Agenda
Final 2026-2027 Millages and Budget

September 8, 2026
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

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1. CALL TO ORDER

2. DISTRICT PURPOSE STATEMENT

3. PLEDGE OF ALLEGIANCE

4. APPROVAL OF THE AGENDA

5. PUBLIC COMMENT AND RESPONSES (UP TO 60 MINUTES)

Public comment is not an open forum to discuss matters unrelated to education, to support or oppose candidates for public office, or to engage in commercial speech attempting to sell a service or product to the School Board or public. Also, public comment is not a forum to attack individual school system employees or Board Members. Any such complaints should be submitted in writing to the Superintendent for appropriate handling. Finally, this is not a forum for addressing issues involving individual students. Because of privacy concerns, such issues should be submitted in writing to the Superintendent for appropriate handling. Each speaker is allowed three minutes to address the Board. Speakers must stand at the podium and not approach the dais.

This is a business meeting of the School Board and the public expects that we conduct it in an orderly, efficient, effective and dignified manner. We request that speakers keep this in mind when making your comments. We also request that the audience keep that in mind and not demonstrate approval or disapproval of what a speaker has said by clapping or booing. The Board appreciates the public's input and will listen attentively, consider each comment, and usually will not respond, enter into debate, or answer questions during comments on agenda items or during the public comments section.

PUBLIC INPUT INSTRUCTIONS:
1. Before you begin speaking, please provide any handouts to the Agency Clerk.
2. Please identify yourself only by your full name for the record.
3. You have no more than three minutes to speak. Please stop speaking when the bell rings.
4. Florida Law requires all citizens to conduct themselves in an orderly fashion at public meetings.
5. **WARNING:** Any individual who interferes with the expeditious or orderly process of a School Board meeting, will be subject to removal from the meeting pursuant to Section 1001.372(3) Florida Statutes at the discretion of the Chair. Orderly fashion is deemed as, at a minimum (1) no profanity (2) no vulgar language (3) no discourteous, disrespectful, or disparaging conduct.

6. PUBLIC HEARING

1. Public Hearing 2026-2027 Final Millage Rates and Final Budget

7. NEW BUSINESS (Non-Consent Items)

1. Approval of the Annual Financial Report and All Official Parts Thereof for the Fiscal Year Ended June 30, 2026, (No Fiscal Impact)
2. Approval of the Budget Amendments for June 2026 (No Financial Impact)
3. Approval of the Final Millage Rates for Fiscal Year 2026-2027
4. Approval of the Final Budget for 2026-2027

8. INFORMATION ONLY (No Board Action Required)

1. Year-to-Date Charter School Financial Statement Summary Through June 30, 2026

9. SUPERINTENDENT REMARKS

10. BOARD COMMENTS

11. ADJOURNMENT

AGENDA ITEM NO. 6.1

School Board of Manatee County
September 8, 2026 - Regular Board Meeting and Public Hearing

Title
Public Hearing 2026-2027 Final Millage Rates and Final Budget

Executive Summary
The Board will hear public comments regarding the adoption of the 2026-2027 final budget and answer questions related thereto.

The items to approve are the Final Millage Rates and Final Budget which will be considered after the Public Hearing closes and the regular Board meeting resumes. These items are attached hereto and made a part hereof by reference.

The following Workshops were held regarding the District's 2026-2027 Budget:

June 23, 2026 - Board Workshop - Five Year Capital Plan Review.

June 23, 2026 - Board Workshop - General Fund Budget Review

July 21, 2026 - Special Board Meeting - Approve Budget for Advertising

July 28, 2026 - Public Hearing to Adopt Tentative Millage Rates and Tentative Budget for Fiscal

Year 2026-2027.

On July 24, 2026, the required Truth in Millage (TRIM) notice was published in the Sarasota Herald Tribune. The advertisement included a Budget Summary, Notice of Proposed Tax Increase, and the Notice of Tax for School Capital Outlay. On July 28, 2026, the Board approved the Tentative Millage Rates and Tentative Budget for the 2026-2027 Fiscal Year.

