,778	5,720,768	6,150,989	5,501,456	5,233,636
Benefits	1,696,508	1,797,148	2,015,789	2,365,005	2,363,793	2,253,214
Purchased Services	293,837	243,808	240,406	290,058	318,046	261,035
Energy Services	199,844	243,497	242,586	251,936	236,729	238,802
Materials and Supplies	57,968	64,585	43,793	41,894	34,329	37,128
Capital Outlay	949	10,189	5,219	10,871	599,294	282,939
Other Expenses	5,136	5,671	5,030	5,523	93,749	3,831
Capital	**$575,038**	**$290,516**	**$991,327**	**$2,953,026**	**$3,549,746**	**$1,225,481**
Salaries	835	63	11,104	17,893	40,019	-
Benefits	155	17	2,563	5,751	13,864	-
Purchased Services	40,311	8,556	527	-	223,648	-
Capital Outlay	533,737	281,880	977,133	2,929,382	3,272,215	1,225,481
Grants	**$313,463**	**$298,926**	**$362,248**	**$522,619**	**$426,855**	**$327,149**
Salaries	207,493	187,678	210,249	316,980	180,240	171,139
Benefits	65,230	59,564	96,710	116,040	116,341	118,478
Purchased Services	34,688	41,486	49,447	67,661	111,542	36,155
Energy Services	-	-	-	-	-	-
Materials and Supplies	2,253	6,626	2,132	17,448	10,422	852
Capital Outlay	2,099	12	-	-	4,830	-
Other Expenses	1,700	3,560	3,710	4,490	3,480	525
Total Expenses	**$8,045,338**	**$8,171,118**	**$9,627,166**	**$12,591,921**	**$13,123,997**	**$9,863,215**

STUDENT ENROLLMENT and FTE	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET
Students by Grade level	**781**	**846**	**855**	**763**	**694**	**730**
Sixth	280	282	270	230	222	257
Seventh	264	287	295	242	240	230
Eighth	237	277	290	291	232	243
FTE by Program (for FEFP funding)	**785**	**846**	**854**	**754**	**950**	**722**
Basic Education	581	596	600	506	619	479
E.S.O.L.	24	33	37	56	90	58
Students with Disabilities 4-8	179	217	215	185	228	178
ESE Level 4	1	-	2	7	12	7
ESE Level 5	-	-	-	-	1	-

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**79.40**	**82.40**	**83.40**	**84.40**	**76.00**	**64.00**
Aides - Function Distinguished	11.00	12.00	12.00	14.00	10.00	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	2.00
Other Instructional Staff	1.90	1.90	1.90	2.40	4.00	1.00
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	0.00
Teachers	54.50	56.50	57.50	56.00	50.00	45.00
Grant Funded	**3.60**	**2.60**	**5.60**	**9.60**	**9.00**	**7.00**
Aides - Function Distinguished	3.00	2.00	4.00	7.00	9.00	7.00
Guidance Counselors	0.60	0.60	0.60	1.00	0.00	0.00
Other Instructional Staff	0.00	0.00	1.00	1.60	0.00	0.00
Total Positions	**83.00**	**85.00**	**89.00**	**94.00**	**85.00**	**71.00**

SARASOTA MIDDLE SCHOOL

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$9,437,022**	**$10,279,262**	**$11,198,231**	**$12,233,163**	**$12,681,265**	**$11,319,838**
Salaries	6,689,716	7,268,742	7,887,953	8,427,485	8,570,649	7,659,813
Benefits	2,246,194	2,404,691	2,671,526	3,110,007	3,295,082	3,071,855
Purchased Services	243,669	240,434	258,400	349,922	338,554	285,579
Energy Services	160,104	247,292	234,229	228,107	233,636	231,509
Materials and Supplies	67,145	73,933	46,785	60,418	52,314	30,739
Capital Outlay	19,865	35,205	91,857	41,666	38,295	40,910
Other Expenses	10,329	8,965	7,481	15,558	152,735	(567)
Capital	**$766,625**	**$1,074,079**	**$428,664**	**$134,678**	**$472,676**	**$176,656**
Salaries	17,781	4,297	15,503	-	-	-
Benefits	3,721	1,514	3,261	-	-	-
Purchased Services	18,020	469	4,817	7,689	106,810	-
Capital Outlay	727,103	1,067,799	405,083	126,989	365,866	176,656
Grants	**$272,229**	**$219,502**	**$398,892**	**$322,395**	**$147,826**	**$69,105**
Salaries	193,142	145,199	251,304	213,788	55,153	25,989
Benefits	74,091	59,587	93,647	74,911	43,709	21,285
Purchased Services	-	9,707	37,870	24,656	1,991	161
Energy Services	-	-	540	1,203	-	-
Materials and Supplies	1,012	1,724	7,457	1,384	520	19,792
Capital Outlay	2,099	-	-	-	42,724	-
Other Expenses	1,885	3,285	8,074	6,453	3,729	1,878
Total Expenses	**$10,475,876**	**$11,572,843**	**$12,025,787**	**$12,690,236**	**$13,301,767**	**$11,565,599**

STUDENT ENROLLMENT and FTE	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET
Students by Grade level	**1,167**	**1,215**	**1,274**	**1,310**	**1,290**	**1,197**
Sixth	367	387	419	420	436	338
Seventh	384	410	420	442	423	436
Eighth	416	418	435	448	431	423
FTE by Program (for FEFP funding)	**1,166**	**1,214**	**1,274**	**1,293**	**1,271**	**1,180**
Basic Education	631	706	729	720	696	646
E.S.O.L.	24	34	43	42	43	40
Students with Disabilities 4-8	510	472	500	529	532	494
ESE Level 4	-	1	1	2	-	-
ESE Level 5	1	1	1	-	-	-

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**104.71**	**107.11**	**109.11**	**111.11**	**104.71**	**87.96**
Aides - Function Distinguished	12.71	13.71	14.71	13.71	8.71	7.71
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	5.00	5.00	3.75
Other Instructional Staff	2.90	2.90	2.90	3.40	5.00	1.50
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	4.00
Specialist	1.00	1.00	1.00	1.00	1.00	0.00
Teachers	75.10	76.50	77.50	79.00	76.00	67.00
Grant Funded	**2.60**	**3.60**	**4.60**	**5.60**	**2.00**	**0.25**
Aides - Function Distinguished	2.00	3.00	3.00	4.00	2.00	0.00
Other Instructional Staff	0.60	0.60	0.60	1.60	0.00	0.25
Teachers	0.00	0.00	1.00	0.00	0.00	0.00
Total Positions	**107.31**	**110.71**	**113.71**	**116.71**	**106.71**	**88.21**

VENICE MIDDLE SCHOOL

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$6,915,738**	**$7,057,886**	**$8,123,991**	**$8,582,509**	**$8,200,359**	**$7,770,698**
Salaries	4,909,866	5,016,173	5,667,803	5,970,883	5,487,492	5,187,516
Benefits	1,670,269	1,724,207	1,991,108	2,243,860	2,224,841	2,212,422
Purchased Services	165,535	137,387	271,949	187,649	211,858	206,952
Energy Services	111,408	132,904	134,806	145,856	128,162	126,803
Materials and Supplies	45,416	38,015	27,990	25,117	26,611	21,010
Capital Outlay	12,177	8,190	30,176	8,777	15,585	16,130
Other Expenses	1,067	1,010	159	367	105,810	(135)
Capital	**$163,399**	**$55,088**	**$1,257,831**	**$2,132,555**	**$238,082**	**$40,364**
Salaries	5,374	-	5,439	-	-	-
Benefits	1,159	-	1,061	-	-	-
Purchased Services	30,338	400	466,553	396,780	71,306	-
Capital Outlay	126,528	54,688	784,778	1,735,775	166,776	40,364
Grants	**$267,409**	**$170,061**	**$306,277**	**$299,090**	**$124,271**	**$117,754**
Salaries	207,046	115,070	210,949	204,588	71,700	52,252
Benefits	52,793	36,320	58,780	58,064	43,472	36,826
Purchased Services	3,568	10,124	33,957	22,309	3,495	27,651
Materials and Supplies	2,626	7,322	2,591	14,129	1,262	500
Capital Outlay	1,376	25	-	-	-	-
Other Expenses	-	1,200	-	-	4,342	525
Total Expenses	**$7,346,546**	**$7,283,035**	**$9,688,099**	**$11,014,154**	**$8,562,712**	**$7,928,816**

STUDENT ENROLLMENT and FTE	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET
Students by Grade level	**799**	**760**	**759**	**730**	**699**	**729**
Sixth	269	205	253	197	197	257
Seventh	250	271	229	279	204	254
Eighth	280	284	277	254	298	218
FTE by Program (for FEFP funding)	**802**	**763**	**762**	**718**	**687**	**718**
Basic Education	643	598	599	549	526	550
E.S.O.L.	13	17	14	15	14	18
Students with Disabilities 4-8	146	146	144	148	142	144
ESE Level 4	-	2	5	6	5	6

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**76.90**	**73.90**	**77.90**	**75.90**	**70.00**	**65.00**
Aides - Function Distinguished	10.50	10.50	13.50	12.50	8.00	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	2.00
Other Instructional Staff	0.90	0.90	0.90	0.90	3.00	1.00
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	0.00
Teachers	53.50	50.50	51.50	50.50	47.00	46.00
Grant Funded	**1.10**	**1.10**	**2.10**	**6.10**	**4.00**	**3.00**
Aides - Function Distinguished	0.50	0.50	0.50	4.50	4.00	3.00
Other Instructional Staff	0.60	0.60	1.60	1.60	0.00	0.00
Total Positions	**78.00**	**75.00**	**80.00**	**82.00**	**74.00**	**68.00**

WOODLAND MIDDLE SCHOOL

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$6,882,450**	**$7,475,051**	**$8,589,791**	**$9,512,509**	**$10,470,807**	**$10,208,811**
Salaries	4,842,481	5,140,963	6,003,881	6,490,136	7,041,879	6,783,523
Benefits	1,676,884	1,825,869	2,115,068	2,474,333	2,824,714	2,916,829
Purchased Services	146,855	229,781	207,393	260,256	239,290	244,816
Energy Services	148,898	205,603	200,705	189,213	193,175	182,196
Materials and Supplies	48,879	56,937	40,635	47,057	51,010	58,654
Capital Outlay	3,529	14,823	21,698	50,020	18,350	23,085
Other Expenses	14,924	1,075	411	1,494	102,389	(292)
Capital	**$572,076**	**$304,596**	**$1,059,124**	**$1,034,921**	**$656,342**	**$176,925**
Salaries	262	6,299	6,432	8,944	-	-
Benefits	49	1,215	1,262	2,709	-	-
Purchased Services	24,863	595	262,986	40,053	6,465	-
Capital Outlay	546,902	296,487	788,444	983,215	649,877	176,925
Grants	**$189,373**	**$141,325**	**$478,821**	**$569,241**	**$64,772**	**$95,970**
Salaries	151,043	106,435	338,116	350,679	28,237	54,389
Benefits	37,187	24,487	125,227	120,779	27,293	40,220
Purchased Services	-	-	4,628	23,661	1,467	100
Energy Services	-	-	-	3,135	-	-
Materials and Supplies	420	309	8,545	3,465	-	686
Capital Outlay	723	10,094	-	56,207	-	-
Other Expenses	-	-	2,305	11,315	7,775	575
Total Expenses	**$7,643,899**	**$7,920,972**	**$10,127,736**	**$11,116,671**	**$11,191,921**	**$10,481,706**

STUDENT ENROLLMENT and FTE	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET
Students by Grade level	**978**	**972**	**979**	**1,015**	**1,041**	**1,049**
Sixth	313	303	321	355	333	326
Seventh	332	326	319	338	366	348
Eighth	333	343	339	322	342	375
FTE by Program (for FEFP funding)	**979**	**973**	**983**	**1,019**	**1,044**	**1,051**
Basic Education	731	730	739	744	766	771
E.S.O.L.	21	26	32	51	58	59
Students with Disabilities 4-8	227	214	207	217	210	211
ESE Level 4	-	3	5	6	8	8
ESE Level 5	-	-	-	1	1	1

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**85.14**	**86.14**	**92.54**	**98.14**	**96.71**	**91.21**
Aides - Function Distinguished	10.14	12.14	14.14	16.14	13.71	11.71
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	3.60	4.00	3.00
Other Instructional Staff	1.90	1.90	1.90	2.40	4.00	1.50
Principal	1.00	1.00	1.00	1.00	1.00	1.00
School Secretary	4.00	5.00	5.00	5.00	5.00	5.00
Specialist	1.00	1.00	1.00	1.00	1.00	0.00
Teachers	61.10	59.10	63.50	66.00	65.00	66.00
Grant Funded	**0.60**	**0.60**	**6.60**	**5.60**	**2.00**	**2.00**
Aides - Function Distinguished	0.00	0.00	4.00	3.00	2.00	2.00
Guidance Counselors	0.00	0.00	1.00	1.00	0.00	0.00
Other Instructional Staff	0.60	0.60	0.60	1.60	0.00	0.00
Teachers	0.00	0.00	1.00	0.00	0.00	0.00
Total Positions	**85.74**	**86.74**	**99.14**	**103.74**	**98.71**	**93.21**

BOOKER HIGH SCHOOL

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$11,053,743**	**$11,983,454**	**$13,314,635**	**$14,707,095**	**$16,707,733**	**$15,565,041**
Salaries	7,570,913	8,126,716	9,075,719	9,721,187	10,653,376	10,149,031
Benefits	2,431,734	2,574,671	2,954,569	3,457,399	4,161,926	4,235,490
Purchased Services	495,989	555,417	592,466	681,920	718,684	566,467
Energy Services	358,026	395,149	388,878	512,705	514,469	512,007
Materials and Supplies	15,179	137,194	108,675	105,321	140,062	75,281
Capital Outlay	27,217	12,218	25,012	30,119	56,023	14,181
Other Expenses	154,685	182,089	169,316	198,444	463,193	12,584
Capital	**$1,486,324**	**$5,162,486**	**$13,738,410**	**$9,461,119**	**$3,411,924**	**$1,849,835**
Salaries	69,096	107,773	206,305	152,711	63,130	10,107
Benefits	20,103	32,464	62,597	51,280	23,056	5,583
Purchased Services	979,211	515,538	256,205	211,766	411,168	314,612
Capital Outlay	417,914	4,506,711	13,213,303	9,045,362	2,914,570	1,519,533
Grants	**$411,495**	**$315,533**	**$594,990**	**$491,862**	**$111,462**	**$165,848**
Salaries	280,475	207,560	364,395	292,405	56,410	103,346
Benefits	94,920	96,235	162,582	108,571	45,984	61,547
Purchased Services	140	954	49,655	86,919	4,371	191
Materials and Supplies	19,665	3,662	5,344	3,150	-	239
Capital Outlay	12,689	7,122	-	-	-	-
Other Expenses	3,606	-	13,014	817	4,697	525
Total Expenses	**$12,951,562**	**$17,461,473**	**$27,648,035**	**$24,660,076**	**$20,231,119**	**$17,580,724**

STUDENT ENROLLMENT and FTE	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET
Students by Grade level	**1,307**	**1,299**	**1,307**	**1,401**	**1,412**	**1,523**
Ninth	320	349	348	390	384	389
Tenth	353	332	360	374	388	407
Eleventh	332	342	333	338	353	398
Twelfth	302	276	266	299	287	329
FTE by Program (for FEFP funding)	**1,220**	**1,264**	**1,229**	**1,327**	**1,339**	**1,434**
Basic Education	832	902	871	896	903	943
E.S.O.L.	51	50	65	88	89	125
Students with Disabilities 9-12	279	250	247	281	283	305
ESE Level 4	6	6	6	9	10	10
ESE Level 5	4	-	-	-	-	-
Career Education	48	56	40	53	54	51

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**110.40**	**116.80**	**120.80**	**121.80**	**133.00**	**130.00**
Aides - Function Distinguished	12.00	16.00	18.00	14.00	14.00	15.00
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	5.00	4.00	6.00	4.00	3.00
Other Instructional Staff	5.40	5.40	4.80	4.80	10.60	7.60
Principal	1.00	1.00	1.00	1.00	1.00	1.00
School Secretary	11.00	11.00	11.00	12.00	12.00	11.00
Specialist	1.00	1.00	1.00	1.00	2.00	2.00
Teachers	71.00	72.40	76.00	78.00	84.40	85.40
Grant Funded	**4.20**	**7.20**	**9.20**	**8.20**	**4.00**	**6.00**
Aides - Function Distinguished	3.00	6.00	6.00	5.00	4.00	6.00
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	0.00	0.00
Specialist	0.00	0.00	1.00	1.00	0.00	0.00
Teachers	0.00	0.00	1.00	1.00	0.00	0.00
Total Positions	**114.60**	**124.00**	**130.00**	**130.00**	**137.00**	**136.00**

NORTH PORT HIGH SCHOOL

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$17,240,790**	**$19,100,601**	**$20,550,898**	**$23,070,718**	**$24,910,048**	**$22,200,197**
Salaries	11,890,679	12,903,120	13,841,565	15,173,296	16,064,133	14,688,827
Benefits	3,919,815	4,297,527	4,733,627	5,710,084	6,367,472	6,238,791
Purchased Services	541,335	730,837	688,422	806,804	877,270	586,776
Energy Services	391,157	528,246	521,159	539,252	539,721	518,306
Materials and Supplies	206,100	203,680	223,053	267,794	248,618	103,258
Capital Outlay	23,274	66,715	170,400	211,535	120,794	63,239
Other Expenses	268,430	370,476	372,672	361,953	692,040	1,000
Capital	**$1,276,036**	**$1,612,018**	**$2,185,756**	**$3,323,852**	**$5,282,429**	**$43,038,557**
Salaries	36,417	22,259	27,821	20,917	13,193	-
Benefits	10,261	6,552	7,752	7,545	2,692	-
Purchased Services	78,719	24,241	921,125	56,656	69,043	10,783
Capital Outlay	1,150,639	1,558,966	1,229,058	3,238,734	5,197,501	43,027,774
Grants	**$905,369**	**$878,542**	**$1,056,907**	**$1,001,003**	**$599,153**	**$665,438**
Salaries	649,688	530,898	686,400	673,384	356,625	405,902
Benefits	250,842	267,593	340,214	257,280	208,423	256,742
Purchased Services	-	35,090	16,493	42,108	21,312	321
Energy Services	-	-	-	3,947	-	-
Materials and Supplies	2,165	14,416	1,972	7,665	3,790	1,948
Capital Outlay	654	27,200	-	-	2,259	-
Other Expenses	2,020	3,345	11,828	16,619	6,744	525
Total Expenses	**$19,422,195**	**$21,591,161**	**$23,793,561**	**$27,395,573**	**$30,791,630**	**$65,904,192**

STUDENT ENROLLMENT and FTE	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET
Students by Grade level	**2,333**	**2,461**	**2,571**	**2,577**	**2,560**	**2,580**
Pre-Kindergarten ESE	1	4	4	1	3	4
Ninth	631	671	697	660	641	670
Tenth	627	641	680	662	670	641
Eleventh	570	606	640	676	641	660
Twelfth	504	539	550	578	605	605
FTE by Program (for FEFP funding)	**2,235**	**2,349**	**2,449**	**2,455**	**2,436**	**2,453**
Basic Education	1,661	1,718	1,759	1,701	1,659	1,671
E.S.O.L.	27	51	62	89	100	101
Students with Disabilities 9-12	368	403	447	477	477	480
ESE Level 4	5	4	4	2	6	6
ESE Level 5	-	1	1	1	1	1
Career Education	174	172	176	185	193	194

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**188.20**	**194.20**	**203.20**	**205.20**	**214.00**	**205.75**
Aides - Function Distinguished	29.00	30.00	33.00	29.00	33.00	29.00
Assistant Principals	5.00	5.00	6.00	6.00	6.00	5.00
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00
Guidance Counselors	8.00	9.00	9.00	9.00	13.00	10.75
Other Instructional Staff	5.20	5.20	6.20	6.20	7.00	7.00
Principal	1.00	1.00	1.00	1.00	1.00	1.00
School Secretary	11.00	12.00	14.00	14.00	15.00	13.00
Specialist	1.00	1.00	2.00	2.00	3.00	4.00
Teachers	127.00	130.00	131.00	137.00	135.00	135.00
Grant Funded	**11.80**	**13.80**	**16.80**	**16.80**	**14.00**	**13.25**
Aides - Function Distinguished	9.00	11.00	11.00	12.00	14.00	13.00
Guidance Counselors	1.00	1.00	1.00	1.00	0.00	0.25
Other Instructional Staff	1.80	1.80	1.80	2.80	0.00	0.00
Specialist	0.00	0.00	1.00	1.00	0.00	0.00
Teachers	0.00	0.00	2.00	0.00	0.00	0.00
Total Positions	**200.00**	**208.00**	**220.00**	**222.00**	**228.00**	**219.00**

RIVERVIEW HIGH SCHOOL

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$18,960,674**	**$19,895,845**	**$22,726,687**	**$24,413,902**	**$26,631,105**	**$23,755,901**
Salaries	12,709,609	13,528,463	15,466,664	16,359,064	16,953,891	15,627,084
Benefits	4,127,421	4,456,780	5,140,205	5,782,947	6,497,412	6,467,806
Purchased Services	950,322	847,799	892,486	885,911	1,433,402	701,960
Energy Services	518,807	542,024	630,724	677,232	639,272	627,831
Materials and Supplies	257,062	163,287	183,005	205,245	256,224	142,759
Capital Outlay	60,329	68,144	66,952	141,488	130,082	49,281
Other Expenses	337,124	289,348	346,651	362,015	720,822	139,180
Capital	**$1,592,308**	**$413,939**	**$1,210,506**	**$2,066,917**	**$2,316,954**	**$405,728**
Salaries	11,354	4,158	28,247	238	2,476	-
Benefits	4,223	894	6,512	71	538	-
Purchased Services	54,702	1,291	6,026	22,000	120,510	-
Capital Outlay	1,522,029	407,596	1,169,721	2,044,608	2,193,430	405,728
Grants	**$665,064**	**$548,119**	**$1,126,072**	**$862,748**	**$538,327**	**$575,874**
Salaries	497,043	385,070	701,508	591,435	332,577	387,881
Benefits	149,122	115,623	242,249	207,398	160,800	186,409
Purchased Services	1,709	3,126	42,161	43,716	17,618	169
Energy Services	-	-	69	-	-	-
Materials and Supplies	2,643	10,110	29,498	9,693	5,125	141
Capital Outlay	12,932	33,820	100,119	-	-	-
Other Expenses	1,615	370	10,468	10,506	22,207	1,274
Total Expenses	**$21,218,046**	**$20,857,903**	**$25,063,265**	**$27,343,567**	**$29,486,386**	**$24,737,503**

STUDENT ENROLLMENT and FTE	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET
Students by Grade level	**2,590**	**2,543**	**2,600**	**2,682**	**2,642**	**2,658**
Pre-Kindergarten ESE	15	9	8	11	6	13
Ninth	653	656	685	713	668	676
Tenth	632	680	689	690	706	670
Eleventh	661	609	639	646	669	684
Twelfth	629	589	579	622	593	615
FTE by Program (for FEFP funding)	**2,501**	**2,463**	**2,517**	**2,581**	**2,534**	**2,550**
Basic Education	2,008	1,974	1,884	1,856	1,698	1,708
E.S.O.L.	62	69	77	83	89	90
Students with Disabilities 9-12	302	280	404	504	607	611
ESE Level 4	17	14	20	18	21	21
ESE Level 5	1	1	1	2	3	3
Career Education	111	125	131	118	116	117

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**190.47**	**193.47**	**201.97**	**201.81**	**208.07**	**199.82**
Aides - Function Distinguished	30.67	33.67	35.67	32.07	28.07	25.07
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	7.00	7.00	8.00	8.00	10.00	8.75
Other Instructional Staff	4.80	4.80	3.80	3.80	7.00	6.00
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	11.00
Specialist	0.00	0.00	1.00	2.00	2.00	2.00
Teachers	126.00	126.00	131.50	133.94	139.00	138.00
Visiting Teacher(Social Wkr)	1.00	1.00	1.00	1.00	1.00	1.00
Grant Funded	**5.20**	**6.20**	**10.70**	**13.26**	**9.00**	**8.25**
Aides - Function Distinguished	3.00	3.00	4.00	6.00	9.00	8.00
Guidance Counselors	1.00	1.00	1.00	1.00	0.00	0.25
Other Instructional Staff	1.20	1.20	1.20	2.20	0.00	0.00
Specialist	0.00	0.00	1.00	1.00	0.00	0.00
Teachers	0.00	1.00	3.50	3.06	0.00	0.00
Total Positions	**195.67**	**199.67**	**212.67**	**215.07**	**217.07**	**208.07**

SARASOTA HIGH SCHOOL

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$16,441,104**	**$18,671,738**	**$20,695,729**	**$21,715,511**	**$23,165,298**	**$20,815,650**
Salaries	11,024,929	12,376,743	13,951,143	14,177,864	14,510,342	13,488,224
Benefits	3,557,472	4,017,550	4,552,321	5,172,804	5,714,699	5,656,668
Purchased Services	734,618	747,197	772,797	835,269	1,034,073	809,983
Energy Services	504,606	545,033	619,690	684,770	702,694	686,777
Materials and Supplies	187,840	230,170	232,763	229,168	177,275	90,001
Capital Outlay	86,733	354,614	163,697	159,704	265,969	72,097
Other Expenses	344,906	400,431	403,318	455,932	760,246	11,900
Capital	**$1,930,822**	**$3,011,846**	**$4,649,681**	**$10,501,430**	**$19,631,103**	**$16,310,148**
Salaries	37,428	62,813	113,188	110,928	145,981	10,739
Benefits	11,290	20,067	37,923	42,434	50,202	5,932
Purchased Services	155,533	224,494	606,285	1,614,188	2,062,597	1,259,453
Capital Outlay	1,726,571	2,704,472	3,892,285	8,733,880	17,372,323	15,034,024
Grants	**$658,748**	**$553,952**	**$688,823**	**$592,643**	**$424,774**	**$279,041**
Salaries	431,845	357,711	406,378	411,959	264,620	162,670
Benefits	176,181	180,894	193,637	153,379	146,286	115,550
Purchased Services	-	6,817	27,427	894	5,530	100
Energy Services	-	-	-	-	-	-
Materials and Supplies	1,787	3,954	20,730	5,794	2,621	196
Capital Outlay	45,606	-	15,540	-	-	-
Other Expenses	3,329	4,576	25,111	20,617	5,717	525
Total Expenses	**$19,030,674**	**$22,237,536**	**$26,034,233**	**$32,809,584**	**$43,221,175**	**$37,404,839**

STUDENT ENROLLMENT and FTE	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET
Students by Grade level	**2,302**	**2,506**	**2,519**	**2,514**	**2,362**	**2,368**
Ninth	727	691	631	646	632	657
Tenth	576	744	686	656	623	638
Eleventh	543	573	700	626	567	577
Twelfth	456	498	502	586	540	496
FTE by Program (for FEFP funding)	**2,223**	**2,395**	**2,409**	**2,396**	**2,241**	**2,246**
Basic Education	1,405	1,555	1,563	1,653	1,532	1,536
E.S.O.L.	65	75	76	111	123	123
Students with Disabilities 9-12	601	631	635	463	428	429
ESE Level 4	17	6	6	22	21	21
ESE Level 5	-	1	1	1	3	3
Career Education	135	127	128	146	134	134

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**160.00**	**179.40**	**184.40**	**183.80**	**183.00**	**171.00**
Aides - Function Distinguished	16.00	18.00	22.00	18.00	17.00	15.00
Assistant Principals	5.00	6.00	6.00	6.00	6.00	5.00
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00
Guidance Counselors	6.00	7.00	8.00	8.00	8.00	6.00
Other Instructional Staff	4.40	4.40	4.80	4.80	7.00	5.00
Principal	1.00	1.00	1.00	1.00	1.00	1.00
School Secretary	10.00	13.00	11.00	13.00	12.00	11.00
Specialist	2.00	2.00	1.00	1.00	2.00	2.00
Teachers	114.60	127.00	129.60	131.00	129.00	125.00
Grant Funded	**10.20**	**11.20**	**13.80**	**13.80**	**12.00**	**5.00**
Aides - Function Distinguished	9.00	10.00	10.00	10.00	12.00	5.00
Guidance Counselors	0.00	0.00	0.00	0.00	0.00	0.00
Other Instructional Staff	1.20	1.20	1.80	2.80	0.00	0.00
Specialist	0.00	0.00	1.00	1.00	0.00	0.00
Teachers	0.00	0.00	1.00	0.00	0.00	0.00
Total Positions	**170.20**	**190.60**	**198.20**	**197.60**	**195.00**	**176.00**

SUNCOAST POLYTECHNICAL HIGH SCHOOL

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$3,624,875**	**$3,993,801**	**$4,326,907**	**$5,119,029**	**$5,719,205**	**$5,379,137**
Salaries	2,433,967	2,599,074	2,910,185	3,352,404	3,569,318	3,473,647
Benefits	808,972	874,750	950,869	1,179,237	1,313,769	1,406,470
Purchased Services	140,647	145,117	98,128	149,901	240,046	168,674
Energy Services	157,946	212,255	238,020	233,809	275,053	274,942
Materials and Supplies	30,435	57,093	51,163	50,824	123,786	49,460
Capital Outlay	23,041	14,319	5,266	72,547	48,181	5,744
Other Expenses	29,867	91,193	73,276	80,307	149,052	200
Capital	**$226,450**	**$264,804**	**$473,644**	**$306,043**	**$438,661**	**$0**
Salaries	-	487	12,435	3,770	-	-
Benefits	-	95	2,664	821	-	-
Purchased Services	6,966	207	20,413	41,612	69,621	-
Capital Outlay	219,484	264,015	438,132	259,840	369,040	-
Grants	**$129,980**	**$338,702**	**$259,619**	**$339,473**	**$194,499**	**$167,947**
Salaries	95,565	70,129	168,903	244,611	144,916	121,085
Benefits	32,642	30,945	62,676	75,248	49,583	43,979
Purchased Services	-	3,577	400	-	-	89
Energy Services	-	-	125	1,104	-	-
Materials and Supplies	1,119	21,302	615	18,149	-	2,729
Capital Outlay	654	210,728	19,240	-	-	-
Other Expenses	-	2,021	7,660	361	-	65
Total Expenses	**$3,981,305**	**$4,597,307**	**$5,060,170**	**$5,764,545**	**$6,352,365**	**$5,547,084**

STUDENT ENROLLMENT and FTE	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET
Students by Grade level	**551**	**540**	**585**	**566**	**557**	**565**
Ninth	162	154	180	146	143	155
Tenth	145	141	156	166	131	140
Eleventh	131	121	131	133	153	130
Twelfth	113	124	118	121	130	140
FTE by Program (for FEFP funding)	**484**	**486**	**534**	**514**	**504**	**511**
Basic Education	378	368	394	388	385	390
E.S.O.L.	1	2	-	1	1	1
Students with Disabilities 9-12	26	26	27	22	26	26
Career Education	79	90	112	102	92	94

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**38.07**	**37.37**	**36.87**	**39.87**	**43.75**	**41.50**
Aides - Function Distinguished	2.00	2.00	2.00	3.00	2.00	2.00
Assistant Principals	1.00	1.00	1.00	1.00	1.00	1.00
Bookkeeper	0.00	0.00	0.50	0.50	0.50	0.50
Guidance Counselors	2.00	2.00	1.00	2.00	3.00	2.00
Manager	1.00	1.00	1.00	1.00	2.00	0.00
Other Instructional Staff	0.12	0.12	0.12	0.12	1.00	1.00
Principal/Executive Director	0.25	0.25	0.25	0.25	0.25	1.00
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	27.70	27.00	27.00	28.00	30.00	30.00
Grant Funded	**1.18**	**1.18**	**2.18**	**2.18**	**0.00**	**0.00**
Aides - Function Distinguished	1.00	1.00	1.00	1.00	0.00	0.00
Other Instructional Staff	0.18	0.18	0.18	1.18	0.00	0.00
Teachers	0.00	0.00	1.00	0.00	0.00	0.00
Total Positions	**39.25**	**38.55**	**39.05**	**42.05**	**43.75**	**41.50**

