Agenda
Public Hearing Regarding Tentative Millage Rates and Tentative Budget

July 29, 2025
School Board of Manatee County
Regular Board Meeting and Public Hearing - 5:30 PM
Walter Miller School Support Center
Board Room

Times Indicated are Approximate

1. **CALL TO ORDER**
2. **APPROVAL OF THE AGENDA**
3. **PRESENTATION**
4. **PUBLIC HEARING / NEW BUSINESS**
    1. Public Hearing Regarding the 2025-2026 Tentative Millage Rates and Tentative Budget
    2. Approval of the 2025-2026 Tentative Millage Rates
    3. Approval of the 2025-2026 Tentative Budget
5. **ADJOURNMENT**

AGENDA ITEM NO. 4.1

School Board of Manatee County
July 29, 2025 - Regular Board Meeting and Public Hearing

Title
Public Hearing Regarding the 2025-2026 Tentative Millage Rates and Tentative Budget

Executive Summary
Public Hearing for the Board to hear public comments regarding the adoption of the 2025-2026 Tentative Millage Rate of 6.3040 broken down as follows:

Required Local Effort Including Prior Period Funding Adjustment - 3.0560
Capital Outlay - 1.5000
Discretionary Operating - 0.7480
Additional Voted Millage 1.0000

and the adoption of the 2025-2026 Tentative Budget in an amount to be determined of $1,720,829,581, and answer questions related thereto.

The 2025-2026 Tentative Budget Book is attached for review.

Contact
Submitting Department: Business Services
Initiated By: Rachel Sellers, Deputy Superintendent of Business Services

Attachments:
Tentative Annual Budget - Fiscal Year 2025-2026
Presentation - Tentative Budget Hearing - Fiscal Year 2025-2026

School District of
Manatee County

Tentative Annual Budget
2025-2026
July 29, 2025

Kevin Chapman,

Interim Superintendent



Chad Choate III, Chair

Cindy Spray, Vice Chair

Heather Felton, Member

Charlie Kennedy, Member

Richard Tatem, Member

Kevin Chapman, Interim Superintendent

The School District of Manatee County

215 Manatee Avenue West

Bradenton, Florida 34205

941-708-8770

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SCHOOL BOARD

Chad Choate III
Chair

Cindy Spray
Vice Chair

Heather Felton
Charlie Kennedy
Richard Tatem

INTERIM SUPERINTENDENT

Kevin Chapman

SCHOOL DISTRICT OF MANATEE COUNTY

MEMORANDUM

DATE: July 29, 2025

TO: Members of the School Board

FROM: Kevin Chapman, Interim Superintendent

SUBJECT: 2025-2026 Tentative Budget

The following pages disclose the School District of Manatee County's Tentative Annual Budget for the 2025-2026 school year which is allocated among the following funds:

Fund Name	Budgeted Revenue, Transfers In and Fund Balance	Budgeted Expenses and Transfers Out	Budgeted Ending Fund Balance
General Fund	$ 746,256,541	$ 684,330,876	$ 61,925,665
Capital Fund	$ 757,040,867	$ 703,036,495	$ 54,004,372
Special Revenue	$ 73,728,932	$ 65,431,015	$ 8,297,917
Internal Services	$ 79,521,503	$ 66,445,324	$ 13,076,179
Debt Services	$ 61,658,834	$ 46,345,381	$ 15,313,453
Trust and Agency	$ 2,622,904	$ 2,622,904	$ -
Total	$ 1,720,829,581	$ 1,568,211,995	$ 152,617,586

This budget is based on funding expected to be received from the State based on 59,563 unweighted FTE for K-12 students and is included in the FL DOE 2025-2026 conference report.

On Tuesday, July 29, 2025, the Board will be recommended to approve tentative millages and tentative budget for Fiscal Year 2025-2026.

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

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INTRODUCTION

EXECUTIVE SUMMARY

The School District of Manatee County continues to demonstrate strong financial stewardship. For the ninth consecutive year, the district anticipates ending FY 2024-2025 with a positive General fund ending fund balance of $120,470,079, reflecting an assigned/unassigned fund balance of 15.8 percent. FY 2025-2026 General fund ending fund balance is estimated at $61,925,665, reflecting an unassigned fund balance of 10.06%, which assumes the re-appropriation of $29,453,604 in restricted and assigned carryforward program budgets.

MAJOR INITIATIVES AND ACCOMPLISHMENTS

Fiscal year 2024-2025 was an active and successful year for the School District of Manatee County. The District's accomplishments include:

WE ARE FINANCIALLY SOUND

- The School District's General Fund Balance can be leveraged to sustain growth in the District and support the Strategic Plan initiatives of literacy, safety, and achievement.
  Global Financial Ratings firms – Fitch Ratings issued an upgrade to "A+" ratings on the board's COPs outstanding, the District's Issuer Default Rating (IDR) to "AA- ", outstanding sales tax revenue bonds to "AA- ", and rating outlook from stable to positive. Standard and Poor Global Ratings affirmed its "A+" ratings on the board's COPs, and rating outlook remained stable. Moody's ratings issued an upgrade of the rating outlook from stable to positive.

WE ARE PAYING COMPETITIVE SALARIES

- This past school year marked the ninth consecutive year the District provided pay increases to teachers and other employees.
- Pay for a beginning teacher increased from $38,285 in 2015-2016 to $59,239 (including referendum supplement) in 2024-2025.

WE ARE PREPARING FOR GROWTH

- Palmetto High School had a major addition and renovation project that includes a new two-story classroom building, new cafeteria, administration building renovation/addition, upgrades to the baseball facilities, new bus loop, and site improvements are completed. The new football restroom building is under construction and scheduled for completion in fall of 2025.
- The Buffalo Creek Middle School addition project was completed in fall of 2024. The scope of this project included a new multi-story media center with a library and eight additional classrooms, renovations to the administration building, enhancements to the main entry, three additional labs in the existing media center, and improved vehicular access off 69th Street East.
- Major renovations and additions are continuing at Haile Middle School, Tara Elementary, Blackburn Elementary, and Oneco Elementary Schools. Construction on the campuses

commenced in the fall of 2023, and the projects are funded by the 2023 COPS. These projects are scheduled to be completed in fall of 2025.

- The Palma Sola Elementary School renovation and additions project is under construction and scheduled to be completed during the 2025-2026 school year. The project will include the replacement of the majority of the existing campus buildings and renovation/remodeling of the newer structures on campus, with campus-wide utility and infrastructure upgraded, and is funded by the 2023 COPS.
- During the past school year, a major addition project was completed at Southeast High School. The project was finalized in December 2024 and included the addition of a new science classroom.
- The Parrish Community High School was completed ahead of schedule and under budget and includes an additional sixteen classrooms.
- Lake Manatee K-8 Elementary campus will open August 11, 2025, and the K-8 Middle campus completion is scheduled for fall of 2026.
- Barbara Harvey North River Campus will open as scheduled on August 11, 2025.
- Two new Elementary Schools located in the Rye Ranch and Artisan Lakes areas are under construction and scheduled to open for the 2026-2027 school year.
- Upgrades to the football fields at Braden River and Southeast High Schools were completed in August of 2024. The scope of work included replacing the existing natural turf in each stadium with a new synthetic turf system.
- Upgrades to the football fields at Parrish Community High School and Bayshore High School are under construction and scheduled to be completed in October 2025. The scope of work includes replacing the existing natural turf in each stadium with a new synthetic turf system.
- The Maintenance Division continues to focus on energy conservation by identifying and replacing inefficient lighting with LEDs at stadiums, gymnasiums, parking lots, media centers, classrooms, and auditoriums, along with chillers and other HVAC infrastructure components.
- The District is currently utilizing four electric school buses acquired through a partial grant offered through the Florida Department of Environmental Protection. These buses have been in regular use and are charged at the Matzke Transportation compound. Chargers were purchased and installed using a grant offered through FP&L, resulting in no financial cost to the school district for the equipment and installation.
- For the 2024-2025 school year, Food and Nutrition Services served over 8.4 million meals, averaging 17,000 breakfasts, 28,000 lunches, and 3,000 after-school meals daily. During the Summer of 2024, over 205,000 meals were served as part of the USDA Summer Food Service Program.

WE ARE IMPLEMENTING OUR STRATEGIC PLAN AND TECHNOLOGY PLAN

- Successfully implementing the District's READY 2026 Strategic Plan.
- Board approved District Technology Plan August 6, 2024 - June 30, 2029.
- District Centegix Crisis Alert System upgrade completed at all schools.
- Implemented Let's Talk, a comprehensive communications platform, to deliver a best-in-class K-12 customer service experience.

- Implemented an innovative translation service for students and staff.
- Completed SDMC Intranet and District Website Transition
- Completed fiber infrastructure at two new schools.
- Completed Data Center ERP Infrastructure upgrade.
- Electronically transferred 13,626 student records and online transcripts.
- Deployed 9,400+ student and staff computer devices.
- Installed 350+ digital interactive display panels in classrooms.
- Audio upgrades made to eight schools that included ballfields, cafeterias, gymnasiums, and stadiums.
- Completion of the District media center refresh project. Five schools received an innovative and modern renovation, furniture, and technology upgrades.

WE ARE INCREASING SECURITY

- Phase 4 of the security fencing projects is ongoing.
- Annual Florida Safe Schools Assessment Tool (FSSAT) performed by school officials to identify threats and vulnerabilities in all schools.
- School safety guardians completed training and are prepared to protect staff and students on our school campuses.
- Prepared all schools and district buildings for a crisis utilizing a crisis alert system in compliance with Alyssa's Law.
- Expanded weapons detection in schools by adding Evolv Weapons Detection Systems and a firearms detection canine.

WE ARE SUPPORTED BY OUR COMMUNITY

- Manatee County voters renewed a 15-year, Half-Cent Sales Tax for District capital needs in November 2016.
- Manatee County voters overwhelmingly renewed a 1-mill property tax in November 2024 by a margin of 84% to support additional instructional time, competitive teacher pay, STEAM programs, school athletic programs, enhanced safety, early literacy programs, and charter schools.

WE ARE CELBRATING STUDENT AND STAFF ACHIEVEMENTS

- The School Board honored eight employees with thirty or more years of service in our District.
- District Coordinator of School Counseling, Larissa Bennett, received the School Counselor Advocate: District Leader Award at the Florida School Counselor Association Conference. At the same conference, Rogers Garden-Bullock Elementary School Counselor, Cassie D'Addeo, was named Florida School Counselor of the Year.
- Lakewood Ranch High School 2025 graduate, Addison Shea, was one of only forty finalists in the country recruited by the Regeneron Science Talent Search in Washington, D.C. She earned a

$25,000 scholarship for her nomination to the distinguished competition and research on bowhead whale migration.

- The Mechanical Bulls: Paradigm, a VEX robotics team from Dr. Mona Jain Middle School, earned Silver (second place) at the VEX IQ World Championships in Dallas, TX. Team Charlie from Haile Middle School brought home the Bronze award (third place).
- Last fall, the Manatee High School male and female JROTC Raider teams both finished second in the nation at the 2024 National Raider Challenge at Fort Knox, KY.
- Lakewood Ranch High School's Music Department was awarded the Support Music Merit Award from the National Association of Music Merchants Foundation. They are one of only eighty-seven programs nationwide to receive the prestigious honor.
- Prine Elementary School teachers, Brigette Carlock and Michele Wagstaff, were among fifteen recipients to receive the Remarkable Volunteer Award from Girls on the Run International.
- Principal of Braden River Middle School, Kimberlain Zenon, was named Manatee County Principal of the Year.
- Assistant Principal, Craig Page, from Southeast High School was named Manatee County Assistant Principal of the Year.
- McNeal Elementary School third-grade teacher, Stacy Freeman, was named the District's Educator of the Year at the Excellence in Education Awards in February at Manatee Technical College.
- Southeast High School Senior School Secretary, Suzanne Theiss, was named Support Employee of the Year at the Excellence in Education Awards in February at Manatee Technical College.

WE ARE CHAMPIONS

- Members of Braden River High School Technology Student Association (TSA) team won first place at the national competition. They are champions of the following categories: Biotechnology Design and Engineering Design. Student Joyce Chen also earned first place in Promotional Design.
- Lee Middle School's TSA team was named National Champions in the category of Problem Solving at the TSA National Conference in Nashville, TN.
- Manatee Technical College Practical Nursing student, Galilea Sanchez-Velasquez, earned Gold at the HOSA (Future Health Professionals) State Leadership Conference in April.
- Last October, the Female JROTC Raider team from Palmetto High School earned the National Championship at the JROTC National Raider Challenge at Fort Knox, KY.
- The Marching Band of Pirates from Braden River High School were named Class 2A State Champions at the Florida Marching Band competition in Palm Beach, FL last November.
- Kale Bunce, a recent graduate from Palmetto High School, won his fourth-straight Class 3A-State Weightlifting Championship at 169 pounds.
- Sherrickia King, a rising senior at Manatee High School, won the Class 3A-State Weightlifting Championship in the Snatch and Clean and Jerk at 380 pounds.
- Candler Johnson, a rising junior at Manatee High School, won the Class 3A-State Track & Field Championship in the Long Jump with 24 feet, 4.24 inches.

FISCAL YEAR 2025-2026 BUDGET OBJECTIVES

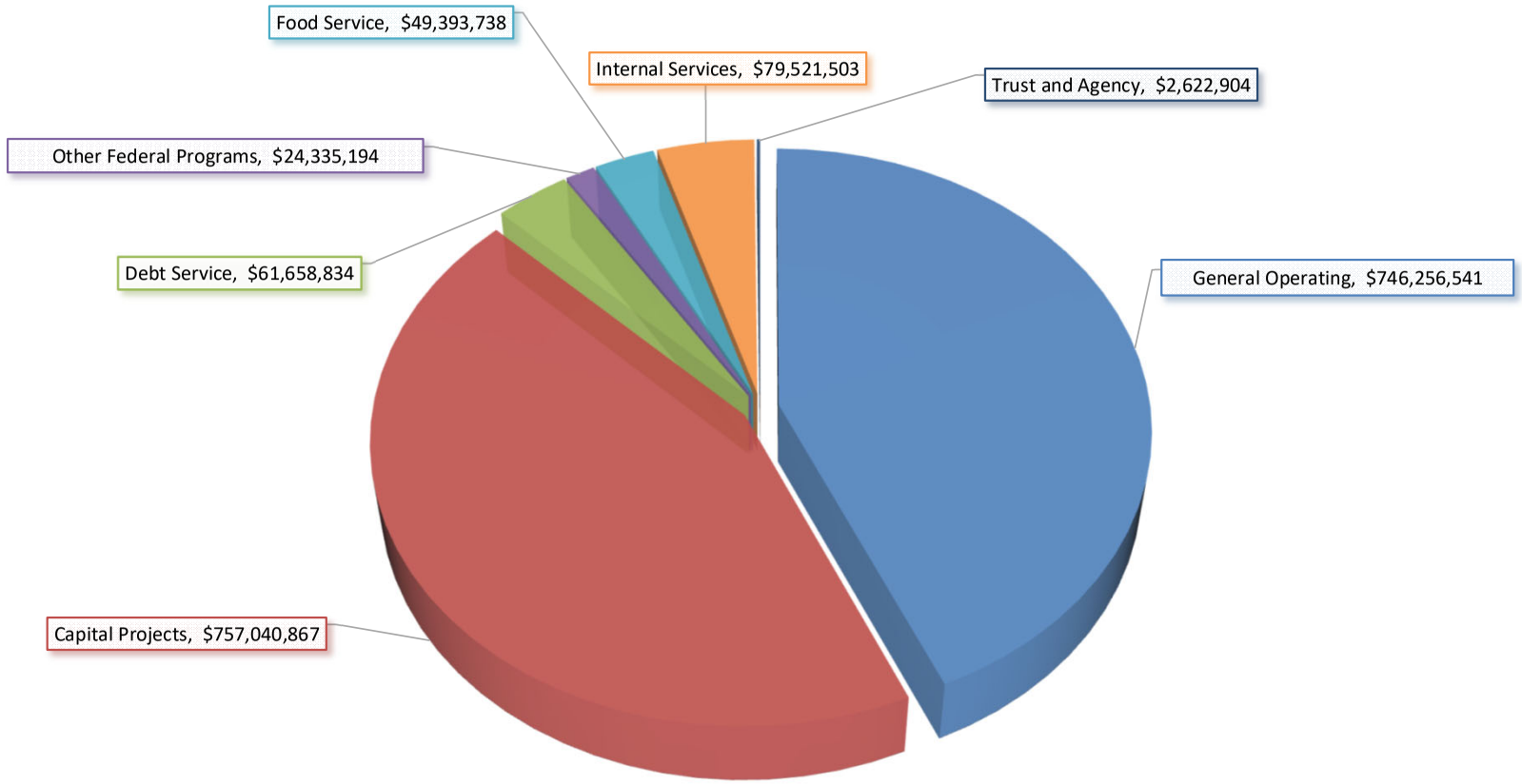
Full Time Equivalent (FTE) Student enrollment has increased 2,171 FTE from the FY 2024-2025 Third Calculation to the FY 2025-2026 Second Calculation. District leadership developed the FY 2025-2026 budget to prepare for potential higher enrollment, maintain financial stability, advance academic achievement, support loss of Federal grant funding reductions, and provide staff satisfaction.