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

Attachments:
Final Budget Book - Fiscal Year 2026-2027
Presentation - Final Millage and Final Budget Hearing

School District of Manatee County

Final Annual Budget

2026-2027

September 8, 2026

Dr. Laurie Breslin,

Superintendent

Cindy Spray, Chair

Richard Tatem, Vice Chair

Heather Felton, Member

Charlie Kennedy, Member

Chad Choate III, Member

Dr. Laurie Breslin, Superintendent

The School District of Manatee County

215 Manatee Avenue West

Bradenton, Florida 34205

941-708-8770

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TABLE OF CONTENTS

SECTION I	**INTRODUCTION & OVERVIEW……1**	
	Budget Transmittal Letter	2
	Budget Summary	3
	Executive Summary	4
	2026-2029 Strategic Plan	7
	Student Growth	8
SECTION II	**FINANCIAL STRUCTURE, POLICY & PROCESS……..10**	
	Organizational Chart	11
	Budget Process	12
	Financial Policies and Procedures	13
	Truth in Millage (TRIM) Calendar	19
	Overview and Millage Information	20
	Effects of New Millage	21
	DR420S Certification of School Taxable Value	29
SECTION III	**FINANCIAL SUMMARIES……..31**	
	2026-2027 Budget by Fund	32
	General Operating Fund Budget Overview	33
	2026-2027 FEFP Second Calculation Overview	34
	General Fund Budget Overview	35
	Debt Service Fund Budget Overview	38
	Capital Projects Fund Budget Overview	45
	Special Revenue Fund – Other Federal Programs Budget Overview	53

Special Revenue Fund – Food Service Budget Overview 57

Internal Service Fund Budget Overview 59

Trust and Agency Fund Budget Overview 62

SECTION IV DEPARTMENTS……64

Instructional Financial & Staff Allocations 65

Operations Financial & Staff Allocations 74

Business Services Financial & Staff Allocations 84

Superintendent Financial & Staff Allocations 89

Strategic Plan & Enroll Management 93

Reserves & Misc. Cost Centers 98

SECTION V SCHOOLS……101

School Level Staffing Key 102

Elementary School Financial & Staff Allocations 103

K-8 School Financial & Staff Allocations 118

Middle School Financial & Staff Allocations 121

High School Financial & Staff Allocations 126

Charter Schools, Contracted and Alternative Sites,

MTC Financial & Staff Allocations 130

SECTION VI GENERAL MISCELLANEOUS……..137

Glossary 138

SECTION I

INTRODUCTION & OVERVIEW

- BUDGET TRANSMITTAL LETTER
- BUDGET SUMMARY
- EXECUTIVE SUMMARY
- 2026-2029 STRATEGIC PLAN
- STUDENT GROWTH

SCHOOL DISTRICT OF MANATEE COUNTY

SCHOOL BOARD

Cindy Spray
Chair

Richard Tatem
Vice Chair

Heather Felton
Charlie Kennedy
Chad Choate III

SUPERINTENDENT

Dr. Laurie Breslin

MEMORANDUM

DATE: September 8, 2026

TO: Members of the School Board

FROM: Dr. Laurie Breslin, Superintendent

SUBJECT: 2026-2027 Final Budget

The following pages disclose the School District of Manatee County's Final Annual Budget for the 2026-2027 school year which is allocated among the following funds:

Fund Name	Budgeted Revenue, Transfers In and Beginning Fund Balance	Budgeted Expenses and Transfers Out	Budgeted Ending Fund Balance
General Fund	$749,962,288	$701,012,922	$48,949,366
Capital Fund	$660,562,826	$603,245,649	$57,317,177
Special Revenue	$79,856,816	$69,824,306	$10,032,510
Internal Services	$88,451,700	$73,270,696	$15,181,004
Debt Services	$79,404,619	$62,950,783	$16,453,836
Trust and Agency	$2,940,824	$2,940,824	$0
Total	$1,661,179,073	$1,513,245,180	$147,933,893

This budget is based on funding expected to be received from the State based on 59,534 unweighted FTE for K-12 students and is included in the FL DOE 2026-2027 second calculation.

On Tuesday, September 8, 2026, the Board will be recommended to approve final millage rates and final budget for Fiscal Year 2026-2027.

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

P.O. Box 9069
Bradenton, FL 34206-9069
215 Manatee Avenue West
Bradenton, FL 34205
941.708.8770
www.manateeschools.net

BUDGET SUMMARY - 2026-2027 Final 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
$101,508,621		$10,630,633		$13,706,700		$2,167,785		$15,953,836		$422,021,414		$565,988,989

Total Revenues

General Fund	+	Special Revenue Fund	+	Internal Service Fund	+	Trust and Agency Fund	+	Debt Service Fund	+	Capital Projects Fund	=	Total Revenues
$614,228,885		$69,224,983		$74,145,000		$773,039		$1,710,860		$238,541,412		$998,624,178

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
$34,224,782		$1,200		$600,000		$0		$61,739,923		$0		$96,565,905

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
$749,962,288		**$79,856,816**		**$88,451,700**		**$2,940,824**		**$79,404,619**		**$660,562,826**		**$1,661,179,073**

EXECUTIVE SUMMARY

The School District of Manatee County continues to demonstrate strong financial stewardship. The district ended FY 2025-2026 with a positive General Fund ending fund balance of **$**101,508,621, reflecting an assigned/unassigned ending fund balance of 11.63%. FY 2026-2027 General Fund ending fund balance is estimated at $48,949,366, reflecting an assigned/unassigned budgeted ending fund balance of 7.05%. The 2026-2027 Final Budget includes the re-appropriation of $31,824,869 in restricted and assigned carryforward program budgets.