VENICE HIGH SCHOOL

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$16,033,644**	**$17,037,775**	**$19,578,291**	**$22,137,854**	**$24,446,827**	**$22,634,876**
Salaries	10,649,493	11,401,967	13,125,287	14,587,219	15,765,109	14,958,791
Benefits	3,431,446	3,681,463	4,193,078	5,047,751	5,891,103	6,171,246
Purchased Services	945,189	1,012,863	1,015,608	1,089,450	1,162,567	666,332
Energy Services	460,777	537,796	624,683	687,105	647,401	642,125
Materials and Supplies	185,362	219,396	172,728	296,727	303,071	121,358
Capital Outlay	165,512	24,776	233,326	221,724	170,080	64,539
Other Expenses	195,865	159,514	213,581	207,878	507,496	10,485
Capital	**$525,264**	**$1,949,341**	**$2,582,186**	**$2,795,203**	**$11,078,121**	**$3,404,237**
Salaries	27,991	45,115	69,833	37,326	106,150	10,739
Benefits	9,973	14,672	22,903	14,223	37,425	5,932
Purchased Services	110,210	63,594	236,824	350,432	654,628	236,361
Capital Outlay	377,090	1,825,960	2,252,626	2,393,222	10,279,918	3,151,205
Grants	**$678,349**	**$492,410**	**$729,977**	**$734,968**	**$379,012**	**$592,532**
Salaries	484,221	291,303	471,220	510,712	201,319	323,624
Benefits	180,880	185,702	228,010	180,294	143,636	231,645
Purchased Services	(386)	7,977	13,301	16,248	12,403	-
Energy Services	-	-	-	-	-	-
Materials and Supplies	-	442	6,057	2,439	1,483	36,738
Capital Outlay	6,154	-	-	300	-	-
Other Expenses	7,480	6,986	11,389	24,975	20,171	525
Total Expenses	**$17,237,257**	**$19,479,526**	**$22,890,454**	**$25,668,025**	**$35,903,960**	**$26,631,645**

STUDENT ENROLLMENT and FTE	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET
Students by Grade level	**2,366**	**2,451**	**2,581**	**2,563**	**2,588**	**2,600**
Ninth	610	591	664	655	645	644
Tenth	615	681	661	673	680	665
Eleventh	588	621	667	612	675	658
Twelfth	553	558	589	623	588	633
FTE by Program (for FEFP funding)	**2,259**	**2,333**	**2,447**	**2,461**	**2,468**	**2,480**
Basic Education	1,720	1,865	1,910	1,777	1,745	1,753
E.S.O.L.	23	19	24	42	44	44
Students with Disabilities 9-12	327	242	292	389	437	439
ESE Level 4	4	5	8	9	10	10
Career Education	185	202	213	244	232	234

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**148.80**	**160.80**	**158.80**	**170.40**	**186.00**	**179.50**
Aides - Function Distinguished	14.00	17.00	17.00	16.00	22.00	14.00
Assistant Principals	5.00	5.00	6.00	5.00	6.00	5.00
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	6.00
Other Instructional Staff	1.80	1.80	1.80	2.40	6.00	3.50
Principal	1.00	1.00	1.00	1.00	1.00	1.00
School Secretary	11.00	10.00	12.00	12.00	12.00	10.00
Specialist	0.00	0.00	0.00	0.00	1.00	1.00
Teachers	108.00	118.00	113.00	126.00	130.00	138.00
Grant Funded	**11.20**	**13.20**	**14.20**	**15.20**	**10.00**	**13.00**
Aides - Function Distinguished	10.00	11.00	11.00	12.00	10.00	13.00
Guidance Counselors	1.20	1.20	1.20	0.00	0.00	0.00
Other Instructional Staff	0.00	1.00	1.00	2.20	0.00	0.00
Specialist	0.00	0.00	0.00	1.00	0.00	0.00
Teachers	0.00	0.00	1.00	0.00	0.00	0.00
Total Positions	**160.00**	**174.00**	**173.00**	**185.60**	**196.00**	**192.50**

LAUREL NOKOMIS SCHOOL

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$12,009,301**	**$13,249,244**	**$15,340,071**	**$17,191,315**	**$17,346,257**	**$16,322,274**
Salaries	8,618,908	9,504,561	11,036,252	11,950,986	11,627,862	10,951,310
Benefits	2,849,086	3,138,582	3,645,084	4,472,031	4,641,456	4,568,931
Purchased Services	215,111	254,271	266,116	333,167	436,200	351,228
Energy Services	204,627	231,037	277,625	292,886	345,592	339,595
Materials and Supplies	95,775	81,115	73,620	78,042	78,410	84,335
Capital Outlay	24,322	34,139	40,204	56,900	11,559	26,175
Other Expenses	1,472	5,539	1,170	7,303	205,178	700
Capital	**$331,054**	**$1,058,045**	**$2,333,026**	**$2,149,230**	**$2,067,211**	**$192,330**
Salaries	-	346	12,677	18,650	16,998	9,053
Benefits	-	70	3,453	5,337	7,059	3,318
Purchased Services	38,734	5,732	(14,253)	227,104	103,944	-
Capital Outlay	292,320	1,051,897	2,331,149	1,898,139	1,939,210	179,959
Grants	**$584,219**	**$466,218**	**$989,108**	**$1,109,769**	**$377,347**	**$259,385**
Salaries	384,328	277,831	701,258	823,171	211,802	145,589
Benefits	189,292	175,836	279,568	272,635	146,549	107,036
Purchased Services	-	765	8,169	-	6,663	2,913
Energy Services	-	-	-	581	-	-
Materials and Supplies	8,500	8,775	113	10,952	-	3,322
Capital Outlay	2,099	3,011	-	952	-	-
Other Expenses	-	-	-	1,478	12,333	525
Total Expenses	**$12,924,574**	**$14,773,507**	**$18,662,205**	**$20,450,314**	**$19,790,815**	**$16,773,989**

STUDENT ENROLLMENT and FTE	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET
	1,163	**1,343**	**1,401**	**1,399**	**1,391**	**1,417**
Pre-Kindergarten ESE	23	28	15	13	17	17
Kindergarten	86	105	112	111	117	117
First	112	103	129	134	124	138
Second	113	119	102	133	125	124
Third	106	140	155	130	151	154
Fourth	146	143	148	142	120	157
Fifth	132	169	166	173	154	137
Sixth	152	170	198	170	181	173
Seventh	150	186	177	206	186	198
Eighth	143	180	199	187	216	202
FTE by Program (for FEFP funding)	**1,176**	**1,364**	**1,435**	**1,398**	**1,385**	**1,413**
Basic Education	801	952	994	956	951	971
E.S.O.L.	31	36	48	59	61	62
Students with Disabilities K-3	105	120	106	99	106	108
Students with Disabilities 4-8	221	242	262	244	224	228
ESE Level 4	17	13	24	38	41	42
ESE Level 5	1	1	1	2	2	2

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**133.51**	**146.51**	**156.66**	**162.26**	**155.86**	**146.04**
Aides - Function Distinguished	29.71	32.71	33.86	35.86	29.86	31.29
Assistant Principals	2.00	2.00	3.00	3.00	3.00	3.00
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00
Guidance Counselors	3.00	4.00	4.00	4.60	7.00	3.75
Other Instructional Staff	0.80	0.80	0.80	1.80	7.00	4.00
Principal	1.00	1.00	1.00	1.00	1.00	1.00
School Secretary	4.00	6.00	6.00	6.00	6.00	5.00
Specialist	1.00	1.00	1.00	1.00	1.00	0.00
Teachers	91.00	98.00	106.00	108.00	100.00	97.00
Grant Funded	**9.20**	**10.20**	**14.20**	**15.20**	**10.00**	**6.25**
Aides - Function Distinguished	7.00	8.00	10.00	10.00	10.00	6.00
Guidance Counselors	1.00	1.00	1.00	2.00	0.00	0.25
Other Instructional Staff	1.20	1.20	1.20	3.20	0.00	0.00
Teachers	0.00	0.00	2.00	0.00	0.00	0.00
Total Positions	**142.71**	**156.71**	**170.86**	**177.46**	**165.86**	**152.29**

OAK PARK SCHOOL

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$10,232,379**	**$10,948,192**	**$11,472,318**	**$11,484,519**	**$13,732,614**	**$14,965,592**
Salaries	7,152,373	7,720,910	8,125,568	7,635,192	8,418,843	9,511,094
Benefits	2,648,749	2,767,703	2,853,848	3,153,244	3,540,086	4,591,359
Purchased Services	192,615	195,642	185,176	424,575	1,296,726	549,037
Energy Services	164,967	193,979	268,766	238,398	234,260	231,440
Materials and Supplies	54,270	66,528	17,626	21,438	7,964	61,469
Capital Outlay	17,199	1,111	20,351	10,775	36,743	20,832
Other Expenses	2,206	2,319	983	897	197,992	361
Capital	**$901,336**	**$2,549,775**	**$2,631,485**	**$3,226,615**	**$7,025,083**	**$8,706,348**
Salaries	16,952	61,054	56,095	34,199	49,368	35,261
Benefits	4,610	17,696	16,915	11,429	16,860	14,457
Purchased Services	25,370	9,443	(52,578)	37,317	53,273	-
Capital Outlay	854,404	2,461,582	2,611,053	3,143,670	6,905,582	8,656,630
Grants	**$1,118,129**	**$857,656**	**$1,448,444**	**$1,726,127**	**$562,163**	**$342,964**
Salaries	760,251	497,939	989,924	1,272,344	367,481	231,400
Benefits	357,638	333,434	406,380	370,472	135,165	111,061
Purchased Services	-	5,945	8,469	73,277	21,327	128
Materials and Supplies	240	19,413	41,612	8,366	21,250	375
Capital Outlay	-	925	747	-	14,793	-
Other Expenses			1,312	1,668	2,147	-
Total Expenses	**$12,251,844**	**$14,355,623**	**$15,552,247**	**$16,437,261**	**$21,319,860**	**$24,014,904**

STUDENT ENROLLMENT and FTE	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET
Students by Grade level	**275**	**275**	**238**	**218**	**211**	**217**
Kindergarten	4	2	3	3	6	6
First	9	12	6	10	10	13
Second	20	17	9	7	8	12
Third	16	28	16	15	10	11
Fourth	29	14	31	17	15	9
Fifth	12	26	19	25	18	16
Sixth	20	17	25	18	17	20
Seventh	21	23	17	21	16	18
Eighth	18	17	20	13	18	15
Ninth	17	14	9	15	7	15
Tenth	13	16	12	9	15	7
Eleventh	14	13	15	11	9	13
Twelfth	82	76	56	54	62	62
FTE by Program (for FEFP funding)	**254**	**239**	**330**	**209**	**201**	**208**
Basic Education	-	1	1	-	-	-
Students with Disabilities 4-8	1	2	1	-	1	1
Students with Disabilities 9-12	-	-	-	-	-	1
ESE Level 4	206	168	176	160	153	157
ESE Level 5	47	68	152	49	47	49

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**159.20**	**161.20**	**162.87**	**161.20**	**185.50**	**178.25**
Aides - Function Distinguished	88.33	87.83	87.00	86.33	100.00	98.00
Assistant Principals	2.00	3.00	2.00	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	0.00	0.00
Guidance Counselors	5.00	5.00	6.00	6.00	7.50	5.25
Other Instructional Staff	3.20	3.20	3.20	2.20	6.00	5.00
Principal	1.00	1.00	1.00	1.00	1.00	1.00
School Secretary	6.00	6.00	8.00	8.00	9.00	9.00
Specialist	0.00	0.50	1.00	1.00	2.00	1.00
Teachers	52.00	53.00	53.00	53.00	56.00	55.00
Visiting Teacher (Social Wkr)	0.00	0.00	0.00	0.00	1.00	1.00
Grant Funded	**18.80**	**18.80**	**20.13**	**19.80**	**3.00**	**3.75**
Aides - Function Distinguished	16.00	16.00	15.33	14.00	3.00	3.00
Guidance Counselors	0.00	0.00	0.00	0.00	0.00	0.75
Other Instructional Staff	1.80	1.80	1.80	3.80	0.00	0.00
Specialist	0.00	0.00	1.00	1.00	0.00	0.00
Teachers	1.00	1.00	2.00	1.00	0.00	0.00
Total Positions	**178.00**	**180.00**	**183.00**	**181.00**	**188.50**	**182.00**

PINE VIEW SCHOOL

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$14,758,256**	**$15,327,529**	**$16,385,248**	**$17,206,975**	**$18,538,393**	**$16,592,796**
Salaries	10,197,712	10,616,076	11,401,165	11,690,478	12,157,824	11,196,684
Benefits	3,339,033	3,501,262	3,733,871	4,184,239	4,654,808	4,602,297
Purchased Services	400,304	411,174	442,833	488,919	630,760	379,845
Energy Services	310,574	389,130	339,190	325,718	313,017	313,569
Materials and Supplies	213,526	187,698	193,641	166,665	225,516	71,474
Capital Outlay	100,738	27,634	81,701	138,585	95,191	31,630
Other Expenses	196,369	194,555	192,847	212,371	461,277	(2,703)
Capital	**$11,564,310**	**$11,467,072**	**$550,919**	**$974,143**	**$709,004**	**$309,903**
Salaries	144,014	118,866	43,606	12,275	13,303	10,107
Benefits	44,901	40,374	11,216	5,540	5,920	5,583
Purchased Services	366,316	336,179	6,483	48,586	216,546	-
Capital Outlay	11,009,079	10,971,653	489,614	907,742	473,235	294,213
Grants	**$267,334**	**$300,893**	**$392,114**	**$428,224**	**$162,454**	**$107,863**
Salaries	215,098	192,970	269,562	303,882	100,247	65,422
Benefits	49,289	55,701	95,264	110,781	48,380	39,845
Purchased Services	-	27,676	9,057	4,659	4,800	287
Materials and Supplies	873	22,961	14,511	5,217	3,501	827
Capital Outlay	654	-	-	-	-	957
Other Expenses	1,420	1,585	3,720	3,685	5,526	525
Total Expenses	**$26,589,900**	**$27,095,494**	**$17,328,281**	**$18,609,342**	**$19,409,851**	**$17,010,562**

STUDENT ENROLLMENT and FTE	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET
Students by Grade level	**1,818**	**1,745**	**1,690**	**1,675**	**1,752**	**1,802**
Second	78	70	81	79	85	98
Third	105	104	94	116	107	135
Fourth	113	119	122	108	146	130
Fifth	139	140	142	136	132	161
Sixth	173	176	186	174	186	190
Seventh	234	171	185	191	189	188
Eighth	195	228	185	185	204	188
Ninth	181	185	198	178	188	190
Tenth	185	164	168	192	170	175
Eleventh	215	176	154	159	186	164
Twelfth	200	212	175	157	159	183
FTE by Program (for FEFP funding)	**1,752**	**1,690**	**1,642**	**1,630**	**1,697**	**1,745**
Basic Education	2	-	-	-	-	-
Students with Disabilities K-3	182	173	174	194	197	203
Students with Disabilities 4-8	832	823	809	786	834	857
Students with Disabilities 9-12	736	694	659	650	666	685

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**153.00**	**148.48**	**148.48**	**147.08**	**152.93**	**148.00**
Aides - Function Distinguished	16.00	16.00	17.00	15.00	15.00	11.00
Assistant Principals	4.00	4.00	4.00	3.00	4.00	4.00
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00
Guidance Counselors	4.00	4.00	4.00	4.60	5.60	4.00
Other Instructional Staff	4.00	4.48	4.48	4.48	5.33	6.00
Principal	1.00	1.00	1.00	1.00	1.00	1.00
School Secretary	13.00	13.00	15.00	14.00	15.00	13.00
Specialist	0.00	0.00	0.00	0.00	1.00	0.00
Teachers	110.00	105.00	102.00	104.00	105.00	108.00
Grant Funded	**1.00**	**2.52**	**4.52**	**4.52**	**1.67**	**2.00**
Aides - Function Distinguished	1.00	1.00	1.00	1.00	1.00	2.00
Guidance Counselors	0.00	1.00	1.00	1.00	0.00	0.00
Other Instructional Staff	0.00	0.52	0.52	1.52	0.67	0.00
Specialist	0.00	0.00	1.00	1.00	0.00	0.00
Teachers	0.00	0.00	1.00	0.00	0.00	0.00
Total Positions	**154.00**	**151.00**	**153.00**	**151.60**	**154.60**	**150.00**

PUPIL SUPPORT SERVICES - ESE DIVISION

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$1,353,470**	**$1,577,972**	**$966,494**	**$1,105,710**	**$2,029,677**	**$4,449,574**
Salaries	293,680	692,068	548,786	466,348	560,004	983,412
Benefits	94,727	178,214	166,110	156,954	193,071	276,834
Purchased Services	956,516	692,527	243,569	477,600	1,259,914	3,186,028
Materials and Supplies	8,348	12,595	4,186	4,808	4,898	3,300
Capital Outlay	199	2,568	3,843	-	-	-
Other Expenses	-	-	-	-	11,790	-
Capital	**$0**	**$0**	**$4,784**	**$0**	**$0**	**$0**
Capital Outlay			4,784	-	-	-
Grants	**$2,277,448**	**$2,408,895**	**$2,416,818**	**$2,786,027**	**$1,771,036**	**$1,596,542**
Salaries	851,953	744,127	693,299	756,727	257,051	129,319
Benefits	265,013	247,468	210,564	220,539	68,911	57,107
Purchased Services	794,181	1,318,449	1,343,764	1,559,997	776,664	920,666
Materials and Supplies	293,852	26,731	56,328	83,389	170,318	85,671
Capital Outlay	24,420	38,280	54,898	75,719	86,418	60,429
Other Expenses	48,029	33,840	57,965	89,656	411,674	343,350
Total Expenses	**$3,630,918**	**$3,986,867**	**$3,388,096**	**$3,891,737**	**$3,800,713**	**$6,046,116**

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**87.55**	**80.35**	**86.00**	**84.40**	**105.50**	**108.10**
Aides-Function Distinguished	8.50	6.00	6.00	3.00	4.00	3.00
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
Guidance Counselors	2.20	0.60	0.60	0.00	0.00	0.00
Manager	0.00	0.60	0.30	0.00	0.00	0.00
Other Instructional Staff	1.70	0.00	0.00	0.00	7.00	7.00
Psychologist	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
Specialist	5.00	0.80	0.60	1.60	1.00	1.00
Teachers	67.95	71.85	78.00	79.30	93.00	96.60
Grant Funded	**29.05**	**15.25**	**14.60**	**10.60**	**1.50**	**1.50**
Aides-Function Distinguished	2.50	2.00	2.00	1.00	1.00	1.00
Bookkeeper	0.60	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	1.00	0.00	0.00	0.00	0.00	0.00
Guidance Counselors	0.80	0.40	0.40	0.00	0.00	0.00
Manager	0.00	1.40	0.70	0.00	0.00	0.00
Other Instructional Staff	4.45	0.00	0.00	0.00	0.00	0.00
Psychologist	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
Specialist	5.00	1.20	0.40	0.40	0.00	0.00
Supervisor	0.00	0.00	0.00	0.00	0.00	0.00
Teachers	12.90	9.75	10.60	8.70	0.00	0.00
Total Positions	**116.60**	**95.60**	**100.60**	**95.00**	**107.00**	**109.60**

SARASOTA VIRTUAL

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$1,851,130**	**$688,067**	**$580,407**	**$610,136**	**$412,706**	**$672,951**
Salaries	306,345	214,105	232,596	185,634	187,367	207,016
Benefits	72,286	56,793	62,595	64,356	67,945	80,935
Purchased Services	1,472,488	417,169	285,103	360,146	157,394	385,000
Materials and Supplies	11	-	113	-	-	-
Total Expenses	**$1,851,130**	**$688,067**	**$580,407**	**$610,136**	**$412,706**	**$672,951**

STUDENT ENROLLMENT and FTE	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET
Students by Grade level	**508**	**98**	**89**	**90**	**122**	**119**
Kindergarten	45	2	1	1	1	1
First	38	8	2	1	-	1
Second	42	7	1	-	-	-
Third	26	6	2	1	-	-
Fourth	35	3	2	2	1	-
Fifth	57	4	3	2	3	3
Sixth	30	7	7	3	6	6
Seventh	41	6	6	9	5	8
Eighth	54	12	3	13	16	7
Ninth	42	14	6	8	20	17
Tenth	45	9	17	15	10	23
Eleventh	30	13	17	22	29	22
Twelfth	23	7	22	13	31	31
FTE by Program (for FEFP funding)	**262**	**71**	**60**	**57**	**78**	**77**
Basic Education	225	56	48	45	65	64
E.S.O.L.	1	-	-	-	-	-
Students with Disabilities K-3	10	2	-	1	2	2
Students with Disabilities 4-8	12	7	4	3	3	3
Students with Disabilities 9-12	9	5	5	6	6	6
Career Education	5	1	3	2	2	2

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**3.00**	**4.00**	**2.25**	**2.25**	**2.25**	**2.25**
Bookkeeper	0.00	1.00	0.25	0.25	0.25	0.25
Guidance Counselors	0.00	0.00	0.25	0.25	0.25	0.25
Manager	0.00	1.00	0.50	0.50	0.50	0.50
Other Instructional Staff	1.00	0.00	0.25	0.25	0.25	0.25
School Secretary	1.00	1.00	0.50	0.50	0.50	0.50
Specialist	1.00	1.00	0.50	0.50	0.50	0.50
Total Positions	**3.00**	**4.00**	**2.25**	**2.25**	**2.25**	**2.25**

SKYE RANCH K-8

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$0**	**$0**	**$0**	**$531,028**	**$598,529**	**$8,745,006**
Salaries	-	-	-	11,119	220,401	5,708,660
Benefits	-	-	-	2,528	68,664	2,518,965
Purchased Services	-	-	-	42,400	29,972	42,400
Energy Services	-	-	-	278,059	2,333	278,059
Materials and Supplies	-	-	-	184,975	275,891	184,975
Capital Outlay	-	-	-	11,447	-	11,447
Other Expenses	-	-	-	500	1,268	500
Capital	**$0**	**$0**	**$0**	**$39,255,784**	**$49,444,825**	**$19,777,762**
Salaries	-	-	-	101,896	172,656	-
Benefits	-	-	-	35,545	56,752	-
Purchased Services	-	-	-	591,133	766,879	3,293,622
Capital Outlay	-	-	-	38,527,210	48,448,538	16,484,140
Grants	**$0**	**$0**	**$0**	**$97,022**	**$0**	**$97,022**
Salaries	-	-	-	58,185	-	58,185
Benefits	-	-	-	38,187	-	38,187
Purchased Services	-	-	-	650	-	650
Energy Services	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-
Total Expenses	**$0**	**$0**	**$0**	**$39,883,834**	**$50,043,354**	**$28,619,790**

STUDENT ENROLLMENT and FTE	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET
Students by Grade level	**0**	**0**	**0**	**0**	**0**	**679**
Pre Kindergarten	-	-	-	-	-	19
Kindergarten	-	-	-	-	-	71
First	-	-	-	-	-	73
Second	-	-	-	-	-	82
Third	-	-	-	-	-	83
Fourth	-	-	-	-	-	106
Fifth	-	-	-	-	-	101
Sixth	-	-	-	-	-	144
FTE by Program (for FEFP funding)	**0**	**0**	**0**	**0**	**0**	**682**
Basic Education	-	-	-	-	-	464
E.S.O.L.	-	-	-	-	-	44
Students with Disabilities K-3				-	-	100
Students with Disabilities 4-8	-	-	-	-	-	70
ESE Level 4	-	-	-	-	-	4
ESE Level 5	-	-	-	-	-	-

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**0.00**	**0.00**	**0.00**	**1.00**	**2.00**	**84.71**
Aides - Function Distinguished	0.00	0.00	0.00	0.00	0.00	17.71
Assistant Principals	0.00	0.00	0.00	0.00	0.00	2.00
Bookkeeper	0.00	0.00	0.00	0.00	1.00	1.00
Guidance Counselors	0.00	0.00	0.00	0.00	0.00	2.00
Other Instructional Staff	0.00	0.00	0.00	0.00	0.00	3.00
Principal	0.00	0.00	0.00	1.00	1.00	1.00
School Secretary	0.00	0.00	0.00	0.00	0.00	3.00
Specialist	0.00	0.00	0.00	0.00	0.00	0.00
Teachers	0.00	0.00	0.00	0.00	0.00	55.00
Grant Funded	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**3.00**
Aides - Function Distinguished	0.00	0.00	0.00	0.00	0.00	2.00
Guidance Counselors	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	0.00	0.00
Teachers	0.00	0.00	0.00	0.00	0.00	1.00
Total Positions	**0.00**	**0.00**	**0.00**	**1.00**	**2.00**	**87.71**

SUNCOAST TECHNICAL COLLEGE

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$14,658,679**	**$15,487,458**	**$16,214,806**	**$18,760,211**	**$18,655,259**	**$17,286,453**
Salaries	10,059,724	10,273,213	10,736,314	11,654,138	11,705,158	10,463,448
Benefits	3,222,443	3,334,384	3,613,738	4,094,759	4,380,190	4,697,100
Purchased Services	563,485	754,177	778,021	890,276	967,962	99,206
Energy Services	378,738	473,328	484,140	481,357	469,222	74,182
Materials and Supplies	262,447	436,771	343,974	475,076	474,827	1,490,819
Capital Outlay	81,416	74,069	134,335	994,576	547,759	461,698
Other Expenses	90,427	141,517	124,284	170,029	110,141	-
Capital	**$514,207**	**$474,840**	**$698,806**	**$10,183,305**	**$415,454**	**$10,649,198**
Salaries	7,840	42,590	45,542	20,681	3,169	-
Benefits	1,660	9,168	11,748	5,233	956	-
Purchased Services	40,294	41,333	138,502	-	151,120	-
Capital Outlay	464,413	381,749	503,014	10,157,391	260,209	10,649,198
Grants	**$1,930,218**	**$2,336,739**	**$2,987,367**	**$1,866,728**	**$2,250,175**	**$2,308,947**
Salaries	374,309	412,977	541,268	352,423	457,586	451,765
Benefits	63,827	61,477	111,088	61,286	73,060	54,026
Purchased Services	105,818	73,533	69,112	127,883	1,637,098	1,698,518
Materials and Supplies	26,141	32,768	132,425	38,974	1,989	38,447
Capital Outlay	236,519	617,841	89,051	162,544	41,997	41,227
Other Expenses	1,123,603	1,138,144	2,044,423	1,123,618	38,445	24,964
Total Expenses	**$17,103,103**	**$18,299,037**	**$19,900,979**	**$30,810,244**	**$21,320,888**	**$30,244,598**

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**152.80**	**149.10**	**148.70**	**143.63**	**143.23**	**137.23**
Aides - Function Distinguished	20.50	19.70	19.20	15.00	14.00	14.00
Asst Director/Coordinator	3.00	3.00	3.00	3.00	3.00	2.00
Bookkeeper	4.50	3.00	3.00	3.00	3.00	3.00
Bus Driver	0.50	0.50	0.00	0.00	0.00	0.00
Data Processing Personnel	3.00	3.00	3.00	3.00	3.00	2.00
District Secretary	1.00	1.00	1.00	1.00	1.00	1.00
Food Service Worker	0.00	0.00	0.00	0.00	0.00	0.00
Guidance Counselors	4.00	4.00	5.00	5.00	4.00	4.00
Manager	8.00	9.00	9.00	9.00	9.00	7.00
Other Instructional Staff	1.70	1.70	1.70	1.70	1.00	1.00
Principal/ Executive Director	0.50	0.50	0.50	0.50	0.50	0.50
School Secretary	27.50	28.00	29.00	29.00	29.00	29.00
Specialist	6.00	5.00	5.00	5.00	6.00	7.00
Teachers	72.60	70.70	69.30	68.43	69.73	66.73
Grant Funded	**2.00**	**4.00**	**4.00**	**2.87**	**1.87**	**1.87**
Aides - Function Distinguished	0.00	1.00	1.00	1.00	0.00	0.00
Other Instructional Staff	0.00	0.00	0.00	0.00	0.00	0.00
School Secretary	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
Teachers	1.00	3.00	3.00	1.87	1.87	1.87
Total Positions	**154.80**	**153.10**	**152.70**	**146.50**	**145.10**	**139.10**

TRIAD

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$1,125,998**	**$1,227,423**	**$1,605,063**	**$1,971,738**	**$2,605,240**	**$2,561,598**
Salaries	772,113	755,991	1,010,327	1,266,534	1,733,795	1,693,356
Benefits	296,624	296,360	394,205	529,431	726,949	767,369
Purchased Services	50,485	160,053	151,305	169,398	127,728	95,089
Energy Services	1,089	1,485	49	105	718	505
Materials and Supplies	5,600	8,194	6,623	6,149	3,770	5,279
Capital Outlay	-	5,180	42,554	-	-	-
Other Expenses	87	160	-	121	12,280	-
Capital	**$81,610**	**$72,096**	**$66,381**	**$101,458**	**$1,379,276**	**$666,539**
Salaries	1,265	-	-	1,096	18,925	-
Benefits	403	-	-	301	5,449	-
Purchased Services	3,012	3,517	527	-	63,139	-
Capital Outlay	76,930	68,579	65,854	100,061	1,291,763	666,539
Grants	**$130,418**	**$124,419**	**$159,871**	**$229,426**	**$223,461**	**$145,971**
Salaries	58,954	78,695	108,210	167,540	115,865	65,802
Benefits	18,572	23,225	38,311	50,162	41,027	29,976
Purchased Services	30,894	22,499	7,448	9,056	50,976	10,027
Energy Services	-	-	-	-	-	-
Materials and Supplies	21,998	-	5,902	2,368	12,888	22,012
Capital Outlay	-	-	-	-	1,284	18,154
Other Expenses			-	300	1,421	-
Total Expenses	**$1,338,026**	**$1,423,938**	**$1,831,315**	**$2,302,622**	**$4,207,977**	**$3,374,108**

STUDENT ENROLLMENT and FTE	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET
Students by Grade level	**54**	**51**	**115**	**112**	**77**	**77**
Sixth	-	-	3	-	1	1
Seventh	6	-	15	15	7	7
Eighth	13	10	20	30	17	17
Ninth	9	13	16	32	20	20
Tenth	17	14	29	24	22	22
Eleventh	6	11	23	9	7	7
Twelfth	3	3	9	2	3	3
FTE by Program (for FEFP funding)	**41**	**43**	**104**	**106**	**66**	**66**
Basic Education	27	27	67	69	42	42
E.S.O.L.	-	1	2	1	1	1
Students with Disabilities 4-8	6	6	20	16	10	10
Students with Disabilities 9-12	7	7	14	17	12	12
ESE Level 4	1	2	1	3	1	1

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**19.18**	**18.18**	**22.18**	**22.18**	**27.18**	**26.18**
Aides - Function Distinguished	8.00	8.00	10.00	9.00	8.00	9.00
Guidance Counselors	1.00	1.00	1.00	1.00	2.00	1.00
Assistant Principals	0.00	0.00	0.00	1.00	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	3.00	2.00
Teachers	7.18	6.18	8.18	8.18	10.18	10.18
Grant Funded	**0.82**	**0.82**	**1.82**	**2.82**	**2.82**	**2.82**
Aides - Function Distinguished	0.00	0.00	0.00	1.00	2.00	1.00
Guidance Counselors	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
Total Positions	**20.00**	**19.00**	**24.00**	**25.00**	**30.00**	**29.00**