The FY 2025-2026 Total Budget is $1,720,829,581 and is comprised of General fund, Capital fund, Debt Service fund, Special Revenue funds, Internal Service funds, and Trust and Agency funds.

General fund FY 2025-2026 beginning fund balance, revenues, transfers in from all sources, and other funding sources are budgeted at $746,256,541 or an increase of 2.1% versus FY 2024-2025. This minor growth in FY 2025-2026 is partially a result of the slight increase in the base student allocation of $41.62 versus FY 2024-2025 Third Calculation. Also, the school taxable value growth for 2025 grew only 2.9% versus 2024, as compared to significantly higher growth of 8.8% in 2023 and 19.9% in 2022.

Capital fund FY 2025-2026 beginning fund balance, revenues, transfers in, and other funding sources are budgeted to be $757,040,867 up by 9.7% versus FY 2024-2025. The Capital Fund budget includes $170 million in Certificates of Participation issuance which will fund the building of a new High School AAA, a Moody Elementary School renovation, and a Lake Manatee K-8 addition.

SCHOOL BOARD OF MANATEE COUNTY 2025-2026 BUDGET BY FUND



TOTAL TENTATIVE BUDGET BY FUND - $1,720,829,581

Budget Summary - 2025-2026 Original Budget
Fund Balance Calculation Schedule

Beginning Fund Balance

General Fund		Special Revenue Fund		Internal Service Fund		Trust and Agency Fund		Debt Service Fund		Capital Projects Fund	=	Total Beginning Fund Balance
$120,470,079	+	$10,946,231	+	$15,762,503	+	$1,769,379	+	$14,913,453	+	$358,827,694	=	$522,689,339

Total Revenues

General Fund		Special Revenue Fund		Internal Service Fund		Trust and Agency Fund		Debt Service Fund		Capital Projects Fund	=	Total Revenues
$599,960,668	+	$62,782,701	+	$63,759,000	+	$853,525	+	$1,754,010	+	$228,213,173	=	$957,323,077

Transfers In and Other Funding Sources

General Fund		Special Revenue Fund		Internal Service Fund		Trust and Agency Fund		Debt Service Fund		Capital Projects Fund	=	Total Transfers In/Non Revenue Sources
$25,825,794	+	$0	+	$0	+	$0	+	$44,991,371	+	$170,000,000	=	$240,817,165

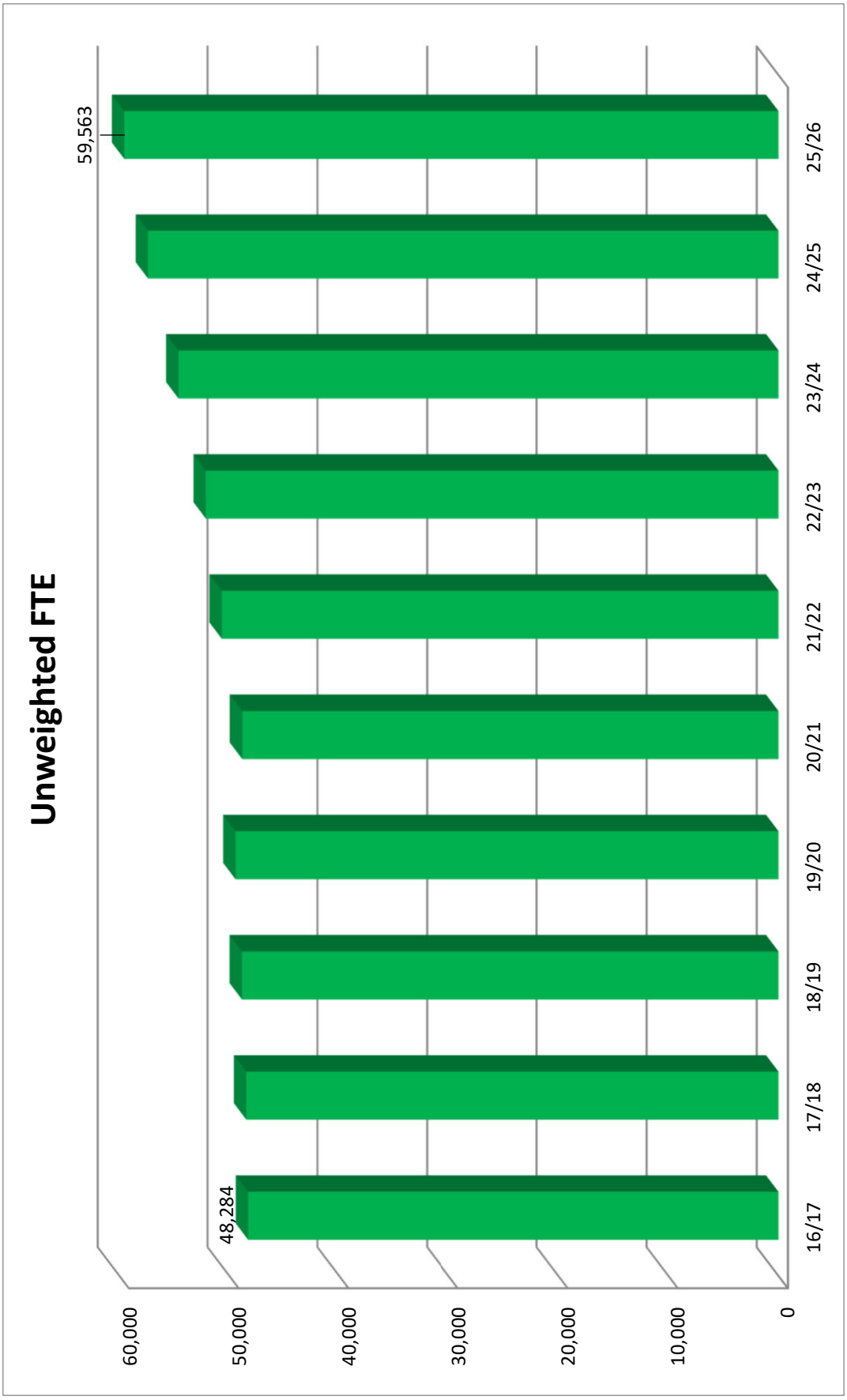
Total Revenues, Transfers In & Balances

General Fund		Special Revenue Fund		Internal Service Fund		Trust and Agency Fund		Debt Service Fund		Capital Projects Fund	=	Total Budget
$746,256,541	+	**$73,728,932**	+	**$79,521,503**	+	**$2,622,904**	+	**$61,658,834**	+	**$757,040,867**	=	**$1,720,829,581**

STUDENT GROWTH

Fiscal Year	Unweighted FTE	Actual Growth	Growth Rate
25/26 2nd Calc	**59,563**	**2,171**	**3.78%**
24/25 3rd Calc	57,392	1,829	5.06%
23/24 Final Calc	54,630	2,500	4.80%
22/23 Final Calc	52,130	1,450	2.86%
21/22 Final Calc	50,680	1,854	3.80%
20/21 Final Calc	48,826	-611	-1.24%
19/20 Final Calc	49,436	584	1.20%
18/19 Final Calc	48,853	398	0.82%
17/18 Final Calc	48,454	171	0.35%
16/17 Final Calc	48,284	640	1.34%

Note: 2nd Calc, 3rd Calc, and Final Calc refer to the Florida Education Finance Program (FEFP) calculation period provided to the School District from the Department of Education.


Unweighted FTE
59,563
48,284
60,000
50,000
40,000
30,000
20,000
10,000
0
16/17
17/18
18/19
19/20
20/21
21/22
22/23
23/24
24/25
25/26

MILLAGE

MILLAGE OVERVIEW

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

This year the proposed tentative levy is 6.304 and is composed of the following:

Required Local Effort	3.037
Prior Period Millage Adjustment	0.019
Additional Voted Millage	1.000
	4.056
Local Capital Improvement (Capital Outlay)	1.500
Discretionary Operating	0.748
Total Millage	**6.304**

The Required Local Effort Millage is an appropriated amount set by the Florida Department of Education. The School Board must levy this amount in order to receive 2025-26 FLDOE Second Calculation state funding of $234,569,127. The Required Local Effort Millage (Prior Year Adjustment) is an appropriated amount set by the Florida Department of Education. This millage is levied if the prior period Unrealized Required Local Effort funds are greater than zero. The District is required to levy this amount.

Additional Voted Approved Millage will continue to be levied for four years starting in FY 2025-26. The Additional Voted Millage of 1 mill is used for school safety and security, increasing student achievement, through more instructional time and support, recruiting and retaining teachers and staff with competitive salaries, early literacy programs, maintaining and expanding career and technical education, STEM and visual performing arts programs, athletics, and public charter schools as required by law.

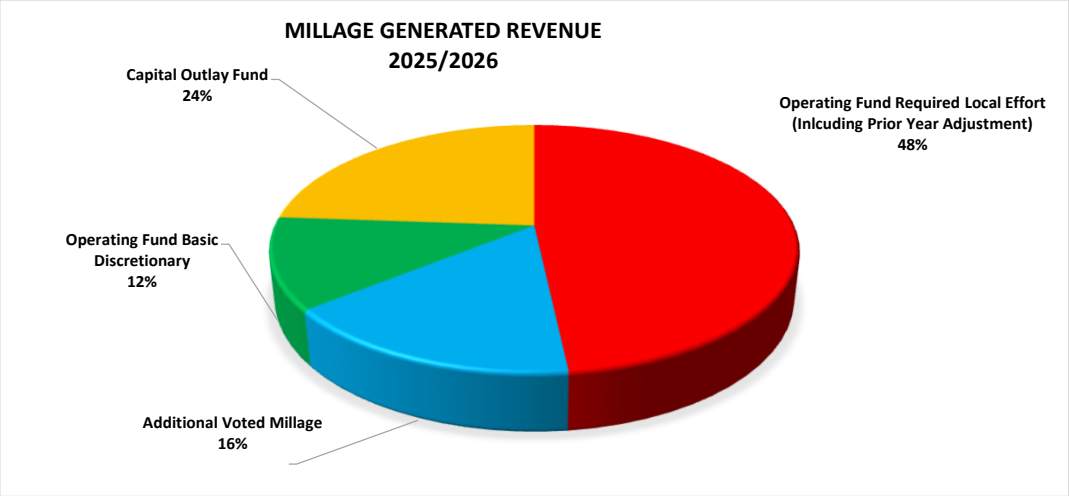
Discretionary Operating Millage is used by the School Board to support the general operation of the District. Though this millage is optional, it is an integral part of the Operating Budget. Throughout the last several years, this millage has varied. From FY 1991-92 until FY 2008-09 the millage was set at 0.510 mill. For FY 2008-09, the Legislature capped the millage at 0.498 mill. In FY 2009-10, the legislature further reduced the Capital Outlay Millage by 0.25 and added it to the Discretionary Millage, totaling 0.748 mill. The Discretionary Millage remains at 0.748 mill.

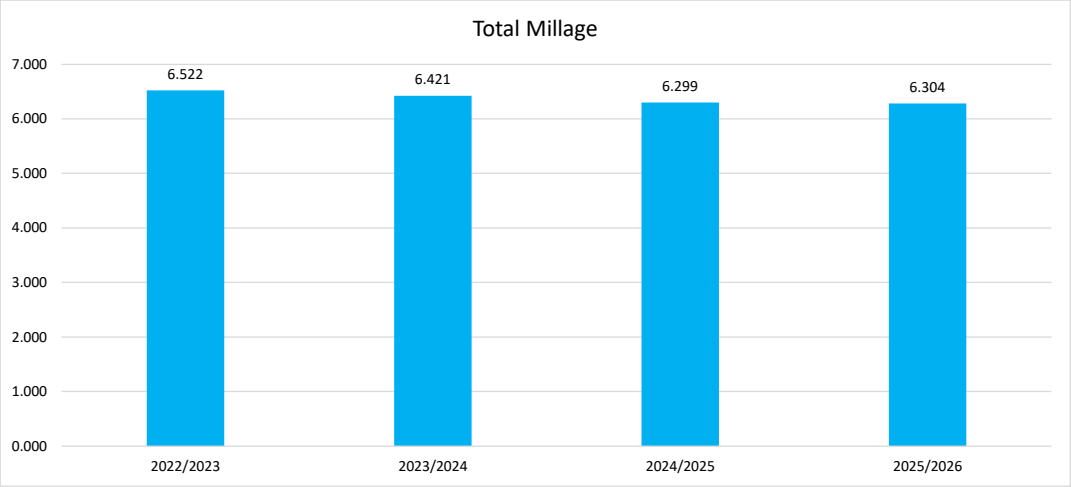
The Capital Improvement Millage is an amount levied to support the construction, maintenance and equipping of schools. The Millage uses and implementation are set by the School Board. Beginning FY 1994-95, this millage was capped at 2.00 mill. For 2008-09, the Legislature capped this millage at 1.750.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

School Board of Manatee County
Millage Levy

	2022-2023	2023-2024	2024-2025	2025-2026	Percentage of Millage Generated Revenue	2024-2025 vs 2025-2026 Increase / (Decrease)	2024-2025 vs 2025-2026 % Increase Increase / (Decrease)
Operating Fund							
Local Required Effort (Inlcuding Prior Year Adjustment)	3.274	3.173	3.051	3.056	48%	0.005	
Additional Voted Millage	1.000	1.000	1.000	1.000	16%	0.000	
Basic Discretionary	0.748	0.748	0.748	0.748	12%	0.000	
Critical Needs Operating	0.000	0.000	0.000	0.000	0%	0.000	
Debt Service Fund	0.000	0.000	0.000	0.000	0%	0.000	
Capital Outlay Fund	1.500	1.500	1.500	1.500	24%	0.000	
Total Millage	6.522	6.421	6.299	6.304	100%	0.005	0.1%