MAJOR INITIATIVES AND ACCOMPLISHMENTS

Fiscal year 2025-2026 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.
- Global Financial Ratings firms – Fitch Ratings issued an upgrade to "AA-" 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 for long-term IDR was stable. Standard and Poor Global Ratings affirmed its "A+" ratings on the board's COPs, and rating outlook remained stable. Moody's ratings affirmed A1 issuer rating and upgrade of rating outlook from stable to positive.

WE ARE PAYING COMPETITIVE SALARIES

- This past school year marked the tenth consecutive year the District provided pay increases to teachers and other employees.
- Pay for a beginner teacher increased from $38,285 in 2015-2016 to $59,239 (including referendum supplement) in 2025-2026.

WE ARE PREPARING FOR GROWTH

- Lake Manatee K-8 Elementary campus opened August 11, 2025, and the K-8 Middle campus completion is scheduled for July 2026. The Lake Manatee K-8 Addition is under construction and scheduled for complete December 2026.
- Barbara Harvey K-8 North River Ranch opened on August 11, 2025, and the Addition is scheduled for completion in July 2027.
- Veterans Elementary and Rye Ranch Elementary are scheduled to open for the 2026-2027 school year.
- Rangeland High School is under construction and scheduled to open for the 2027-2028 school year.
- Moody Elementary School renovation is scheduled to be completed in July 2028. The project will include renovation of mechanical, electrical, and plumbing systems, kitchen equipment, and enhancement to campus security.

- Tillman Elementary School renovation is scheduled to be completed in August 2028. The project will include all campus renovation and HVAC systems.
- Bayshore High School renovation is scheduled to be completed in February 2029. The project will include renovation of mechanical, electrical, and plumbing systems; Career and Technical Education (CTE) addition and renovation.
- Lakewood Ranch High School HVAC renovation is scheduled to be completed in December 2028. The project will include campus-wide replacement of existing HVAC systems.

WE ARE IMPLEMENTING OUR STRATEGIC PLAN AND TECHNOLOGY PLAN

- Successfully implementing the District's READY 2026 Strategic Plan.
- Board approved District Technology Plan October 28, 2025 - June 30, 2030.
- Completed fiber infrastructure at two new elementary schools.
- Electronically transferred 13,569 student records and online transcripts.
- Generated over 41,000,000 total impressions across the Enterprise Print Center and School MFD devices.
- Deployed 8,000+ student and staff computer devices.
- Installed 941 digital interactive display panels in classrooms across 11 schools including professional development training.
- Completed comprehensive audio system upgrades across 18 schools, enhancing coverage and clarity in ballfields, cafeterias, car rider dismissal areas, gymnasiums, and stadiums to improve communication, safety, and event experiences.
- Implemented an enterprise-grade Network Access Control (NAC) solution to enforce identity-based access policies, enhance endpoint visibility, and strengthen the District's overall cybersecurity posture.

WE ARE CONTINUING TO MAKE SAFETY AND SECURITY A PRIORITY

- Annual Florida Safe Schools Assessment Tool (FSSAT) are performed by school officials and first responders to identify threats and vulnerabilities in all schools.
- School Safety Guardians completed advanced training and are prepared to protect staff and students on our school campuses.
- We prepared all schools and district buildings for a crisis utilizing an advanced crisis alert system in compliance with Alyssa's Law.
- We enhanced school safety with Weapons Detection Systems and a specially trained firearms detection canine.
- Phase 5 of the security fencing projects are ongoing.

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.

FISCAL YEAR 2026-2027 BUDGET OBJECTIVES

Full Time Equivalent (FTE) Student enrollment has increased 2,130 FTE from the FY 2025-2026 Fourth Calculation to the FY 2026-2027 Second Calculation. District leadership developed the FY 2026-2027 budget to prepare for potential higher enrollment, maintain financial stability, advance academic achievement, support loss of Federal grant funding, and provide staff satisfaction.