VIRTUAL FRANCHISE

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$1,017,310**	**$1,001,047**	**$1,010,761**	**$1,050,026**	**$985,626**	**$1,178,148**
Salaries	643,836	638,934	658,016	679,209	643,618	774,603
Benefits	160,822	166,181	181,579	202,138	200,326	196,283
Purchased Services	205,724	189,904	168,129	166,985	135,735	201,387
Materials and Supplies	2,929	4,144	2,011	1,669	1,925	2,000
Capital Outlay	3,799	1,884	851	-	435	175
Other Expenses	200	-	175	25	-	-
Grants	**$0**	**$0**	**$0**	**$2,999**	**$0**	**$0**
Salaries	-	-	-	2,761	-	-
Benefits	-	-	-	238	-	-
Total Expenses	**$1,017,310**	**$1,001,047**	**$1,010,761**	**$1,053,025**	**$985,626**	**$1,178,148**

STUDENT ENROLLMENT and FTE	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET
Students by Grade level	**0**	**26**	**0**	**23**	**15**	**15**
Ninth	-	1	-	-	-	-
Tenth	-	1	-	2	-	-
Eleventh	-	4	-	5	2	2
Twelfth	-	20	-	16	13	13
FTE by Program (for FEFP funding)	**138**	**137**	**115**	**117**	**105**	**105**
Basic Education	109	109	90	96	81	81
Students with Disabilities 4-8	7	4	3	4	5	5
Students with Disabilities 9-12	22	24	22	17	19	19
Career Education	-	-	-	-	-	-

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**5.00**	**3.00**	**5.25**	**5.25**	**5.25**	**5.25**
Bookkeeper	0.00	0.00	0.25	0.25	0.25	0.25
Guidance Counselors	0.00	0.00	0.25	0.25	0.25	0.25
Manager	1.00	0.00	0.50	0.50	0.50	0.50
Other Instructional Staff	0.00	0.00	0.25	0.25	0.25	0.25
School Secretary	1.00	0.00	0.50	0.50	0.50	0.50
Specialist	0.00	0.00	0.50	0.50	0.50	0.50
Teachers	3.00	3.00	3.00	3.00	3.00	3.00
Total Positions	**5.00**	**3.00**	**5.25**	**5.25**	**5.25**	**5.25**

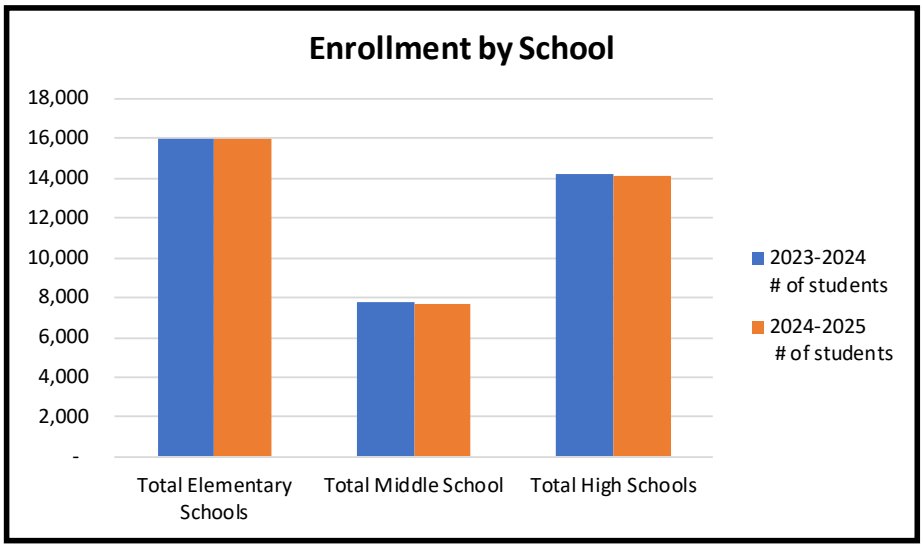
40 Day Enrollment

School Name	2023-2024 # of students	2024-2025 # of students	Difference
Alta Vista	476	453	-23
Ashton	983	964	-19
Atwater	857	922	65
Bay Haven Basics Plus	578	547	-31
Brentwood	561	592	31
Cranberry	777	814	37
Emma E. Booker	433	451	18
Englewood	553	552	-1
Fruitville	745	705	-40
Garden	515	532	17
Glenallen	761	753	-8
Gocio	635	654	19
Gulf Gate	629	597	-32
Lakeview	728	744	16
Larmarque	1,076	1,031	-45
Phillippi Shores	707	697	-10
Southside	682	696	14
Tatum Ridge	831	867	36
Taylor Ranch	883	846	-37
Toledo Blade	793	843	50
Tuttle	686	693	7
Venice	631	616	-15
Wilkinson	434	424	-10
Total Elementary Schools	**15,954**	**15,993**	**39**

School Name	2023-2024 # of students	2024-2025 # of students	Difference
Booker	955	851	-104
Brookside	700	724	24
Heron Creek	905	950	45
Laurel Nokomis	1,399	1,397	-2
McIntosh	763	694	-69
Sarasota	1,310	1,290	-20
Venice	730	733	3
Woodland	1,015	1,041	26
Total Middle School	**7,777**	**7,680**	**-97**

40 Day Enrollment

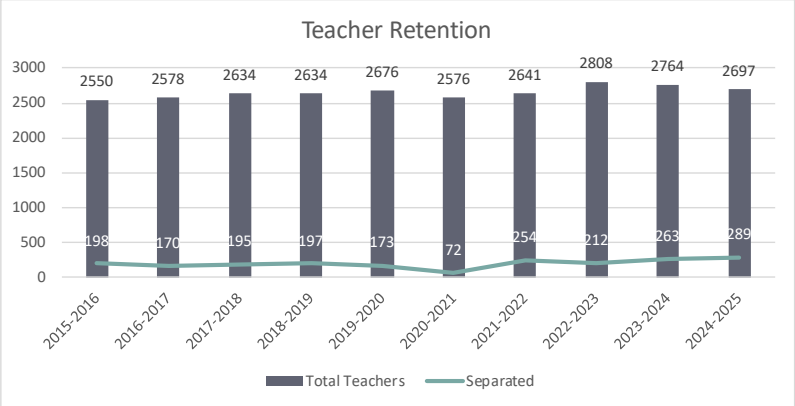
School Name	2023-2024 # of students	2024-2025 # of students	Difference
Booker	1,401	1,484	83
North Port	2,577	2,560	-17
Oak Park	218	211	-7
Pine View	1,675	1,752	77
Riverview	2,682	2,642	-40
Sarasota	2,514	2,362	-152
Suncoast Polytechnical High	566	557	-9
Venice	2,563	2,588	25
Total High Schools	**14,196**	**14,156**	**-40**

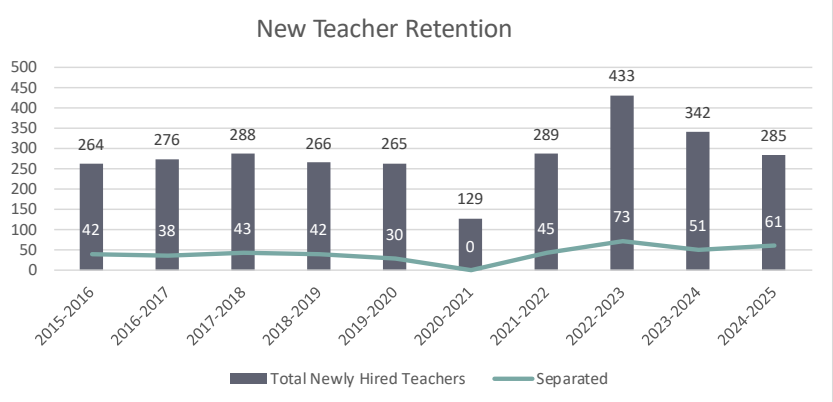




TEACHER RECRUITMENT AND RETENTION

School Year	Total # Teachers	Separated	Teacher Retention Rate
2015-2016	2550	198	92%
	*264	*42	84%
2016-2017	2578	170	93%
	*276	*38	86%
2017-2018	2634	195	93%
	*288	*43	85%
2018-2019	2634	197	93%
	*266	*42	84%
2019-2020	2676	173	94%
	*265	*30	89%
2020-2021	2576	72	97%
	*129	*0	100%
2021-2022	2641	254	90%
	*289	*45	84%
2022-2023	2808	212	92%
	*433	*73	83%
2023-2024	2764	263	90%
	*342	*51	85%
2024-2025	2697	289	89%
	*285	*61	79%






SARASOTA
County Schools

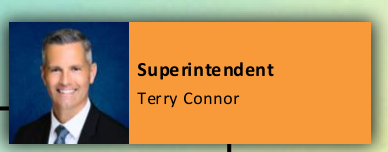
SARASOTA County Schools

2025-2026 Organizational Charts

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Office of the Superintendent

Cost Center 9039
Organizational chart
2025-2026



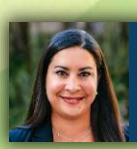
Superintendent
Terry Connor

Chief of Police/ Executive Director of Safety & Security
Tim Enos

Administrative Assistant
Linda Termine
SSP-13X



Director of Communications
Craig Maniglia
Admin G



Deputy Superintendent
Rachael O'Dea



Chief of Elementary Schools
Jennifer Mainelli



Chief of Secondary Schools
Dr. Megan Green



Chief of Student Support Services
Dr. Kirk Hutchinson



Chief of Strategic Innovation
Dr. Brandon Johnson



Chief Operating Officer
Dr. Michael Kemp

Chief Financial Officer
Gabby Jaremczuk



Chief of Human Capital
Ashley Romadka

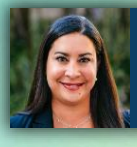


Executive Director Accountability & Technology
Joe Binswanger

Division of Academic Services

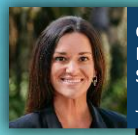
Office of Deputy Superintendent Chief Academic Officer
Cost Center 9049
Organizational chart

2025-2026



Deputy Superintendent
Rachael O'Dea

Executive Secretary
Victoria Klein
SSP-9X



Chief of Elementary Schools
Jennifer Mainelli



Chief of Secondary Schools
Dr. Megan Green



Chief of Student Services
Dr. Kirk Hutchinson



Chief of Strategic Innovation
Dr. Brandon Johnson



Executive Director of Elementary Schools
Cindy Thro
Admin E

Executive Director Secondary Schools
Dr. Nate Francis
Admin E

Executive Director of Student Services
Dr. Lashawn Frost
Admin E



Executive Director of ESE Services
Dr. Heather Wasserman
Admin E



Executive Director Accountability & Technology
Joe Binswanger
Admin E



Director of Curriculum & Instruction, Elementary School
Rachel Chappell
Admin G

Executive Director of Career/Technical & Adult Education
Mike Endee (Interim)
Admin E



Director of Strategic Engagement
Dr. Harriet Moore
Admin G



Director of Student Services
Mandy Coker
Admin G



Director of ESE Services
Luke Behringer
Admin G



Director of Strategic Improvement
Kristi D'Souza
Admin G



Data Strategy & Information Systems
George Goodfellow
Admin G



Supervisor of Multilingual Learning
Meagan Parenteau
Admin I



Director of Curriculum & Instruction, High School
Michelle Anderson
Admin G



Director of Academic Intervention
Dr. Dawn Clayton
Admin G



Director of Early Learning
Tracey Cardenas
Admin G



Director of Leadership Development
Carol Kay Brown
Admin G



Instructional Technology & School Support
Todd Alexander
Admin H



School Choice, Charter School & Home Education Supervisor
Millie Wheeler
Admin I



Infrastructure & Systems Administration
Anthony Dolciotto
Admin I

Director of Curriculum & Instruction, Middle School
Kira Bryant
Admin G



Networks & Telecommunications
Eric Waldron
Admin I

Supervisor of Athletics & Physical Education
Tony Miller
Admin I



Supervisor of Instructional Materials
Rosemary Schmidt
Admin I



Compliance & Project Management
Linda Seibel
Admin I

Return to Table of Contents

Office of Elementary Schools

Cost Center 9003
Organizational chart

2025-2026



Chief of Elementary Schools
Jennifer Mainelli

Executive Secretary
Vien Denzer
SSP-9X



Executive Director of Elementary Schools
Cindy Thro
Admin E

Elementary Principals Region 1
6.0 Positions

Elementary Assistant Principals Region 1
6.0 Positions

Region 1 Elementary Schools
Alta Vista Elementary
Brentwood Elementary
Emma E. Booker Elementary
Gocio Elementary
Tuttle Elementary
Wilkinson Elementary

Elementary Principals Region 2
6.0 Positions

Elementary Assistant Principals Region 2
8.0 Positions

Region 2 Elementary Schools
Atwater Elementary
Cranberry Elementary
Gulf Gate Elementary
Glenallen Elementary
Lamarque Elementary
Toledo Blade Elementary

Elementary Principals Region 3
7.0 Positions

Elementary Assistant Principals Region 3
7.0 Positions

Region 3 Elementary Schools
Ashton Elementary
Bay Haven Elementary
Fruitville Elementary
Lakeview Elementary
Phillippi Shores Elementary
Southside Elementary
Tatum Ridge Elementary

Elementary/K-8 Principals Region 4
6.0 Positions

Elementary/K-8 Assistant Principals Region 4
9.0 Positions

Region 4/K-8 Schools
Englewood Elementary
Garden Elementary
Taylor Ranch Elementary
Venice Elementary
Laurel Nokomis
Skye Ranch



Director of Curriculum & Instruction, Elementary School
Rachel Chappell
Admin G

Program Specialist Social Studies
Instr +7.1%
1.0 Position

Program Specialist Math K-5
Instr +7.1%
4.0 Positions

Program Specialist Science K-5
Instr +7.1%
1.0 Position

Program Specialist English/LAK-5
Instr +7.1%
6.0 Positions

Program Specialist ESE
Instr +7.1%
2.0 Positions

Bookkeeper
SSP-10
.5 Position
(shared with 9004)

Director Secretary
SSP-9
1.0 Position

ESOL Liaisons K-12
Instructional
16.0 Positions

Program Specialist ESOL Elementary
Instr + 7.1%
2.0 Positions



Supervisor of Multilingual Learning
Meagan Parenteau
Admin I

Office of Secondary Schools

Cost Center 9004
Organizational chart

2025-2026



Chief of Secondary Schools
Dr. Megan Green

Executive Secretary
Patty Woods
SSP-9X

Executive Director, Secondary Schools
Dr. Nate Francis
Admin E

Middle School Principals
7.0 Positions

Middle Schools
Booker Middle
Brookside Middle
Heron Creek Middle
McIntosh Middle
Sarasota Middle
Venice Middle
Woodland Middle

Middle School Assistant Principals
14.0 Positions

High School Principals
7.0 Positions

High Schools
Booker High
North Port High
Riverview High
Sarasota High
Suncoast Polytech
Venice High
Wellen Park

High School Assistant Principals
26.0 Positions

Combination School Principals
3.0 Positions

Combination Schools
Oak Park School
Pine View School
Triad School

Combination School Assistant Principals
7.0 Positions

Director of Curriculum & Instruction, Middle School
Kira Bryant
Admin G

Program Specialist English/LA 6-8
Instr +7.1%
1.0 Position

Program Specialist Social Studies 6-8
Instr +7.1%
1.0 Position

Program Specialist Science 6-8
Instr +7.1%
1.0 Position

Program Specialist Reading
Instr +7.1%
1.0 Position

Program Specialist Math 6-8
Instr +7.1%
1.0 Position

Program Specialist ESOL
Instr +7.1%
1.0 Position



Director of Curriculum & Instruction, High School
Michelle Anderson
Admin G

Program Specialist English/LA 9-12
Instr +7.1%
1.0 Position

Program Specialist Social Studies 9-12
Instr +7.1%
1.0 Position

Program Specialist Science 9-12
Instr +7.1%
1.0 Position

Program Specialist Reading
Instr +7.1%
1.0 Position

Program Specialist Math 9-12
Instr +7.1%
1.0 Position

Program Specialist ESOL
Instr +7.1%
1.0 Position

Bookkeeper
SSP-10
.5 Position
(shared with 9003)

Director Secretary
SSP-9
1.0 Position

Supervisor of Athletics & Physical Education
Tony Miller
Admin I

Program Specialist Fine Arts
Instr +7.1%
1.0 Position

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Department of Career & Technical Education

Cost Center 9014
Organizational chart

2025-2026



Chief of Secondary Schools
Dr. Megan Green

Executive Director of Career/Technical & Adult Education
Mike Endee (Interim)
Admin E

Executive Secretary
Debbie Tippen
SSP-9X

Suncoast Technical College
Cost Center 0391

Assistant Director (Main)
Darby Larkin
Cost Center 0391

8 Program Managers
Cost Center 0391

Assistant Director (Main)
Merlin Schenk
Cost Center 0391

5 Program Managers
Cost Center 0391

Assistant Director (NP)
Cost Center 0391

Sarasota Virtual School
Cost Center 7001

1 Program Manager
Cost Center 0391

Sarasota Virtual School
Principal
Steve Posilovich
Cost Center 7004

Virtual Franchise District School
Cost Center 7004



Assistant Director of Vo Tech Career & Technical Education
Tripp Jennings
Admin H

Program Manager, College & Career Life Readiness
Michelle Groves
Admin J



Farm Manager
Katherine Traugott
Admin J

Program Specialist
Instr +7.1%
2.0 Positions

Administrative Assistant III/Bookkeeper
SSP-9
1.0 Position

Test Coordinator
SSP-7
1.0 Position

Office of Strategic Innovation

Cost Center 9056
Organizational chart

2025-2026



Chief of Strategic Innovation
Dr. Brandon Johnson

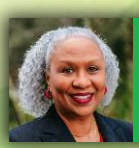
Executive Secretary
Kate Byers
SSP-9x
.50 Position
(Shared with 9020)



Director of Leadership Development
Carol Kay Brown
Admin G



Executive Director Accountability & Technology
Joe Binswanger
Admin E



Director of Strategic Engagement
Dr. Harriet Moore
Admin G



Director of Strategic Improvement
Kristi D'Souza
Admin G



School Choice, Charter School & Home Education Supervisor
Millie Wheeler
Admin I



Data Strategy & Information Systems
George Goodfellow
Admin G



Instructional Technology & School Support
Todd Alexander
Admin H



Infrastructure & Systems Administration
Anthony Dolciotto
Admin I



Networks & Telecommunications
Eric Waldron
Admin I



Compliance & Project Management
Linda Seibel
Admin I

PL Credit Specialist
SSP 13
1.0 Position

Program Specialist
Instr +7.1%
4.0 Positions



Supervisor of Instructional Materials
Rosemary Schmidt
Admin I

Department of Accountability & Technology

Cost Centers 9020, 9015, & 9054
Organizational chart

2025-2026



Chief of Strategic Innovation
Dr. Brandon Johnson



Executive Director Accountability & Technology
Joe Binswanger
Admin E

Executive Secretary
Kate Byers
SSP-9x
.50 Position
(Shared with 9020)



Instructional Technology & School Support Services
Todd Alexander
Admin H



Infrastructure & Systems Administration
Anthony Dolciotto
Admin I



Networks & Telecommunications
Eric Waldron
Admin I



Compliance & Project Management
Linda Seibel
Admin I



Data Strategy & Information Systems Director
George Goodfellow
Admin G



Supervisor of SIS
Lori Butters
Admin H

Programming & Data Analytics
Vacancy
Admin H



Supervisor, Accountability
Rodney Davidson
Admin H



Supervisor of Instructional Materials
Rosemary Schmidt
Admin I

Department of Data Strategy and Information Systems

Cost Center 9015
Organizational chart

2025-2026



Chief of Strategic Innovation
Dr. Brandon Johnson



Executive Director Accountability & Technology
Joe Binswanger
Admin E



Data Strategy & Information Systems Director
George Goodfellow
Admin G

Administrative Assistant III/ Bookkeeper
SSP-9
1.0 Position



Student Information System, Supervisor
Lori Butters
Admin H

Registrar Support Coordinator
SSP-12
1.0 Position

Systems Programmer II
SSP-15
1.0 Position

District Data Support Coordinator
SSP-12
1.0 Position

Systems Operator
SSP-11
1.0 Position

District Data Support Assistant
SSP-10
2.0 Positions

Floating Registrar
SSP-8
1.0 Position

Program Specialist Assessment & Data
Instructional
2.0 Positions

Test Distribution Clerk
SSP-6
1.0 Position

Programming & Data Analytics, Supervisor
Vacancy
Admin H



Systems Analyst
Kevin White
Admin J



Programming & Data Analyst
James Ferrara
Admin J

Data Analyst Engineer III
SSP-16
2.0 Positions

Systems Programmer III
SSP-16
1.0 Position

Systems Programmer II
SSP-15
1.0 Position

Systems Programmer I
SSP-14
1.0 Position



Accountability, Supervisor
Rodney Davidson
Admin H



Vocational State Reports Analyst
Dustin Lambert
Admin J



Computer Systems Analyst
Roy Pinchin
Admin J

Data Analyst Engineer II
SSP-15
1.0 Position

Systems Analyst
Jarrod Chamberlain
Admin J

District Data Support Assistant
SSP-10
1.0 Position

Data Analyst Engineer III
SSP-16
1.0 Position

Business Systems Assistant
SSP-10
1.0 Position

State Reports Coordinator
SSP-12
2.0 Positions

Department of Enterprise Information Technology

Cost Center 9020
Organizational chart

2025-2026



Chief of Strategic Innovation
Dr. Brandon Johnson



Executive Director Accountability & Technology
Joe Binswanger
Admin E

Director Secretary
SSP-9
1.0 Position

Inventory Control Accountant
SSP-11
.50 Position
(Shared with 9035)

Accountant
SSP-10
.50 Position
(Shared with 9035)



Infrastructure & Systems Administration, Manager
Anthony Dolciotto
Admin I

System Administrator III
SSP-16
2.0 Positions

System Administrator II
SSP-15
4.0 Positions

System Administrator I
SSP-14
6.0 Positions



Instructional Technology & School Support, Manager
Todd Alexander
Admin H

Technology Support Coordinator
SSP-15
1.0 Position

Technology Support, School Based
SSP-10
28 Positions

System Administrator I Student Services, CTE & FNS
SSP-14
3.0 Positions

Program Specialist Instructional Technology
Instructional
2.0 Positions

System Administrator I, Instructional Technology
SSP-14
2.0 Positions



Networks & Telecommunications, Manager
Eric Waldron
Admin I

Network Engineer III
SSP-16
2.0 Positions

Network Administrator I
SSP-14
5.0 Positions

Audio Visual Technician
SSP-11
2.0 Positions



Compliance & Project Management, Manager
Linda Seibel
Admin I

Project Management II
SSP-15
2.0 Positions

Project Management Support
SSP-11
1.0 Position

Computer Repair Specialist
SSP-12
1.0 Position

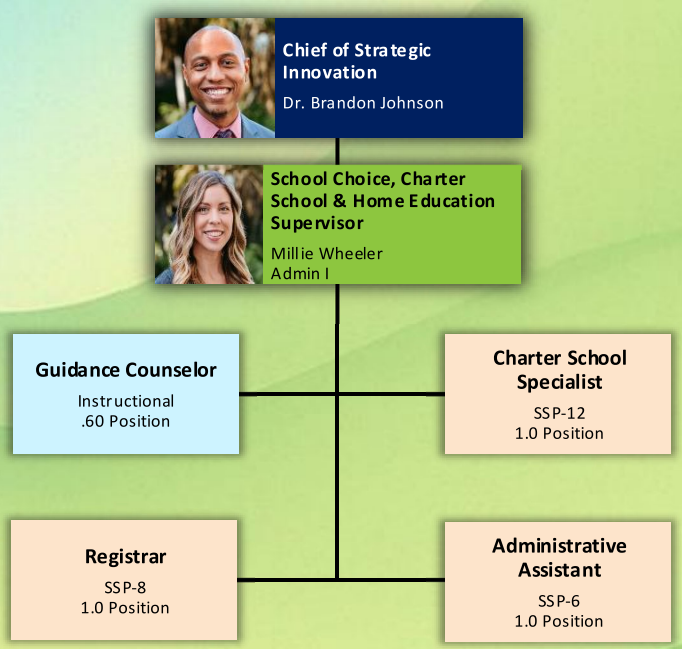
Mailroom Clerk
SSP-8
1.0 Position

Switchboard Operator
SSP-5
1.0 Position

Department of School Choice and Charters

Cost Center 9016
Organizational chart

2025-2026



Department of Professional Learning

Cost Center 9053
Organizational Chart

2025-2026



Chief of Strategic Innovation
Dr. Brandon Johnson

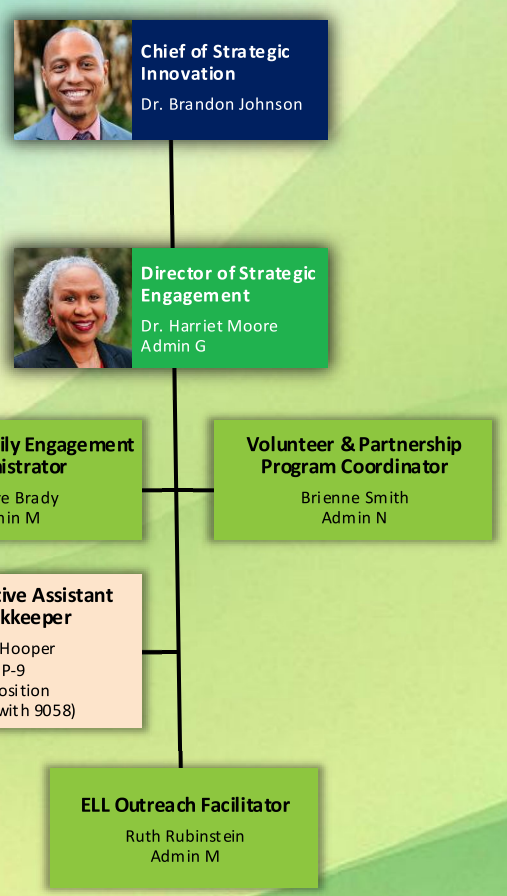
PL Credit Specialist
SSP 13
1.0 Position

Program Specialist
Instr +7.1%
4.0 Positions

Department of Strategic Engagement

Cost Center 9057
Organizational chart

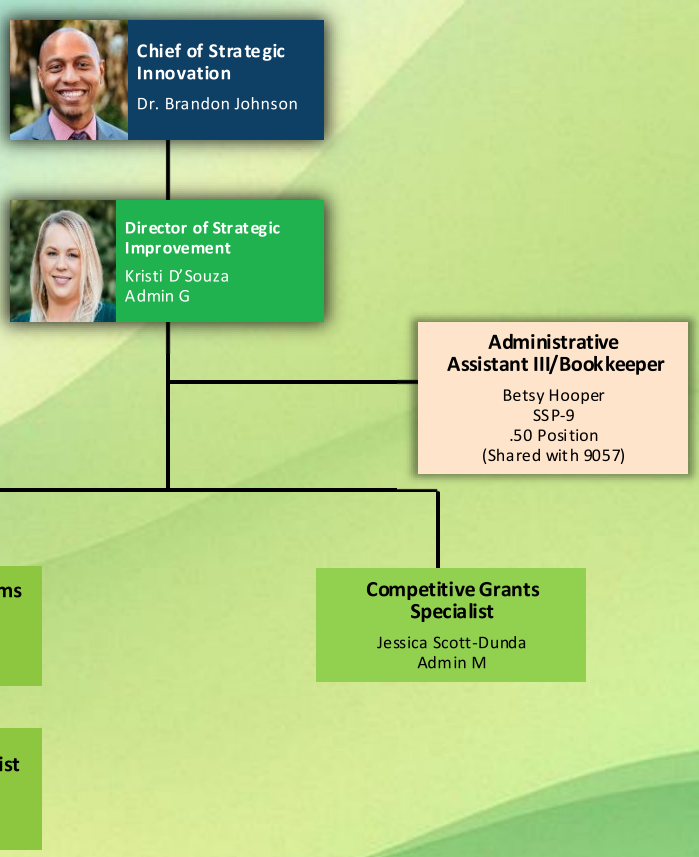
2025-2026



Department of Strategic Improvement

Cost Center 9058
Organizational chart

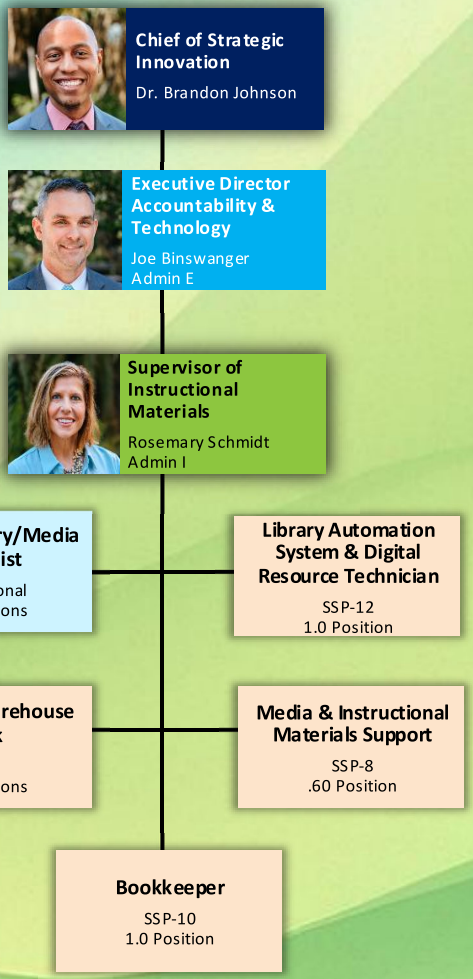
2025-2026



Department of Instructional Materials & Library Services

Cost Center 9054
Organizational chart

2025-2026



Office of Student Support Services

Cost Center 9061
Organizational chart

2025-2026



Chief of Student Support Services
Dr. Kirk Hutchinson

Executive Secretary
Deanna Skogen
SSP-9X



FDLRS Supervisor
Meltrice Boglin
Admin I

FDLRS
Cost Center 9061

Student Services
Cost Center 9071

Executive Director of Student Services
Dr. LaShawn Frost
Admin E



Director of Student Services
Mandy Coker
Admin G

Exceptional Student Education
Cost Center 9051



Executive Director of ESE Services
Dr. Heather Wasserman
Admin E



Director of ESE Services
Luke Behringer
Admin G

Early Learning
Cost Center 9081



Director of Early Learning
Tracey Cardenas
Admin G

Academic Intervention
Cost Center 9061



Director of Academic Intervention
Dr. Dawn Clayton
Admin G

Department of Student Support Services

Cost Center 9071
Organizational chart

2025-2026



Chief of Student Support Services
Dr. Kirk Hutchinson

Executive Director of Student Services
Dr. LaShawn Frost
Admin E

Executive Secretary
Aimee White
SSP-9X



Director of Student Services
Mandy Coker
Admin G



Supervisor of Health Services
Suzanne Dubose
Admin I



Supervisor of Student Services
Tarah Allen
Admin I

Teacher Trainer
Instructional
1.0 Position

Program Specialist
Instr +7%
5.0 Positions

Administrative Assistant III/ Bookkeeper
SSP-9
1.0 Position

Registered Nurse
SSP-13
15.0 Positions

School Psychologist
Instr + 7%
30.6 Positions

School Psychologist
Instr + 7%
1.0 Position

School Social Worker
Instr + 7%
18.0 Positions

Secretary
SSP-6
1.0 Position

Licensed Practical Nurse
SSP-10
1.0 Position

School Social Worker
Instr + 7%
1.0 Position

Schoolwide Behavior Coach
Instructional
2.0 Positions

Clinic Attendant/ Health Aide
SSP-7
2.0 Positions

Truancy Worker
SSP-7
4.0 Positions

Paraprofessional Aide Behavior Technician
SSP-7
1.0 Position

Department of Exceptional Student Education (ESE)