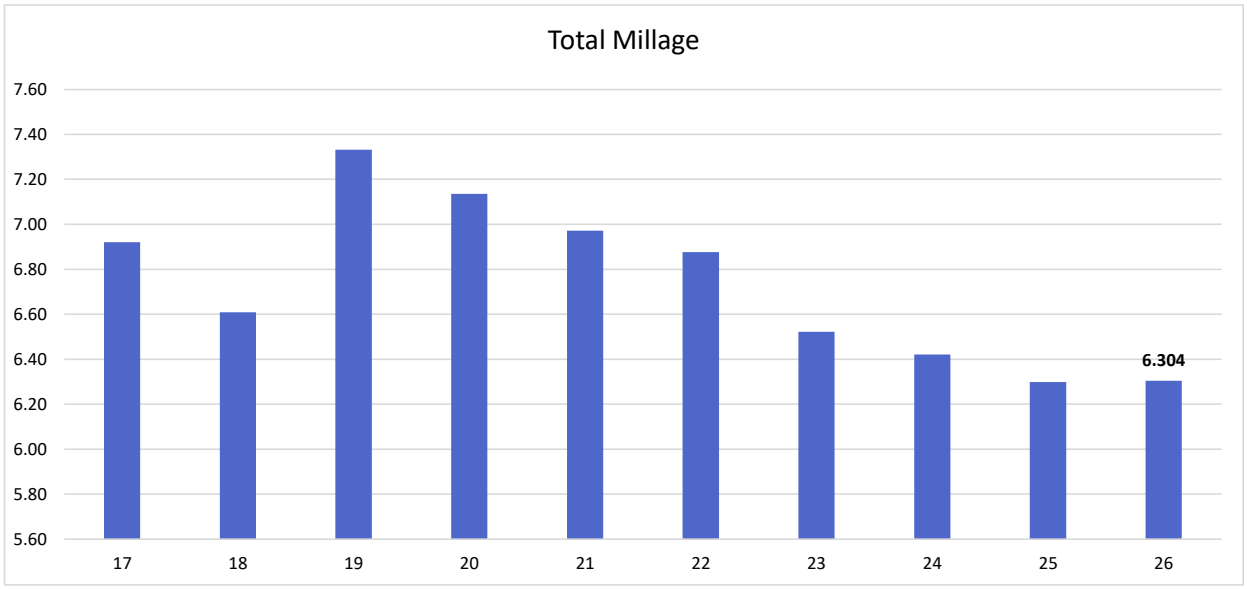
The proposed millage rate for 2025/2026 is 0.1% higher than the millage rate levied last year.
The increase is attributable to Required Local Effort (RLE) which is mandated by statute.
The School Board must levy the RLE to receive state funding.

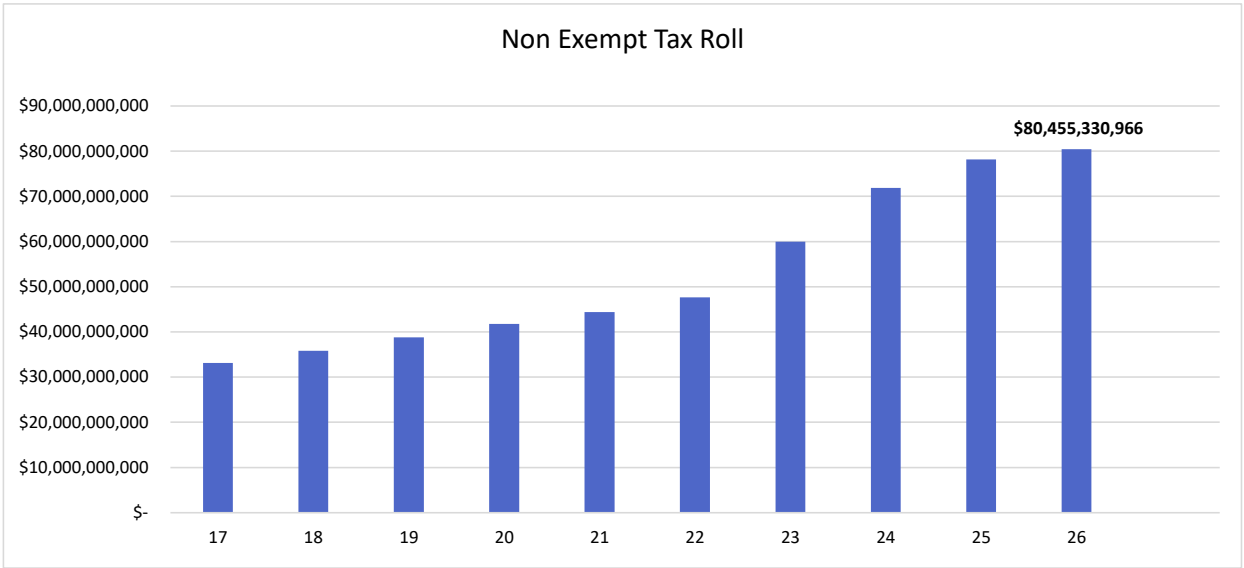




SCHOOL DISTRICT MILLAGE HISTORY
MANATEE COUNTY, FLORIDA
MILLAGE RATES

Fiscal Year	Required Local Effort	Discretionary	Voted	Debt Service	Capital Projects	Total	Non Exempt Tax Roll
2017	4.672	0.748	0.000	0	1.500	6.92	$ 33,138,246,683
2018	4.36	0.748	0.000	0	1.500	6.608	$ 35,849,173,561
2019	4.083	0.748	1.000	0	1.500	7.331	$ 38,766,742,392
2020	3.887	0.748	1.000	0	1.500	7.135	$ 41,780,543,525
2021	3.724	0.748	1.000	0	1.500	6.972	$ 44,398,287,814
2022	3.628	0.748	1.000	0	1.500	6.876	$ 47,666,050,988
2023	3.274	0.748	1.000	0	1.500	6.522	$ 59,935,768,812
2024	3.173	0.748	1.000	0	1.500	6.421	$ 71,864,882,526
2025	3.051	0.748	1.000	0	1.500	6.299	$ 78,167,220,289
2026	3.056	0.748	1.000	0	1.500	6.304	$ 80,455,330,966





GENERAL FUND

GENERAL OPERATING FUND
BUDGET OVERVIEW FY 2025-26

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

The General Operating Fund is used to pay the salaries and benefits of employees such as classroom teachers, school principals, school secretaries, and school custodians. The funds also are used to buy supplies such as classroom books, library books, classroom supplies, cleaning supplies, and transportation costs. In addition, these monies provide the expenses, such as the schools' utility and communications bills.

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

The following pages disclose information on this year's general fund budget.

CALCULATION OF THE 2025-2026
FLORIDA EDUCATION FINANCE PROGRAM

In 1973, the Florida Legislature enacted the Florida Education Finance Program (FEFP), which offers as its purpose:

To guarantee to each student in the Florida public educational system the availability of programs and services appropriate to their educational needs which are substantially equal to those available to any similar student notwithstanding geographical differences and varying local economic factors.

The FEFP provides a formula that substantially determines the amount of money that will be available to the School District of Manatee County within its General Fund for the 2025-2026 fiscal year. The formula considers the varying local non-exempt assessed valuations for property taxing purposes, the costs of varying educational programs, the varying costs of providing education services within the vast geographic area of the state and the costs of education within a given school district. The actual formula and the FEFP calculations can be found at http://www.fldoe.org/finance/fl-edu-finance-program-fefp/fl-edu-finance-program-fefp-calculatio.stml

FLORIDA EDUCATION FINANCE PROGRAM
DEFINITIONS/TERMS

FLORIDA EDUCATION FINANCE PROGRAM (FEFP): The funding formula established by the Legislature in 1973 for funding public schools.

FULL TIME EQUIVALENT STUDENT (FTE): A definition utilized in the state funding formula for identifying the student count for each district for the program offered. Often referred to as unweighted FTE, it is the student membership for the programs offered.

PROGRAM COST FACTORS: Program cost factors serve to assure that each program receives its equitable share of funds in relation to its relative cost per student. The cost factors help recognize the varying costs among programs based on a three-year average.

WEIGHTED FTE: This is derived by multiplying the unweighted FTE by the program cost factors.

BASE STUDENT ALLOCATION (BSA): This is set annually by the Legislature. This is the amount a full-time equivalent student (FTE) will generate in a program with a cost factor of 1. For 2025-2026, the BSA is $5,372.60.

COMPARABLE WAGE FACTOR (CWF): This is used to adjust funding to reflect the differing costs of living in the various districts within the state. The CWF is based on the average of each district's three most recent years of the Florida Price Level Index. For Manatee County, this figure for 2025-2026, is 0.9988. The 2025 legislative session allows for school districts below a cost factor of 1 to use a cost factor of 1 when calculating the FEFP base funding.

BASE FUNDING: This is derived by the following formula: (Unweighted FTE x program cost factors x BSA x CWF)

SUPPLEMENTAL FUNDING: Additional funding with the formula allocated for a specific purpose, such as Student Transportation, Safe Schools, Educational Enrichment, ESE Guaranteed Allocation, Academic Accelerations Options and Mental Health Allocation.

FEFP Calculation Schedule

2025-2026 FLDOE FEFP 2nd Calc Report

	FTE Students	x	Program Weights	=	Weighted FTE Students	x	Base Student Allocation (BSA)	x	Comparable Wage Factor (CWF)	=	
2026 2nd Calc	59,562.93				62,891.21		$5,372.60		1.0000		
2025 3rd Calc	57,392.47				62,363.68		$5,330.98		1.0000		

	Base Funding	+	Academic Acceleration Options	+	ESE Guaranteed Allocation	+	Department of Juvenile Justice (DJJ)	+	Mental Health Assistance	+	
2026 2nd Calc	$337,889,315		7,664,173		$24,509,105		$192,494		$3,416,947		
2025 3rd Calc	$332,459,531		0		$22,500,949		$192,204		$3,320,880		

	Safe Schools	+	Education Enrichment	+	Student Transportation	+	Proration to Appropriation	+	Educational Enrollment Stabilization Allocation	=	Gross State and Local Funding
2026 2nd Calc	$5,401,876		$14,678,431		$10,224,479		$0		$0		$403,976,820
2025 3rd Calc	$5,296,689		$14,135,732		$10,051,923		-$3,942,183.00		$5,078,660		$389,094,385

	Required Local Effort 2025-26: 3.032 2024-25: 3.056 incl py adj	+	Prior Year Adjustments	=	Net State FEFP	+	Class Size Reduction	+	State Funded Discretionary Supplement	=	
2026 2nd Calc	$234,569,127		$0		$169,407,693		$52,530,186		$11,798,236		
2025 3rd Calc	$229,480,211		-$102,327		$159,511,847		$51,287,887		$8,558,417		

	Total State Funding incl PY Adj	+	Required Local Effort (RLE)	+	.748 Discretionary Local Effort	=	Total FEFP Funding Including PY Adj	-	FES incld py adj 2025-26 UFTE 5,620.75 2024-25 UFTE 4,660.25	=	District FEFP Funding including PY adjustment
2026 2nd Calc	$233,736,115		$234,569,127		$57,773,364		$526,078,606		$50,659,934		$475,418,672
2025 3rd Calc	$219,358,151		$229,480,211		$56,482,790		$505,321,152		$41,551,254		$463,769,898

GENERAL FUND

	2023 - 2024 ACTUAL	2024 - 2025 BUDGET as of 5/31/25	2025 - 2026 TENTATIVE BUDGET	2024 - 2025 TO 2025 - 2026 CHANGE	2024 - 2025 TO 2025 - 2026 PERCENT
REVENUES					
FEDERAL REVENUE					
Reserve Officer Training (JROTC)	$ 720,704	$ 720,000	$ 720,000.00	$ -	0.00%
Misc. Federal Direct	$ 6,035	$ 2,171,396	$ -	$ (2,171,396)	-100.00%
Medicaid	$ 1,093,539	$ 946,015	$ 905,000.00	$ (41,015)	-4.34%
Federal thru Local	$ 274,198	$ 300,025	$ 128,000.00	$ (172,025)	-57.34%
Other Federal Through State	$ 2,293,238	$ 1,288,615	$ 428,000.00	$ (860,615)	-66.79%
TOTAL FEDERAL REVENUE	**$ 4,387,714**	**$ 5,426,050**	**$ 2,181,000.00**	**$ (3,245,050)**	**-59.81%**
STATE SOURCES					
FEFP REVENUE					
FEFP State Payment	$ 115,319,535	$ 126,519,010	$ 130,545,995.00	$ 4,026,985	3.18%
School Recognition	$ 3,745,293	$ 3,176,777	$ -	$ (3,176,777)	-100.00%
TOTAL FEFP REVENUE	**$ 119,064,828**	**$ 129,695,787**	**$ 130,545,995.00**	**$ 850,208**	**0.66%**
Work Force Development	$ 10,144,293	$ 10,347,179	$ 10,511,121.00	$ 163,942	1.58%
CO & DS Withheld - Admin Exp	$ 31,919	$ 31,200	$ 31,200.00	$ -	0.00%
Workforce Education Performance	$ 700,228	$ 645,897	$ 690,637.50	$ 44,741	6.93%
State License Tax	$ 372,958	$ 360,000	$ 360,000.00	$ -	0.00%
Voluntary Pre-K Program	$ 2,626,206	$ 2,328,925	$ 2,414,880.00	$ 85,955	3.69%
Class Size Constitutional Amendment	$ 49,876,529	$ 51,287,887	$ 52,530,186.00	$ 1,242,299	2.42%
Misc & Other State Revenue	$ 2,191,699	$ 3,729,785	$ 57,325.00	$ (3,672,460)	-98.46%
TOTAL STATE REVENUE	**$ 65,943,831**	**$ 68,730,873**	**$ 66,595,349.50**	**$ (2,135,523)**	**-3.11%**
TOTAL FEFP AND STATE REVENUE	**$ 185,008,659**	**$ 198,426,660**	**$ 197,141,344.50**	**$ (1,285,315)**	**-0.65%**
LOCAL SOURCES					
District School Tax	$ 272,573,815	$ 286,869,142	$ 293,809,996.00	$ 6,940,854	2.42%
District Additional School Tax	$ 69,501,832	$ 75,511,751	$ 77,237,119.00	$ 1,725,368	2.28%
Lease Revenue	$ 361,885	$ 342,350	$ 265,000.00	$ (77,350)	-22.59%
Interest on Investments	$ 16,431,797	$ 12,788,444	$ 9,100,000.00	$ (3,688,444)	-28.84%
Gifts, Grants & Bequests	$ 3,811	$ 2,518	$ -	$ (2,518)	-100.00%
Post Secondary Course Fees	$ 3,169,140	$ 3,697,889	$ 4,689,127.08	$ 991,239	26.81%
Continuing Workforce Ed Fees	$ 122,289	$ 91,491	$ 70,017.59	$ (21,473)	-23.47%
Capital Improvement Fees	$ 170,748	$ 229,301	$ 250,478.18	$ 21,177	9.24%
Other Schools, Class Fees	$ 33,397	$ 29,553	$ 21,500.00	$ (8,053)	-27.25%
Other Student Fees, Financial Aid	$ 669,500	$ 1,039,446	$ 998,266.15	$ (41,179)	-3.96%
School Age Child Care	$ 7,649,696	$ 7,470,506	$ 8,257,394.96	$ 786,889	10.53%
Charges for Services	$ 1,854	$ -	$ -	$ -	n/a
Bus Fees	$ -	$ 120,335	$ 65,000.00	$ (55,335)	-45.98%
Activity Bus Fees	$ -	$ 24,831	$ 35,000.00	$ 10,169	40.95%
Sale of Assets	$ 184,143	$ 105,698	$ 148,500.00	$ 42,802	40.50%
Federal Indirect Cost	$ 2,893,497	$ 2,012,906	$ 1,400,000.00	$ (612,906)	-30.45%
Other Local Sources	$ 2,316,293	$ 4,020,450	$ 2,290,924.47	$ (1,729,525)	-43.02%
Refunds of prior Year Expenses	$ 16,416	$ -	$ -	$ -	n/a
Lost, Damaged, Sold Textbooks	$ 17,428	$ 2,269	$ -	$ (2,269)	-100.00%
Food Service and Other Indirect Costs	$ 2,001,459	$ 2,146,916	$ 2,000,000.00	$ (146,916)	-6.84%
TOTAL LOCAL REVENUE	**$ 378,119,001**	**$ 396,505,794**	**$ 400,638,323.43**	**$ 4,132,529**	**1.04%**
TOTAL REVENUES	**$ 567,515,375**	**$ 600,358,504**	**$ 599,960,667.93**	**$ (397,836)**	**-0.07%**