Cost Centers 9051 & 0292
Organizational chart

2025-2026



Chief of Student Support Services
Dr. Kirk Hutchinson



Executive Director of ESE Services
Dr. Heather Wasserman
Admin E

Executive Secretary
Michelle Valkov
SSP-9X



Director of ESE Services
Luke Behringer
Admin G

Deaf or Hard of Hearing Teacher
Instructional
2.0 Positions

Occupational Therapist
Instructional
18.0 Positions

Visually Impaired Teacher
Instructional
3.0 Positions

Certified OT Assistant
SSP-10
2.0 Positions

Speech/Language Pathologist
Instructional
70.6 Positions

Physical Therapist
Instructional
3.0 Positions

SLP Assistant
SSP-13
1.0 Position

Registrar
SSP-8
1.0 Position

Secretary
SSP-6
1.0 Position (Shared with Student Services)

Program Specialist
Instr +7.1%
2.0 Positions

ESE Compliance Coordinator
Instructional
7.0 Positions

ESE Transition/ Employment Trainer
SSP-7
1.0 Position

ESE Program Facilitator
Instr +7.1%
9.0 Positions

Bookkeeper
SSP-10
1.0 Position

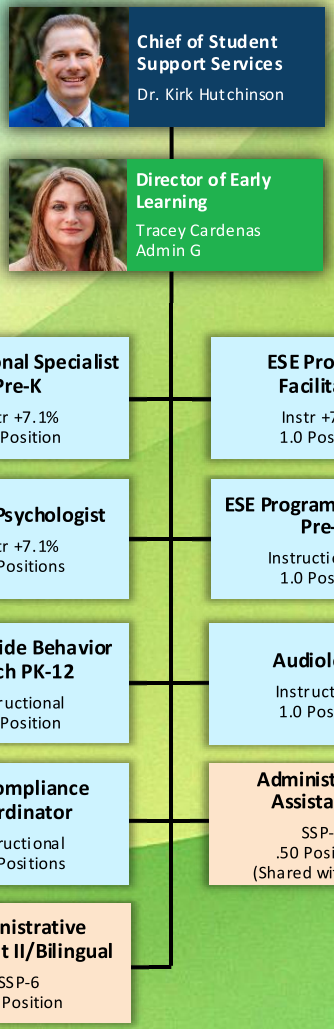
Bookkeeper
SSP-9
1.0 Position

Paraprofessional Aide Behavior Technician
SSP-7
2.0 Positions

Department of Early Learning

Cost Center 9081
Organizational chart

2025-2026



Department of Academic Intervention

Cost Center 9061
Organizational Chart

2025-2026



Chief of Student Support Services
Dr. Kirk Hutchinson



Director of Academic Intervention
Dr. Dawn Clayton
Admin G

Program Specialist Alternative Education
Instructional
2.0 Positions

Administrative Assistant III
SSP-9
.50 Position
(Shared with 9081)

Department of FDLRS

Cost Center 9061
Organizational Chart

2025-2026



Division of Operations

Organizational chart

2025-2026



Deputy Superintendent
Rachael O'Dea

Executive Secretary
Victoria Klein
SSP-9X



Chief Human Capital Officer
Ashley Romadka



Director of Risk Management
Lynn Peterson
Admin G



Director of HR Employee Relations
Al Harayda
Admin G



Director of HR Recruitment & Staffing
Danielle Schwied
Admin G

Chief Financial Officer
Gabby Jaremczuk



Director of Budget
Christa Curtner
Admin G

Director of Payroll
Vacant
Admin G



Director of Materials Management
Tracey Brizendine
Admin G



Director of Accounting
Valerie Maggi
Admin G



Chief Operating Officer
Dr. Michael Kemp



Executive Director of Facilities Management
Jody Dumas
Admin E



Director of Long-Range Planning
Diane Cominotti
Admin G



Director of Construction Services
Jane Dreger
Admin G



Director of Food & Nutrition Services
Sara Dan
Admin G



Director of Transportation
Keith Little
Admin G

Office of Financial Services

Cost Center 9038
Organizational chart

2025-2026

Chief Financial Officer
Gabby Jaremczuk

Executive Secretary
Vacant
SSP-9X
0.50 Position
(Shared with 9025)



Director of Budget
Christa Curtner
Admin G

Director of Payroll
Vacant
Admin G



Director of Materials Management
Tracey Brizendine
Admin G



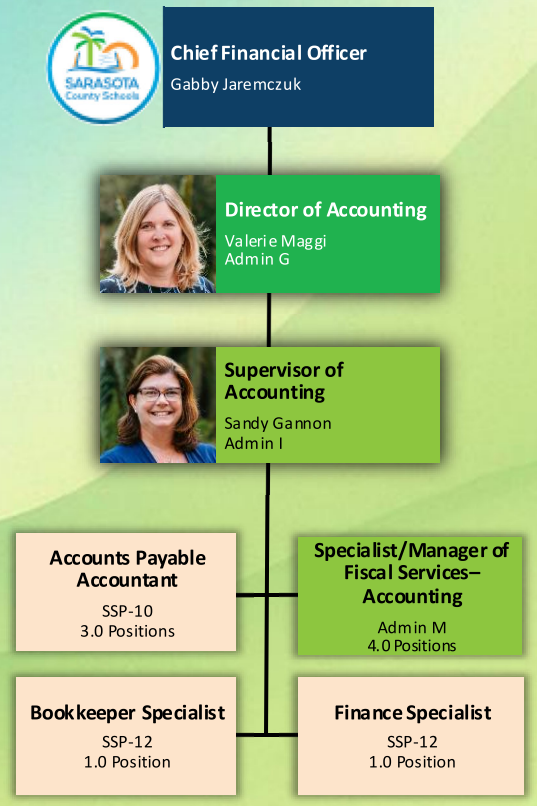
Director of Accounting
Valerie Maggi
Admin G

Materials Management
Cost Center 9033

Department of Accounting

Cost Center 9038
Organizational chart

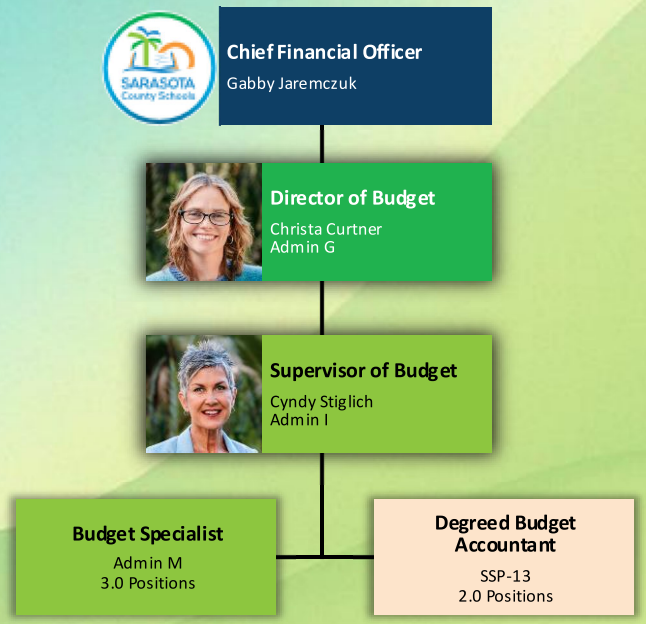
2025-2026



Department of Budget

Cost Center 9038
Organizational chart

2025-2026

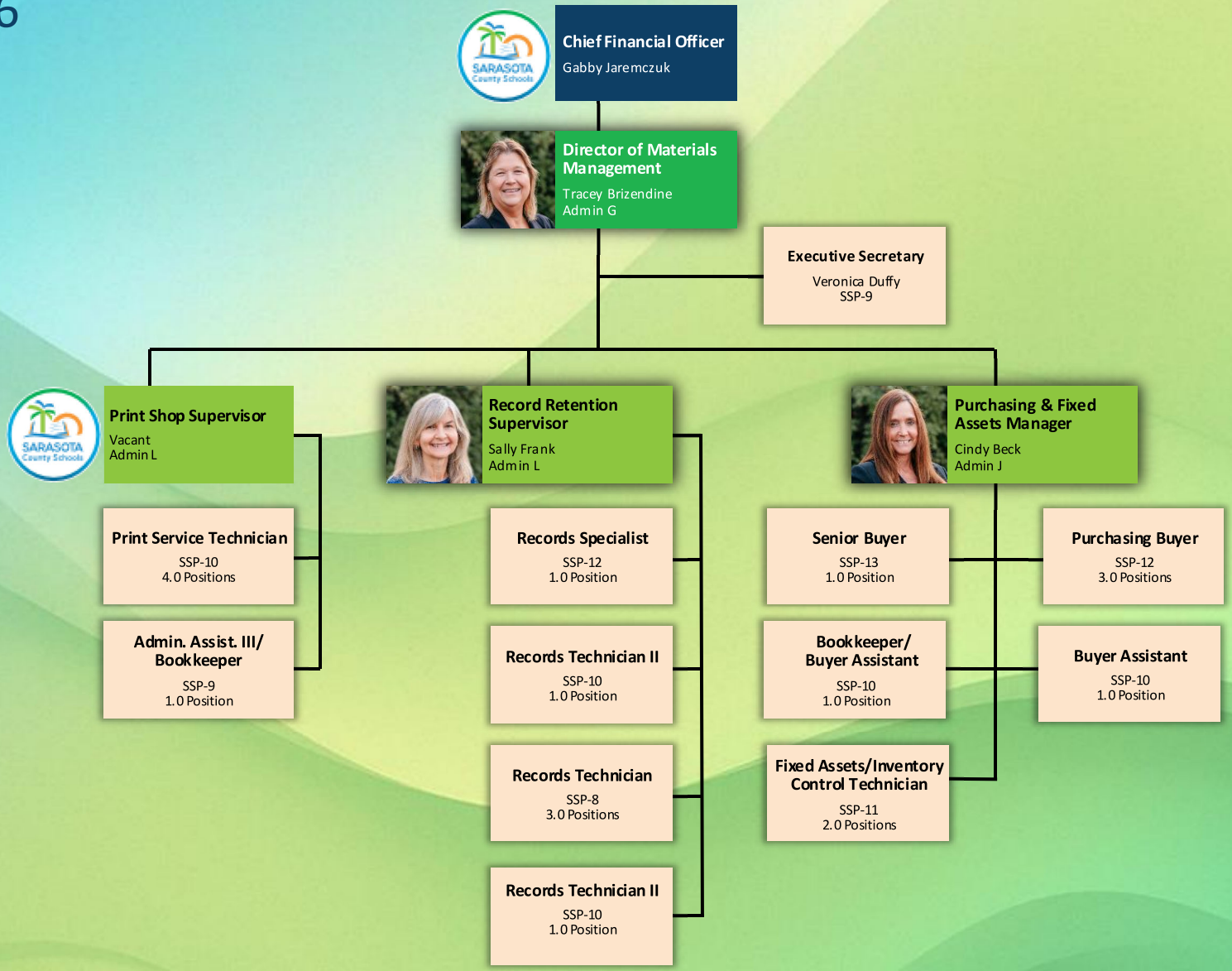


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Department of Materials Management

Cost Center 9033
Organizational chart

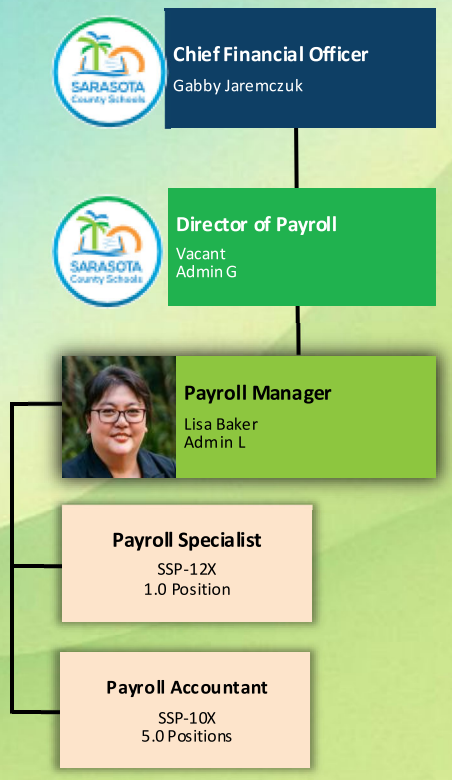
2025-2026



Department of Payroll

Cost Center 9038
Organizational chart

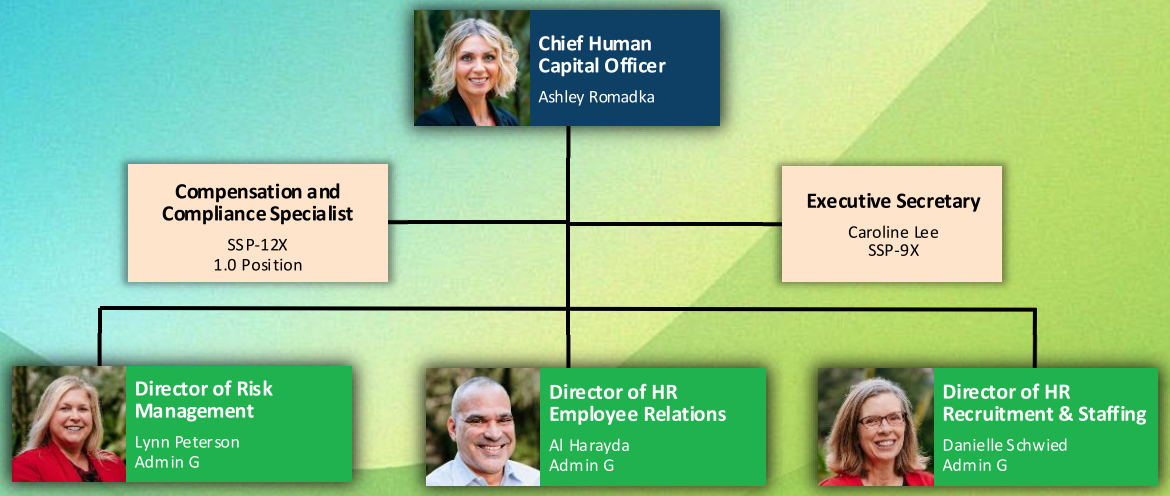
2025-2026



Office of Human Capital

Cost Center 9023
Organizational chart

2025-2026



Department of HR Employee Relations

Cost Center 9023
Organizational chart

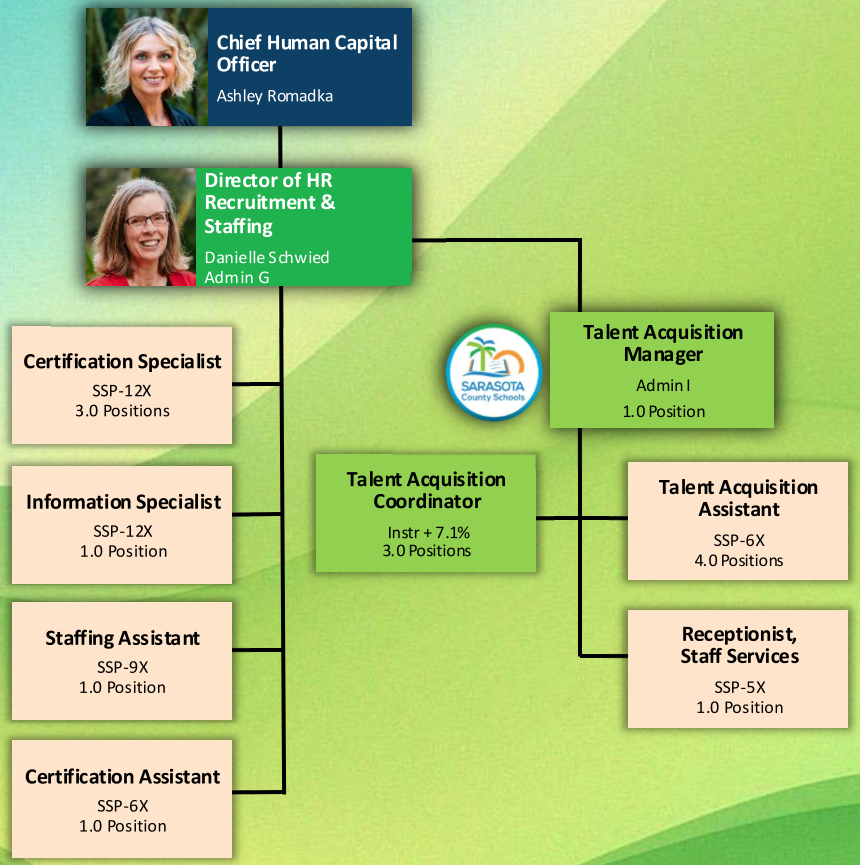
2025-2026



Department of HR Recruitment & Staffing

Cost Center 9023
Organizational chart

2025-2026



Department of Risk Management

Cost Center 9023
Organizational chart

2025-2026



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Office of School Operations

Cost Center 9025
Organizational chart

2025-2026

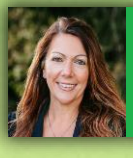


Chief Operating Officer
Dr. Michael Kemp

Executive Secretary
Vacant
SSP-9X
0.5 Position



Executive Director of Facilities Management
Jody Dumas
Admin E



Director of Long-Range Planning
Diane Cominotti
Admin G



Director of Food & Nutrition Services
Sara Dan
Admin G



Director of Transportation
Keith Little
Admin G



Director of Construction Services
Jane Dreger
Admin G

Long Range Planning
Cost Center 9044

Food & Nutrition Services
Cost Center 9021

Transportation
Cost Center 9030

Construction Services
Cost Center 9042

Facilities
Cost Center 9029

Department of Facilities Services

Cost Center 9029
Organizational chart

2025-2026



Chief Operating Officer
Dr. Michael Kemp



Executive Director of Facilities Management
Jody Dumas
Admin A

Administrative Assistant III
Adriana Olivas
SSP-9X



Project Manager
Kendall Martinez
Admin I



Assistant Director of Facilities Services
Eve Johnson
Admin H



Business Manager
Mary Carr
Admin I



Facilities Manager Zone 1
Philip Gier
Admin J

Zone 1
Lead Trade 1.0 Position
Carpenter 1.0 Position
Electrician 1.0 Position
Plumber 1.0 Position
Trades Helper 1.0 Position
Grounds 3.0 Positions
Grounds Helper 2.0 Positions

Facilities Manager Zone 2
Rusty Brock
Admin J

Zone 2
Lead Trade 1.0 Position
Carpenter 1.0 Position
Electrician 1.0 Position
Plumber 2.0 Positions
Trades Helper 2.0 Positions
Grounds 5.0 Positions
Grounds Helper 2.0 Positions

Facilities Manager Zone 3
Alan Dawson
Admin J

Zone 3
Lead Trade 1.0 Position
Carpenter 1.0 Position
Electrician 1.0 Position
Plumber 1.0 Position
Trades Helper 1.0 Position
Grounds 2.0 Positions
Grounds Helper 2.0 Positions



Manager/ Safety & Compliance
Melissa Yavalar
Admin J

Health & Safety Specialist
SSP-13
2.0 Positions

Environmental Specialist
SSP-13
1.0 Position



Custodial Supervisor
Jason Crump
Admin I

Custodial Manager
Admin L
3.0 Positions

Custodian
SSP-4
374.0 Positions

Technical Services Manager
Jeff Bradford
Admin I

Energy Management Control Specialist
SSP-13
3.0 Positions

HARV Technician
SSP-11
16.0 Positions

A/C Maintenance Mechanic
SSP-11
6.0 Positions

Bookkeeper
SSP-10
1.0 Position

Timekeeper/Payroll Clerk
SSP-10
1.0 Position



Facilities Manager Zone 4
Jim Deunger
Admin J

Zone 4
Lead Trade 1.0 Position
Carpenter 1.0 Position
Electrician 2.0 Positions
Plumber 1.0 Position
Trades Helper 1.0 Position
Grounds 2.0 Positions
Grounds Helper 2.0 Positions

Facilities Manager Zone 5
Tracy Vandyke
Admin J

Zone 5
Lead Trade 1.0 Position
Carpenter 1.0 Position
Electrician 2.0 Positions
Plumber 1.0 Position
Trades Helper 1.0 Position
Grounds 2.0 Positions
Grounds Helper 2.0 Positions
Painter 1.0 Position



Facilities Manager Zone 6
Roman Shkriuba
Admin J

Zone 6
Lead Trade 1.0 Position
Carpenter 1.0 Position
Electrician 1.0 Position
Plumber 1.0 Position
Trades Helper 1.0 Position
Grounds 2.0 Positions
Grounds Helper 4.0 Positions

Grounds Helper
SSP-4
2.0 Positions

Service Response Clerk
SSP-6
2.0 Positions

Utility Maintenance
SSP-10
6.0 Positions

Equipment Mechanic
SSP-10
2.0 Positions

Cabinetry & Signs
SSP-11
2.0 Positions

Trades Helper
SSP-10
1.0 Position

Equipment/ Appliance Repair Tech.
SSP-10
1.0 Position

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Department of Food & Nutrition Services

Cost Center 9021
Organizational chart

2025-2026



Chief Operating Officer
Dr. Michael Kemp



Executive Director of Facilities Management
Jody Dumas
Admin E

Timekeeper/Payroll Clerk
Vacant
SSP 10
1.0 Position



Director of Food & Nutrition Services
Sara Dan
Admin G

Director's Secretary
Vacant
SSP-9



Assistant Director Food & Nutrition Services
Kristen Pulfer
Admin H

North County Area Manager
Stephen Andrae
Admin N
1.0 Position

- Food Service Manager — 9.0 Positions
- Food Service Assistant II — 9.0 Positions
- Food Service Assistant — 78.0 Positions

North Central Area Manager
Vacant
Admin N
1.0 Position

- Food Service Manager — 8.0 Positions
- Food Service Assistant II — 9.0 Positions
- Food Service Assistant — 45.0 Positions

South Central Area Manager
Chad Lake
Admin N
1.0 Position

- Food Service Manager — 11.0 Positions
- Food Service Assistant II — 11.0 Positions
- Food Service Assistant — 76.0 Positions

South County Area Manager
Tina Flores
Admin N
1.0 Position

- Food Service Manager — 11.0 Positions
- Food Service Assistant II — 11.0 Positions
- Food Service Assistant — 74.0 Positions

Nutrition Specialist
Monica Ostberg
Admin J
1.0 Position

Farm to School Coordinator
Vacant
Admin N
1.0 Position

Buyer
SSP-2
1.0 Position

Specialist Food Service
SSP-2
1.0 Position

Floating Manager
SSP-2
5.0 Positions

Degreed Accountant
SSP-13
1.0 Position

Operations Facilitator Specialist
SSP-12
1.0 Position

Special Events Manager
SSP-2
1.0 Position

Cafeteria Manager Intern
SSP-2
8.0 Positions

Equipment Repair Technician
SSP-11
1.0 Position

Department of Transportation

Cost Center 9030
Organizational chart

2025-2026



Chief Operating Officer
Dr. Michael Kemp



Executive Director of Facilities Management
Jody Dumas
Admin E



Director of Transportation
Keith Little
Admin G

Administrative Assistant III
Cari Linehan
SSP-9



Assistant Director of Transportation
Charlotte Price
Admin H

Fleet Maintenance Administrator
Joseph Williams
Admin J
1.0 Position

Lead Mechanic
SSP-11
3.0 Positions

Mechanics Helper
SSP-8
6.0 Positions

Mechanic Helper/ Parts Assistant
SSP-8
1.0 Position

Bus Washer
SSP-5
1.0 Position

Parts Manager
SSP-11
1.0 Position

Secretary/Bookkeeper
SSP-9
1.0 Position

Mechanic
SSP-11
11.0 Positions

Paint Body Person
SSP-11
1.0 Position

Operations General Manager
Karah Bagley
Admin J
1.0 Position

Bus Attendant/ Delivery Clerk
SSP-7
1.0 Position

Delivery/Warehouse Clerk
SSP-8
1.0 Position

Field Supervisor Dispatch
Mary Blocker
Edward Vargas
Joey Szych
Admin M
3.0 Positions

Payroll Accountant
SSP-10
1.0 Position

Secretary
SSP-5
1.0 Position

North County Area Manager
Senita Robinson
Admin L
1.0 Position

South County Area Manager
Chelsea Wright
Admin L
1.0 Position

Routing Specialist
SSP-11
4.0 Positions

Secretary, Routing
SSP-5
1.0 Position

Field Supervisor Area 1
Betty Palo
Admin M
1.0 Position

Field Supervisor Area 2
Angela Archer
Admin M
1.0 Position

Field Supervisor Area 3
Rachel Doster
Admin M
1.0 Position

Field Supervisor Area 4
Sandie Kovalsky
Admin M
1.0 Position

Bus Driver
SSP-11
247.5 Positions

Bus Attendant
SSP-6
72.5 Positions

Bus Attendant w/Cert to Administer Meds
SSP-7
2.0 Positions

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Department of Construction Services

Cost Center 9042
Organizational chart

2025-2026



Chief Operating Officer
Dr. Michael Kemp



Executive Director of Facilities Management
Jody Dumas
Admin E



Director of Construction Services
Jane Dreger
Admin G



Building Code/ Permit Administrator
Mike Foley
Admin I

Building Code Inspector
1 VACANCY
SSP-13
5.0 Positions

Project Manager
VACANCY
Admin I

Project Coordinator
VACANCY
SSP-12
1.0 Position



Senior Project Manager
Kevin Snyder
Admin H



Assistant Project Manager
Chad Brogdon
Admin J

Assistant Project Manager
Wayne Starr
Admin J



Project Manager
Brian Mabee
Admin I

Project Coordinator
SSP-12
1.0 Position

Project Manager
Michael Schuurman
Admin I

Project Coordinator
SSP-12
1.0 Position



Facilities Data & Business Process Manager
Tameka Hannon
Admin L

Building Information Manager
VACANCY
SSP-13
1.0 Position

Procurement & Record Document Specialist
SSP-12
1.0 Position

Bookkeeper
SSP-10
1.0 Position

Department of Long-Range Planning

Cost Center 9044
Organizational chart

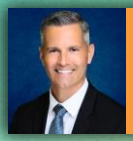
2025-2026



Office of Safety & Security

Cost Center 9035
Organizational chart

2025-2026



Superintendent
Terry Connor

Chief of Police/ Executive Director of Safety & Security
Timothy Enos
Admin E

Executive Secretary
Katie Kerns
SSP-9X



Police Captain
Joseph Eilerman
Admin I



Police Sergeant
Todd Perna
Admin F



Police Sergeant
Mary Thoroman
Admin F



Police Sergeant
Edward Kuentzel
Admin F

School Resource Officer
SRO Salary Schedule
29.0 Positions



Police Captain
Stephen Lorenz
Admin I



Police Sergeant
Joseph Hayes
Admin F



Police Sergeant
Robert Sanchez
Admin F



Police Sergeant
John Dominguez
Admin F

School Resource Officer
SRO Salary Schedule
27.0 Positions

Property Evidence/ Records Technician
SSP-8
1.0 Position



Director Safety Security
Sean O'Keefe
Admin G

Security Systems Network Engineer
SSP-13
1.0 Position

Telecom Systems Coordinator
SSP-12
1.0 Position

Security Systems Specialist
SSP-12
3.0 Positions

Security Systems Technician
SSP-11
2.0 Positions

Lock Technician
SSP-10
2.0 Positions



Director Safety Security
Jason Overbay
Admin G



Safety & Security Coordinator
Jonie Kennedy
Admin J

Safety & Security Coordinator
Heath Guck
Admin J

Background & Fingerprinting Specialist
SSP-12
1.0 Position

Central Security Monitor
SSP-8
9.0 Positions

Campus Security Aide
SSP-07
60.2 Positions

School Safety Officer
SSP-11
7.0 Positions

Security Analyst
SSP-11
1.0 Position

Accountant
SSP-10
.50 Position
(Shared with 9020)

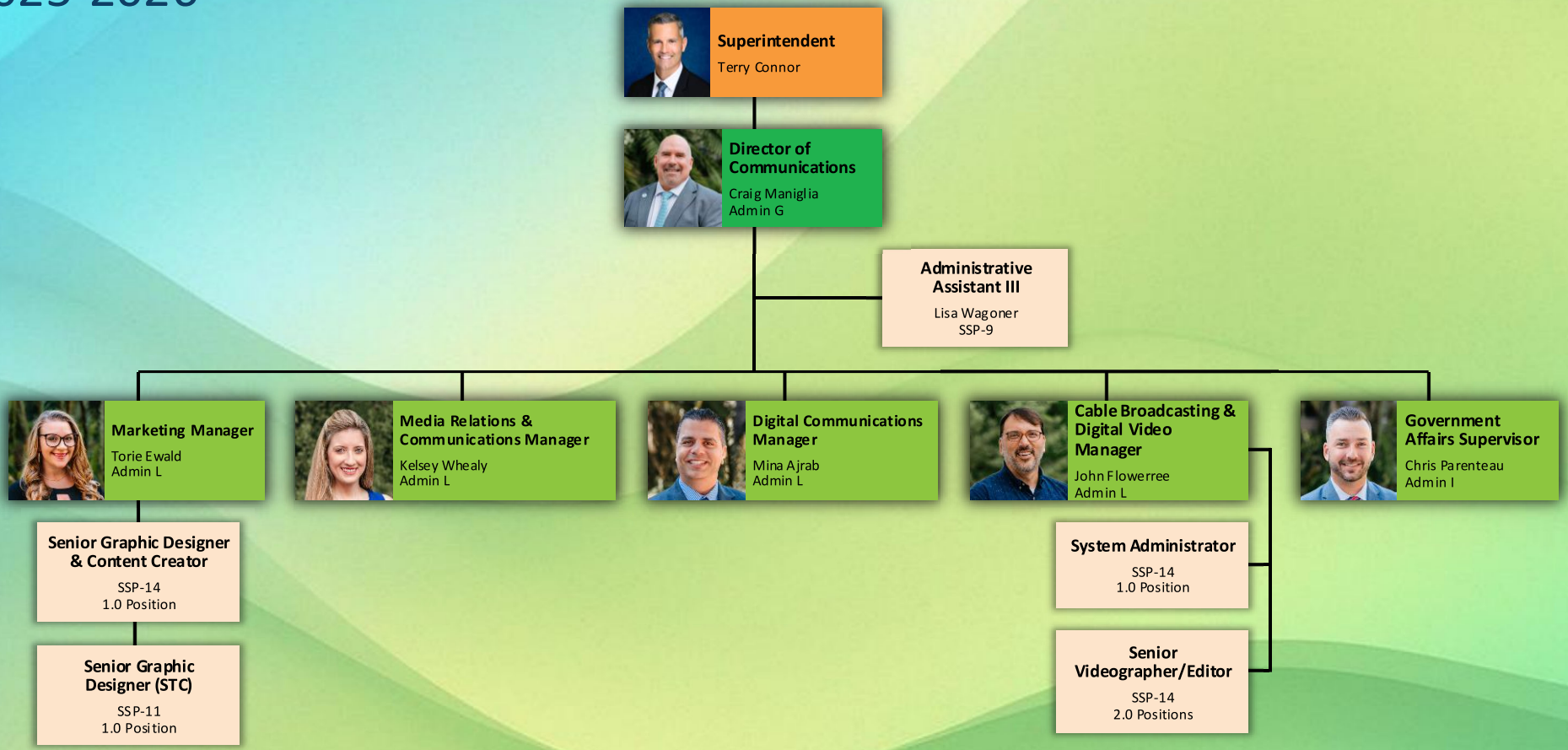
Inventory Control Accountant
SSP-10
.50 Position
(Shared with 9020)

Background/ Fingerprinting Processor
SSP-6
2.0 Positions

Office of Communications & Government Affairs

Cost Center 9075
Organizational chart

2025-2026



Click on link to navigate to Overview of Departments –

Departments / Overview (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 Secondary Schools***

The Secondary 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***

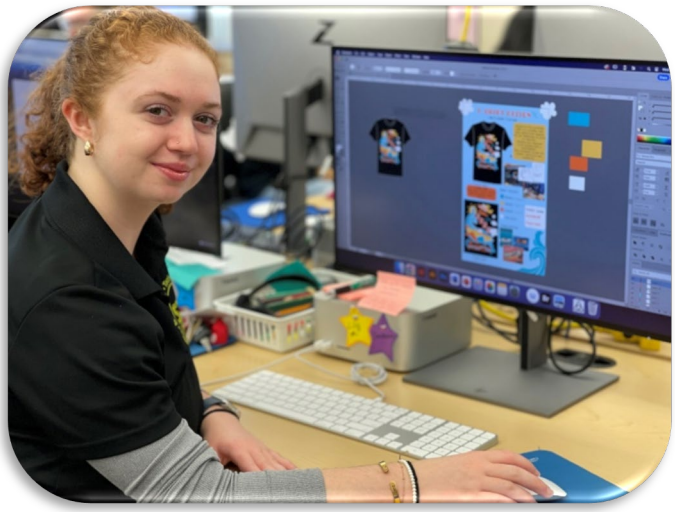
The Chief Operating Officer provides operational oversight of the District to ensure efficient and effective operations. This involves the management of Construction, Facilities, Food & Nutrition Services, Planning, and Transportation. The operations team focuses on the performance responsibility of 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.

- ***Data Strategy & Information Systems***

The primary objective of the Data Strategy and Information Systems 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.

- ***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
- Strategic Innovation
- Strategic Engagement (including Parent and Family Engagement and Volunteer and Community Involvement)
- Strategic Improvement & Multilingual Learners (including the Federal and State Grants Division)
- Office of School Choice & Charter Schools
- Data Strategy & Information Systems
- 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.

- ***Enterprise 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).

- ***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 Capital***

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.

- ***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 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 School Choice & Charters***

The Office of School Choice and Charters 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***

The Department of Professional Learning 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.

- ***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

- ***Strategic Engagement***

The Department of Strategic Engagement is committed to strengthening partnerships, improving communication, and connecting students, families, staff, and the community in support of student success. Our team provides tools, resources, and support to empower all stakeholders across Sarasota County Schools.

We support the district in the following areas:

- Parent & Family Engagement
- ELL Parent & Family Outreach
- Volunteer and Community Involvement
- The 2Gen Parent Education Program
- Employee Emergency Assistance

- ***Strategic Improvement***

Federal grants are provided to the School Board of Sarasota County to provide financial resources to support endeavors to improve the educational performance of our students.

- ***Strategic Innovation***

The Office of Strategic innovation provides strategic direction and leadership in strategic engagement, strategic improvement, professional learning, school choice and accountability and technology.

- ***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.



2025-26 Total Department Positions								
	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adjusted Allocated Positions	2026 Adopted Allocated Positions	2026 Adopted vs. 2025 Adjusted
CHIEF OF ELEMENTARY SCHOOLS (9003)								
GENERAL FUND								
ASSISTANT PRINCIPALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BOOKKEEPER	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
DIRECTOR/COORDINATOR	2.86	1.86	1.86	4.00	3.00	3.00	3.00	0.00
DISTRICT SECRETARY	1.60	1.60	1.60	1.60	2.00	2.00	2.00	0.00
MANAGER	0.80	0.80	0.80	0.00	0.00	0.00	0.00	0.00
OTHER INSTRUCTIONAL STAFF	1.00	1.00	2.30	2.00	0.00	0.00	16.00	16.00
PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PSYCHOLOGIST	0.00	0.00	0.20	0.00	0.00	0.00	0.00	0.00
SPECIALIST	3.21	3.45	4.25	6.65	7.65	7.73	8.03	0.30
SUPERVISOR	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
TEACHERS	0.00	0.60	0.60	0.30	0.00	0.00	0.00	0.00
TOTAL GENERAL FUND	**10.47**	**10.31**	**12.61**	**15.55**	**13.65**	**12.73**	**30.03**	17.30
GRANT FUND								
DIRECTOR/COORDINATOR	0.14	2.14	1.14	0.00	0.00	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	0.40	1.40	2.40	0.40	0.00	0.00	0.00	0.00
MANAGER	0.20	0.20	0.20	0.00	0.00	0.00	0.00	0.00
OTHER INSTRUCTIONAL STAFF	2.00	10.00	11.70	1.00	0.00	0.00	0.00	0.00
PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PSYCHOLOGIST	0.00	0.00	1.80	0.00	0.00	0.00	0.00	0.00
SPECIALIST	6.40	7.15	10.35	8.95	6.35	6.27	7.97	1.70
TEACHERS	0.00	3.40	2.40	0.70	0.00	0.00	0.00	0.00
VISITING TEACHER(SOCIAL WKR)	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00
TOTAL GRANT FUND	**9.14**	**24.29**	**31.99**	**11.05**	**6.35**	**6.27**	**7.97**	1.70
CHIEF OF ELEMENTARY SCHOOLS TOTAL	**19.60**	**34.60**	**44.60**	**26.60**	**20.00**	**19.00**	**38.00**	19.00
CHIEF OF MIDDLE SCHOOLS (9005)								
GENERAL FUND								
DIRECTOR/COORDINATOR	0.00	0.00	0.00	2.00	2.00	2.00	0.00	-2.00
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	3.43	7.00	7.00	0.00	-7.00
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**	**5.43**	**9.00**	**9.00**	**0.00**	-9.00

DEPARTMENT POSITION CONTROL

2025-26 Total Department Positions								
	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adjusted Allocated Positions	2026 Adopted Allocated Positions	2026 Adopted vs. 2025 Adjusted
CHIEF OF MIDDLE SCHOOLS (9005)								
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	3.57	0.00	0.00	0.00	0.00
TOTAL GRANT FUND	**0.00**	**0.00**	**0.00**	**3.57**	**0.00**	**0.00**	**0.00**	0.00
CHIEF OF MIDDLE SCHOOLS TOTAL	**0.00**	**0.00**	**0.00**	**9.00**	**9.00**	**9.00**	**0.00**	-9.00
CHIEF OF SECONDARY SCHOOLS (9004)								
GENERAL FUND								
ASSISTANT PRINCIPALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ASST DIRECTOR/COORDINATOR	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
BOOKKEEPER	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00
DIRECTOR/COORDINATOR	3.72	3.72	3.72	3.00	2.00	3.00	4.00	1.00
DISTRICT SECRETARY	3.00	3.00	3.00	3.00	2.00	2.00	2.00	0.00
SPECIALIST	6.93	6.93	6.93	3.50	7.00	6.00	13.00	7.00
SUPERVISOR	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
TOTAL GENERAL FUND	**14.65**	**15.65**	**14.65**	**10.50**	**12.00**	**13.00**	**21.00**	8.00
GRANT FUND								
BOOKKEEPER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DIRECTOR/COORDINATOR	0.28	0.28	0.28	0.00	0.00	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	6.00	7.00	2.00	0.00	0.00	0.00	0.00
SPECIALIST	3.07	4.07	7.07	3.50	0.00	0.00	0.00	0.00
TOTAL GRANT FUND	**3.35**	**10.35**	**14.35**	**5.50**	**0.00**	**0.00**	**0.00**	0.00
CHIEF OF HIGH SCHOOLS TOTAL	**18.00**	**26.00**	**29.00**	**16.00**	**12.00**	**13.00**	**21.00**	8.00
CHIEF SCHOOL OPERATIONS (9025)								
GENERAL FUND								
DISTRICT SECRETARY	1.00	1.00	1.00	0.50	1.00	1.00	1.00	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**	**2.00**	**1.50**	**2.00**	**2.00**	**2.00**	0.00
CHIEF OF STAFF (9024)								
GENERAL FUND								
DISTRICT SECRETARY	0.00	0.00	0.00	0.50	0.00	0.00	0.00	0.00
SUPERINTENDENTS'S OFFICE	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
TOTAL GENERAL FUND	**0.00**	**0.00**	**0.00**	**1.50**	**0.00**	**0.00**	**0.00**	0.00

DEPARTMENT POSITION CONTROL

2025-26 Total Department Positions								
	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adjusted Allocated Positions	2026 Adopted Allocated Positions	2026 Adopted vs. 2025 Adjusted
CHIEF OF STUDENT SUPPORT SERVICES (9061)								
GENERAL FUND								
DIRECTOR/COORDINATOR	0.00	0.00	0.00	1.00	2.00	2.00	2.00	0.00
DISTRICT SECRETARY	0.00	0.00	0.00	0.50	1.50	1.50	0.55	-0.95
OTHER INSTRUCTIONAL STAFF	0.00	0.00	0.00	0.00	0.00	0.00	0.05	0.05
SPECIALIST	0.00	0.00	0.00	0.00	1.00	2.00	2.00	0.00
TOTAL GENERAL FUND	**0.00**	**0.00**	**0.00**	**1.50**	**4.50**	**5.50**	**4.60**	-0.90
CHIEF OF STUDENT SUPPORT SERVICES (9061)								
GRANT FUND								
BOOKKEEPER	0.00	0.00	0.00	0.00	0.00	0.00	0.60	0.60
DISTRICT SECRETARY	0.00	0.00	0.00	0.50	0.50	0.50	1.45	0.95
OTHER INSTRUCTIONAL STAFF	0.00	0.00	0.00	0.00	0.00	0.00	2.95	2.95
SUPERVISOR	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
TOTAL GRANT FUND	**0.00**	**0.00**	**0.00**	**0.50**	**0.50**	**0.50**	**6.00**	5.50
CHIEF OF STUDENT SUPPORT SERVICES TOTAL	**0.00**	**0.00**	**0.00**	**2.00**	**5.00**	**6.00**	**10.60**	4.60
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	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	0.00	0.00	0.00
DISTRICT SECRETARY	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00
PRINCIPAL/EXECUTIVE DIRECTOR	0.25	0.25	0.25	0.25	0.25	0.25	0.50	0.25
MANAGER	0.00	0.00	0.00	1.00	1.00	1.00	1.00	0.00
SPECIALIST	0.50	0.50	0.50	0.50	1.50	1.50	1.50	0.00
TOTAL GENERAL FUND	**3.75**	**3.75**	**3.75**	**4.75**	**5.75**	**5.75**	**6.00**	0.25
GRANT FUND								0.00
SPECIALIST	1.50	2.50	2.50	2.50	1.50	1.50	1.50	0.00
TOTAL GRANT FUND	**1.50**	**2.50**	**2.50**	**2.50**	**1.50**	**1.50**	**1.50**	0.00
CAREER TECHNICAL EDUCATION TOTAL	**5.25**	**6.25**	**6.25**	**7.25**	**7.25**	**7.25**	**7.50**	0.25

DEPARTMENT POSITION CONTROL

2025-26 Total Department Positions								
	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adjusted Allocated Positions	2026 Adopted Allocated Positions	2026 Adopted vs. 2025 Adjusted
COMMUNICATIONS & GOVERNMENT AFFAIRS (9075)								
GENERAL FUND								
DATA PROCESSING PERSONNEL	1.00	3.00	3.00	4.00	4.00	4.00	5.00	1.00
DIRECTOR/COORDINATOR	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
DISTRICT SECRETARY	2.00	2.00	2.00	1.00	1.00	1.00	1.00	0.00
MAINTENANCE PERSONNEL	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MANAGER	1.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00
SPECIALIST	4.00	3.00	3.00	3.00	2.00	2.00	2.00	0.00
SUPERVISOR	0.00	0.00	0.00	1.00	1.00	1.00	1.00	0.00
TOTAL GENERAL FUND	**10.00**	**11.00**	**11.00**	**12.00**	**11.00**	**11.00**	**12.00**	1.00
CONSTRUCTION SERVICES (9042)								
GENERAL FUND								
DIRECTOR/COORDINATOR	0.00	0.00	0.00	0.02	0.00	0.00	0.00	0.00
MANAGER	0.00	0.00	0.00	0.02	0.00	0.00	0.00	0.00
TOTAL GENERAL FUND	**0.00**	**0.00**	**0.00**	**0.04**	**0.00**	**0.00**	**0.00**	0.00
CAPITAL FUND								
BOOKKEEPER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
DIRECTOR/COORDINATOR	2.00	2.00	2.00	1.98	1.00	1.00	1.00	0.00
DISTRICT SECRETARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MANAGER	7.00	7.00	8.00	7.98	8.00	8.00	8.00	0.00
SPECIALIST	8.00	8.00	8.00	10.00	10.00	10.00	10.00	0.00
TOTAL CAPITAL FUND	**18.00**	**18.00**	**19.00**	**20.96**	**20.00**	**20.00**	**20.00**	0.00
CONSTRUCTION SERVICES TOTAL	**18.00**	**18.00**	**19.00**	**21.00**	**20.00**	**20.00**	**20.00**	0.00

DEPARTMENT POSITION CONTROL

2025-26 Total Department Positions								
	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adjusted Allocated Positions	2026 Adopted Allocated Positions	2026 Adopted vs. 2025 Adjusted
DATA STRATEGY & INFORMATION SYSTEMS (9015)								
GENERAL FUND								
ASST DIRECTOR/COORDINATOR	1.00	0.00	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	1.00	0.00
DATA PROCESSING PERSONNEL	5.00	5.00	5.00	5.00	5.00	5.00	16.00	11.00
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	1.00	1.00	1.00	1.00	0.00
SCHOOL SECRETARY	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
SPECIALIST	2.60	3.00	3.00	3.00	3.00	3.00	8.00	5.00
SUPERVISOR	1.00	1.00	1.00	1.00	1.00	1.00	3.00	2.00
TOTAL GENERAL FUND	**10.60**	**10.00**	**10.00**	**11.00**	**11.00**	**11.00**	**31.00**	20.00
GRANT FUND								
DATA PROCESSING PERSONNEL	0.00	0.00	1.00	1.00	0.00	0.00	0.00	0.00
SCHOOL SECRETARY	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
SPECIALIST	0.40	1.00	1.00	1.00	0.00	0.00	0.00	0.00
SUPERVISOR	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
TOTAL GRANT FUND	**0.40**	**1.00**	**4.00**	**2.00**	**0.00**	**0.00**	**0.00**	0.00
CAPITAL FUND								
ASST DIRECTOR/COORDINATOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL FUND	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	0.00
RESEARCH, STATE REPORTING & EVALUATION TOTAL	**11.00**	**11.00**	**14.00**	**13.00**	**11.00**	**11.00**	**31.00**	20.00
DEPUTY SUPT - CHIEF ACADEMIC OFFICER (9049)								
GENERAL FUND								
BOOKKEEPER	0.00	0.00	0.00	0.00	1.00	1.00	0.00	-1.00
DIRECTOR/COORDINATOR	0.00	0.00	0.00	1.00	1.16	1.16	0.00	-1.16
DISTRICT SECRETARY	1.00	1.00	1.00	2.00	1.00	1.00	1.00	0.00
SPECIALIST	0.00	0.00	0.00	1.25	2.48	2.48	0.00	-2.48
SUPERINTENDENTS'S OFFICE	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SUPERVSOR	0.00	0.00	0.00	0.00	1.00	1.00	0.00	-1.00
TOTAL GENERAL FUND:	**2.00**	**2.00**	**2.00**	**5.25**	**7.64**	**7.64**	**2.00**	-5.64

2025-26 Total Department Positions								
	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adjusted Allocated Positions	2026 Adopted Allocated Positions	2026 Adopted vs. 2025 Adjusted
DEPUTY SUPT - CHIEF ACADEMIC OFFICER (9049)								
GRANT FUND								
BOOKKEEPER	0.00	0.00	0.00	0.00	1.00	1.00	0.00	-1.00
DIRECTOR/COORDINATOR	0.00	0.00	1.00	0.00	0.84	0.84	0.00	-0.84
MANAGER	0.00	0.00	0.00	0.00	1.00	1.00	0.00	-1.00
OTHER INSTRUCTIONAL STAFF	0.00	0.00	0.00	0.00	1.00	1.00	0.00	-1.00
PRINCIPAL	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
SPECIALIST	0.00	0.00	0.00	0.75	6.52	6.52	0.00	-6.52
SUPERVSOR	0.00	0.00	0.00	0.00	1.00	1.00	0.00	-1.00
TOTAL GRANT FUND	**0.00**	**0.00**	**2.00**	**0.75**	**11.36**	**11.36**	**0.00**	-11.36
DEPUTY SUPT - CHIEF ACADEMIC OFFCER TOTAL	**2.00**	**2.00**	**4.00**	**6.00**	**19.00**	**19.00**	**2.00**	-17.00
EARLY LEARNING (9081)								
GENERAL FUND								
DIRECTOR/COORDINATOR	0.00	0.00	0.00	0.00	1.00	1.00	1.00	0.00
DISTRICT SECRETARY	0.00	0.00	0.00	0.00	1.00	1.00	1.00	0.00
GUIDANCE COUNSELORS	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00
OTHER INSTRUCTIONAL STAFF	0.00	0.00	0.00	0.00	3.00	4.00	3.00	-1.00
PSYCHOLOGIST	0.00	0.00	0.00	0.00	2.60	2.60	2.60	0.00
SPECIALIST	0.00	0.00	0.00	0.00	1.60	1.60	2.60	1.00
TEACHERS	0.00	0.00	0.00	0.00	1.00	1.00	1.00	0.00
TOTAL GENERAL FUND:	**0.00**	**0.00**	**0.00**	**0.00**	**11.20**	**11.20**	**11.20**	0.00
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	1.00	1.00	1.00	0.00
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	0.40	0.40	0.40	0.00
SPECIALIST	0.00	0.00	0.00	0.00	0.40	0.40	0.40	0.00
TOTAL GRANT FUND	**0.00**	**0.00**	**0.00**	**0.00**	**1.80**	**1.80**	**1.80**	0.00
EARLY LEARNING TOTAL	**0.00**	**0.00**	**0.00**	**0.00**	**13.00**	**13.00**	**13.00**	0.00

DEPARTMENT POSITION CONTROL

2025-26 Total Department Positions								
	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adjusted Allocated Positions	2026 Adopted Allocated Positions	2026 Adopted vs. 2025 Adjusted
ENTERPRISE INFORMATION TECHNOLOGY (9020)								
GENERAL FUND								
BOOKKEEPER	0.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
DATA PROCESSING PERSONNEL	87.00	89.00	89.00	88.00	88.00	88.00	52.00	-36.00
DIRECTOR/COORDINATOR	1.00	1.00	1.00	1.00	1.00	2.00	1.00	-1.00
DISTRICT SECRETARY	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
MAINTENANCE PERSONNEL	7.00	8.00	8.00	8.00	8.00	8.00	8.00	0.00
MANAGER	6.00	4.00	4.00	4.00	6.00	6.00	4.00	-2.00
SCHOOL SECRETARY	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
SPECIALIST	6.85	6.85	6.85	7.85	10.00	10.00	2.00	-8.00
SUPERVISOR	0.00	2.00	2.00	2.00	0.00	0.00	0.00	0.00
TOTAL GENERAL FUND	**110.85**	**114.85**	**114.85**	**114.85**	**117.00**	**118.00**	**72.00**	-46.00
GRANT FUND								
DATA PROCESSING PERSONNEL	1.00	2.00	2.00	2.00	0.00	0.00	0.00	0.00
SPECIALIST	0.15	0.15	2.15	2.15	0.00	0.00	0.00	0.00
TOTAL GRANT FUND	**1.15**	**2.15**	**4.15**	**4.15**	**0.00**	**0.00**	**0.00**	0.00
ENTERPRISE INFORMATION TECHNOLOGY TOTAL	**112.00**	**117.00**	**119.00**	**119.00**	**117.00**	**118.00**	**72.00**	-46.00
EXCEPTIONAL STUDENT EDUCATION (ESE) SERVICES (9051)								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	5.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
BOOKKEEPER	1.50	1.50	1.50	1.50	1.50	1.50	1.50	0.00
DIRECTOR/COORDINATOR	1.15	0.40	0.40	0.70	0.55	0.55	0.55	0.00
DISTRICT SECRETARY	4.20	2.25	2.35	1.80	1.80	1.80	0.75	-1.05
GUIDANCE COUNSELORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INSTRUCTIONAL STAFF	0.23	0.00	0.20	0.50	0.20	0.15	0.00	-0.15
PSYCHOLOGIST	16.90	0.00	0.00	0.20	0.00	0.00	0.00	0.00
SPECIALIST	5.45	2.60	2.60	4.70	8.75	7.25	7.17	-0.08
SUPERVISOR	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VISITING TEACHER(SOCIAL WKR)	11.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL FUND	**47.43**	**7.75**	**8.05**	**10.40**	**13.80**	**12.25**	**10.97**	-1.28

DEPARTMENT POSITION CONTROL

2025-26 Total Department Positions								
	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adjusted Allocated Positions	2026 Adopted Allocated Positions	2026 Adopted vs. 2025 Adjusted
EXCEPTIONAL STUDENT EDUCATION (ESE) SERVICES (9051)								
GRANT FUND								
BOOKKEEPER	0.50	0.50	1.10	1.10	1.10	1.10	0.50	-0.60
DIRECTOR/COORDINATOR	1.85	1.60	2.60	3.30	1.45	1.45	1.45	0.00
DISTRICT SECRETARY	1.80	0.75	1.65	3.20	1.20	1.20	0.25	-0.95
MANAGER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INSTRUCTIONAL STAFF	5.77	0.00	2.80	4.50	2.80	2.85	0.00	-2.85
PSYCHOLOGIST	2.70	0.00	0.00	1.80	0.00	0.00	0.00	0.00
SPECIALIST	3.55	2.40	3.40	6.30	5.25	3.75	3.83	0.08
SUPERVISOR	2.00	0.00	1.00	1.00	1.00	1.00	0.00	-1.00
VISITING TEACHER(SOCIAL WKR)	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
TOTAL GRANT FUND	**18.17**	**5.25**	**12.55**	**22.20**	**12.80**	**11.35**	**6.03**	-5.32
EXCEPTIONAL STUDENT EDUCATION (ESE) SERVICES TOTAL	**65.60**	**13.00**	**20.60**	**32.60**	**26.60**	**23.60**	**17.00**	-6.60
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	0.50	0.00	0.00	0.00	0.00	0.00	0.00
CUSTODIAN - 12 MONTH	349.00	348.00	359.00	371.00	371.00	384.00	374.00	-10.00
DATA PROCESSING PERSONNEL	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	6.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00
GENERAL FUND								
MAINTENANCE PERSONNEL	95.00	96.00	95.00	95.00	96.00	96.00	100.00	4.00
MANAGER	8.00	8.00	8.00	8.00	9.00	9.00	12.00	3.00
SPECIALIST	7.00	7.00	7.00	7.00	7.00	7.00	6.00	-1.00
SUPERVISOR	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
TOTAL GENERAL FUND	**468.63**	**467.50**	**477.00**	**489.00**	**491.00**	**504.00**	**500.00**	-4.00
CAPITAL FUND								
MAINTENANCE PERSONNEL	2.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
MANAGER	0.00	0.00	1.00	1.00	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	**2.00**	**1.00**	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	0.00
FACILITIES SERVICES TOTAL	**470.63**	**468.50**	**479.00**	**491.00**	**493.00**	**506.00**	**502.00**	-4.00

DEPARTMENT POSITION CONTROL

2025-26 Total Department Positions								
	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adjusted Allocated Positions	2026 Adopted Allocated Positions	2026 Adopted vs. 2025 Adjusted
FINANCIAL SERVICES (9038)								
GENERAL FUND								
ACCOUNTANT	11.00	10.00	9.00	9.00	9.00	10.00	10.00	0.00
BOOKKEEPER	0.00	0.00	0.00	1.00	1.00	1.00	0.00	-1.00
DIRECTOR/COORDINATOR	1.60	1.60	1.60	1.40	2.40	2.40	2.40	0.00
DISTRICT SECRETARY	1.00	1.00	1.00	1.00	1.00	1.00	0.00	-1.00
MANAGER	0.00	0.00	1.00	1.00	1.00	1.00	1.00	0.00
SPECIALIST	7.10	6.90	7.65	8.93	7.95	7.95	8.25	0.30
SUPERINTENDENTS'S OFFICE	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SUPERVISOR	2.60	2.60	2.60	2.56	1.40	1.40	1.40	0.00
TOTAL GENERAL FUND	**24.30**	**23.10**	**23.85**	**25.89**	**24.75**	**25.75**	**24.05**	-1.70
GRANT FUND								
SPECIALIST	0.00	0.00	0.25	1.02	0.00	0.00	0.00	0.00
SUPERVISOR	0.00	0.00	1.00	0.84	0.00	0.00	0.00	0.00
TOTAL GRANT FUND	**0.00**	**0.00**	**1.25**	**1.86**	**0.00**	**0.00**	**0.00**	0.00
CAPITAL FUND								
DIRECTOR/COORDINATOR	0.40	0.40	0.40	0.60	0.60	0.60	0.60	0.00
SPECIALIST	1.90	3.10	3.10	2.05	2.05	2.05	1.75	-0.30
SUPERVISOR	0.40	0.40	0.40	0.60	0.60	0.60	0.60	0.00
FINANCIAL SERVICES TOTAL	**27.00**	**27.00**	**29.00**	**31.00**	**28.00**	**29.00**	**27.00**	-2.00
FOOD & NUTRITION SERVICES (9021)								
ACCOUNTANT	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
ASSISTANT MANAGER	7.00	6.00	6.00	8.00	8.00	8.00	8.00	0.00
ASSISTANT DIRECTOR/COORDINATOR	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00
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	1.00	1.00	1.00	1.00	1.00	2.00	2.00	0.00
FOOD SERVICE WORKER	304.00	304.00	304.00	304.00	304.00	304.00	313.00	9.00
MAINTENANCE PERSONNEL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
MANAGER	44.00	44.00	44.00	45.00	45.00	45.00	46.00	1.00
SCHOOL SECRETARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIALIST	1.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00
SUPERVISOR	3.67	5.00	5.00	5.00	5.00	5.00	5.00	0.00
TOTAL FOOD SERVICE FUND	**365.67**	**367.00**	**367.00**	**370.00**	**370.00**	**371.00**	**381.00**	10.00

2025-26 Total Department Positions								
	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adjusted Allocated Positions	2026 Adopted Allocated Positions	2026 Adopted vs. 2025 Adjusted
HUMAN CAPITAL (9023)								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DIRECTOR/COORDINATOR	1.00	1.00	2.00	2.00	2.00	3.00	3.00	0.00
DISTRICT SECRETARY	10.00	8.00	8.00	8.00	8.00	8.00	8.00	0.00
MANAGER	0.00	1.00	1.00	1.00	1.00	1.00	1.80	0.80
PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIALIST	11.00	15.00	14.00	15.00	16.00	16.00	15.00	-1.00
SUPERVISOR	2.00	1.00	1.00	2.00	0.00	0.00	0.00	0.00
TEACHERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL FUND	**24.00**	**26.00**	**26.00**	**28.00**	**27.00**	**28.00**	**27.80**	-0.20
DISTRICT SECRETARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIALIST	0.00	0.00	2.00	2.00	1.00	1.00	1.00	0.00
TOTAL GRANT FUND	**0.00**	**0.00**	**2.00**	**2.00**	**1.00**	**1.00**	**1.00**	0.00
SELF INSURANCE FUND								
DIRECTOR/COORDINATOR	0.00	0.00	1.00	0.00	1.00	1.00	1.00	0.00
MANAGER	0.00	0.00	0.00	0.00	0.00	0.00	0.20	0.20
SPECIALIST	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00
SUPERVISOR	1.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00
TOTAL SELF INSURANCE FUND	**5.00**	**5.00**	**5.00**	**5.00**	**5.00**	**5.00**	**5.20**	0.20
HUMAN CAPTAL TOTAL	**29.00**	**31.00**	**33.00**	**35.00**	**33.00**	**34.00**	**34.00**	0.00
INSTRUCTIONAL MATERIALS & LIBRARY SERVICES (9054)								
GENERAL FUND								
BOOKKEEPER	0.60	1.00	1.00	1.00	1.00	1.00	1.00	0.00
DATA PROCESSING PERSONNEL	1.60	1.60	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
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	0.00	0.00
LIBRARIAN/AUDIO VISUAL	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00
MANAGER	1.00	1.00	2.00	2.00	1.00	1.00	1.00	0.00
OTHER INSTRUCTIONAL STAFF	0.00	0.00	0.00					0.00
OTHER INSTRUCTIONAL STAFF	0.00	0.00	0.00	0.00	3.00	3.00	3.00	0.00
SPECIALIST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL FUND	**5.20**	**5.60**	**8.60**	**6.60**	**8.60**	**8.60**	**8.60**	0.00
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	1.00	3.00	0.00	0.00	0.00	0.00
TOTAL GRANT FUND	**0.00**	**0.00**	**1.00**	**3.00**	**0.00**	**0.00**	**0.00**	0.00
INSTRUCTIONAL MATERIALS & LIBRARY SERVICES TOTAL	**5.20**	**5.60**	**9.60**	**9.60**	**8.60**	**8.60**	**8.60**	0.00

2025-26 Total Department Positions								
	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adjusted Allocated Positions	2026 Adopted Allocated Positions	2026 Adopted vs. 2025 Adjusted
MATERIALS MANAGEMENT (9033)								
GENERAL FUND								
BOOKKEEPER	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.00
DATA PROCESSING PERSONNEL	3.00	5.00	5.00	5.00	5.00	6.00	6.00	0.00
DELIVERY CLERK	3.00	2.00	1.00	1.00	1.00	1.00	0.00	-1.00
DIRECTOR/COORDINATOR	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
DISTRICT SECRETARY/BOOKKEEPER	4.00	4.00	4.00	4.00	4.00	4.00	2.00	-2.00
MAINTENANCE PERSONNEL	3.00	3.00	3.00	3.00	2.00	2.00	2.00	0.00
MANAGER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
MECHANIC	7.00	5.00	5.00	5.00	5.00	5.00	4.00	-1.00
SPECIALIST	4.00	3.00	3.00	3.00	3.00	3.00	2.00	-1.00
SUPERVISOR	1.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00
TOTAL GENERAL FUND	**27.25**	**26.25**	**25.25**	**25.25**	**24.25**	**25.25**	**20.25**	-5.00
CAPITAL FUND								
BOOKKEEPER	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.00
DISTRICT SECRETARY	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SPECIALIST	1.00	1.00	1.00	2.00	2.00	2.00	2.00	0.00
TOTAL CAPITAL FUND	**2.75**	**2.75**	**2.75**	**3.75**	**3.75**	**3.75**	**3.75**	0.00
MATERIALS MANAGEMENT TOTAL	**30.00**	**29.00**	**28.00**	**29.00**	**28.00**	**29.00**	**24.00**	-5.00
OFFICE OF SCHOOL CHOICE & CHARTERS (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	0.00	-1.00
DISTRICT SECRETARY	4.48	4.00	4.00	4.00	4.00	4.00	3.00	-1.00
GUIDANCE COUNSELOR	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.00
SPECIALIST	1.00	1.23	0.23	0.00	0.00	0.00	0.00	0.00
SUPERVISOR	1.16	2.06	2.00	2.00	1.00	1.00	1.00	0.00
TOTAL GENERAL FUND	**8.24**	**8.89**	**7.83**	**7.60**	**6.60**	**6.60**	**4.60**	-2.00
GRANT FUND								
BOOKKEEPER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DISTRICT SECRETARY	0.52	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	1.77	0.77	0.00	0.00	0.00	0.00	0.00
SUPERVISOR	0.84	0.94	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GRANT FUND	**1.36**	**2.71**	**0.77**	**0.00**	**0.00**	**0.00**	**0.00**	0.00
OFFICE OF ACCOUNTABILITY AND CHOICE TOTAL	**9.60**	**11.60**	**8.60**	**7.60**	**6.60**	**6.60**	**4.60**	-2.00