GENERAL FUND

	2023 - 2024 ACTUAL	2024 - 2025 BUDGET as of 5/31/25	2025 - 2026 TENTATIVE BUDGET	2024 - 2025 TO 2025 - 2026 CHANGE	PERCENT
EXPENDITURES, APPROPRIATIONS					
Instructional Services	$ 366,821,158	$ 428,395,816	$ 455,340,130.84	$ 26,944,315	6.29%
Pupil Personnel Services	$ 22,072,115	$ 29,251,989	$ 26,024,296.11	$ (3,227,693)	-11.03%
Instructional Media Services	$ 5,593,720	$ 5,848,698	$ 5,351,392.51	$ (497,305)	-8.50%
Instr., Curr. Development Services	$ 8,299,135	$ 10,003,944	$ 10,426,104.62	$ 422,161	4.22%
Instructional Staff Training Services	$ 1,132,522	$ 2,286,288	$ 3,699,216.99	$ 1,412,929	61.80%
Instructional Technology	$ 438	$ 147	$ -	$ (147)	-100.00%
Board of Education	$ 1,045,489	$ 1,483,933	$ 1,309,344.30	$ (174,588)	-11.77%
General Administration	$ 3,188,073	$ 4,478,681	$ 4,158,945.00	$ (319,736)	-7.14%
School Administration	$ 33,503,034	$ 39,163,617	$ 43,466,276.72	$ 4,302,660	10.99%
Facilities Acquisition & Construction	$ 7,366,909	$ 11,905,631	$ 9,156,756.99	$ (2,748,874)	-23.09%
Fiscal Services	$ 3,428,798	$ 3,901,295	$ 4,147,155.25	$ 245,860	6.30%
Central Services	$ 13,481,910	$ 17,322,617	$ 17,842,823.82	$ 520,206	3.00%
Pupil Transportation Services	$ 18,189,162	$ 22,657,256	$ 24,541,635.55	$ 1,884,380	8.32%
Operation of Plant	$ 47,026,071	$ 52,295,170	$ 49,129,729.49	$ (3,165,441)	-6.05%
Maintenance of Plant	$ 10,026,149	$ 12,783,796	$ 12,510,597.50	$ (273,198)	-2.14%
Administrative Technology Services	$ 7,758,371	$ 11,126,058	$ 8,979,569.89	$ (2,146,488)	-19.29%
Community Services	$ 6,994,255	$ 7,861,262	$ 7,424,250.85	$ (437,011)	-5.56%
Debt Service	$ 1,728,542	$ 822,552	$ 822,650.00	$ 98	0.01%
TOTAL EXPENDITURES, APPROPRIATIONS	**$ 557,655,851**	**$ 661,588,750**	**$ 684,330,876.43**	**$ 22,742,126**	**3.44%**
TRANSFERS OUT					
Transfers Out	$ 5,000,000	$ 875,508	$ -	$ (875,508)	-100.00%
TOTAL TRANSFERS OUT	**$ 5,000,000**	**$ 875,508**	**$ -**	**$ (875,508)**	**-100.00%**
TRANSFERS IN					
From Capital Fund	$ 19,784,338	$ 17,750,477	$ 25,825,794.46	$ 8,075,318	45.49%
From Special Revenue Fund	$ 1,314,596	$ 13,346	$ -	$ (13,346)	-100.00%
TOTAL TRANSFERS IN	**$ 21,098,934**	**$ 17,763,823**	**$ 25,825,794.46**	**$ 8,061,972**	**45.38%**
OTHER FUNDING SOURCES	$ 821,389	**$ -**	**$ -**	$ -	n/a
BEGINNING FUND BALANCE					
Nonspendable Fund Balance	$ 643,367	$ 517,798	$ 574,554.68	$ 56,756	10.96%
Restricted Fund Balance	$ 14,186,759	$ 24,150,309	$ 25,894,578.70	$ 1,744,270	7.22%
Assigned Fund Balance	$ 9,530,299	$ 3,691,267	$ 4,568,697.18	$ 877,431	23.77%
Unassigned Fund Balance	$ 61,601,549	$ 84,382,446	$ 89,432,248.47	$ 5,049,802	5.98%
TOTAL BEGINNING FUND BALANCE	**$ 85,961,974**	**$ 112,741,820**	**$ 120,470,079.03**	**$ 7,728,259**	**6.85%**
ENDING FUND BALANCE					
Nonspendable Fund Balance	$ 517,798	$ 517,798	$ 574,554.68	$ 56,756	9.88%
Restricted Fund Balance	$ 24,150,309	$ 1,009,672	$ 1,009,671.64	$ -	0.00%
Assigned Fund Balance	$ 3,691,267	$ -	$ -	$ -	n/a
Unassigned Fund Balance	$ 84,382,446	$ 66,872,419	$ 60,341,438.67	$ (6,530,980)	-9.77%
TOTAL ENDING FUND BALANCE	**$ 112,741,820**	**$ 68,399,889**	**$ 61,925,664.99**	**$ (6,474,224)**	**-9.47%**

CAPITAL FUND

CAPITAL FUND
BUDGET OVERVIEW FY 2025-26

The District Capital Fund major revenue sources include sales surtax, impact fees, and local property tax millage of 1.5 mill.

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

CAPITAL PROJECTS FUND

	2023 - 2024 ACTUAL	2024 - 2025 BUDGET as of 5/31/25	2025 - 2026 TENTATIVE BUDGET	2024 - 2025 TO 2025 - 2026 CHANGE	PERCENT
ESTIMATED REVENUE					
STATE SOURCES					
CO & DS Distributed	$ 1,771,556	$ 1,771,556	$ 1,771,556	$ -	0.00%
Interest-Undistrib CO & DS	$ 57,723	$ 55,566	$ 55,566	$ -	0.00%
Public Education Capital Outlay-PECO Construction	$ 1,022,784	$ 1,199,360	$ 5,322,562	$ 4,123,202	343.78%
Charter School Capital Outlay-PECO	$ 5,202,301	$ 6,745,480	$ 6,712,830	$ (32,650)	-0.48%
Other Miscellaneous State Revenue	$ 828,583	$ 2,150,852	$ 1,658,144	$ (492,708)	-22.91%
TOTAL STATE REVENUE	**$ 8,882,947**	**$ 11,922,814**	**$ 15,520,658**	**$ 3,597,844**	**30.18%**
LOCAL SOURCES					
District Local Capital Improvement	$ 104,265,829	$ 113,267,626	$ 115,855,677	$ 2,588,051	2.28%
Local Sales Tax	$ 51,689,130	$ 53,756,695	$ 55,906,963	$ 2,150,268	4.00%
Interest	$ 12,315,898	$ 8,859,870	$ 4,200,000	$ (4,659,870)	-52.60%
Other Misc. Local Sources	$ 843,677	$ 2,691,347	$ 79,875	$ (2,611,472)	-97.03%
Impact Fees	$ 42,385,540	$ 36,650,000	$ 36,650,000	$ -	0.00%
TOTAL LOCAL REVENUE	**$ 211,500,074**	**$ 215,225,538**	**$ 212,692,515**	**$ (2,533,023)**	**-1.18%**
TOTAL ESTIMATED REVENUE	**$ 220,383,021**	**$ 227,148,352**	**$ 228,213,173**	**$ 1,064,821**	**0.47%**
NON-REVENUE SOURCES					
Leased Assets	$ 4,032,905	$ 2,196,322	$ -	$ (2,196,322)	-100.00%
Certificates of Participation	$ -	$ 135,940,000	$ 170,000,000	$ 34,060,000	25.06%
Premium on Certificates of Participation	$ -	$ 15,135,484	$ -	$ (15,135,484)	-100.00%
TOTAL NON-REVENUE SOURCES	**$ 4,032,905**	**$ 153,271,806**	**$ 170,000,000**	**$ 16,728,194**	**10.91%**
EXPENDITURES, APPROPRIATIONS					
New Construction	$ 124,920,097	$ 341,327,148	$ 473,963,300	$ 132,636,152	38.86%
Furniture, Fixtures & Equipment	$ 17,451,412	$ 28,054,648	$ 20,462,076	$ (7,592,572)	-27.06%
School Buses	$ 694,418	$ 2,689,980	$ 3,311,417	$ 621,437	23.10%
Motor Vehicles	$ 1,689,680	$ 1,045,175	$ 205,000	$ (840,175)	-80.39%
Land	$ 249,640	$ 2,334,544	$ 5,450,000	$ 3,115,456	133.45%
Improvements Other than Bldgs	$ 7,783,143	$ 7,902,788	$ 6,963,992	$ (938,796)	-11.88%
Remodeling & Renovation/Other	$ 35,799,534	$ 81,818,485	$ 100,895,749	$ 19,077,264	23.32%
Computer Software	$ 3,776,581	$ 4,139,282	$ 5,291,069	$ 1,151,787	27.83%
Charter School Capital Outlay	$ 3,177,251	$ 5,481,786	$ 14,114,442	$ 8,632,656	157.48%
Debt Service:					
Principal & Interest on Leases	$ 2,144,080	$ 2,929,348	$ 1,562,285	$ (1,367,063)	-46.67%
TOTAL EXPENDITURES, APPROPRIATIONS	**$ 197,685,836**	**$ 477,723,184**	**$ 632,219,330**	**$ 154,496,146**	**32.34%**
TRANSFERS					
To Debt Service	$ 34,096,138	$ 33,994,051	$ 44,991,371	$ 10,997,320	32.35%
To General Fund	$ 19,784,338	$ 17,750,477	$ 25,825,794	$ 8,075,317	45.49%
From General Fund	$ -	$ (875,508)	$ -	$ -	0.00%
TOTAL TRANSFERS	**$ 53,880,476**	**$ 50,869,020**	**$ 70,817,165**	**$ 19,072,637**	**37.49%**
BEGINNING FUND BALANCE	**$ 330,630,793**	**$ 303,480,407**	**$ 358,827,694**	**$ 55,347,287**	**18.24%**
ENDING FUND BALANCE	**$ 303,480,407**	**$ 155,308,361**	**$ 54,004,372**	**$ (100,428,481)**	**-64.66%**

DEBT SERVICE FUND

DEBT SERVICE
BUDGET OVERVIEW FY 2025-26

Debt Service Funds are used to repay long-term debt of the school district. Currently, this debt includes Certificates of Participation, a Qualified School Construction Bond, and a Sales Tax Revenue Bond retired through a transfer of funds from the 1.5 mill Capital Outlay Levy, Sales Surtax, and Impact Fees.

DEBT SERVICE FUND

	2023 - 2024 ACTUAL	2024 - 2025 BUDGET as of 5/31/25	2025 - 2026 TENTATIVE BUDGET	2024 - 2025 TO 2025 - 2026 CHANGE	2024 - 2025 TO 2025 - 2026 PERCENT
ESTIMATED REVENUE					
FEDERAL SOURCES					
Misc Federal Direct	$ 952,796	$ 1,005,960	$ 1,005,960	$ -	0.00%
TOTAL FEDERAL SOURCES	**$ 952,796**	**$ 1,005,960**	**$ 1,005,960**	**$ -**	**0.00%**
STATE SOURCES					
CO&DS Withheld for SBOE Bonds	$ 324,431	$ 339,800	$ 346,650	$ 6,850	2.02%
SBE Bond Interest	$ 1,329	$ -	$ 1,400	$ -	-
TOTAL STATE SOURCES	**$ 325,760**	**$ 339,800**	**$ 348,050**	**$ 6,850**	**2.02%**
LOCAL SOURCES					
Interest on Investments	$ 558,957	$ 552,553	$ 400,000	$ (152,553)	-27.61%
TOTAL LOCAL RESOURCES	**$ 558,957**	**$ 552,553**	**$ 400,000**	**$ (152,553)**	**-27.61%**
TOTAL ESTIMATED REVENUE	**$ 1,837,513**	**$ 1,898,313**	**$ 1,754,010**	**$ (145,703)**	**-7.68%**
INCOMING TRANSFERS					
From Capital Projects	$ 34,096,138	$ 33,994,051	$ 44,991,371	$ 10,997,320	32.35%
TOTAL INCOMING TRANSFERS	**$ 34,096,138**	**$ 33,994,051**	**$ 44,991,371**	**$ 10,997,320**	**32.35%**
EXPENDITURES, APPROPRIATIONS					
DEBT SERVICE					
Redemption of Principal	$ 18,080,000	$ 20,034,323	$ 23,235,363	$ 3,201,040	15.98%
Interest	$ 16,803,500	$ 15,289,128	$ 23,093,658	$ 7,804,530	51.05%
Dues and Fees	$ 16,880	$ 16,460	$ 16,360	$ (100)	-0.61%
TOTAL EXPENDITURES, APPROPRIATIONS	**$ 34,900,380**	**$ 35,339,911**	**$ 46,345,381**	**$ 11,005,470**	**31.14%**
BEGINNING FUND BALANCE	**$ 12,831,068**	**$ 13,864,339**	**$ 14,913,453**	**$ 1,049,114**	**7.57%**
Ending Fund Balance Restricted for Debt Service	**$ 13,864,339**	**$ 14,416,792**	**$ 15,313,453**	**$ 895,261**	**6.21%**