DEPARTMENT POSITION CONTROL

2025-26 Total Department Positions								
	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adjusted Allocated Positions	2026 Adopted Allocated Positions	2026 Adopted vs. 2025 Adjusted
OFFICE OF SUPERINTENDENT (9039)								
GENERAL FUND								
DIRECTOR/COORDINATOR	1.00	1.00	1.00	0.00	1.00	0.00	0.00	0.00
DISTRICT SECRETARY	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SPECIALIST	0.00	0.00	0.25	0.00	0.00	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
GRANT FUND								
DISTRICT SECRETARY	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
SPECIALIST	0.00	0.00	0.75	0.00	0.00	0.00	0.00	0.00
TOTAL GRANT FUND	**0.00**	**0.00**	**1.75**	**0.00**	**0.00**	**0.00**	**0.00**	0.00
OFFICE OF SUPERINTENDENT TOTAL	**3.00**	**3.00**	**5.00**	**2.00**	**3.00**	**2.00**	**2.00**	0.00
PLANNING (9044)								
GENERAL FUND								
DIRECTOR/COORDINATOR	0.00	0.00	0.00	0.00	0.02	0.02	0.02	0.00
MANAGER	0.00	0.00	0.00	0.00	0.02	0.02	0.02	0.00
TOTAL GENERAL FUND	**0.00**	**0.00**	**0.00**	**0.00**	**0.04**	**0.04**	**0.04**	0.00
CAPITAL FUND								
DIRECTOR/COORDINATOR	0.00	0.00	0.00	0.00	0.98	0.98	0.98	0.00
MANAGER	0.00	0.00	0.00	0.00	0.98	0.98	0.98	0.00
SPECIALIST	0.00	0.00	0.00	0.00	1.00	1.00	1.00	0.00
TOTAL CAPITAL FUND	**0.00**	**0.00**	**0.00**	**0.00**	**2.96**	**2.96**	**2.96**	0.00
PLANNING TOTAL	**0.00**	**0.00**	**0.00**	**0.00**	**3.00**	**3.00**	**3.00**	0.00
PROFESSIONAL LEARNING (9053)								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DIRECTOR/COORDINATOR	0.00	0.00	0.00	2.00	2.00	2.00	0.00	-2.00
OTHER INSTRUCTIONAL STAFF	0.00	0.00	0.00	0.00	1.00	1.00	0.00	-1.00
TOTAL GENERAL FUND	**0.00**	**0.00**	**0.00**	**2.00**	**3.00**	**3.00**	**0.00**	-3.00
GRANT FUND								
SPECIALIST	0.00	0.00	0.00	4.00	4.00	5.00	5.00	0.00
DISTRICT SECRETARY	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
TOTAL GRANT FUND	**0.00**	**0.00**	**0.00**	**5.00**	**4.00**	**5.00**	**5.00**	0.00
PROFESSIONAL LEARNING AND LEADERSHIP TOTAL	**0.00**	**0.00**	**0.00**	**7.00**	**7.00**	**8.00**	**5.00**	-3.00

DEPARTMENT POSITION CONTROL

2025-26 Total Department Positions								
	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adjusted Allocated Positions	2026 Adopted Allocated Positions	2026 Adopted vs. 2025 Adjusted
SAFETY & SECURITY (9035)								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	0.00	0.00	0.00	62.20	67.20	67.20	59.20	-8.00
ASST. DIRECTOR/COORDINATOR	8.00	8.00	8.00	9.00	11.00	11.00	9.00	-2.00
BOOKKEEPER	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DATA PROCESSING PERSONNEL	2.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
DIRECTOR/COORDINATOR	1.00	1.00	1.00	3.00	3.00	3.00	3.00	0.00
DISTRICT SECRETARY	2.00	2.00	2.00	2.00	3.00	3.00	3.00	0.00
MAINTENANCE PERSONNEL	16.00	15.00	15.00	15.00	16.00	15.00	15.00	0.00
MANAGER	2.00	2.00	2.00	0.00	0.00	1.00	0.00	-1.00
SCHOOL DEPUTY	51.00	51.00	52.00	59.00	59.00	59.00	56.00	-3.00
SPECIALIST	2.00	2.00	3.00	5.00	13.00	14.00	7.00	-7.00
TOTAL GENERAL FUND	**85.00**	**82.00**	**84.00**	**156.20**	**173.20**	**174.20**	**153.20**	-21.00
CAPITAL FUND								
AIDES - FUNCTION DISTINGUISHED	0.00	0.00	0.00	1.00	1.00	1.00	1.00	0.00
TOTAL CAPITAL FUND	**0.00**	**0.00**	**0.00**	**1.00**	**1.00**	**1.00**	**1.00**	0.00
SAFETY, SECURITY & SCHOOL POLICE TOTAL	**85.00**	**82.00**	**84.00**	**157.20**	**174.20**	**175.20**	**154.20**	-21.00
SCH BOARD MEMBERS (9040)								
GENERAL FUND								
DISTRICT SECRETARY	1.00	1.00	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	**6.00**	**6.00**	**6.00**	**6.00**	**6.00**	**6.00**	**6.00**	0.00

DEPARTMENT POSITION CONTROL

2025-26 Total Department Positions								
	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adjusted Allocated Positions	2026 Adopted Allocated Positions	2026 Adopted vs. 2025 Adjusted
STRATEGIC ENGAGEMENT (9057)								
GENERAL FUND								
DIRECTOR/COORDINATOR	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
BOOKKEEPER	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	0.00	1.35	1.35
TOTAL GENERAL FUND	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**2.35**	2.35
GRANT FUND								
OTHER INSTRUCTIONAL STAFF	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	0.00	1.65	1.65
TOTAL GRANT FUND	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1.65**	1.65
STRATEGIC ENGAGEMENT TOTAL	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**4.00**	4.00
STRATEGIC IMPROVEMENT (9058)								
GENERAL FUND								
DIRECTOR/COORDINATOR	0.00	0.00	0.00	0.00	0.00	0.00	0.16	0.16
MANAGER	0.00	0.00	0.00	0.00	0.00	0.00	0.15	0.15
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**	**0.00**	**1.31**	1.31
GRANT FUND								
BOOKKEEPER	0.00	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	0.00	0.84	0.84
MANAGER	0.00	0.00	0.00	0.00	0.00	0.00	0.85	0.85
SPECIALIST	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
TOTAL GRANT FUND	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**3.69**	3.69
STRATEGIC IMPROVEMENT TOTAL	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**5.00**	5.00
STRATEGIC INNOVATION (9056)								
GENERAL FUND								
DIRECTOR/COORDINATOR	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00
DISTRICT SECRETARY	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**	**1.00**	**2.00**	1.00
GRANT FUND								
SPECIALIST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GRANT FUND	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	0.00
STRATEGIC INNOVATION TOTAL	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1.00**	**2.00**	1.00

DEPARTMENT POSITION CONTROL

2025-26 Total Department Positions								
	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adjusted Allocated Positions	2026 Adopted Allocated Positions	2026 Adopted vs. 2025 Adjusted
STUDENT SERVICES (9071)								
GENERAL FUND								
AIDES - FUNCTION DISTINGUISHED	0.00	5.50	5.50	6.00	9.00	11.00	7.00	-4.00
DIRECTOR/COORDINATOR	0.00	0.75	0.75	0.75	1.75	1.75	1.75	0.00
DISTRICT SECRETARY	0.00	2.60	2.50	2.50	2.50	2.50	2.50	0.00
GUIDANCE COUNSELORS	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00
MANAGER	0.00	0.00	0.00	0.15	1.05	1.05	0.00	-1.05
OTHER INSTRUCTIONAL STAFF	0.00	0.53	0.00	0.00	1.00	1.00	1.00	0.00
PSYCHOLOGIST	0.00	17.36	19.16	20.20	24.60	24.60	30.60	6.00
SPECIALIST	0.00	8.85	9.25	14.25	15.25	15.25	19.75	4.50
SUPERVISOR	0.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
VISITING TEACHER(SOCIAL WKR)	0.00	11.00	12.00	17.00	18.00	18.00	19.00	1.00
TOTAL GENERAL FUND	**0.00**	**47.59**	**50.16**	**61.85**	**74.15**	**77.15**	**83.60**	6.45
GRANT FUND								
AIDES - FUNCTION DISTINGUISHED	0.00	2.50	5.50	5.00	0.00	0.00	1.00	1.00
BOOKKEEPER	0.00	0.60	0.00	0.00	0.00	0.00	0.00	0.00
DIRECTOR/COORDINATOR	0.00	0.25	0.25	0.25	0.25	0.25	0.25	0.00
DISTRICT SECRETARY	0.00	2.40	0.50	0.50	0.50	0.50	0.50	0.00
GUIDANCE COUNSELORS	0.00	0.00	3.00	3.00	3.00	2.00	1.00	-1.00
MANAGER	0.00	3.00	3.00	2.85	0.95	0.95	0.00	-0.95
OTHER INSTRUCTIONAL STAFF	0.00	5.47	1.00	1.00	0.00	0.00	0.00	0.00
PSYCHOLOGIST	0.00	4.24	6.44	5.40	1.00	1.00	1.00	0.00
SPECIALIST	0.00	6.15	5.75	0.75	0.75	0.75	0.25	-0.50
SUPERVISOR	0.00	2.00	1.00	1.00	1.00	1.00	1.00	0.00
VISITING TEACHER(SOCIAL WKR)	0.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
TOTAL GRANT FUND	**0.00**	**27.61**	**27.44**	**20.75**	**7.45**	**6.45**	**5.00**	-1.45
STUDENT SERVICES TOTAL	**0.00**	**75.20**	**77.60**	**82.60**	**81.60**	**83.60**	**88.60**	5.00

DEPARTMENT POSITION CONTROL

2025-26 Total Department Positions								
	2021 Final Budgeted Positions	2022 Final Budgeted Positions	2023 Final Budgeted Positions	2024 Final Budgeted Positions	2025 Adopted Allocated Positions	2025 Adjusted Allocated Positions	2026 Adopted Allocated Positions	2026 Adopted vs. 2025 Adjusted
TRANSPORTATION DEPARTMENT (9030)								
GENERAL FUND								
ASST. DIRECTOR/COORDINATOR	0.00	0.00	1.00	1.00	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	67.00	67.00	69.00	74.50	74.50	74.50	74.50	0.00
BUS DRIVER	254.50	254.50	254.00	248.00	248.00	248.00	248.00	0.00
DATA PROCESSING PERSONNEL	3.00	3.00	4.00	4.00	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	1.00	1.00	1.00	1.00	0.00
MANAGER	0.00	0.00	0.00	0.00	0.00	0.00	3.00	3.00
MECHANIC	23.00	23.00	23.00	23.00	23.00	23.00	23.00	0.00
SPECIALIST	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
SUPERVISOR	13.00	13.00	12.00	14.00	14.00	14.00	7.00	-7.00
TOTAL GENERAL FUND	**371.00**	**371.00**	**373.50**	**373.00**	**373.00**	**373.00**	**369.00**	-4.00
GRANT FUND								
PRINCIPAL	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
TOTAL GRANT FUND	**0.00**	**0.00**	**1.00**	**0.00**	**0.00**	**0.00**	**0.00**	0.00
TRANSPORTATION TOTAL	**371.00**	**371.00**	**374.50**	**373.00**	**373.00**	**373.00**	**369.00**	-4.00
GRAND TOTAL- DEPARTMENTS	1665.55	1717.75	1770.75	1868.45	1887.85	1907.85	1866.10	-41.75
GENERAL FUND	**1234.36**	**1244.24**	**1264.35**	**1377.66**	**1433.13**	**1453.66**	**1407.60**	-46.06
CAPITAL FUND	**25.45**	**25.65**	**27.65**	**30.96**	**32.96**	**32.96**	**32.66**	-0.30
GRANT FUND	**35.07**	**75.86**	**106.75**	**84.83**	**46.76**	**45.23**	**39.64**	-5.59
FOOD SERVICE FUND	**365.67**	**367.00**	**367.00**	**370.00**	**370.00**	**371.00**	**381.00**	10.00
SELF INSURANCE FUND	**5.00**	**5.00**	**5.00**	**5.00**	**5.00**	**5.00**	**5.20**	0.20

CHIEF OF ELEMENTARY SCHOOLS

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$1,306,820**	**$1,216,823**	**$1,897,832**	**$2,008,142**	**$1,836,647**	**$3,474,115**
Salaries	995,780	855,800	1,185,317	1,198,018	1,249,950	2,364,470
Benefits	280,514	264,161	368,278	374,596	450,358	1,006,685
Purchased Services	15,646	61,661	73,132	169,934	105,403	89,730
Materials and Supplies	13,406	25,269	269,693	263,024	28,938	-
Capital Outlay		-	-	2,208	-	-
Other Expenses	1,474	9,932	1,412	362	1,998	200
Capital	**$4,133**	**$0**	**$265**	**$0**	**$3,480**	**$0**
Salaries	-	-	222	-	2,448	-
Benefits	-	-	43	-	1,032	-
Capital Outlay	4,133		-	-	-	-
Grants	**$971,563**	**$2,510,400**	**$5,243,546**	**$2,858,815**	**$1,770,909**	**$2,025,568**
Salaries	624,873	1,653,756	2,583,761	973,421	525,649	731,034
Benefits	159,856	459,554	716,045	280,550	150,014	271,616
Purchased Services	61,131	200,891	1,318,143	1,227,859	175,145	426,676
Energy Services		26,316	62,731	42,745	22,333	3,008
Materials and Supplies	59,956	103,889	453,526	234,060	806,547	352,406
Capital Outlay		5,015	-	1,499	-	-
Other Expenses	65,747	60,979	109,340	98,681	91,221	240,828
Total Expenses	**$2,282,516**	**$3,727,223**	**$7,141,643**	**$4,866,957**	**$3,611,036**	**$5,499,683**

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**10.47**	**10.31**	**12.61**	**15.55**	**12.73**	**30.03**
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	0.00	0.00
Director/Coordinator	2.86	1.86	1.86	4.00	3.00	3.00
District Secretary	1.60	1.60	1.60	1.60	2.00	2.00
Other Instructional Staff	1.00	1.00	2.30	2.00	0.00	16.00
Manager	0.80	0.80	0.80	0.00	0.00	0.00
Principal	0.00	0.00	0.00	0.00	0.00	0.00
Psychologist	0.00	0.00	0.20	0.00	0.00	0.00
Specialist	3.21	3.45	4.25	6.65	7.73	8.03
Supervisor	0.00	0.60	0.60	0.30	0.00	1.00
Grant Funded	**9.14**	**24.29**	**31.99**	**11.05**	**6.27**	**7.97**
Director/Coordinator	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
District Secretary	0.40	1.40	2.40	0.40	0.00	0.00
Manager	0.20	0.20	0.20	0.00	0.00	0.00
Other Instructional Staff	2.00	10.00	11.70	1.00	0.00	0.00
Psychologist	0.00	0.00	1.80	0.00	0.00	0.00
Specialist	6.40	7.15	10.35	8.95	6.27	7.97
Teachers	0.00	3.40	3.40	0.70	0.00	0.00
Visiting Teachers(Social Wkr)	0.00	0.00	1.00	0.00	0.00	0.00
Total Positions	**19.61**	**34.60**	**44.60**	**26.60**	**19.00**	**38.00**

CHIEF OF SECONDARY SCHOOLS

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$1,964,663**	**$2,410,066**	**$2,315,007**	**$1,919,532**	**$1,837,709**	**$3,164,380**
Salaries	1,374,882	1,475,382	1,496,143	1,125,975	1,054,119	1,853,843
Benefits	391,754	452,128	457,584	412,136	411,689	714,480
Purchased Services	171,676	411,039	297,242	328,376	312,203	581,043
Energy Services	-	246	-	-	2,290	-
Materials and Supplies	12,906	27,446	44,206	21,210	9,993	7,500
Capital Outlay	-	553	4,021	2,883	2,575	-
Other Expenses	13,445	43,272	15,811	28,952	44,840	7,514
Capital	**$0**	**$0**	**$1,398**	**$0**	**$4,474**	**$0**
Salaries	-	-	1,170	-	3,147	-
Benefits	-	-	228	-	1,327	-
Grants	**$445,825**	**$1,099,158**	**$1,661,480**	**$1,561,388**	**$701,689**	**$163,800**
Salaries	292,643	767,626	1,052,835	749,987	48,799	54,382
Benefits	84,976	220,937	275,833	203,764	18,699	21,218
Purchased Services	19,594	47,685	176,894	323,213	577,873	48,105
Materials and Supplies	11,796	26,161	142,993	143,925	46,056	35,961
Capital Outlay	654	-	-	18,771	4,591	400
Other Expenses	36,162	36,749	12,925	121,728	5,671	3,734
Total Expenses	**$2,410,488**	**$3,509,224**	**$3,977,885**	**$3,480,920**	**$2,543,872**	**$3,328,180**

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**14.65**	**15.65**	**14.65**	**10.50**	**13.00**	**21.00**
Assistant Principals	0.00	0.00	0.00	0.00	0.00	0.00
Asst Director/Coordinator	0.00	1.00	0.00	0.00	0.00	0.00
Bookkeeper	0.00	0.00	0.00	0.00	1.00	1.00
Director/Coordinator	3.72	3.72	3.72	3.00	3.00	4.00
District Secretary	3.00	3.00	3.00	3.00	2.00	2.00
Specialist	6.93	6.93	6.93	3.50	6.00	13.00
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Grant Funded	**3.35**	**4.35**	**14.35**	**5.50**	**0.00**	**0.00**
Bookkeeper	0.00	0.00	0.00	0.00	0.00	0.00
Director/Coordinator	0.28	0.28	0.28	0.00	0.00	0.00
Other Instructional Staff	0.00	0.00	7.00	2.00	0.00	0.00
Specialist	3.07	4.07	7.07	3.50	0.00	0.00
Total Positions	**18.00**	**20.00**	**29.00**	**16.00**	**13.00**	**21.00**

CHIEF OF MIDDLE SCHOOLS

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$0**	**$0**	**$0**	**$691,560**	**$1,500,672**	**$0**
Salaries	-	-	-	491,925	1,080,182	-
Benefits	-	-	-	182,175	374,887	-
Purchased Services	-	-	-	14,512	26,642	-
Materials and Supplies	-	-	-	2,843	2,595	-
Capital Outlay	-	-	-	-	872	-
Other Expenses	-	-	-	105	15,494	-
Capital	**$0**	**$0**	**$0**	**$0**	**$4,027**	**$0**
Salaries	-	-	-	-	2,838	-
Benefits	-	-	-	-	1,189	-
Grants	**$0**	**$0**	**$0**	**$323,467**	**$109,574**	**$0**
Salaries	-	-	-	227,427	14,618	-
Benefits	-	-	-	70,367	10,253	-
Purchased Services	-	-	-	-	56,222	-
Energy Services	-	-	-	-	2,308	-
Materials and Supplies	-	-	-	25,673	941	-
Capital Outlay	-	-	-	-	-	-
Other Expenses	-	-	-	-	25,232	-
Total Expenses	**$0**	**$0**	**$0**	**$1,015,027**	**$1,614,273**	**$0**

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**0.00**	**0.00**	**0.00**	**5.43**	**9.00**	**0.00**
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	2.00	2.00	0.00
District Secretary	0.00	0.00	0.00	0.00	0.00	0.00
Specialist	0.00	0.00	0.00	3.43	7.00	0.00
Supervisor	0.00	0.00	0.00	0.00	0.00	0.00
Grant Funded	**0.00**	**0.00**	**0.00**	**3.57**	**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
Other Instructional Staff	0.00	0.00	0.00	0.00	0.00	0.00
Specialist	0.00	0.00	0.00	3.57	0.00	0.00
Total Positions	**0.00**	**0.00**	**0.00**	**9.00**	**9.00**	**0.00**

CAREER AND TECHNICAL EDUCATION

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$375,954**	**$597,496**	**$650,514**	**$1,194,961**	**$859,960**	**$2,068,343**
Salaries	274,855	288,227	310,635	390,991	486,714	506,716
Benefits	81,541	86,762	96,547	127,579	168,584	193,828
Purchased Services	12,654	56,329	195,091	151,975	178,640	173,218
Energy Services	-	-	-	589	-	-
Materials and Supplies	2,576	10,256	17,401	16,858	17,508	51,400
Capital Outlay	3,035	153,922	28,041	504,594	-	1,145,000
Other Expenses	1,293	2,000	2,799	2,375	8,514	(1,819)
Capital	**$0**	**$0**	**$897**	**$0**	**$2,046**	**$0**
Salaries	-	-	-	-	1,687	-
Benefits	-	-	-	-	359	-
Capital Outlay	-	-	897	-	-	-
Grants	**$172,171**	**$209,991**	**$407,537**	**$381,855**	**$266,485**	**$472,511**
Salaries	105,426	144,611	252,080	267,021	149,038	161,549
Benefits	33,393	41,823	73,826	85,287	53,897	59,165
Purchased Services	20,247	3,228	53,833	7,405	34,310	81,337
Materials and Supplies	5,391	3,970	12,732	8,932	-	14,926
Capital Outlay	1,257	6,746	-	-	-	66,491
Other Expenses	6,457	9,613	15,066	13,210	29,240	89,043
Total Expenses	**$548,125**	**$807,487**	**$1,058,948**	**$1,576,816**	**$1,128,491**	**$2,540,854**

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**3.75**	**3.75**	**3.75**	**4.75**	**5.75**	**6.00**
Aides - Function Distinguished	1.00	1.00	1.00	1.00	1.00	1.00
Asst Director/Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Bookkeeper	1.00	1.00	1.00	1.00	0.00	0.00
District Secretary	0.00	0.00	0.00	0.00	1.00	1.00
Manager	0.00	0.00	0.00	1.00	1.00	1.00
Principal/Executive Director	0.25	0.25	0.25	0.25	0.25	0.50
Specialist	0.50	0.50	0.50	0.50	1.50	1.50
Grant Funded	**1.50**	**2.50**	**2.50**	**2.50**	**1.50**	**1.50**
Specialist	1.50	2.50	2.50	2.50	1.50	1.50
Total Positions	**5.25**	**6.25**	**6.25**	**7.25**	**7.25**	**7.50**

DATA STRATEGY & INFORMATION SYSTEMS

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$1,055,634**	**$1,007,724**	**$1,163,217**	**$1,351,143**	**$1,359,305**	**$3,648,709**
Salaries	633,732	628,188	699,030	847,309	883,817	2,493,374
Benefits	207,982	203,695	226,867	308,274	338,197	960,447
Purchased Services	210,316	174,102	207,014	190,748	136,709	186,900
Energy Services	-	-	-	-	-	-
Materials and Supplies	2,670	1,678	586	902	259	7,688
Capital Outlay	-	-	970	3,848	270	-
Other Expenses	934	61	28,750	62	53	300
Capital	**$334**	**$0**	**$5,226**	**$0**	**$0**	**$0**
Salaries	-	-	4,380	-	-	-
Benefits	334	-	846	-	-	-
Grants	**$87,719**	**$32,865**	**$198,610**	**$87,530**	**$20,979**	**$2,259**
Salaries	21,902	28,094	133,430	63,763	15,136	2,259
Benefits	7,125	4,771	42,976	23,767	5,843	-
Purchased Services	-	-	17,127	-	-	-
Materials and Supplies	-	-	5,077	-	-	-
Total Expenses	**$1,143,687**	**$1,040,589**	**$1,367,053**	**$1,438,673**	**$1,380,284**	**$3,650,968**

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**11.00**	**10.00**	**10.00**	**11.00**	**11.00**	**31.00**
Asst Director/Coordinator	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
Data Processing Personnel	5.00	5.00	5.00	5.00	5.00	16.00
Director/Coordinator	0.00	0.00	0.00	0.00	0.00	1.00
District Secretary	0.00	0.00	0.00	1.00	1.00	1.00
School Secretary	0.00	0.00	0.00	0.00	0.00	1.00
Specialist	3.00	3.00	3.00	3.00	3.00	8.00
Supervisor	1.00	1.00	1.00	1.00	1.00	3.00
Grant Funded	**0.00**	**1.00**	**4.00**	**2.00**	**0.00**	**0.00**
Data Processing Personnel	0.00	0.00	1.00	1.00	0.00	0.00
School Secretary	0.00	0.00	1.00	0.00	0.00	0.00
Specialist	0.00	1.00	1.00	1.00	0.00	0.00
Supervisor	0.00	0.00	1.00	0.00	0.00	0.00
Total Positions	**11.40**	**11.00**	**14.00**	**13.00**	**11.00**	**31.00**

SCHOOL CHOICE & CHARTERS

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$716,122**	**$1,389,797**	**$829,152**	**$827,513**	**$851,259**	**$446,470**
Salaries	508,025	706,102	601,743	589,934	522,894	303,470
Benefits	174,939	199,186	217,070	232,624	323,035	139,260
Purchased Services	28,315	3,619	3,657	2,755	3,495	740
Energy Services	-	-	-	-	-	-
Materials and Supplies	3,066	479,379	2,839	1,954	1,835	2,000
Capital Outlay	-	-	419	-	-	-
Other Expenses	1,777	1,511	3,424	246	-	1,000
Capital	**$0**	**$0**	**$1,070**	**$0**	**$0**	**$0**
Salaries	-	-	895	-	-	-
Benefits	-	-	175	-	-	-
Grants	**$1,864,201**	**$2,817,117**	**$3,129,515**	**$510,217**	**$238**	**$58,306**
Salaries	409,770	636,055	671,757	105,297	-	31,106
Benefits	81,035	172,739	214,797	19,690	-	27,200
Purchased Services	248,528	331,636	435,487	274,616	-	-
Energy Services	58,692	-	-	-	-	-
Materials and Supplies	363,998	300,296	106,318	50,614	238	-
Capital Outlay	67,533	-	242	-	-	-
Other Expenses	634,645	1,376,391	1,700,914	60,000	-	-
Total Expenses	**$2,580,323**	**$4,206,914**	**$3,959,737**	**$1,337,730**	**$851,497**	**$504,776**

*2024 $7.46M in Grant Budget is unallocated ESSER III funding

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**8.24**	**8.89**	**8.64**	**7.60**	**6.60**	**4.60**
Director/Coordinator	1.00	1.00	1.00	1.00	1.00	0.00
District Secretary	4.48	4.00	4.00	4.00	4.00	3.00
Guidance Counselor	0.60	0.60	0.60	0.60	0.60	0.60
Specialist	1.00	1.23	0.98	0.00	0.00	0.00
Supervisor	1.16	2.06	2.06	2.00	1.00	1.00
Capital Fund	**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
Specialist					0.00	0.00
Supervisor					0.00	0.00
Grant Funded	**1.36**	**2.71**	**1.96**	**0.00**	**0.00**	**0.00**
District Secretary	0.52	0.00	0.00	0.00	0.00	0.00
Specialist	0.00	1.77	1.02	0.00	0.00	0.00
Supervisor	0.84	0.94	0.94	0.00	0.00	0.00
Total Positions	**9.60**	**11.60**	**10.60**	**7.60**	**6.60**	**4.60**

ENTERPRISE INFORMATION TECHNOLOGY

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$9,022,310**	**$10,213,421**	**$12,347,092**	**$14,627,050**	**$15,500,639**	**$12,693,568**
Salaries	4,047,727	4,455,338	5,143,511	5,273,891	5,740,033	3,588,116
Benefits	1,289,255	1,453,188	1,667,037	1,858,638	2,099,229	1,317,738
Purchased Services	3,431,064	4,087,730	5,388,586	7,283,377	7,218,312	7,584,149
Energy Services	-	-	-	-	-	-
Materials and Supplies	251,915	172,537	141,565	207,545	428,686	193,565
Capital Outlay	1,753	40,839	6,165	3,483	4,821	9,500
Other Expenses	596	3,789	228	116	9,558	500
Capital	**$5,815,364**	**$1,617,590**	**$3,090,514**	**$3,060,176**	**$16,016,090**	**$19,914,514**
Salaries	-	-	38,779	-	5,389	-
Benefits	-	-	7,752	-	1,189	-
Purchased Services	116	18,291	-	-	-	-
Capital Outlay	5,815,248	1,599,299	3,043,983	3,060,176	16,009,512	19,914,514
Grants	**$83,106**	**$507,083**	**$1,259,971**	**$516,173**	**$1,927**	**$3,271**
Salaries	62,265	115,449	274,553	301,274	-	2,393
Benefits	20,841	36,001	82,467	99,916	1,927	878
Purchased Services	-	74,625	89,451	113,500	-	-
Capital Outlay	-	72,045	801,279	-	-	-
Other Expenses	-	208,963	12,221	1,483	-	-
Total Expenses	**$14,920,780**	**$12,338,094**	**$16,697,577**	**$18,203,399**	**$31,518,656**	**$32,611,353**

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**110.85**	**114.85**	**114.85**	**114.85**	**118.00**	**72.00**
Bookkeeper	0.00	1.00	1.00	1.00	1.00	1.00
Data Processing Personnel	87.00	89.00	89.00	88.00	88.00	52.00
Director/Coordinator	1.00	1.00	1.00	1.00	2.00	1.00
District Secretary	3.00	3.00	3.00	3.00	3.00	3.00
Maintenance Personnel	7.00	8.00	8.00	8.00	8.00	8.00
Manager	6.00	4.00	4.00	4.00	6.00	4.00
School Secretary	0.00	0.00	0.00	0.00	0.00	1.00
Specialist	6.85	6.85	6.85	7.85	10.00	2.00
Supervisor	0.00	2.00	2.00	2.00	0.00	0.00
Grant Funded	**1.15**	**2.15**	**4.15**	**4.15**	**0.00**	**0.00**
Data Processing Personnel	1.00	2.00	2.00	2.00	0.00	0.00
Specialist	0.15	0.15	2.15	2.15	0.00	0.00
Total Positions	**112.00**	**117.00**	**119.00**	**119.00**	**118.00**	**72.00**

HUMAN CAPITAL

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$2,273,716**	**$2,730,590**	**$3,041,482**	**$3,144,222**	**$3,418,483**	**$3,513,307**
Salaries	1,622,644	1,770,759	2,030,975	2,046,095	2,178,315	2,312,976
Benefits	494,395	592,279	690,969	771,167	835,007	1,022,104
Purchased Services	98,598	282,421	221,803	178,582	267,971	105,227
Materials and Supplies	20,255	33,503	35,459	40,791	20,712	18,000
Capital Outlay	2,264	4,136	2,179	45,218	10,025	-
Other Expenses	35,560	47,492	60,097	62,369	106,453	55,000
Capital	**$4,815**	**$2,473**	**$16,678**	**$7,593**	**$2,526**	**$3,208**
Salaries	-	-	8,313	-	695	-
Benefits	-	-	1,556	-	146	-
Capital Outlay	4,815	2,473	6,809	7,593	1,685	3,208
Grants	**$479,354**	**$197,005**	**$207,661**	**$473,285**	**$667,571**	**$443,044**
Salaries	-	146,001	65,395	277,158	519,011	275,907
Benefits	456,237	3,712	23,715	55,844	53,526	149,541
Purchased Services	-	28,985	89,805	98,679	2,200	200
Energy Services	-	-	-	-	-	-
Materials and Supplies	1,119	4,251	7,475	15,111	44,819	17,396
Capital Outlay	-	-	10,264	9,309	10,276	-
Other Expenses	21,998	14,056	11,007	17,184	37,739	-
Self Insurance Fund	**$61,395,716**	**$67,926,516**	**$76,795,244**	**$85,189,442**	**$99,626,060**	**$101,689,277**
Salaries	335,607	317,993	390,700	516,286	508,533	565,851
Benefits	106,671	107,481	123,045	187,890	249,773	278,617
Purchased Services	3,740,775	4,924,860	5,697,760	6,136,938	6,707,960	6,881,656
Materials and Supplies	1,193	-	-	-	-	-
Other Expenses	57,211,470	62,576,182	70,583,739	78,348,328	92,159,794	93,963,153
Total Expenses	**$64,153,601**	**$70,856,584**	**$80,061,065**	**$88,814,542**	**$103,714,640**	**$105,648,836**