SPECIAL REVENUE FUND – FOOD SERVICE

SPECIAL REVENUE FUND – FOOD SERVICE

BUDGET OVERVIEW FY 2025-26

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

SPECIAL REVENUE FUND - FOOD SERVICE

	2023 - 2024 ACTUAL	2024 - 2025 BUDGET as of 5/31/25	2025 - 2026 TENTATIVE BUDGET	2024 - 2025 TO 2025 - 2026 CHANGE	PERCENT
ESTIMATED REVENUE					
FEDERAL THRU STATE					
School Lunch Reimbursement	$ 17,336,362	$ 18,200,000	$ 19,863,832	$ 1,663,832	9.14%
School Breakfast Reimbursement	$ 6,394,411	$ 6,381,400	$ 7,286,865	$ 905,465	14.19%
After School Snack Reimbursement	$ 129,508	$ 152,725	$ 206,436	$ 53,711	35.17%
Child Care Food Program	$ 1,178,754	$ 1,262,525	$ 1,252,392	$ (10,133)	-0.80%
USDA Donated Foods	$ 1,954,232	$ 2,213,190	$ 2,213,190	$ -	0.00%
Cash in Lieu of Donated	$ 81,951	$ 80,000	$ 82,342	$ 2,342	2.93%
Summer Food Service Program	$ -	$ -	$ -	$ -	n/a
Other Food Services		$ 37,250	$ -	$ (37,250)	-100.00%
Other Federal Through State	$ 1,229,451	$ -	$ -	$ -	n/a
TOTAL FEDERAL THRU STATE REVENUE	**$ 28,304,669**	**$ 28,327,090**	**$ 30,905,057**	**$ 2,577,967**	**9.10%**
STATE SOURCES					
Breakfast Supplement	$ 145,085	$ 150,000	$ 142,608	$ (7,392)	-4.93%
Lunch Supplement	$ 164,781	$ 170,000	$ 155,678	$ (14,322)	-8.42%
TOTAL STATE SOURCES	**$ 309,866**	**$ 320,000**	**$ 298,286**	**$ (21,714)**	**-6.79%**
LOCAL SOURCES					
Lease Revenue	$ 2,400	$ -		$ -	n/a
Interest on Investments	$ 711,099	$ 420,000	$ 201,500	$ (218,500)	-52.02%
Student Lunch Sales	$ 3,833,389	$ 4,400,000	$ 4,254,964	$ (145,036)	-3.30%
Adult Breakfast/Lunch	$ 133,354	$ 190,000	$ 190,200	$ 200	0.11%
Student/Adult Ala Carte	$ 2,304,298	$ 2,400,000	$ 2,400,000	$ -	0.00%
Catering/Special	$ 30,455	$ 49,550	$ 47,500	$ (2,050)	-4.14%
Other Food Sales	$ -	$ -	$ -	$ -	n/a
Cash Short and Over	$ (567)	$ -	$ -	$ -	n/a
Other Misc. Local Sources	$ 153,459	$ 150,000	$ 150,000	$ -	0.00%
Refunds of Prior Year Expend	$ -	$ -	$ -	$ -	n/a
TOTAL LOCAL SOURCES	**$ 7,167,887**	**$ 7,609,550**	**$ 7,244,164**	**$ (365,386)**	**-4.80%**
TOTAL ESTIMATED REVENUE	**$ 35,782,422**	**$ 36,256,640**	**$ 38,447,507**	**$ 2,190,867**	6.04%
OTHER FUNDING SOURCES	**$ -**	**$ 1,240**	**$ -**	**$ (1,240)**	**-100.00%**
EXPENDITURES, APPROPRIATIONS					
Personnel Cost	$ 12,856,455	$ 13,628,246	$ 16,382,880	$ 2,754,634	20.21%
Food Cost	$ 18,589,009	$ 20,275,606	$ 19,331,190	$ (944,416)	-4.66%
Operational Cost	$ 4,642,234	$ 5,506,829	$ 4,926,750	$ (580,079)	-10.53%
Capital Outlay	$ 1,713,304	$ 1,048,466	$ 455,000	$ (593,466)	-56.60%
TOTAL EXPENDITURES, APPROPRIATIONS	**$ 37,801,001**	**$ 40,459,148**	**$ 41,095,820**	**$ 636,672**	1.57%
TRANSFERS OUT					
To General Fund	$ -	$ 13,346	$ -	$ (13,346)	-100.00%
TOTAL TRANSFERS OUT	**$ -**	**$ 13,346**	**$ -**	**$ (13,346)**	**-100.00%**
TOTAL BEGINNING BALANCE	**$ 14,607,124**	**$ 12,588,545**	**$ 10,946,231**	**$ (3,660,893)**	**-25.06%**
ENDING FUND BALANCE	**$ 12,588,545**	**$ 8,373,931**	**$ 8,297,917**	**$ (2,094,593)**	**-25.01%**

SPECIAL REVENUE – OTHER FEDERAL PROGRAMS

SPECIAL REVENUE – OTHER FEDERAL PROGRAMS
BUDGET OVERVIEW FY 2025-26

Other Federal Programs Funds are used to account for and report on activities of various Federal programs according to the specified purposes and requirements of each funding source.

Manatee County School District Federal Programs List

Title I

Part A, BASIC - Improving the Academic Achievement of the Disadvantaged:
The grant provides financial assistance to schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging state academic standards.

Part C, Migrant Education Program:
The purpose of this grant is to:

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

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

Title II

Part A, Teacher and Principal Training:
The grant is to provide teacher and principal training, especially to meet the federal guidelines established for Highly Qualified teachers.

Title III

Language Instruction for Limited English Proficient and Immigrant Students:
The purpose of this grant is to ensure that English language learners (ELLs) obtain:

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

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

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

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

Part B, 21st Century Community Learning Centers (ESSA):

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

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

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

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

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

Part B, Pre-School Handicapped Act:

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

Perkins V *Strengthening Career & Technical Education for the 21st Century Act:*

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

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

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

SPECIAL REVENUE FUND - OTHER FEDERAL PROGRAMS

	2023 - 2024 ACTUAL	2024 - 2025 BUDGET as of 5/31/25	2025 - 2026 TENTATIVE BUDGET	2024 - 2025 TO 2025 - 2026 CHANGE	PERCENT
REVENUES					
FEDERAL REVENUE					
Other Federal Direct	$ 2,926,122	$ 3,022,019	$ -	$ (3,022,019)	-100.00%
Vocational Education Acts	$ 860,490	$ 1,048,842	$ -	$ (1,048,842)	-100.00%
I.D.E.A.	$ 12,000,730	$ 20,014,473	$ 12,850,482	$ (7,163,991)	-35.79%
Elem & Sec Education, Title I	$ 16,179,740	$ 18,352,796	$ 11,484,712	$ (6,868,084)	-37.42%
Teacher, Princ, Train and Recruit Title II	$ 1,664,126	$ 2,433,472	$ -	$ (2,433,472)	-100.00%
Adult General Education	$ 618,826	$ 742,252	$ -	$ (742,252)	-100.00%
English Literacy and Civics Education	$ 93,733	$ 117,283	$ -	$ (117,283)	-100.00%
Adult Migrant Education	$ 271,152	$ 237,195	$ -	$ (237,195)	-100.00%
Language Instruction - Title III	$ 1,088,165	$ 1,153,884	$ -	$ (1,153,884)	-100.00%
Twenty-First Century Schools - Title IV	$ 1,157,072	$ 1,375,870	$ -	$ (1,375,870)	-100.00%
Education Stabilization K-12	$ 41,001,799	$ -	$ -	$ -	n/a
Education Stabilization Workforce	$ 182,967	$ -	$ -	$ -	n/a
Education Stabilization VPK	$ 86,748	$ -	$ -	$ -	n/a
Other Federal thru State	$ -	$ -	$ -	$ -	n/a
Other Miscellaneous State Revenue	$ 400,579	$ 2,076,692	$ -	$ (2,076,692)	-100.00%
TOTAL FEDERAL REVENUE	**$ 78,532,249**	**$ 50,574,777**	**$ 24,335,194**	**$ (26,239,583)**	**-51.88%**
				$ -	n/a
TOTAL ESTIMATED REVENUE	**$ 78,532,249**	**$ 50,574,777**	**$ 24,335,194**	**$ (26,239,583)**	**-51.88%**
EXPENDITURES, APPROPRIATIONS					
Instruction	$ 46,220,328	$ 26,544,314	$ 24,335,194	$ (2,209,120)	-8.32%
Student Support Services	$ 8,156,916	$ 3,666,157	$ -	$ (3,666,157)	-100.00%
Instructional Media Services	$ 52,000	$ -	$ -	$ -	n/a
Instruction & Curriculum Development Services	$ 8,775,407	$ 12,419,319	$ -	$ (12,419,319)	-100.00%
Instructional Staff Training Services	$ 7,324,754	$ 5,435,576	$ -	$ (5,435,576)	-100.00%
Instruction-Related Technology	$ 20,071	$ 23,468	$ -	$ (23,468)	-100.00%
Board	$ 1,000	$ -	$ -	$ -	n/a
General Administration	$ 2,900,998	$ 1,761,661	$ -	$ (1,761,661)	-100.00%
School Administration	$ 396,756	$ 428,324	$ -	$ (428,324)	-100.00%
Facilities Acquisition & Construction	$ 14,000	$ -	$ -	$ -	n/a
Fiscal Services	$ 215,933	$ (88,892)	$ -	$ 88,892	-100.00%
Food Services	$ 305,930	$ (3,716)	$ -	$ 3,716	-100.00%
Central Services	$ 376,504	$ (34,492)	$ -	$ 34,492	-100.00%
Student Transportation Services	$ 624,335	$ 337,419	$ -	$ (337,419)	-100.00%
Operation of Plant	$ 753,711	$ 78,063	$ -	$ (78,063)	-100.00%
Maintenance of Plant	$ 106,451	$ -	$ -	$ -	n/a
Administrative Technology Services	$ 348,848	$ (1,578)	$ -	$ 1,578	-100.00%
Community Services	$ 23,710	$ 9,155	$ -	$ (9,155)	-100.00%
TOTAL EXPENDITURES, APPROPRIATIONS	**$ 76,617,653**	**$ 50,574,777**	**$ 24,335,194**	**$ (26,239,583)**	**-51.88%**
TRANSFERS OUT					
To General Fund	$ 1,314,596	$ -	$ -	$ -	0.00%
To Internal Service	$ 600,000	$ -	$ -	$ -	0.00%
TOTAL TRANSFERS OUT	**$ 1,914,596**	**$ -**	**$ -**	**$ -**	**-**
TOTAL ENDING FUND BALANCE	**$ 78,532,249**	**$ 50,574,777**	**$ 24,335,194**	**$ (26,239,583)**	**-51.88%**

Note:
The Special Revenue Fund Report does not reflect Current Budget for grants that cross fiscal years.

INTERNAL SERVICE FUND

INTERNAL SERVICE FUND
BUDGET OVERVIEW FY 2025-26

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

INTERNAL SERVICE FUND - HEALTH INSURANCE

	2023 - 2024 ACTUAL	2024 - 2025 BUDGET as of 5/31/25	2025 - 2026 TENTATIVE BUDGET	2024 - 2025 TO 2025 - 2026 CHANGE	2024 - 2025 TO 2025 - 2026 PERCENT
REVENUES					
LOCAL SOURCES					
Gifts, Grants & Bequests	$ -	$ -	$ -	$ -	n/a
Premium Income	$ 51,361,041	$ 59,404,925	$ 60,759,000	$ 1,354,075	2.28%
Misc. Local Sources	$ -	$ -	$ -	$ -	n/a
Refunds of Prior Year's Expense	$ -	$ (120,984)	$ -	$ 120,984	-100.00%
TOTAL LOCAL REVENUE	$ 51,361,041	$ 59,283,941	$ 60,759,000	$ 1,475,059	**2.49%**
TOTAL ESTIMATED REVENUE	**$ 51,361,041**	**$ 59,283,941**	**$ 60,759,000**	**$ 1,475,059**	**2.49%**
EXPENDITURES, APPROPRIATIONS					
Plan Administration	$ 4,085,260	$ 5,286,078	$ 4,304,261	$ (981,816)	-18.57%
Claims Expenses	$ 52,382,401	$ 56,381,581	$ 58,319,000	$ 1,937,419	3.44%
TOTAL EXPENDITURES, APPROPRIATIONS	**$ 56,467,662**	**$ 61,667,659**	**$ 62,623,261**	**$ 955,602**	**1.55%**
TRANSFERS IN					
From General Fund	$ 5,000,000	$ -	$ -	$ -	n/a
From Special Revenue	$ 600,000	$ -	$ -	$ -	n/a
	$ 5,600,000	**$ -**	**$ -**	**$ -**	**n/a**
BEGINNING FUND BALANCE	**$ 12,870,340**	**$ 13,363,719**	**$ 11,963,859**	**$ (1,399,860)**	**-10.48%**
ENDING FUND BALANCE	**$ 13,363,719**	**$ 10,980,001**	**$ 10,099,598**	**$ (880,403)**	**-8.02%**

INTERNAL SERVICE FUND - WORKERS COMPENSATION

	2023 - 2024 ACTUAL	2024 - 2025 BUDGET as of 5/31/25	2025 - 2026 TENTATIVE BUDGET	2024 - 2025 TO 2025 - 2026 CHANGE	PERCENT
REVENUES					
LOCAL SOURCES					
Premium Income	$ 4,050,772	$ 4,600,000	$ 3,000,000	$ (1,600,000)	-34.8%
TOTAL LOCAL REVENUE	**$ 4,050,772**	**$ 4,600,000**	**$ 3,000,000**	**$ (1,600,000)**	**-34.8%**
TOTAL ESTIMATED REVENUE	**$ 4,050,772**	**$ 4,600,000**	**$ 3,000,000**	**$ (1,600,000)**	**-34.8%**
EXPENDITURES, APPROPRIATIONS					
Plan Administration	$ 570,101	$ 679,037	$ 622,063	$ (56,974)	-8.4%
Claims Expenses	$ 3,054,679	$ 3,526,399	$ 3,200,000	$ (326,399)	90.7%
TOTAL EXPENDITURES, APPROPRIATIONS	**$ 3,624,780**	**$ 4,205,436**	**$ 3,822,063**	**$ (383,373)**	**-9.1%**
TOTAL BEGINNING FUND BALANCE	**$ 1,565,045**	**$ 1,991,038**	**$ 3,798,644**	**$ (383,373)**	**-19.3%**
ENDING FUND BALANCE	**$ 1,991,037**	**$ 2,385,602**	**$ 2,976,581**	**$ 590,979**	**24.8%**

TRUST AND AGENCY FUND

TRUST AND AGENCY FUND
BUDGET OVERVIEW FY 2025-26

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

TRUST AND AGENCY FUND

	2023 - 2024 ACTUAL	2024 - 2025 BUDGET as of 5/31/25	2025 - 2026 TENTATIVE BUDGET	2024 - 2025 TO 2025 - 2026 CHANGE	PERCENT
REVENUES					
ESTIMATED REVENUE					
Miscellaneus Federal Direct	$ 233,191	$ 243,076	$ 268,000	$ 24,924	10.25%
Gift, Grants and Benefits	$ 22,810	$ 44,633	$ -	$ (44,633)	-100.00%
Financial Aid Fees-FEFP Course	$ 300,331	$ 458,605	$ 457,800	$ (805)	-0.18%
Other Misc Local Sources	$ 309,029	$ 127,626	$ 127,725	$ 99	0.08%
TOTAL ESTIMATED REVENUE	**$ 865,360**	**$ 873,940**	**$ 853,525**	**$ (20,415)**	**-2.34%**
EXPENDITURES, APPROPRIATIONS					
Instructional Services	$ 726,075	$ 2,060,007	$ 2,576,419	$ 516,411	25.07%
Pupil Personnel Services	$ 9,460	$ 5,540	$ 1,141	$ (4,399)	-79.41%
Instruction and Curriculum Development	$ 931	$ 10,189	$ -	$ (10,189)	-100.00%
Instructional Staff Training Services	$ -	$ -	$ -	$ -	n/a
General Administration	$ 220	$ 18,318	$ 16,193	$ (2,125)	-33.34%
Food Services	$ -	$ 100	$ -	$ (100)	-1.29%
Central Services	$ 3,253	$ 6,374	$ 5,184	$ (1,190)	n/a
Student Transportation Services	$ -	$ 7,740	$ -	$ (7,740)	n/a
Operation of Plant	$ -	$ 1,753	$ 1,753	$ -	n/a
Community Services	$ -	$ 11,000	$ 22,214	$ 11,214	101.94%
TOTAL EXPENDITURES, APPROPRIATIONS	**$ 739,939**	**$ 2,121,021**	**$ 2,622,904**	**$ 501,883**	**23.66%**
BEGINNING FUND BALANCE	**$ 1,121,660**	**$ 1,247,081**	**$ 1,769,379**	**$ 522,298**	**41.88%**
ENDING FUND BALANCE	**$ 1,247,081**	**$ -**	**$ -**	**$ -**	**n/a**