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**24.00**	**26.00**	**26.00**	**28.00**	**28.00**	**27.80**
Director/Coordinator	1.00	1.00	2.00	2.00	3.00	3.00
District Secretary	10.00	8.00	8.00	8.00	8.00	8.00
Manager	0.00	1.00	1.00	1.00	1.00	1.80
Specialist	11.00	15.00	14.00	15.00	16.00	15.00
Supervisor	2.00	1.00	1.00	2.00	0.00	0.00
Grant Funded	**0.00**	**0.00**	**2.00**	**2.00**	**1.00**	**1.00**
District Secretary	0.00	0.00	0.00	0.00		0.00
Specialist	0.00	0.00	2.00	2.00	1.00	1.00
Self Insurance Funded	**5.00**	**5.00**	**5.00**	**5.00**	**5.00**	**5.20**
Director/Coordinator	0.00	0.00	1.00	0.00	1.00	1.00
Specialist	4.00	4.00	4.00	4.00	4.00	4.00
Manager	1.00	1.00	0.00	1.00	0.00	0.20
Total Positions	**29.00**	**31.00**	**33.00**	**35.00**	**34.00**	**34.00**

SCHOOL OPERATIONS

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$330,418**	**$359,860**	**$381,874**	**$469,458**	**$341,173**	**$393,326**
Salaries	231,184	248,067	268,738	321,428	226,704	259,588
Benefits	92,855	102,486	109,736	141,291	107,979	127,588
Purchased Services	5,267	8,708	3,185	6,475	6,306	6,000
Materials and Supplies	1,112	599	215	264	184	150
Capital	**$0**	**$0**	**$14,616**	**$0**	**$6,119**	**$0**
Salaries	-	-	5,689	-	-	-
Benefits	-	-	1,841	-	4,307	-
Capital Outlay	-	-	7,086	-	1,812	-
Grants	**$0**	**$5,500**	**$0**	**$0**	**$79,808**	**$79,533**
Purchased Services	-	5,500	-	-	79,808	79,533
Total Expenses	**$330,418**	**$365,360**	**$396,490**	**$469,458**	**$427,100**	**$472,859**

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**2.00**	**2.00**	**2.00**	**1.50**	**2.00**	**2.00**
District Secretary	1.00	1.00	1.00	0.50	1.00	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**	**1.50**	**2.00**	**2.00**

FACILITIES SERVICES

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$18,265,089**	**$18,359,206**	**$21,059,337**	**$23,486,870**	**$25,401,453**	**$22,337,084**
Salaries	8,235,072	7,729,456	8,329,445	9,194,667	9,444,973	8,449,014
Benefits	2,573,276	2,627,246	2,845,020	3,267,113	3,365,768	3,507,305
Purchased Services	3,828,620	3,963,213	4,896,031	5,843,180	7,466,698	5,281,015
Energy Services	50,634	384,809	847,997	919,011	997,971	1,061,950
Materials and Supplies	3,532,202	3,584,954	4,033,550	4,187,197	4,055,411	3,974,050
Capital Outlay	31,655	37,395	79,787	55,087	56,110	30,000
Other Expenses	13,630	32,133	27,507	20,615	14,522	33,750
Capital	**$1,597,749**	**$838,038**	**$2,839,038**	**$1,026,966**	**$2,089,685**	**$36,387,767**
Salaries	-	-	267,617	87,048	398,136	98,266
Benefits	-	-	57,811	31,698	102,230	34,954
Purchased Services	224,012	160,055	1,748,377	172,581	694,275	-
Materials and Supplies	-	-	-	-	-	-
Capital Outlay	1,373,737	677,983	765,233	735,639	895,044	36,254,547
Other Expenses	-	-	-	-	-	-
Grants	**$639,754**	**$671,222**	**$0**	**$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	8,469	1,583	-	-	-	-
Total Expenses	**$20,502,592**	**$19,868,466**	**$23,898,375**	**$24,513,836**	**$27,491,138**	**$58,724,851**

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**468.63**	**464.50**	**477.00**	**489.00**	**504.00**	**500.00**
Asst Director/Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Custodian - 10 Month	0.63	0.50	0.00	0.00	0.00	0.00
Custodian - 12 Month	349.00	345.00	359.00	371.00	384.00	374.00
Data Processing Personnel	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
District Secretary	6.00	5.00	5.00	5.00	5.00	5.00
Maintenance Personnel	95.00	96.00	95.00	95.00	96.00	100.00
Manager	8.00	8.00	8.00	8.00	9.00	12.00
Specialist	7.00	7.00	7.00	7.00	7.00	6.00
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Capital Fund	**2.00**	**1.00**	**2.00**	**2.00**	**2.00**	**2.00**
Maintenance Personnel	2.00	1.00	1.00	1.00	1.00	1.00
Manager	0.00	0.00	1.00	1.00	1.00	1.00
Total Positions	**470.63**	**465.50**	**479.00**	**491.00**	**506.00**	**502.00**

TRANSPORTATION SERVICES

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$15,734,988**	**$17,489,836**	**$20,110,898**	**$24,886,961**	**$25,117,596**	**$25,624,656**
Salaries	8,925,994	9,542,295	11,594,561	14,602,712	14,718,293	15,691,210
Benefits	4,322,732	4,442,482	4,951,873	6,578,283	7,147,275	7,875,546
Purchased Services	422,698	475,214	508,842	561,599	586,264	401,400
Energy Services	1,492,424	2,557,308	2,447,496	2,370,204	1,859,404	950,000
Materials and Supplies	563,930	468,823	598,251	767,915	806,360	699,000
Other Expenses	7,210	3,714	9,875	6,248	-	7,500
Capital	**$5,593,083**	**$1,555,250**	**$2,356,967**	**$6,980,195**	**$3,082,453**	**$16,137,964**
Salaries	-	-	46,067	11,258	80,043	-
Benefits	-	-	10,207	3,467	17,165	-
Purchased Services	33,231	62	6,470	52,021	24,660	1,500,000
Capital Outlay	5,559,852	1,555,188	2,294,223	6,913,449	2,960,585	14,637,964
Grants	**$123,296**	**$23,928**	**$490,358**	**$186,576**	**$15,467**	**$5,618**
Salaries	103,915	22,219	408,015	152,059	-	-
Benefits	19,381	1,709	82,343	34,350	-	-
Purchased Services	-	-	-	-	11,328	-
Materials and Supplies	-	-	-	167	4,139	5,618
Total Expenses	**$21,451,367**	**$19,069,014**	**$22,958,223**	**$32,053,732**	**$28,215,516**	**$41,768,238**

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**371.00**	**371.00**	**373.50**	**373.00**	**373.00**	**369.00**
Asst. Director/Coordinator	0.00	0.00	1.00	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	69.00	74.50	74.50	74.50
Bus Driver	254.50	254.50	254.00	248.00	248.00	248.00
Data Processing Personnel	3.00	3.00	4.00	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	1.00	1.00	1.00
Mechanic	23.00	23.00	23.00	23.00	23.00	23.00
Manager	0.00	0.00	0.00	0.00	0.00	3.00
Specialist	1.00	1.00	1.00	0.00	0.00	0.00
Supervisor	13.00	13.00	12.00	14.00	14.00	7.00
Grant Funded	**0.00**	**0.00**	**1.00**	**0.00**	**0.00**	**0.00**
Principal	0.00	0.00	1.00	0.00	0.00	0.00
Total Positions	**371.00**	**371.00**	**374.50**	**373.00**	**373.00**	**369.00**

MATERIALS MANAGEMENT

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$3,705,967**	**$2,781,311**	**$2,705,879**	**$2,840,604**	**$2,800,923**	**$3,014,369**
Salaries	1,282,455	1,284,787	1,405,570	1,429,940	1,389,504	1,355,648
Benefits	476,188	467,510	520,554	593,265	585,464	567,353
Purchased Services	320,701	429,972	480,880	460,525	477,598	778,043
Materials and Supplies	1,619,112	593,741	292,543	353,610	345,017	307,100
Capital Outlay	1,744	1,653	699	265	210	1,500
Other Expenses	5,767	3,648	5,633	2,999	3,130	4,725
Capital	**$930,528**	**$290,110**	**$379,140**	**$1,059,118**	**$297,462**	**$281,794**
Salaries	153,309	117,848	118,787	128,628	178,271	187,205
Benefits	46,177	44,437	44,255	59,367	84,365	94,589
Purchased Services	13,986	363	-	39,103	21,001	-
Capital Outlay	717,056	127,462	216,098	832,020	13,825	-
Total Expenses	**$4,636,495**	**$3,071,421**	**$3,085,019**	**$3,899,722**	**$3,098,385**	**$3,296,163**

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**27.25**	**25.25**	**25.25**	**25.25**	**25.25**	**20.25**
Bookkeeper	0.25	0.25	0.25	0.25	0.25	0.25
Data Processing Personnel	3.00	4.00	5.00	5.00	6.00	6.00
Delivery Clerk	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
District Secretary	4.00	4.00	4.00	4.00	4.00	2.00
Maintenance Personnel	3.00	3.00	3.00	3.00	2.00	2.00
Manager	1.00	1.00	1.00	1.00	1.00	1.00
Mechanic	7.00	5.00	5.00	5.00	5.00	4.00
Specialist	4.00	3.00	3.00	3.00	3.00	2.00
Supervisor	1.00	2.00	2.00	2.00	2.00	2.00
Capital Fund	**2.75**	**2.75**	**2.75**	**3.75**	**3.75**	**3.75**
Bookkeeper	0.75	0.75	0.75	0.75	0.75	0.75
District Secretary	1.00	1.00	1.00	1.00	1.00	1.00
Specialist	1.00	1.00	1.00	2.00	2.00	2.00
Total Positions	**30.00**	**28.00**	**28.00**	**29.00**	**29.00**	**24.00**

SAFETY AND SECURITY

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$3,965,061**	**$4,506,330**	**$5,098,563**	**$6,028,669**	**$7,369,419**	**$6,981,407**
Salaries	2,123,494	2,214,974	2,595,919	2,914,345	3,663,761	3,443,452
Benefits	808,309	870,216	1,024,368	1,247,810	1,578,828	1,489,418
Purchased Services	712,606	1,017,934	1,098,562	1,431,738	1,662,030	1,454,352
Energy Services	30,647	44,988	51,631	56,187	57,170	42,000
Materials and Supplies	248,971	320,297	304,630	343,541	378,529	528,113
Capital Outlay	29,077	7,238	1,023	13,511	8,787	15,822
Other Expenses	11,957	30,683	22,430	21,537	20,314	8,250
Capital	**$1,396,455**	**$522,932**	**$1,424,360**	**$619,151**	**$1,570,912**	**$4,363,008**
Salaries	-	-	40,021	-	60,854	-
Benefits	-	-	7,984	-	13,941	-
Purchased Services	22,762	123,406	19,782	3,348	395,000	247,126
Capital Outlay	1,373,693	399,526	1,356,573	615,803	1,101,117	4,115,882
Grants	**$0**	**$0**	**$15,192**	**$0**	**$0**	**$0**
Salaries	-	-	719	-	-	-
Benefits	-	-	151	-	-	-
Other Expenses	-	-	14,322	-	-	-
Total Expenses	**$5,361,516**	**$5,029,262**	**$6,538,115**	**$6,647,820**	**$8,940,331**	**$11,344,415**

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**85.00**	**82.00**	**84.00**	**156.20**	**174.20**	**153.20**
Aides - Function Distinguished	0.00	0.00	0.00	62.20	67.20	59.20
Asst. Director/Coordinator	8.00	8.00	8.00	9.00	11.00	9.00
Bookkeeper	1.00	0.00	0.00	0.00	0.00	0.00
Data Processing Personnel	2.00	1.00	1.00	1.00	1.00	1.00
Director/Coordinator	1.00	1.00	1.00	3.00	3.00	3.00
District Secretary	2.00	2.00	2.00	2.00	3.00	3.00
Maintenance Personnel	16.00	15.00	15.00	15.00	15.00	15.00
Manager	2.00	2.00	2.00	0.00	1.00	0.00
School Deputy	51.00	51.00	52.00	59.00	59.00	56.00
Specialist	2.00	2.00	3.00	5.00	14.00	7.00
Capital Fund	**0.00**	**0.00**	**0.00**	**1.00**	**1.00**	**1.00**
Aides - Function Distinguished	0.00	0.00	0.00	1.00	1.00	1.00
Total Positions	**85.00**	**82.00**	**84.00**	**157.20**	**175.20**	**154.20**

FINANCIAL SERVICES

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$2,347,895**	**$2,279,985**	**$3,594,430**	**$3,649,561**	**$3,265,399**	**$3,977,582**
Salaries	1,720,727	1,667,549	1,601,952	1,923,248	2,016,370	1,983,652
Benefits	540,398	551,379	576,347	720,482	748,143	791,010
Purchased Services	58,626	27,359	105,909	248,318	(141,724)	98,450
Materials and Supplies	8,336	9,689	1,278,902	706,050	744,565	908,250
Capital Outlay	-	1,199	1,472	1,753	419	-
Other Expenses	19,808	22,810	29,848	49,710	(102,374)	196,220
Capital	**$11,260,056**	**$14,362,619**	**$25,237,696**	**$8,096,388**	**$337,167**	**$1,060,173**
Salaries	172,042	242,885	311,389	278,820	246,970	757,059
Benefits	54,430	77,508	101,652	67,980	89,740	87,741
Capital Outlay	11,033,584	14,042,226	24,824,655	7,749,588	457	215,373
Other Expenses	-	-	-	-	-	-
Grants	**$0**	**$0**	**-$1,450**	**$4,274,278**	**$710,494**	**$0**
Salaries	-	-	(1,029)	1,127,574	21,275	-
Benefits	-	-	(421)	437,697	2,699	-
Purchased Services	-	-	-	554,292	13,835	-
Materials and Supplies	-	-	-	26,120	235,193	-
Capital Outlay	-	-	-	273,226	167,954	-
Other Expenses	-	-	-	1,855,369	269,538	-
Total Expenses	**$13,607,951**	**$16,642,604**	**$28,830,676**	**$16,020,227**	**$4,313,060**	**$5,037,755**

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**24.30**	**23.10**	**23.10**	**25.89**	**25.75**	**24.05**
Accountant	11.00	10.00	9.00	9.00	10.00	10.00
Bookkeeper	0.00	0.00	0.00	1.00	1.00	0.00
Director/Coordinator	1.60	1.60	1.60	1.40	2.40	2.40
District Secretary	1.00	1.00	1.00	1.00	1.00	0.00
Manager	0.00	0.00	1.00	1.00	1.00	1.00
Specialist	7.10	6.90	6.90	8.93	7.95	8.25
Superintendents'S Office	1.00	1.00	1.00	1.00	1.00	1.00
Supervisor	2.60	2.60	2.60	2.56	1.40	1.40
Capital Fund	**2.70**	**3.90**	**3.90**	**3.25**	**3.25**	**2.95**
Director/Coordinator	0.40	0.40	0.40	0.60	0.60	0.60
Specialist	1.90	3.10	3.10	2.05	2.05	1.75
Supervisor	0.40	0.40	0.40	0.60	0.60	0.60
Grant Funded	**0.00**	**0.00**	**0.00**	**1.86**	**0.00**	**0.00**
Specialist	0.00	0.00	0.00	1.02	0.00	0.00
Supervisor	0.00	0.00	0.00	0.84	0.00	0.00
Total Positions	**27.00**	**27.00**	**27.00**	**31.00**	**29.00**	**27.00**

OFFICE OF SUPERINTENDENT

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$578,747**	**$760,270**	**$1,063,022**	**$624,693**	**$635,460**	**$614,547**
Salaries	379,764	480,295	771,749	413,260	388,149	388,678
Benefits	155,910	189,414	254,514	181,835	190,382	194,869
Purchased Services	19,123	14,153	3,432	5,736	9,774	600
Energy Services	-	-	-	-	506	-
Materials and Supplies	3,922	3,486	13,136	3,752	19,549	9,800
Capital Outlay	945	-	-	-	-	-
Other Expenses	19,083	72,922	20,191	20,110	27,100	20,600
Capital	**$546**	**$0**	**$4,703**	**$0**	**$8,749**	**$0**
Salaries	-	-	3,652	-	6,511	-
Benefits	-	-	1,051	-	2,238	-
Grants	**$0**	**$1,089**	**$413,251**	**$2,158**	**$150**	**$14,608**
Salaries	-	-	335,499	-	-	-
Benefits	-	-	49,353	948	-	-
Purchased Services	-	-	16,381	-	-	-
Materials and Supplies	-	-	7,554	214	-	-
Other Expenses	-	1,089	4,464	996	150	14,608
Total Expenses	**$579,293**	**$761,359**	**$1,480,976**	**$626,851**	**$644,359**	**$629,155**

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**3.00**	**3.00**	**4.25**	**2.00**	**2.00**	**2.00**
Director/Coordinator	1.00	1.00	1.00	0.00	0.00	0.00
District Secretary	1.00	1.00	2.00	1.00	1.00	1.00
Specialist	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
Grant Funded	**0.00**	**0.00**	**0.75**	**0.00**	**0.00**	**0.00**
Specialist	0.00	0.00	0.00	0.00	0.00	0.00
Supervisor	0.00	0.00	0.75	0.00	0.00	0.00
Total Positions	**3.00**	**3.00**	**5.00**	**2.00**	**2.00**	**2.00**

SCHOOL BOARD MEMBERS

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$777,706**	**$1,214,509**	**$880,303**	**$960,457**	**$909,460**	**$1,105,280**
Salaries	296,637	304,756	332,130	347,118	360,068	359,323
Benefits	191,843	199,582	214,341	226,461	241,305	250,590
Purchased Services	144,754	527,951	131,559	233,459	117,611	334,367
Materials and Supplies	6,848	5,270	4,394	6,817	7,417	5,000
Capital Outlay	-	-	-	-	-	-
Other Expenses	137,624	176,950	197,879	146,602	183,059	156,000
Capital	**$0**	**$0**	**$1,553**	**$0**	**$38,079**	**$0**
Salaries	-	-	1,298	-	23,533	-
Benefits	-	-	255	-	3,595	-
Capital Outlay	-	-	-	-	10,951	-
Grants	**$0**	**$0**	**$0**	**$10,442**	**$16,308**	**$10,442**
Purchased Services	-	-	-	-	5,000	-
Materials and Supplies	-	-	-	10,442	11,308	10,442
Total Expenses	**$777,706**	**$1,214,509**	**$881,856**	**$970,899**	**$963,847**	**$1,115,722**

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**6.00**	**6.00**	**6.00**	**6.00**	**6.00**	**6.00**
District Secretary	1.00	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	**6.00**	**6.00**	**6.00**	**6.00**	**6.00**	**6.00**

CONSTRUCTION SERVICES

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$32,679**	**$32,585**	**$29,588**	**$31,941**	**$25,952**	**$5,369**
Salaries	-	-	26	7,474	8,271	-
Benefits	22,276	22,276	22,281	15,519	15,768	-
Purchased Services	10,403	10,309	7,281	8,948	1,770	2,369
Materials and Supplies	-	-	-	-	90	-
Other Expenses	-	-	-	-	53	3,000
Capital	**$24,643,052**	**$1,746,542**	**$16,199,364**	**$1,629,233**	**$2,004,809**	**$6,829,867**
Salaries	858,776	943,408	1,142,953	1,106,058	772,827	1,720,537
Benefits	229,400	283,399	356,492	384,018	292,431	1,224,623
Purchased Services	126,740	430,936	8,405,149	69,241	111,476	186,502
Materials and Supplies	3,532	3,401	4,628	10,075	2,851	-
Capital Outlay	23,418,937	82,408	6,287,636	56,392	825,111	3,698,205
Other Expenses	5,667	2,990	2,506	3,449	113	-
Total Expenses	**$24,675,731**	**$1,779,127**	**$16,228,952**	**$1,661,174**	**$2,030,761**	**$6,835,236**

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**0.00**	**0.00**	**0.00**	**0.04**	**0.00**	**0.00**
Director/Coordinator	0.00	0.00	0.00	0.02	0.00	0.00
Manager	0.00	0.00	0.00	0.02	0.00	0.00
Capital Fund	**18.00**	**18.00**	**19.00**	**20.96**	**20.00**	**20.00**
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00
Director/Coordinator	2.00	2.00	2.00	1.98	1.00	1.00
Manager	7.00	7.00	7.00	7.98	8.00	8.00
Specialist	8.00	8.00	9.00	10.00	10.00	10.00
Total Positions	**18.00**	**18.00**	**19.00**	**21.00**	**20.00**	**20.00**

PLANNING

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$0**	**$0**	**$0**	**$0**	**$6,870**	**$6,306**
Salaries	-	-	-	-	5,212	4,631
Benefits	-	-	-	-	1,649	1,675
Purchased Services	-	-	-	-	9	-
Capital	**$0**	**$0**	**$0**	**$1,575,329**	**$561,797**	**$1,575,329**
Salaries	-	-	-	277,522	278,541	277,522
Benefits	-	-	-	109,000	99,399	109,000
Purchased Services	-	-	-	132,669	48,232	132,669
Materials and Supplies	-	-	-	-	411	-
Capital Outlay	-	-	-	1,056,138	135,214	1,056,138
Total Expenses	**$0**	**$0**	**$0**	**$1,575,329**	**$568,667**	**$1,581,635**

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**0.00**	**0.00**	**0.00**	**0.00**	**0.04**	**0.04**
Director/Coordinator	0.00	0.00	0.00	0.00	0.02	0.02
Manager	0.00	0.00	0.00	0.00	0.02	0.02
Capital Fund	**0.00**	**0.00**	**0.00**	**0.00**	**2.96**	**2.96**
Director/Coordinator	0.00	0.00	0.00	0.00	0.98	0.98
Manager	0.00	0.00	0.00	0.00	0.98	0.98
Specialist	0.00	0.00	0.00	0.00	1.00	1.00
Total Positions	**0.00**	**0.00**	**0.00**	**0.00**	**3.00**	**3.00**

CHIEF ACADEMIC OFFICER

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$376,905**	**$522,386**	**$622,516**	**$777,882**	**$1,244,045**	**$397,096**
Salaries	239,570	384,928	360,143	520,099	737,492	263,753
Benefits	73,691	109,181	102,869	173,472	285,840	125,534
Purchased Services	866	13,930	79,869	10,510	35,423	2,250
Energy Services	-	-	-	-	-	4,059
Materials and Supplies	2,932	2,327	20,036	20,036	182,463	-
Capital Outlay	-	-	1,727	533	1,979	-
Other Expenses	59,846	12,020	57,872	53,232	848	1,500
Capital	**$0**	**$0**	**$2,383**	**$0**	**$22,876**	**$0**
Salaries	-	-	387	-	4,542	-
Benefits	-	-	76	-	1,572	-
Purchased Services	-	-	-	-	-	-
Capital Outlay	-	-	1,920	-	16,762	-
Grants	**$2,000**	**$0**	**$405,841**	**$195,351**	**$2,647,785**	**$876,790**
Salaries	-	-	288,095	91,292	1,016,769	7,606
Benefits	-	-	81,725	29,999	311,687	1,695
Purchased Services	2,000	-	9,895	29,815	527,203	17,794
Energy Services	-	-	-	-	-	-
Materials and Supplies	-	-	181	44,245	268,424	5,360
Capital Outlay	-	-	-	-	130,950	-
Other Expenses	-	-	25,945	-	392,752	844,335
Total Expenses	**$378,905**	**$522,386**	**$1,030,740**	**$973,233**	**$3,914,706**	**$1,273,886**

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**2.00**	**2.00**	**2.00**	**5.25**	**7.64**	**2.00**
Bookkeeper	0.00	0.00	0.00	0.00	1.00	0.00
Director/Coordinator	0.00	0.00	0.00	1.00	1.16	0.00
District Secretary	1.00	1.00	1.00	2.00	1.00	1.00
Specialist	0.00	0.00	0.00	1.25	2.48	0.00
Superintendents'S Office	1.00	1.00	1.00	1.00	1.00	1.00
Supervisor	0.00	0.00	0.00	0.00	1.00	0.00
Grant Funded	**0.00**	**0.00**	**2.00**	**0.75**	**11.36**	**0.00**
Bookkeeper	0.00	0.00	0.00	0.00	1.00	0.00
Director/Coordinator	0.00	0.00	1.00	0.00	0.84	0.00
Manager	0.00	0.00	0.00	0.00	1.00	0.00
Other Instructional Staff	0.00	0.00	0.00	0.00	1.00	0.00
Principal	0.00	0.00	1.00	0.00	0.00	0.00
Specialist	0.00	0.00	0.00	0.75	6.52	0.00
Supervisor	0.00	0.00	0.00	0.00	1.00	0.00
Total Positions	**2.00**	**2.00**	**4.00**	**6.00**	**19.00**	**2.00**

EXCEPTIONAL STUDENT EDUCATION SERVICES

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$3,988,714**	**$1,209,266**	**$845,085**	**$1,390,463**	**$2,063,868**	**$1,229,753**
Salaries	1,905,891	586,872	533,145	937,292	1,020,484	818,482
Benefits	572,424	206,996	166,899	271,080	324,649	319,244
Purchased Services	1,457,011	251,180	106,742	136,008	378,143	52,890
Materials and Supplies	47,795	159,279	26,850	41,186	115,587	39,078
Capital Outlay	2,824	1,399	9,597	4,209	131,304	-
Other Expenses	2,769	3,540	1,852	688	93,701	59
Capital	**$229**	**$2,985**	**$562**	**$1,145**	**$0**	**$0**
Salaries	-	-	470	-	-	-
Benefits	-	-	92	-	-	-
Capital Outlay	229	2,985	-	1,145	-	-
Grants	**$1,799,506**	**$657,658**	**$1,794,748**	**$2,227,440**	**$2,359,248**	**$1,642,596**
Salaries	1,114,602	411,361	849,478	1,317,606	656,186	690,519
Benefits	323,133	128,438	261,527	434,958	222,463	251,360
Purchased Services	308,740	43,800	469,595	459,257	927,257	661,857
Energy Services			-	-	-	-
Materials and Supplies	26,591	66,228	129,414	15,619	552,549	1,688
Capital Outlay			-	-	-	-
Other Expenses	26,440	7,831	84,734	-	793	37,172
Total Expenses	**$5,788,449**	**$1,869,909**	**$2,640,395**	**$3,619,048**	**$4,423,116**	**$2,872,349**

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**47.43**	**7.75**	**8.05**	**10.40**	**12.25**	**10.97**
Aides-Function Distinguished	5.00	1.00	1.00	1.00	1.00	1.00
Bookkeeper	1.50	1.50	1.50	1.50	1.50	1.50
Director/Coordinator	1.15	0.40	0.40	0.70	0.55	0.55
District Secretary	4.20	2.25	2.35	1.80	1.80	0.75
Guidance Counselors	0.00	0.00	0.00	0.00	0.00	0.00
Other Instructional Staff	0.23	0.00	0.20	0.50	0.15	0.00
Psychologist	16.90	0.00	0.00	0.20	0.00	0.00
Specialist	5.45	2.60	2.60	4.70	7.25	7.17
Supervisor	2.00	0.00	0.00	0.00	0.00	0.00
Visiting Teacher (Social Wrkr)	11.00	0.00	0.00	0.00	0.00	0.00
Grant Funded	**18.17**	**5.25**	**12.55**	**22.20**	**11.35**	**6.03**
Bookkeeper	0.50	0.50	1.10	1.10	1.10	0.50
Director/Coordinator	1.85	1.60	2.60	3.30	1.45	1.45
District Secretary	1.80	0.75	1.65	3.20	1.20	0.25
Manager	0.00	0.00	0.00	0.00	0.00	0.00
Other Instructional Staff	5.77	0.00	2.80	4.50	2.85	0.00
Psychologist	2.70	0.00	0.00	1.80	0.00	0.00
Specialist	3.55	2.40	3.40	6.30	3.75	3.83
Supervisor	0.00	0.00	1.00	1.00	1.00	0.00
Visiting Teacher (Social Wrkr)	2.00	0.00	0.00	1.00	0.00	0.00
Total Positions	**65.60**	**13.00**	**20.60**	**32.60**	**23.60**	**17.00**

PROFESSIONAL LEARNING

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$0**	**$0**	**$0**	**$425,148**	**$542,802**	**$226,505**
Salaries				286,889	335,419	135,831
Benefits				83,269	92,230	46,472
Purchased Services				12,930	8,381	15,420
Energy Services				-	-	-
Materials and Supplies				33,834	43,098	16,130
Capital Outlay				-	-	5,000
Other Expenses				8,226	63,674	7,652
Capital	**$0**	**$0**	**$0**	**$17,493**	**$15,985**	**$0**
Capital Outlay	-	-		17,493	15,985	-
Grants	**$0**	**$0**	**$0**	**$88,992**	**$411,313**	**$683,108**
Salaries	-	-	-	52,315	266,692	439,083
Benefits	-	-	-	15,630	83,764	180,503
Purchased Services	-	-	-	48	24,990	50,510
Energy Services	-	-	-	-	-	-
Materials and Supplies	-	-	-	8,980	35,307	993
Capital Outlay	-	-	-	-	-	-
Other Expenses	-	-	-	12,019	560	12,019
Total Expenses	**$0**	**$0**	**$0**	**$531,633**	**$970,100**	**$909,613**

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**0.00**	**0.00**	**0.00**	**2.00**	**3.00**	**0.00**
Director/Coordinator	0.00	0.00	0.00	2.00	2.00	0.00
Other Instructional Staff	0.00	0.00	0.00	0.00	1.00	0.00
Grant Funded	**0.00**	**0.00**	**0.00**	**5.00**	**5.00**	**5.00**
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	1.00	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	4.00	5.00	5.00
Total Positions	**0.00**	**0.00**	**0.00**	**7.00**	**8.00**	**5.00**

INSTRUCTIONAL MATERIALS AND LIBRARY SERVICES

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$8,185,799**	**$3,678,369**	**$3,285,342**	**$3,941,612**	**$5,940,721**	**$9,685,262**
Salaries	323,421	321,730	396,178	386,289	623,646	1,216,923
Benefits	107,127	116,166	144,722	154,638	271,869	532,703
Purchased Services	1,512,064	1,537,689	2,085,219	1,554,935	674,766	3,949,143
Energy Services	-	-	-	-	-	-
Materials and Supplies	6,242,990	1,702,258	655,412	1,845,521	4,366,399	3,985,916
Capital Outlay	40	360	3,569	-	738	277
Other Expenses	157	166	242	229	3,303	300
Capital	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Capital Outlay	-		-	-	-	-
Grants	**$0**	**$1,473,041**	**$848,319**	**$2,302,300**	**$4,055,858**	**$178,432**
Salaries	-	-	62,844	277,927	-	-
Benefits	-	-	5,436	102,511	7,540	-
Purchased Services	-	-	109,500	37,625	2,917,942	-
Energy Services	-	-	-	-	-	-
Materials and Supplies	-	1,473,041	670,539	1,860,805	1,126,698	155,000
Capital Outlay	-	-	-	23,432	3,678	23,432
Internal	-	-	-	-	-	-
Total Expenses	**$8,185,799**	**$5,151,410**	**$4,133,661**	**$6,243,912**	**$9,996,579**	**$9,863,694**

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**5.20**	**5.60**	**8.60**	**6.60**	**8.60**	**8.60**
Bookkeeper	0.60	1.00	1.00	1.00	1.00	1.00
Data Processing Personnel	1.60	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	2.00	0.00	0.00	0.00
Manager	1.00	1.00	2.00	2.00	1.00	1.00
Other Instructional Staff	0.00	0.00	0.00	0.00	3.00	3.00
Grant Funded	**0.00**	**0.00**	**1.00**	**3.00**	**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
Manager	0.00	0.00	0.00	0.00	0.00	0.00
Other Instructional Staff	0.00	0.00	1.00	3.00	0.00	0.00
Specialist	0.00	0.00	0.00	0.00	0.00	0.00
Total Positions	**5.20**	**5.60**	**9.60**	**9.60**	**8.60**	**8.60**

STRATEGIC INNOVATION

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$0**	**$0**	**$0**	**$0**	**$0**	**$324,432**
Salaries	-	-	-	-	-	194,546
Benefits	-	-	-	-	-	52,886
Purchased Services	-	-	-	-	-	4,500
Energy Services	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	18,000
Capital Outlay	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	54,500
Capital	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Capital Outlay	-	-	-	-	-	-
Grants	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Salaries	-	-	-	-	-	-
Benefits	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-
Total Expenses	**$0**	**$0**	**$0**	**$0**	**$0**	**$324,432**

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**0.00**	**0.00**	**0.00**	**0.00**	**1.00**	**2.00**
Director/Coordinator	0.00	0.00	0.00	0.00	0.00	2.00
District Secretary	0.00	0.00	0.00	0.00	1.00	0.00
Grant Funded	**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**	**1.00**	**2.00**

STRATEGIC ENGAGEMENT

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$0**	**$0**	**$0**	**$0**	**$0**	**$448,361**
Salaries	-	-	-	-	-	313,435
Benefits	-	-	-	-	-	113,686
Purchased Services	-	-	-	-	-	14,240
Energy Services	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	3,000
Capital Outlay	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	4,000
Capital	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Capital Outlay	-	-	-	-	-	-
Grants	**$0**	**$0**	**$0**	**$0**	**$0**	**$426,102**
Salaries	-	-	-	-	-	286,310
Benefits	-	-	-	-	-	114,419
Purchased Services	-	-	-	-	-	2,831
Materials and Supplies	-	-	-	-	-	22,542
Capital Outlay	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-
Total Expenses	**$0**	**$0**	**$0**	**$0**	**$0**	**$874,463**

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**2.35**
Director/Coordinator	0.00	0.00	0.00	0.00	0.00	1.00
Specialist	0.00	0.00	0.00	0.00	0.00	1.35
Grant Funded	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1.65**
Specialist	0.00	0.00	0.00	0.00	0.00	1.65
Total Positions	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**4.00**

STRATEGIC IMPROVEMENT

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$0**	**$0**	**$0**	**$0**	**$0**	**$141,032**
Salaries	-	-	-	-	-	93,158
Benefits	-	-	-	-	-	38,674
Purchased Services	-	-	-	-	-	5,906
Energy Services	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	2,000
Capital Outlay	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	1,294
Capital	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Capital Outlay	-	-	-	-	-	-
Grants	**$0**	**$0**	**$0**	**$0**	**$0**	**$5,760,042**
Salaries	-	-	-	-	-	2,224,975
Benefits	-	-	-	-	-	805,935
Purchased Services	-	-	-	-	-	1,508,486
Energy Services	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	586,354
Capital Outlay	-	-	-	-	-	5,700
Other Expenses	-	-	-	-	-	628,592
Total Expenses	**$0**	**$0**	**$0**	**$0**	**$0**	**$5,901,074**

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1.31**
Director/Coordinator	0.00	0.00	0.00	0.00	0.00	0.16
Manager	0.00	0.00	0.00	0.00	0.00	0.15
Specialist	0.00	0.00	0.00	0.00	0.00	1.00
Grant Funded	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**3.69**
Bookkeeper	0.00	0.00	0.00	0.00	0.00	1.00
Director/Coordinator	0.00	0.00	0.00	0.00	0.00	0.84
Manager	0.00	0.00	0.00	0.00	0.00	0.85
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**	**5.00**

CHIEF OF STUDENT SERVICES

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$0**	**$0**	**$0**	**$24,786**	**$873,010**	**$1,132,041**
Salaries	-	-	-	17,166	536,598	577,800
Benefits	-	-	-	6,943	208,779	232,741
Purchased Services	-	-	-	177	126,133	321,000
Materials and Supplies	-	-	-	500	623	500
Other Expenses	-	-	-	-	877	-
Capital	**$0**	**$0**	**$0**	**$0**	**$4,156**	**$0**
Salaries	-	-	-	-	2,931	-
Benefits	-	-	-	-	1,225	-
Grants	**$0**	**$0**	**$0**	**$4,241**	**$56,348**	**$63,186**
Salaries	-	-	-	3,045	27,414	28,782
Benefits	-	-	-	849	15,160	16,579
Purchased Services	-	-	-	-	8,468	1,200
Energy Services	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	5,306	16,278
Other Expenses	-	-	-	347	-	347
Total Expenses	**$0**	**$0**	**$0**	**$29,027**	**$933,514**	**$1,195,227**

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**0.00**	**0.00**	**0.00**	**1.50**	**5.50**	**4.60**
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	1.00	2.00	2.00
District Secretary	0.00	0.00	0.00	0.50	1.50	0.55
Other Instructional Staff	0.00	0.00	0.00	0.00	0.00	0.05
Specialist	0.00	0.00	0.00	0.00	2.00	2.00
Supervisor	0.00	0.00	0.00	0.00	0.00	0.00
Grant Funded	**0.00**	**0.00**	**0.00**	**0.50**	**0.50**	**6.00**
Bookkeeper	0.00	0.00	0.00	0.00	0.00	0.60
Director/Coordinator	0.00	0.00	0.00	0.00	0.00	0.00
District Secretary	0.00	0.00	0.00	0.50	0.50	1.45
Other Instructional Staff	0.00	0.00	0.00	0.00	0.00	2.95
Supervisor	0.00	0.00	0.00	0.00	0.00	1.00
Total Positions	**0.00**	**0.00**	**0.00**	**2.00**	**6.00**	**10.60**

STUDENT SERVICES

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$0**	**$3,491,141**	**$3,548,222**	**$3,676,727**	**$4,529,161**	**$4,005,530**
Salaries	-	1,438,023	1,607,511	1,913,200	2,510,641	2,726,022
Benefits	-	386,191	483,055	657,474	916,676	1,100,583
Purchased Services	-	1,628,692	1,422,926	1,087,438	1,078,639	166,173
Energy Services	-	-	-	-	-	-
Materials and Supplies	-	35,329	33,052	15,066	12,458	9,352
Capital Outlay	-	1,088	722	379	690	1,000
Other Expenses	-	1,818	956	3,170	10,057	2,400
Capital	**$0**	**$0**	**$0**	**$0**	**$4,485**	**$0**
Salaries	-	-	-	-	3,700	-
Benefits	-	-	-	-	785	-
Purchased Services	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-
Grants	**$0**	**$2,175,678**	**$1,934,463**	**$1,855,911**	**$1,012,375**	**$875,770**
Salaries	-	1,095,194	1,170,724	1,167,946	476,074	492,327
Benefits	-	326,278	375,878	430,789	193,304	218,989
Purchased Services	-	712,089	350,931	183,592	275,679	159,860
Energy Services	-	-	-	-	-	-
Materials and Supplies	-	31,580	30,797	69,167	60,703	4,594
Capital Outlay	-	7,244	-	2,147	5,245	-
Other Expenses	-	3,293	6,133	2,270	1,370	-
Total Expenses	**$0**	**$5,666,819**	**$5,482,685**	**$5,532,638**	**$5,546,021**	**$4,881,300**

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**0.00**	**46.69**	**50.16**	**61.85**	**77.15**	**83.60**
Aides - Function Distinguished	0.00	5.50	5.50	6.00	11.00	7.00
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	0.75	0.75	0.75	1.75	1.75
District Secretary	0.00	2.70	2.50	2.50	2.50	2.50
Guidance Counselors	0.00	0.00	0.00	0.00	1.00	1.00
Manager	0.00	0.00	0.00	0.15	1.05	0.00
Other Instructional Staff	0.00	0.53	0.00	0.00	1.00	1.00
Psychologist	0.00	17.36	19.16	20.20	24.60	30.60
Specialist	0.00	8.85	9.25	14.25	15.25	19.75
Supervisor	0.00	1.00	1.00	1.00	1.00	1.00
Visiting Teacher(Social Wkr)	0.00	10.00	12.00	17.00	18.00	19.00
Grant Funded	**0.00**	**27.51**	**27.44**	**20.75**	**6.45**	**5.00**
Aides - Function Distinguished	0.00	2.50	5.50	5.00	0.00	1.00
Bookkeeper	0.00	0.60	0.00	0.00	0.00	0.00
Director/Coordinator	0.00	0.25	0.25	0.25	0.25	0.25
District Secretary	0.00	2.30	0.50	0.50	0.50	0.50
Guidance Counselors	0.00	0.00	3.00	3.00	2.00	1.00
Manager	0.00	3.00	3.00	2.85	0.95	0.00
Other Instructional Staff	0.00	5.47	1.00	1.00	0.00	0.00
Psychologist	0.00	4.24	6.44	5.40	1.00	1.00
Specialist	0.00	6.15	5.75	0.75	0.75	0.25
Supervisor	0.00	2.00	1.00	1.00	1.00	1.00
Visiting Teacher(Social Wkr)	0.00	1.00	1.00	1.00	0.00	0.00
Total Positions	**0.00**	**74.20**	**77.60**	**82.60**	**83.60**	**88.60**

COMMUNICATIONS AND GOVERNMENT AFFAIRS

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$771,030**	**$852,050**	**$1,026,150**	**$1,220,443**	**$1,400,799**	**$1,448,839**
Salaries	539,348	578,703	686,199	827,120	917,785	940,922
Benefits	172,243	192,654	240,301	299,808	337,553	361,081
Purchased Services	41,582	66,790	87,741	81,506	133,322	133,665
Materials and Supplies	11,737	13,349	11,062	9,898	11,251	10,671
Capital Outlay	5,400	-	592	-	-	-
Other Expenses	720	554	255	2,111	888	2,500
Capital	**$0**	**$3,911**	**$119,961**	**$19,263**	**$8,033**	**$0**
Salaries	-	-	12,646	-	6,634	-
Benefits	-	-	2,490	-	1,399	-
Capital Outlay	-	3,911	104,825	19,263	-	-
Grants	**$182**	**$9,787**	**$12,703**	**$718**	**$4,378**	**$7,820**
Purchased Services	-	486	-	-	3,300	-
Materials and Supplies	182	8,161	12,703	718	388	5,255
Other Expenses	-	1,140	-	-	690	2,565
Total Expenses	**$771,212**	**$865,748**	**$1,158,814**	**$1,240,424**	**$1,413,210**	**$1,456,659**

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**10.00**	**11.00**	**11.00**	**12.00**	**11.00**	**12.00**
Data Processing Personnel	1.00	3.00	3.00	4.00	4.00	5.00
Director/Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
District Secretary	2.00	2.00	2.00	1.00	1.00	1.00
Maintenance Personnel	1.00	0.00	0.00	0.00	0.00	0.00
Manager	1.00	2.00	2.00	2.00	2.00	2.00
Specialist	4.00	3.00	3.00	3.00	2.00	2.00
Supervisor	0.00	0.00	0.00	1.00	1.00	1.00
Total Positions	**10.00**	**11.00**	**11.00**	**12.00**	**11.00**	**12.00**

EARLY LEARNING

EXPENSES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUALS	2026 BUDGET
General Fund	**$0**	**$0**	**$0**	**$27,627**	**$1,267,386**	**$1,385,203**
Salaries	-	-	-	-	871,277	900,590
Benefits	-	-	-	-	285,641	324,843
Purchased Services	-	-	-	-	96,324	132,143
Energy Services	-	-	-	-	-	-
Materials and Supplies	-	-	-	27,627	12,291	27,627
Capital Outlay	-	-	-	-	-	-
Other Expenses	-	-	-	-	1,853	-
Capital	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Salaries				-	-	-
Benefits				-	-	-
Purchased Services				-	-	-
Capital Outlay			-	-	-	-
Grants	**$0**	**$0**	**$0**	**$113,888**	**$216,597**	**$456,273**
Salaries	-	-	-	-	124,470	252,697
Benefits	-	-	-	-	34,490	89,688
Purchased Services	-	-	-	28,652	26,314	28,652
Energy Services	-	-	-	-	-	-
Materials and Supplies	-	-	-	45,516	15,060	45,516
Capital Outlay	-	-	-	20,860	7,520	20,860
Other Expenses	-	-	-	18,860	8,743	18,860
Total Expenses	**$0**	**$0**	**$0**	**$141,515**	**$1,483,983**	**$1,841,476**

POSITIONS	2021 FINAL BUDGET	2022 FINAL BUDGET	2023 FINAL BUDGET	2024 FINAL BUDGET	2025 ADJUSTED BUDGET	2026 BUDGET
General Fund	**0.00**	**0.00**	**0.00**	**0.00**	**11.20**	**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	1.00	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	4.00	3.00
Psychologist	0.00	0.00	0.00	0.00	2.60	2.60
District Secretary	0.00	0.00	0.00	0.00	1.00	1.00
Specialist	0.00	0.00	0.00	0.00	1.60	2.60
Teachers	0.00	0.00	0.00	0.00	1.00	1.00
Grant Funded	**0.00**	**0.00**	**0.00**	**0.00**	**1.80**	**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	1.00	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	0.40	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	0.40	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**	**13.00**	**13.00**


SARASOTA
County Schools

DEMOGRAPHIC AND ECONOMIC STATISTICS

Sarasota County anchors the middle of Florida's western coast, approximately 60 miles south of

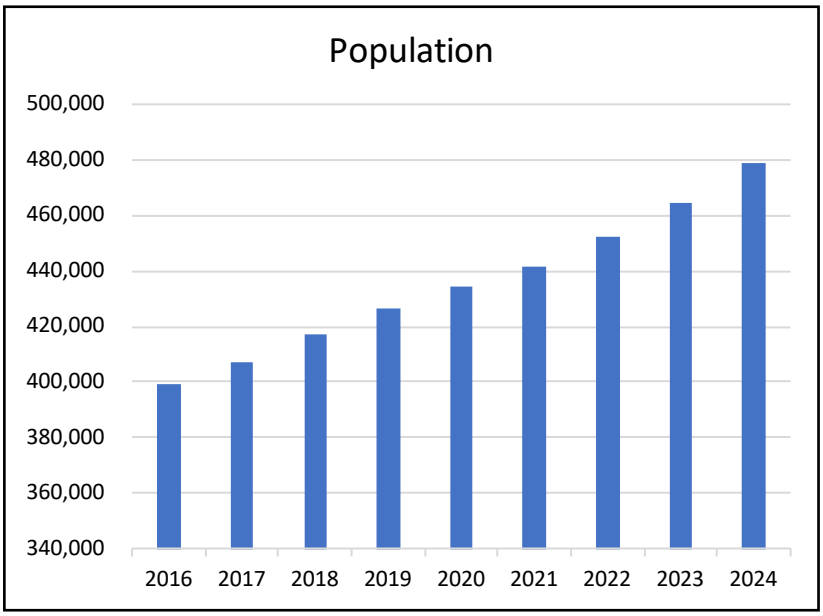


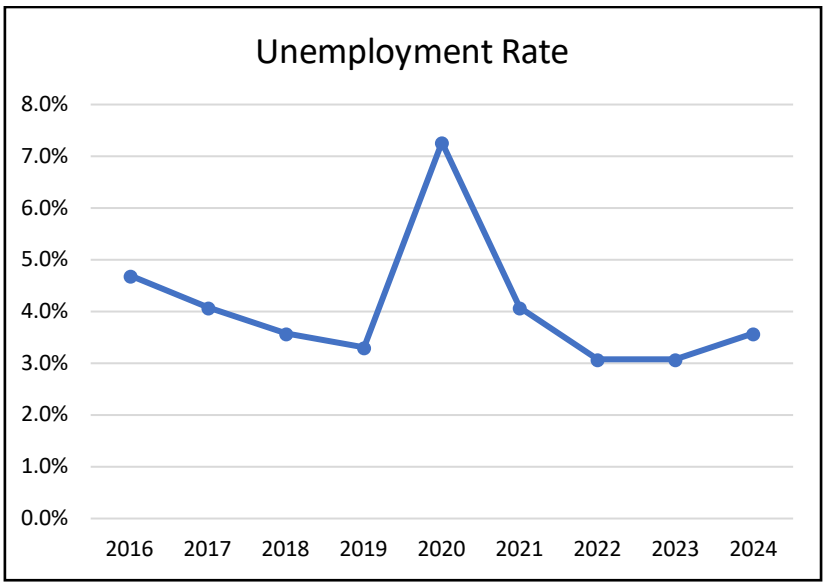
Tampa Bay. It includes the Cities of Sarasota, Venice, and North Port, and the Town of Longboat Key. The community compasses 725 square miles of land and is surrounded by 37 miles of open shoreline along the Gulf of Mexico. The 2024 county population is estimated to be approximately 479,027 permanent residents and during the winter months, the local population can increase to over 550,000. Sarasota County is home to a diverse range of ages with the median age being 57.6 years. The county's median income is $77,705 and the per capita income is $85,157. The top five employers in Sarasota County are the Sarasota Memorial Hospital, School Board of Sarasota County, Publix Supermarkets, Sarasota County Government and PGT Industries. 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 2025 was 4.4%, with Florida's rate being 3.7% and the United States being 4.2%. In July of 2024, the unemployment rate for Sarasota County was 3.9% compared to Florida's rate of 3.3% and the U.S.'s rate of 4.3%.

Sources: Florida Bureau of Economic and Business Research, (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]
2016	399,538	$ 59,915	4.7%
2017	407,260	$ 63,809	4.1%
2018	417,442	$ 66,930	3.6%
2019	426,275	$ 69,004	3.3%
2020	434,006	$ 70,884	7.3%
2021	441,508	$ 78,815	4.1%
2022	452,373	$ 84,035	3.1%
2023	464,223	$ 85,157	3.1%
2024	479,027	N/A	3.6%

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

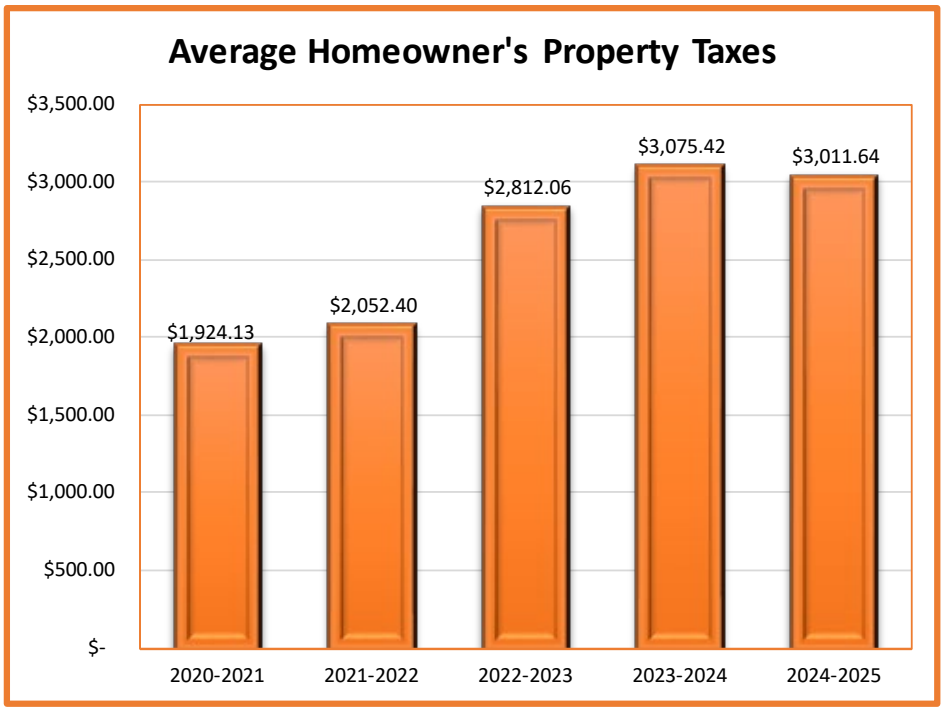

Population
500,000
480,000
460,000
440,000
420,000
400,000
380,000
360,000
340,000
2016
2017
2018
2019
2020
2021
2022
2023
2024


Unemployment Rate
8.0%
7.0%
6.0%
5.0%
4.0%
3.0%
2.0%
1.0%
0.0%
2016
2017
2018
2019
2020
2021
2022
2023
2024

AVERAGE HOMEOWNER RATES

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Assessed Value	$ 300,861	$ 330,917	$ 473,351	$ 522,641	$ 516,215
Homestead Exemption	25,000	25,000	25,000	25,000	25,000
Taxable Value	$ 275,861	$ 305,917	$ 448,351	$ 497,641	$ 491,215
Property Tax Rate	6.975	6.709	6.272	6.180	6.131
Property Tax Due	$ 1,924.13	$ 2,052.40	$ 2,812.06	$ 3,075.42	$ 3,011.64
Tax Increase/(Decrease) from prior year	$ 50.85	$ 128.27	$ 759.66	$ 263.36	$ (63.78)

Assessed Value - Homestead Exemption = Taxable Value x (Property Tax Rate/1000) = Property Tax Due
Source: Sarasota County Property Appraiser



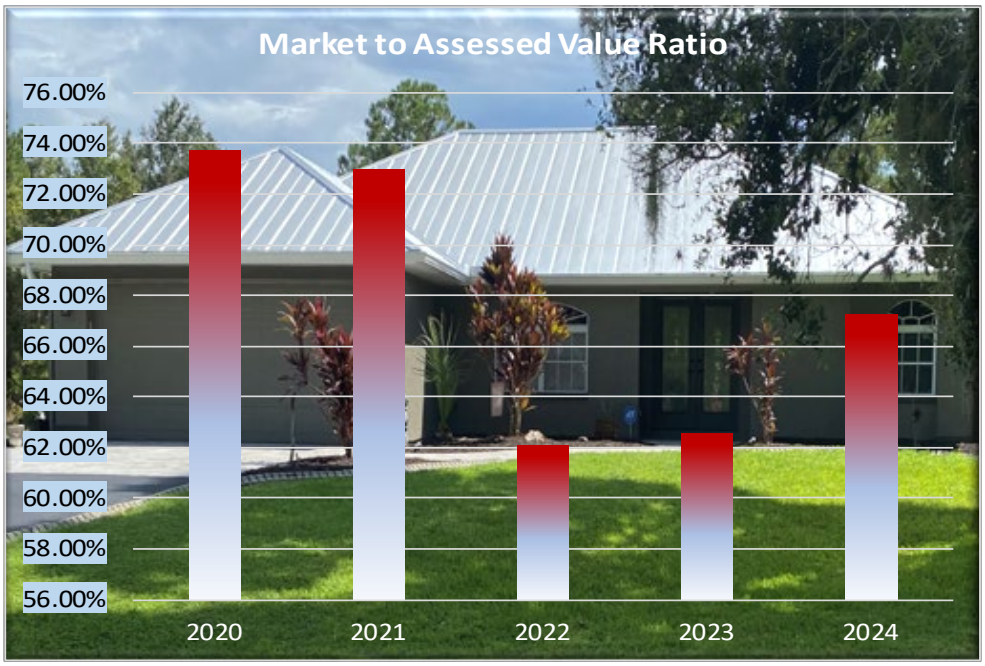
In 1995, Florida Statue 193.155 established the Save Our Homes benefit which sets a 3.0 percent cap on the assessed value of property that receives a homestead exemption. In January 2008, Florida voters approved a constitutional amendment, Amendment 1, which gives homesteaded owners the ability to transfer 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.

MARKET VS. ASSESSED VALUE

Year	Market Value	% Incr./(Decr)	Assessed Value	Ratio
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%	94,129,509,413	62.57%
2024	154,340,342,474	2.6%	103,795,055,237	67.25%

Note: Assessed Values are net Taxable Values after deducting statutory exemptions.

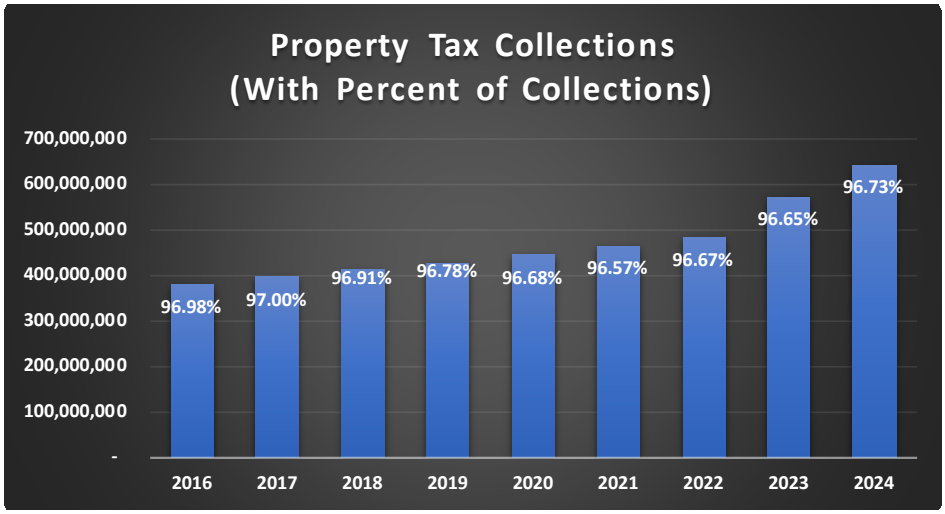
Source: Sarasota County Property Appraiser



Property Taxes

Year	Total Tax Levy	% Incr./(Decr)	Total Tax Collections	Ratio
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%
2024	664,429,600	12.12%	642,687,196	96.73%

Source: Sarasota County Tax Collector and District Records



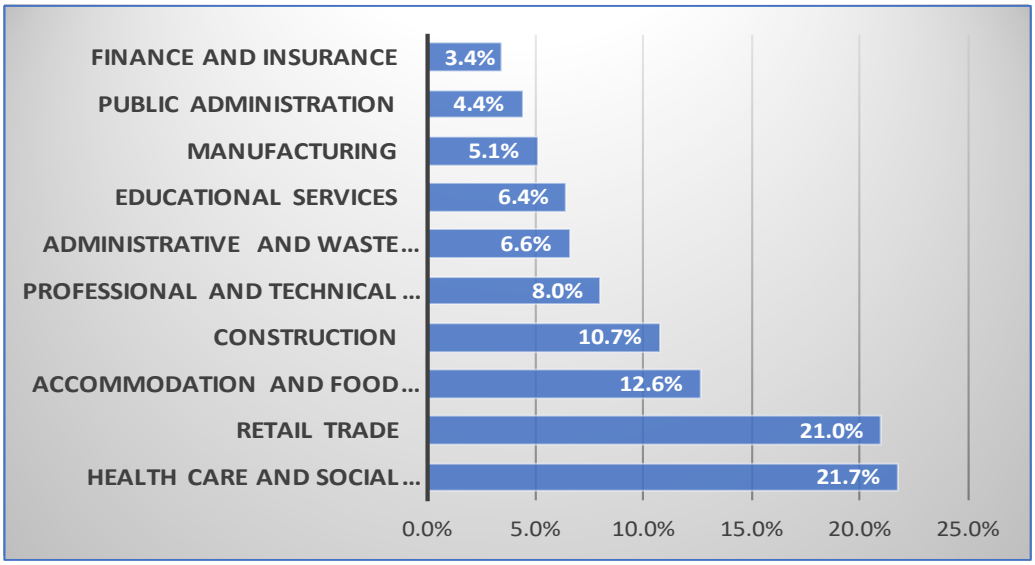
Sales Tax Collections

Year	Total Collection	% Incr./(Decr)
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	9.0%
2024	32,488,407	1.0%

SARASOTA EMPLOYMENT BY MAJOR INDUSTRY

Sarasota Employment by Major Industry		
Industry	Dec 2025	
Health Care and Social Assistance	37,286	21.7%
Retail Trade	35,979	21.0%
Accommodation and Food Services	21,672	12.6%
Construction	18,419	10.7%
Professional and Technical Services	13,743	8.0%
Administrative and Waste Services	11,065	6.6%
Educational Services	11,043	6.4%
Manufacturing	8,681	5.1%
Public Administration	7,506	4.4%
Finance and Insurance	6,072	3.4%
Total	171,466	

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.

American Recovery Plan (ARP): The American Rescue Plan is an economic and health relief package that was signed by President Biden on March 11, 2021. The plan aims to facilitate the United States' recovery from the COVID-19 pandemic by providing emergency funding for state, local, territorial, and tribal governments.

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.

Annual Comprehensive Financial Report (ACFR): 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.

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 describes 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 Safe Schools and Mental Health. 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, Data Strategy and Information Systems, Accountability and Choice, Human Resources, Enterprise Information Technology, Financial 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 were 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.

Comparable Wage Factor (CWF): The factor used to adjust funding to reflect differing cost of living in the various districts throughout the state, previously called District Cost Differential (DCD). The CWF is calculated using the Florida Price Level Index. The idea behind a comparable wage index is to select occupations that are comparable to school jobs and use wages in those occupations as the basis for measuring relative personnel costs.

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 previous 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. This has become obsolete and replaced by the Comparable Wage Factor (CWF).

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 CWF 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 Enrichment Allocation (formerly Supplemental Academic Instruction): A state categorical which provides supplemental academic instruction services to students in grades K-12. Educational Enrichment 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.

Educational Technology: An allocation to provide new hardware and software to students and programs.

Elementary and Secondary School Emergency Relief (ESSER): ESSER funding is a portion of three COVID-19 relief laws. This emergency funding is designed to help address educational issues arising from the pandemic by providing schools with resources to prevent, prepare for, and respond to the COVID-19 crisis.

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).

End-of-Course (EOC) Assessments: EOC assessments are computer-based, criterion-referenced assessments that measure the Florida's academic standards for specific courses, as outlined in their course descriptions.

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, 2025 is Fiscal Year 2025.

Florida Assessment of Student Thinking (F.A.S.T.): The Florida Assessment of Student Thinking (FAST), which includes VPK through grade 10 Reading and VPK through grade 8 Mathematics assessments is administered as a progress monitoring assessment, which students 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 Statewide Science Assessment (FSSA): The Florida Statewide Science Assessment measures student achievement of Florida's State Academic in science. Students in grades 5 and 8 participate in the statewide science assessment. Achievement Levels for Science were established in 2012 through a standard setting process.

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 superintendent, deputy superintendents, area superintendents, and assistant superintendents 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 per the impact fee ordinance.

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: Instructional materials are items 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 Schools: K-8 centers are schools in the United States that enroll students from Kindergarten, Prekindergarten (age 5-6) to 8th grade (up to age 14), combining the typical elementary school (K-5/6) and junior high or middle school (6/7-8).

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. It also 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.

Prekindergarten: Prekindergarten programs help children aged 3 to 5 prepare for Kindergarten.

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 Section 1011.62(9), Florida Statutes. 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 assessment 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 $90 million through 2024. Voters extended this tax in 2022 for another 15-year period from 2025-2039 (Phase IV).

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.

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.

--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 Statues 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 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
BEESS	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)

C	
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
D	
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

	D
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
	E
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
	F
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

F	
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
FASFEPA	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

	G
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
	H
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
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
	J
JLA	Jessica Lunsford Act

	L
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
	M
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
	N
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
	O
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

	P
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
	R
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

	T
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
	U
UBC	Uniform Building Code
UCC	United Child Care
UCF	University of Central Florida
UFTE	Unweighted Full Time Equivalent
USDOE	United States Department of Education
	V
VAB	Value Adjustment Board
VAM	Value Added Model
VE	Varying Exceptionalities
VI	Vision Impaired
VIPS	Volunteers In Public Schools
VPK	Voluntary Prekindergarten
	W
WFTE	Weighted Full Time Equivalent
WIC	Women, Infants, and Children Program
WORC	Work Oriented Rehabilitation Center