TRIM ADVERTISEMENT

BUDGET SUMMARY

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL BOARD OF MANATEE COUNTY, FLORIDA ARE 3.4 PERCENT MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

FISCAL YEAR 2025-2026

PROPOSED MILLAGE LEVIES (SUBJECT TO 10-MILL CAP):

Required Local Effort (including Prior Period Funding Adjustment Millage)	3.0560	Discretionary Operating	0.7480	**NOT SUBJECT TO 10-MILL CAP** Operating or Capital Not to Exceed 2 Years	0.0000
Local Capital Improvement (Capital Outlay)	1.5000	Additional Millage Not to Exceed 4 years (Operating)	1.0000	Debt Service	0.0000
Discretionary Capital Improvement	0.0000			**Total Millage**	**6.3040**

ESTIMATED REVENUES:	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE FUNDS	TRUST AND AGENCY FUND	TOTAL ALL FUNDS
Federal sources	2,181,000	55,240,251	1,005,960	-	-	268,000	**58,695,211**
State sources	197,141,345	298,286	348,050	15,520,658	-	-	**213,308,339**
Local sources	400,638,323	7,244,164	400,000	212,692,515	63,759,000	585,525	**685,319,527**
TOTAL SOURCES	**599,960,668**	**62,782,701**	**1,754,010**	**228,213,173**	**63,759,000**	**853,525**	**957,323,077**
Transfers In	25,825,794	-	44,991,371	-	-	-	**70,817,165**
Nonrevenue Sources	-	-	-	170,000,000	-	-	**170,000,000**
Fund Balances/Net Position	120,470,079	10,946,231	14,913,453	358,827,694	15,762,503	1,769,379	**522,689,339**
TOTAL REVENUES, TRANSFERS AND FUND BALANCES/NET POSITION	**746,256,541**	**73,728,932**	**61,658,834**	**757,040,867**	**79,521,503**	**2,622,904**	**1,720,829,581**
APPROPRIATIONS/EXPENDITURES							
Instruction	455,340,131	24,335,194	-	-	-	2,576,419	**482,251,744**
Pupil Personnel Services	26,024,295	-	-	-	-	1,141	**26,025,436**
Instructional Media Services	5,351,393	-	-	-	-	-	**5,351,393**
Instructional and Curriculum Development Services	10,426,105	-	-	-	-	-	**10,426,105**
Instructional Staff Training Services	3,699,217	-	-	-	-	-	**3,699,217**
Instructional Technology	-	-	-	-	-	-	**-**
Board of Education	1,309,344	-	-	-	-	-	**1,309,344**
General Administration	4,158,945	-	-	-	-	16,193	**4,175,138**
School Administration	43,466,277	-	-	-	-	-	**43,466,277**
Facilities Acquisition and Construction	9,156,757	-	-	632,219,330	-	-	**641,376,087**
Fiscal Services	4,147,155	-	-	-	-	-	**4,147,155**
Food Services	-	41,095,821	-	-	-	-	**41,095,821**
Central Services	17,842,824	-	-	-	66,445,324	5,184	**84,293,332**
Pupil Transportation Services	24,541,636	-	-	-	-	-	**24,541,636**
Operation of Plant	49,129,729	-	-	-	-	1,753	**49,131,482**
Maintenance of Plant	12,510,598	-	-	-	-	-	**12,510,598**
Administrative Technology Services	8,979,570	-	-	-	-	-	**8,979,570**
Community Services	7,424,250	-	-	-	-	22,214	**7,446,464**
Debt Services	822,650	-	46,345,381	-	-	-	**47,168,031**
TOTAL APPROPRIATIONS/EXPENDITURES	**684,330,876**	**65,431,015**	**46,345,381**	**632,219,330**	**66,445,324**	**2,622,904**	**1,497,394,830**
Transfers Out	-	-	-	70,817,165	-	-	**70,817,165**
Fund Balances/Net Position	61,925,665	8,297,917	15,313,453	54,004,372	13,076,179	-	**152,617,586**
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES & BALANCES	**746,256,541**	**73,728,932**	**61,658,834**	**757,040,867**	**79,521,503**	**2,622,904**	**1,720,829,581**

The tentative, adopted, and/or final budgets are on file in the office of the above mentioned taxing authority as a public record.

NOTICE OF BUDGET HEARING

The School District of Manatee County, Florida, will soon consider a budget for fiscal year 2025-2026.

A public hearing to make a DECISION on the budget AND TAXES will be held on:

July 29, 2025
5:30 p.m.
at
215 Manatee Avenue West, Bradenton, FL
in the Board Room of the School Administration Building

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The School District of Manatee County, Florida, will soon consider a measure to continue to impose a 1.5 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of 4.804 mills for operating expenses and is proposed solely at the discretion of the school board.

The capital outlay tax will generate approximately $115,855,677 to be used for the following projects:

CONSTRUCTION AND REMODELING

High School Field Upgrades
Palmetto High School Renovations
School Support Center Renovations
Southeast High School Science Building Construction
Transportation School Bus Hubs
ADA Compliance – All Schools
Construction and Remodeling – County Wide
Facilities Project Management

MAINTENANCE, RENOVATION, AND REPAIR

Reimbursement of maintenance, renovation, and repairs paid through the General Fund as permitted by Florida Statute

Classroom Remodeling/Renovations
Computer Networking Schools/Ancillary Facilities
Electrical and Plumbing Fixtures
Fencing
Floors
HVAC Systems /EMS Upgrades
Intercom System
Interior Finishes
Interior/Exterior Painting
Landscaping/Site work/Drainage/Irrigation Systems
Maintenance County Wide
Outdoor Lighting
Parking Lot and Walkways
Playground Equipment/Outdoor Athletic Facilities
Repair Existing Equipment
Replace Carpet/Floor Tile
Roofing or Roof Replacement
Routine Maintenance of Facilities
Safety (SREF) Requirements
Security Systems Replacement
Set-up/Breakdown/Relocation of Portables
Sound System Replacement
Support Services Renovations
System Equipment (Current Code)
Water Lines Replacement/Repair
Windows/Doors

MOTOR VEHICLE PURCHASES

Purchase of ten (10) school buses
Purchase, lease-purchase, or lease of motor vehicles used for the maintenance or operation of plants and equipment
Purchase, lease-purchase of Security vehicles; and vehicles used in storing or distributing materials and equipment

NEW AND REPLACEMENT EQUIPMENT, COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE

Furniture and Equipment
Lease-Purchase, Purchase of Computer Hardware
Lease-Purchase, Purchase of Printers/Copiers/Metal Detectors
New Library Books
New Band Uniforms
Enterprise Technology and Software, acquired via license/maintenance fees or lease agreements

PAYMENTS FOR EDUCATIONAL FACILITIES AND SITES DUE UNDER A LEASE-PURCHASE AGREEMENT

Debt service payments on Certificates of Participation

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES

Lease of Portable Classrooms, Lease of Site(s) for District personnel

PAYMENTS OF LOANS APPROVED PURSUANT TO SS 1011.14 AND 1011.15. F.S.

Section 1011 Loans

PAYMENT OF COSTS OF COMPLIANCE WITH ENVIRONMENTAL STATUTES, RULES AND REGULATIONS

Removal of Hazardous Waste
Wetlands Monitoring & Improvements
Environmental/Remediation

PAYMENT OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT

Insurance Premiums on District facilities
Insurance Premiums on Casualty Insurance

PAYMENT OF SALARIES AND BENEFITS

Salaries and benefits for school bus drivers, and other employees whose job duties support activities funded by the above categories.

CHARTER SCHOOL CAPITAL OUTLAY PROJECTS PURSUANT TO S. 1013.62(4), F.S.

PURCHASE OF REAL PROPERTY
CONSTRUCTION OF SCHOOL FACILITIES
PURCHASE OR LEASE OF PERMANENT OR RELOCATABLE SCHOOL FACILITIES
PURCHASE OF VEHICLES TO TRANSPORT STUDENTS
RENOVATION, REPAIR, AND MAINTENANCE OF SCHOOL FACILITIES
PAYMENT OF THE COST OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE SCHOOL FACILITIES
PURCHASE OR LEASE OF DRIVER'S EDUCATION VEHICLES, MAINTENANCE VEHICLES, SECURITY VEHICLES, OR VEHICLES USED IN STORING OR DISTRIBUTING MATERIALS AND EQUIPMENT
COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE
PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

All concerned citizens are invited to a public hearing to be held on July 29, 2025 at 5:30 p.m., in the Board Room of the School Administration Building located at 215 Manatee Avenue West, Bradenton, FL. A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

July 29, 2025
5:30 PM

Fiscal Year 2025-2026 Tentative Budget Hearing

Update of Proposed Five-Year Capital Plan 2026-2030

Presented by:

Rachel Sellers, Deputy Superintendent of Business Services
Joseph Ranaldi, Deputy Superintendent of Operations

Ready 2026 Budget

A Tradition of Excellence anchored in Literacy, Safety & Advancement

Agenda

- Statutory Requirements/Timelines
- Proposed Tentative Millage
- Rolled-Back Rate
- Proposed Tentative Budget
- Adoption of Tentative Millage Rate
- Adoption of Tentative Budget

Statutory Requirements/Timelines

Budget Hearings

Sec 200.065(2)(e)F.S.

1. Scheduling and Advertising

- Hold hearings after 5 p.m., Monday through Friday. Anytime on Saturday. No hearings on Sunday.
- BOCC must not schedule hearings on days school board has scheduled hearings
- No other taxing authority in the county can schedule hearings on days the BOCC or school board have scheduled

2. Hearing

- In the hearings, the first substantive issues to discuss are:
    a. The percentage increase in millage over the rolled-back rate needed to fund the budget
    b. The reasons ad valorem tax revenues are increasing
- Governing body will hear comments about the proposed increase and discuss proposed increase over the rolled-back rate.
- Governing body should adopt its tentative or final millage **rate** before it adopts its tentative or final **budget**. Adopt the millage first. Adopt the budget second
- Adopt the millage rate and the budget by **separate votes** at the final hearing. Adopt the millage rate first by resolution. The resolution must state the adopted millage rate and the percent, if any, by which it exceeds the rolled-back rate
- The millage rate adopted at final budget hearing cannot be higher than the rate tentatively adopted at first hearing, unless the property appraiser sends each taxpayer a revised notice of proposed property taxes before the final hearing. In this case, the property appraiser prepares the notice at the school district's expense and mails it 10 to 15 days before the final hearing

Sec 1011.62(4)(a)F.S.

- Calculate the ad valorem proceeds using **at least 96 percent** of the current year gross taxable value

Statutory Requirements/Timelines

Budget Hearings

Tentative Budget Hearing – July 29, 2025 @ 5:30 PM

- Establish tentative millage (tax) rates for the 2025-26 school year
  - Once adopted, the tentative rates cannot increase (compared to the millages proposed for final adoption), unless "the property appraiser sends each taxpayer a revised notice of proposed property taxes before the final hearing." This notification is at the school district's expense.
  - Millage rates must be adopted by separate vote

- Adopt the tentative budgets for 2025-26. There is still a significant amount of 2024-25 year-end closeout review/analysis that will occur before the final public hearing.

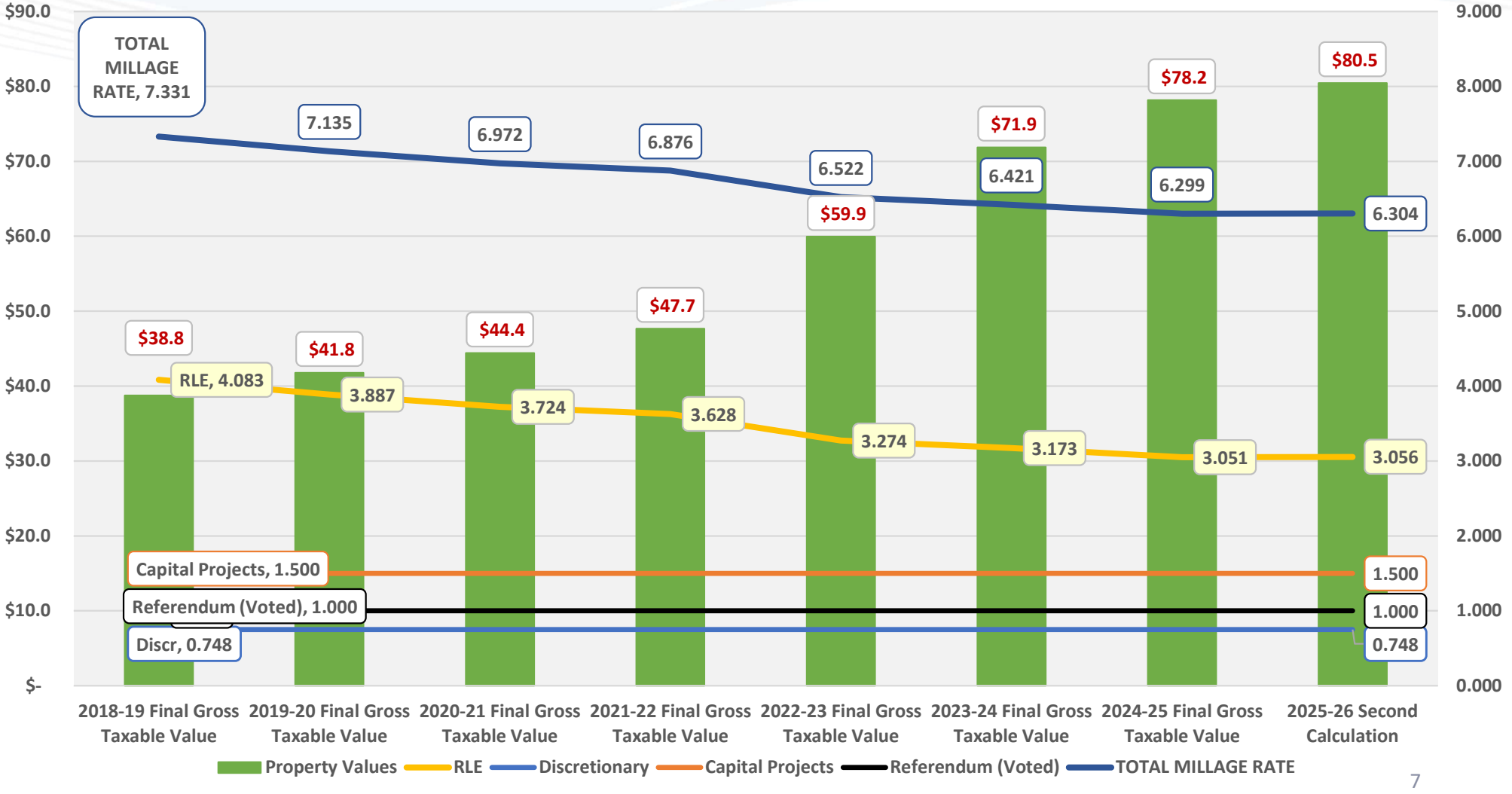
Statutory Requirements/Timelines

Budget Hearings

Final Budget Hearing - September 9, 2025 @ 5:30 PM

- Establish final millage (tax) rates for the 2025-26 school year
  - These rates cannot exceed the rates adopted at the tentative hearing on July 29, 2025, unless "the property appraiser sends each taxpayer a revised notice of proposed property taxes before the final hearing." This notification is at the school district's expense.
  - Millage rates must be adopted by a separate vote
- Adopt the final budget for 2025-26.
  - This is the starting point for all subsequent amendments.

Millage Rate Trends (2025-26 Tentative)



7

Proposed Tentative Millage, Roll-Back Rate

Tentative Millage Rates and Collections

Description	Millage Rate	Proposed Amount to be Raised @ 96% *	Proposed Amount to be Raised @ 100% *
2025 Gross Taxable Value		$80,455,330,966.00	$80,455,330,966.00
Required Local Effort (RLE)	**3.0370**	$234,569,127.00	$244,342,840.00
Prior Period Funding Adjustment	**0.0190**	$1,467,505.00	$1,528,651.00
Capital Outlay	**1.5000**	$115,855,677.00	$120,682,996.00
Discretionary Operating	**0.7480**	$57,773,364.00	$60,180,588.00
Additional Voted Millage	**1.0000**	$77,237,118.00	$80,455,331.00
Total	**6.3040**	**$486,902,791.00**	**$507,190,406.00**

- The total millage rate to be levied is less than the rolled-back rate by -1.16%
- The RLE rate is established by Florida's DOE and if not levied would jeopardize state funding via the Florida Education Finance Program (FEFP)
- Maintaining the other millage rates at the same level as in 2024-25 allows the District to continue implementation of the Board's Strategic Plan

* Some DOE/DOR forms use 96% collection rate (ESE 524, Notice of Tax for School Capital Outlay), while others use 100% (Notice of Proposed Tax Increase)

FY 2025-26 Final Millage and Budget Hearing

Rolled-Back Rate

- The rolled-back rate is the millage rate that would generate the same amount of revenue as last year if applied to the current tax roll, after adjustment for new construction.

Tax Year	Taxable Value	Millage Rate	Taxes
Prior Year Final Gross Taxable Value	78,167,220,289	6.2990	492,375,321
Current Year Adjusted Taxable Value	77,202,438,845	**6.3777***	492,375,321
Current Year Total Proposed Rate		6.3040	
Current year total proposed rate as a percent change of rolled-back rate		-1.16%	

***2025 Rolled-back rate**

FY 2025-26 Final Millage and Budget Hearing

Rolled-Back Rate

2025-2026 Proposed vs. "Rolled-Back" Rate	Rolled-Back Rate	2025-2026 Proposed	Percent Change
Required Local Effort	3.0891	3.05600	
Discretionary Local Effort	0.7573	0.74800	
Local Referendum	1.0125	1.00000	
Capital Outlay	1.5187	1.50000	
Total Millage	6.3777	6.30400	-1.16%

Tentative Millage – Average Impact on Real Property Taxpayer

School District of Manatee County

Effect of Tax Rate Change on Manatee County Property Owner with no Increase in Assessed Value

FY 2024-25 vs. FY 2025-26 (Tentative)

	(A)	(B)	(C)	(D)	(E)
	Description	**2024**	**2025**	**Change**	**Change**
1	Taxable value (i)	$313,388	$313,388	$0	0.00%
2	Exemptions	Included above			
3	Net taxable value	$313,388	$313,388	$0	0.00%
4	Millage rate	6.2990	6.3040	0.0050	0.08%
5	Annual taxes	$1,974.03	$1,975.60	$1.57	0.08%

(i) Source: Manatee County Property Appraiser (total taxable value/parcel counts)

Tentative Millage –
Average Impact on Real Property Taxpayer

School District of Manatee County
Effect of Tax Rate Change on Manatee County Property Owner with change in Tax Value
FY 2024-25 vs. FY 2025-26 (Tentative)

	(A)	(B)	(C)	(D)	(E)
	Description	**2024**	**2025**	**Change**	**Change**
1	Taxable value (i)	$313,388	$317,359	$3,971	1.27%
2	Exemptions	Included above			
3	Net taxable value	$313,388	$317,359	$3,971	1.27%
4	Millage rate	6.2990	6.3040	0.0050	0.08%
5	Annual taxes	$1,974.03	$2,000.63	$26.60	1.35%

(i) Source: Manatee County Property Appraiser (total taxable value/parcel counts)

The total millage rate to be levied is less than the rolled-back rate by -1.16%, per Certification of School Taxable Value form DR-420S.

FY 2025-26 Tentative Budget Hearing

Please return completed form to:
Florida Department of Education
Office of Funding & Financial Reporting
325 West Gaines Street, Room 814
Tallahassee, Florida 32399-0400

FLORIDA DEPARTMENT OF EDUCATION
RESOLUTION DETERMINING
REVENUES AND MILLAGES LEVIED

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF MANATEE COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026.

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

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

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

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

FY 2025-26 Tentative Budget Hearing

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 80,455,330,966	Required Local Effort	$ 234,569,127	3.0370 mills (s. 1011.62(4), F.S.)
	Prior-Period Funding Adjustment Millage	$ 1,467,505	0.0190 mills (s. 1011.62(4)(e), F.S.)
	Total Required Millage	$ 236,036,632	3.0560 mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 80,455,330,966	Discretionary Operating	$ 57,773,364	0.7480 mills (s. 1011.71(1), F.S.)

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 80,455,330,966	Additional Operating	$ 77,237,118	1.0000 mills (ss. 1011.71(9) and 1011.73(2), F.S.)
	Additional Capital Improvement	$ 0	mills (s. 1011.73(1), F.S.)

FY 2025-26 Tentative Budget Hearing

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 80,455,330,966	Local Capital Improvement	$ 115,855,677	1.5000 mills (s. 1011.71(2), F.S.)
	Discretionary Capital Improvement	$ 0	mills (s. 1011.71(3), F.S.)

5. DISTRICT DEBT SERVICE TAX (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$		$	mills (s. 1010.40, F.S.)
		$	mills (s. 1011.74, F.S.)
		$	mills

6. THE TOTAL MILLAGE RATE TO BE LEVIED ☐ EXCEEDS ☒ IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO S. 200.065(1), F.S., BY -1.16 PERCENT.

FY 2025-26 Tentative Budget Hearing

Tentative Budget – All Funds

Fund Name	Tentative Budget - All Funds				
	Revenue & Beginning Fund Balance	Transfer In/ Other Funding Sources	Transfers Out	Expenditures	Ending Fund Balance
General Fund	720,430,747	25,825,794	-	684,330,876	61,925,665
Capital Fund	587,040,867	170,000,000	70,817,165	632,219,330	54,004,372
Debt Service Fund	16,667,463	44,991,371	-	46,345,381	15,313,453
Special Revenue Fund	73,728,932	-	-	65,431,015	8,297,917
Internal Services Funds	79,521,503	-	-	66,445,324	13,076,179
Trust and Agency Funds	2,622,904	-	-	2,622,904	-
Total	**1,480,012,416**	**240,817,165**	**70,817,165**	**1,497,394,830**	**152,617,586**

FY 2025-26 Tentative Budget Hearing

General Fund June Board Workshop to Tentative Budget Transition

General Fund Transition from June Board Workshop to Tentative Budget

June Board Workshop Expenditures:	**$676,240,490**
Increased Estimated Carryforward Restricted Programs, mainly voted millage $3.7M	$5,240,591
Increased Estimated Carryforward Assigned Programs	$814,087
Loss of Federal Grant Funding, transfer personnel and costs to General Fund	$2,414,764
Offset with reduction in budgeted expenditures	($1,763,423)
Move extended school day costs of school-based SAMP and HNB personnel from voted millage to General Fund	$3,825,149
Administrative personnel from voted millage to General Fund	$86,383
Offset with moves of Athletic and Security costs to the voted	($429,424)
Offset with AFSCME Non-School-based additional $1/hr to voted millage	($295,482)
Non-adopted Instructional Materials	$806,346
Local Grant Programs	$805,908
Non-faculty coach supplements reconciliation	$527,690
Move 2 Curriculum Specialists from UniSig Grant	$166,582
Principal and AP move supplements	$154,426
Move of 17 New Literacy Coaches to voted millage	($1,271,936)
School taxable value decrease - voted millage	($1,002,425)
TPG Teachers, remove group insurance and FRS	($774,111)
Adjust PECO charter school budget	($411,840)
Adjustment to employee fingerprinting costs	($393,300)
New Motorola radios 88 for Guardians to voted millage	($304,000)
Adjust charter school budget for Safe Schools categorical	($136,640)
Other Miscellaneous Adjustment	$31,040
Total Increase in Expenditures	$8,090,385
Tentative Budget Expenditures	**$684,330,876**

June Board Workshop Revenues and Transfers In:	**$624,886,781**
FLDOE 2nd Calc changes for current year gross taxable value (STV), RLE, and prior period funding	($73,009)
Local Grant programs: Edge PD $340k, United Way $150k, and others	$721,579
Increase transfer in from Capital Fund to cover Liability Insurance premium	$578,622
Increase transfer in from Capital Fund for Safety and Security Grant	$84,329
Adjust PECO charter school transfer in from Capital	($411,840)
Total Increase in Revenues	$899,681
Tentative Budget Revenues	**$625,786,462**

Update of Proposed Five-Year Capital Plan 2026-2030

Revenues

Manatee County School District
Proposed Five-Year Capital Plan 2026-2030

	REVENUES	Year 0 FY 24/25	Year 1 FY 25/26	Year 2 FY 26/27	Year 3 FY 27/28	Year 4 FY 28/29	Year 5 FY 29/30	5 Yr Total
1	Ad Valorem Taxes 1.5 Mill-District	$ 108,077,098	$ 106,549,513	$ 107,549,027	$ 106,906,496	$ 112,809,529	$ 119,672,542	$ 553,487,107
2	Ad Valorem Taxes 1.5 Mill-Charter School	5,190,528	9,306,164	14,029,021	20,931,376	23,222,087	25,521,218	93,009,866
3	CO & DS	1,771,556	1,771,556	1,771,556	1,771,556	1,771,556	1,771,556	8,857,780
4	CO & DS Interest	55,566	55,566	55,566	55,566	55,566	55,566	277,830
5	PECO - MTC Aviation Maintenance School	128,797	5,322,562	-	-	-	-	5,322,562
6	MTC Law Academy Range	748,001	-	-	-	-	-	-
7	Ed Facitilities -Vestibule Security	670,057	1,101,528	-	-	-	-	1,101,528
8	Anna Maria-Guy Harvey	437,395	556,616	-	-	-	-	556,616
9	PECO - Charter School Capital Outlay	6,222,197	6,712,830	6,472,353	6,592,591	6,532,472	6,562,532	32,872,778
10	Sales Tax Revenue-District	53,667,198	51,098,685	51,950,277	51,086,818	50,484,451	52,315,394	256,935,625
11	Sales Tax Revenue-Charter Schools	89,497	4,808,278	6,192,965	9,382,154	12,403,280	13,087,846	45,874,523
12	Impact Fee Revenue	40,650,000	36,650,000	32,650,000	32,650,000	32,650,000	32,650,000	167,250,000
13	Fuel Tax Refund	92,149	79,875	79,875	79,875	79,875	79,875	399,375
15	Interest and Refunds	9,730,786	4,200,000	600,000	600,000	600,000	600,000	6,600,000
17	Interfund transfer (From GF for AnnaMaria Repairs)	875,508	-	-		-	-	-
18	Misc. Local Revenue/Insurance Loss Recovery	2,621,106	-	-	-	-	-	-
19	Lease Agreements	2,196,322	-	-	-	-	-	-
√ 20	Certificates of Participation	151,075,484	155,000,000	-	-	-	24,600,000	179,600,000
26	**TOTAL REVENUES**	**$ 384,299,244**	**$ 383,213,173**	**$ 221,350,640**	**$ 230,056,432**	**$ 240,608,816**	**$ 276,916,529**	**$ 1,352,145,590**

SCHEDULED NEW CONSTRUCTION PROJECTS IN 2025-26 CAPITAL BUDGET

	School Site	Location	Size	Project Scope	Budget	Completion
NEW CONSTRUCTION	**Elementary at Artisan Lakes**	South of Buckeye Road & West of Artisan Lakes Pkwy	28+/- Acres	Elementary (964 Stations)	COPs 2025	July 2026
	Rye Ranch Elementary	1 Mile South of Intersection or Rutland Road & North Rye Rd	18+/- Acres	Elementary (964 Stations)	COPs 2025	Jul-26
	Barbara Harvey K-8 North River Ranch	West of Fort Hammer Rd approx. 1.5 miles North of Moccasin Wallow Rd (within North River Ranch)	30+/- Acres	Middle School (1164 Stations)	Impact Fee & Sales Tax	July 2025
	Lake Manateee K-8	South of Academic Ave and 1/4 mile East of Uihlein Rd	40+/- Acres	K-8 School (750 Elementary & 750 Middle School Stations)	Impact Fee & Sales Tax	Elem - July 2025 Middle - July 2026
	Lake Manatee K-8 Addition	South of Academic Ave and 1/4 mile East of Uihlein Rd	40+/- Acres	Elementary 18 Classrooms Addition (360 Stations)	COPs 2026	July 2027
	AAA High School	South of Rangeland Prkwy and West of Post Road	103+/- Acres	High School (1,000 Stations)	COPs 2026	July 2027

Expenditures

PROJECT LEGEND
Jacob Study Priority Schools
COPS 2023 Projects
COPS 2025A
COPS 2026
COPS 2029

		Year 0 FY 24/25	Year 1 FY 25/26	Year 2 FY 26/27	Year 3 FY 27/28	Year 4 FY 28/29	Year 5 FY 29/30	5 Yr Total
	EXPENDITURES							
	Construction	**222,805,202**	**495,409,540**	**85,155,722**	**31,765,000**	**66,315,000**	**55,915,000**	**734,560,262**
	Ballard Elementary School Renovation	-	-	24,600,000	-	-		24,600,000
√	Barbara Harvey K-8 Addition	-	425,198	17,074,802	-	-	-	17,500,000
	Barbara Harvey K-8 North River Ranch	48,246,813	15,158,132	-	-	-		15,158,132
	Bayshore High Renovation/Addition	-	1,000,000	9,145,920	10,000,000	-		20,145,920
	Bayshore High Paint & Roof	1,533,717	19,500	-	-	-		19,500
	Blackburn Elementary Renovate & Replace	19,855,693	9,662,982	-	-	-		9,662,982
	Braden River Middle Renovation	4,574	-	-	-	-		-
	Buffalo Creek Addition in media center	204,046	609,093	-	-	-		609,093
	Haile Middle Renovation & Addition (889) 10-2-story	12,260,293	1,277,990	-	-	-		1,277,990
	Harllee Middle School Renovation-Soar in 4 Program	282,188	412,812	-	-	-		412,812
	Lake Manatee K-8 New School	59,946,977	35,937,255	-	-	-		35,937,255
√	Lake Manatee K-8 Addition	-	17,500,000	-	-	-	-	17,500,000
	Lakewood Ranch Addition (20)	702,694	1,579,006	-	-	-	-	1,579,006
	Lakewood Ranch HVAC Water Line	-	6,000,000	-	-	-	-	6,000,000
	Lakewood Ranch Roof	1,230,514	-	-	-	-	-	-
√	Lincoln MS Renovation	-	-	-	-	-	25,000,000	25,000,000
	Manatee ES Auditorium Renovations	1,812,105	485,282	-	-	-	-	485,282
	Manatee ES HVAC Water Line Replacement	-	2,500,000	-	-	-	-	2,500,000
	Manatee Elementary School Renovations	-	-	-	-	20,000,000	-	20,000,000
	Manatee High Paint & Roof	2,174,058	144,508	-	-	-	-	144,508
	Manatee High - Storm Damage	468,300	947,481	-	-	-	-	947,481
	Matzke Tower Repairs	7,800	4,000	-	-	-	-	4,000
	Matzke Bus Wash Station Renovation	20,173	-	-	-	-	-	-
	MTC/SDMC Joint Use Facility	-	19,509,335	-	-	-	-	19,509,335
	MTC Aircraft Maint Tech School SRQ	128,797	7,779,908	-	-	-	-	7,779,908
	MTC Hangar (District share)	14,100	528,554	-	-	-	-	528,554
	MTC Law Academy Range	5,279,663	478,338	-	-	-	-	478,338

Expenditures

PROJECT LEGEND
Jacob Study Priority Schools
COPS 2023 Projects
COPS 2025A
COPS 2026
COPS 2029

		EXPENDITURES Construction (Cont.)	Year 0 FY 24/25	Year 1 FY 25/26	Year 2 FY 26/27	Year 3 FY 27/28	Year 4 FY 28/29	Year 5 FY 29/30	5 Yr Total
√	86	Miller ES Drive	-	700,000	-	-	-	-	700,000
√	87	Moody Elementary School Renovation	-	30,000,000	-	-	-	-	30,000,000
√	88	Myakka Elementary School Renovation	-	-	-	-	-	24,600,000	24,600,000
	89	New Elementary School (974) Artisan Lakes	1,747,035	73,252,966	-	-	-	-	73,252,966
√	90	New High School AAA	336	107,499,664	-	-	-	-	107,499,664
	91	Oneco Renovation	20,357,113	12,627,425	-	-	-	-	12,627,425
	92	Palma Sola Renovation	8,304,647	22,710,872	-	-	-	-	22,710,872
	95	Palm View K8 Renovation	-	-	-	-	25,000,000	-	25,000,000
	96	Palmetto High Renovation (2145)	6,660,854	1,203,653	-	-	-	-	1,203,653
	99	Parrish Community High - Addition	8,543,469	4,297,008	-	-	-	-	4,297,008
	104	Rowlett ES Renovation	-	-	-	20,000,000	-	-	20,000,000
	105	Rye Ranch Elementary School	1,191,224	73,808,776	-	-	-	-	73,808,776
	106	Samoset Elementary Renovation	-	-	-	-	20,000,000	5,000,000	25,000,000
	107	Seabreeze Roof Replacements	186,327	1,000	-	-	-	-	1,000
	111	Southeast High Science Building	1,054,715	667,772	-	-	-	-	667,772
	113	SSC Renovation HVAC	68,497	16,535,796	-	-	-	-	16,535,796
	115	SSC Water Damage Restoration	887,658	1,176,926	-	-	-	-	1,176,926
	117	Tara Elementary School Addition & Renovation	11,333,572	5,596,481	-	-	-	-	5,596,481
	118	Tillman Elementary - HVAC Water Lines	-	2,500,000	-	-	-	-	2,500,000
	119	Tillman Elementary Renovation	-	-	31,000,000	-	-	-	31,000,000
	121	Williams Elementary Addition	1,251,786	4,748,214	-	-	-	-	4,748,214
	123	Districtwide - Auditorium Updates (MSTV)	-	765,000	520,000	450,000	-	-	1,735,000
	124	Districtwide - Bus Hubs (2)	-	1,500,000	1,500,000	-	-	-	3,000,000
	125	Districtwide - DCS Professional & Technical Services	152,406	219,600	215,000	215,000	215,000	215,000	1,079,600
	126	Districtwide - HS Field Upgrades Synthetic Turf	930,359	5,059,474	-	-	-	-	5,059,474
	127	Districtwide - HS Theater Projectors	30,000	-	-	-	-	-	-
	128	Districtwide - Media Centers	531,142	-	-	-	-	-	-
	129	Districtwide - Security Fencing	66,051	800,000	400,000	400,000	400,000	400,000	2,400,000
	131	Districtwide - Storm Damage Fencing	436,009	-	-	-	-	-	-
	132	Districtwide - Site Acquisition	2,334,370	5,450,000	-	-	-	-	5,450,000
	133	Districtwide - Safety BDA DAS Communication System	1,387,795	234,618	-	-	-	-	234,618
	134	Districtwide - Vestibule Renovation for School Safety Se	1,177,333	2,094,922	700,000	700,000	700,000	700,000	4,894,922

Expenditures

		EXPENDITURES	Year 0 FY 24/25	Year 1 FY 25/26	Year 2 FY 26/27	Year 3 FY 27/28	Year 4 FY 28/29	Year 5 FY 29/30	5 Yr Total
	135	**Maintenance**	**30,814,279**	**69,894,755**	**45,919,885**	**51,833,268**	**49,807,746**	**68,257,645**	**285,713,299**
	136	Anna Maria - Guy Harvey Project	437,395	556,616	-	-	-	-	556,616
	137	Anna Maria - Storm Damage - Helene	910,849	-	-	-	-	-	-
	138	Annual Repairs and Maintenance	11,855,534	21,364,986	18,731,684	19,668,268	20,651,682	21,684,266	102,100,886
	139	Bleachers	-	70,000	230,000	150,000	450,000	450,000	1,350,000
	140	CCTV	1,388,759	1,932,866	3,730,000	665,000	400,000	1,800,000	8,527,866
	141	Concrete Grinding	-	140,000	135,000	135,000	140,000	149,000	699,000
	142	Electrical	140,998	4,382,856	150,000	250,000	180,000	180,000	5,142,856
	144	Emergency Management-Storm Damage	1,202,387	1,437,742	-	-	-	-	1,437,742
	145	Fire Alarm	323,958	3,124,885	1,550,000	2,600,000	2,600,000	1,950,000	11,824,885
	146	Flooring	2,021,539	5,882,583	1,150,000	1,500,000	2,500,000	500,000	11,532,583
	147	HVAC	2,425,226	8,419,254	2,950,000	6,300,000	6,850,000	13,150,000	37,669,254
	148	Improvement Projects	63,295	-	-	-	-	-	-
	149	Lighting	883,118	469,804	286,000	730,000	256,000	905,000	2,646,804
	150	Painting	2,201,727	7,261,525	7,400,000	8,400,000	7,000,000	14,000,000	44,061,525
	151	Parking	212,856	358,885	206,011	186,610	237,270	156,192	1,144,968
	152	Playcourts/Playgrounds	919,931	3,206,368	1,207,150	1,544,646	1,235,884	125,000	7,319,048
	153	Plumbing	72,900	160,125	194,040	203,744	306,910	208,187	1,073,006
	155	Roof Repair & Replacement	4,135,924	10,285,596	8,000,000	9,500,000	7,000,000	13,000,000	47,785,596
	156	Safety - Compliance HS1473	350,330	265,612	-	-	-	-	265,612
	157	Safety - Vap Detectors	280,328	560,000	-	-	-	-	560,000
	158	SSC Water Damage	987,227	15,053	-	-	-	-	15,053
	159	**Other**	**5,414,671**	**14,564,442**	**20,671,986**	**30,763,530**	**36,275,367**	**39,259,064**	**141,534,389**
	160	Charter School Capital Outlay 1.5 Mil (60%. 80%, 100%, 100%,100%)	5,190,528	9,306,164	14,029,021	20,931,376	23,222,087	25,521,218	93,009,866
√	161	Charter School Capital Outlay Sales Tax (50%, 60%, 80%, 100%, 100%)	89,497	4,808,278	6,192,965	9,382,154	12,403,280	13,087,846	45,874,523
	163	Safety Initiatives	128,231	300,000	300,000	300,000	500,000	500,000	1,900,000
	164	Uninsured Property Losses	6,415	150,000	150,000	150,000	150,000	150,000	750,000
	165	**Technology**	**11,918,724**	**14,341,279**	**12,829,340**	**13,449,159**	**13,964,711**	**13,104,941**	**67,689,428**
	166	CW Technology	11,918,724	14,341,279	12,829,340	13,449,159	13,964,711	13,104,941	67,689,428
	167	**Vehicles & Equipment**	**1,863,770**	**4,506,687**	**2,280,082**	**2,101,030**	**2,261,030**	**2,161,030**	**13,309,859**
√	168	Buses	1,059,593	3,326,217	1,681,030	1,681,030	1,681,030	1,681,030	10,050,337
	170	Buses Routing System	-	263,001	-	-	-	-	263,001
	171	Furniture, Fixtures & Equipment	550,190	567,469	300,000	300,000	360,000	360,000	1,887,469
√	172	Vehicles-Other	253,987	350,000	299,052	120,000	220,000	120,000	1,109,052

Expenditures

	EXPENDITURES	Year 0 FY 24/25	Year 1 FY 25/26	Year 2 FY 26/27	Year 3 FY 27/28	Year 4 FY 28/29	Year 5 FY 29/30	5 Yr Total
173	**Leased Equipment**	**4,055,664**	**1,923,749**	**1,518,583**	**1,548,641**	**986,606**	**638,174**	**6,615,754**
174	Leased Computers	305,328	275,141	-	-	-	-	275,141
175	Leased Copiers	492,883	533,106	533,106	533,106	464,197	535,816	2,599,331
176	Leased Metal Detectors	469,341	439,346	397,320	344,520	-	-	1,181,186
177	Leased Vehicles	2,788,112	676,156	588,157	671,015	522,409	102,358	2,560,095
178	**Transfers**	**17,029,708**	**25,850,794**	**25,874,942**	**25,995,180**	**25,935,061**	**25,965,121**	**129,621,098**
179	Equipment - Music	53,336	190,024	190,024	190,024	190,024	190,024	950,120
180	Equipment - Band Uniforms	-	75,000	50,000	50,000	50,000	50,000	275,000
181	Equipment - School FF&E	52,639	507,494	507,494	507,494	507,494	507,494	2,537,470
183	Facility Project Management	538,862	1,961,071	1,961,071	1,961,071	1,961,071	1,961,071	9,805,355
184	Educational Facilities Security Grant	96,777	197,485	-	-	-	-	197,485
185	General School Maintenance	3,041,352	8,500,000	8,500,000	8,500,000	8,500,000	8,500,000	42,500,000
186	Transportation - School Bus Drivers	2,000,000	2,164,000	2,164,000	2,164,000	2,164,000	2,164,000	10,820,000
187	Charter School Capital Outlay (PECO)	6,222,197	6,712,830	6,472,353	6,592,591	6,532,472	6,562,532	32,872,778
188	Property Insurance	5,024,545	5,542,890	6,030,000	6,030,000	6,030,000	6,030,000	29,662,890
189	**Debt Service**	**35,049,938**	**44,993,048**	**53,809,097**	**62,714,077**	**62,666,712**	**62,511,067**	**286,694,001**
193	Sales Tax Revenue Bond, Series 2017	12,476,625	12,464,750	12,455,000	12,443,250	12,433,375	12,417,250	62,213,625
198	Certificates of Participation, Series 2015	4,452,841	4,457,326	4,454,540	-	-	-	8,911,866
199	Certificates of Participation, Series 2016	4,459,899	4,461,975	4,463,475	9,176,725	9,175,725	-	27,277,900
200	Certificates of Participation, Series 2017	3,793,533	3,811,234	3,807,195	3,806,100	3,807,820	3,807,228	19,039,575
201	Certificates of Participation, Series 2023	8,276,500	8,272,000	8,276,000	8,013,000	8,011,250	17,188,250	49,760,500
202	Certificates of Participation, Series 2025	1,073,807	11,050,091	11,051,000	11,047,250	11,047,750	11,046,750	55,242,841
203	Certificates of Participation, Series 2026	-	-	8,867,175	17,834,000	17,838,000	17,835,000	62,374,175
204	Qualified School Construction Bond, Series 2010	516,733	475,673	434,713	393,752	352,792	216,589	1,873,519
211	**TOTAL EXPENDITURES**	**$ 328,951,957**	**$ 671,484,296**	**$ 248,059,636**	**$ 220,169,885**	**$ 258,212,233**	**$ 267,812,041**	**$ 1,665,738,091**
212								
213	**FUND BALANCE - BEGINNING**	**303,480,407**	**358,827,694**	**70,556,572**	**43,847,575**	**53,734,123**	**36,130,706**	**358,827,694**
214								
215	**FUND BALANCE - ENDING**	**358,827,694**	**70,556,572**	**43,847,575**	**53,734,123**	**36,130,706**	**45,235,194**	**45,235,194**

QUESTIONS

AGENDA ITEM NO. 4.2

School Board of Manatee County
July 29, 2025 - Regular Board Meeting and Public Hearing

Title
Approval of the 2025-2026 Tentative Millage Rates

Executive Summary
As part of the annual budget process, the School Board adopts the Tentative Millage Rate. The School Board held a Public Hearing, and the School Board was able to hear public comments regarding the adoption of the 2025-2026 Tentative Millage Rate of 6.3040 broken down as follows:

Required Local Effort Including Prior Period Funding Adjustment - 3.0560
Capital Outlay - 1.5000
Discretionary Operating - 0.7480
Additional Voted Millage 1.0000

Attached is the following resolution:
Resolution 2025-003 - Resolution Adopting Tentative Millage Rates

Contact
Submitting Department: Business Services
Initiated By: Rachel Sellers, Deputy Superintendent of Business Services

Attachments:
Resolution Number: 2025-003 - Tentative Millage Rates 2025-2026

Resolution Adopting Tentative Millage Rates
Resolution Number 2025-003

WHEREAS, the School Board of Manatee County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates for the fiscal year July 1, 2025, to June 30, 2026; and

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Manatee County School Board adopted the tentative millage rates for fiscal year 2025-2026 in the amounts of:

	Tentative Millage Levy	Proposed Amount To Be Raised
Required Local Effort including Prior Period Funding Adjustment	3.0560	$236,036,632
Capital Outlay	1.5000	115,855,677
Discretionary Operating	0.7480	57,773,364
Discretionary Capital Improvement	0.0000	0
Additional Voted Millage	1.0000	77,237,118
Debt	0.0000	0
TOTAL Tentative Millage	6.3040	$486,902,791

The total millage rate to be levied is less than the roll-back rate by -1.16%

NOW THEREFORE, BE IT RESOLVED:

That the Manatee County School Board adopted each tentative millage rate for the fiscal year July 1, 2025, to June 30, 2026, on July 29, 2025, by separate vote prior to adopting the tentative budget.

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Chad Choate, III, Chairman

AGENDA ITEM NO. 4.3

School Board of Manatee County
July 29, 2025 - Regular Board Meeting and Public Hearing

Title
Approval of the 2025-2026 Tentative Budget

Executive Summary
As part of the annual budget process, the School Board adopts the Tentative Millage Rate. The School Board held a Public Hearing and the School Board was able to hear public comments regarding the adoption of the 2025-2026 Tentative Budget in an amount of $1,720,829,581.

Attached is the following resolution:
Resolution 2025-004 - Resolution Adopting Tentative Budget

Contact
Submitting Department: Business Services
Initiated By: Rachel Sellers, Deputy Superintendent of Business Services

Attachments:
Resolution Number: 2025-004 - Resolution Tentative Budget 2025-2026

Resolution Adopting Tentative Budget
Resolution Number 2025-004

A RESOLUTION OF THE MANATEE COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2025-2026.

WHEREAS, the School Board of Manatee County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates and tentative budget for the fiscal year July 1, 2025, to June 30, 2026; and

WHEREAS, the Manatee County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2025-2026; and

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Manatee County School Board adopted the tentative millage rates and the budget in the amount of $1,720,829,581 for fiscal year 2025-2026.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of Manatee County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Manatee County as a tentative budget for the categories indicated for the fiscal year July 1, 2025, to June 30, 2026.

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Chad Choate III, Chairman