The FY 2026-2027 Total Budget is $1,661,179,073 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 2026-2027 beginning fund balance, revenues, transfers in from all sources, and other funding sources are budgeted at $749,962,288 or an increase of 0.5% versus FY 2025-2026. This minor growth in FY 2026-2027 is partially a result of the increase in the base student allocation of $85.00 versus 2025-2026 Fourth Calculation. Also, the school taxable value growth for 2026-2027 Second Calculation grew 6.1% versus 2025-2026 Fourth Calculation.

Capital Projects fund FY 2026-2027 beginning fund balance, revenues, transfers in, and other funding sources is budgeted to be $660,562,826 down by 19.3% versus FY 2025-2026 due to no issuance of Certificates of Participation as in the prior fiscal year.

MANATEE MOMENTUM

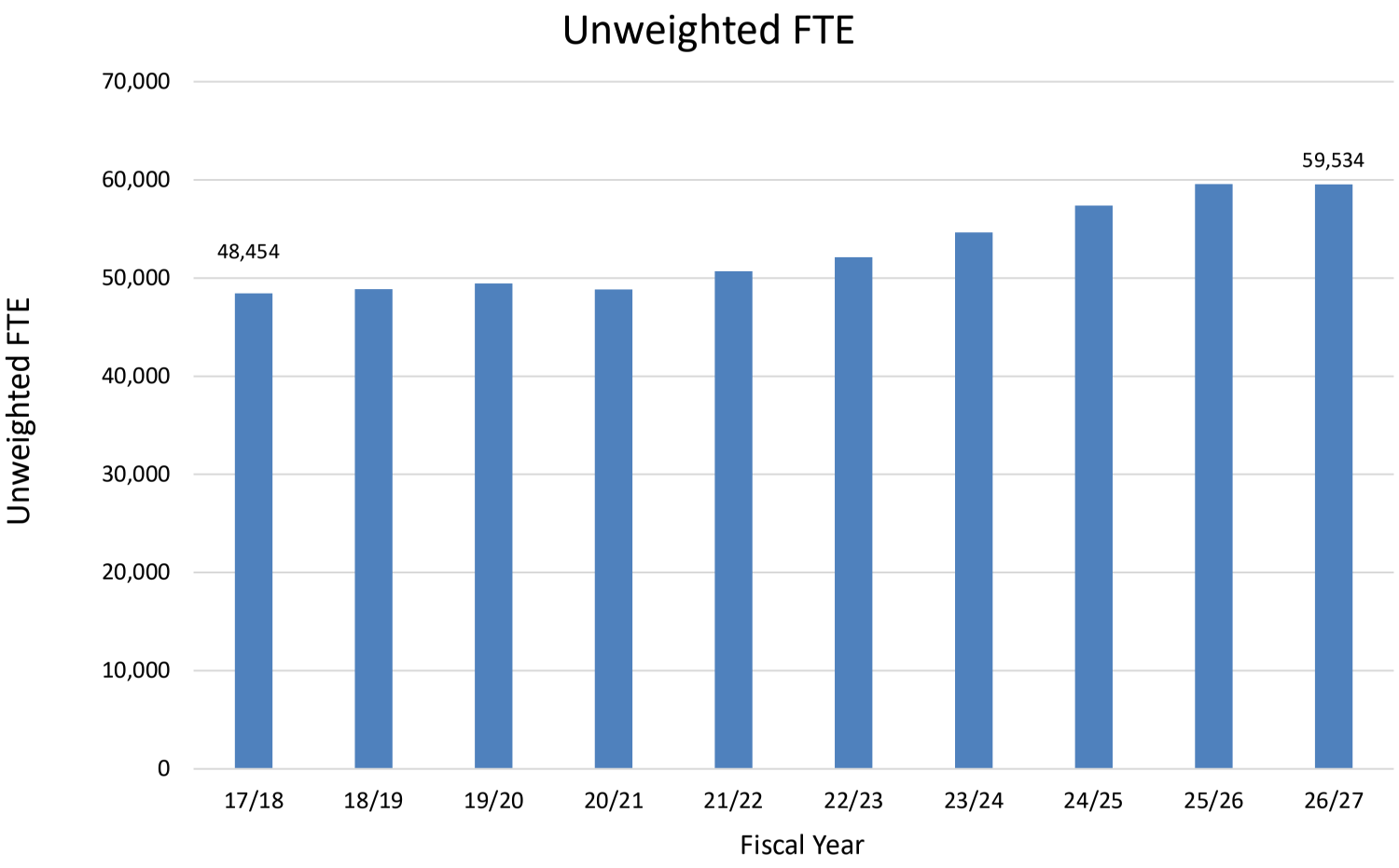
School District of Manatee County
Strategic Plan 2026 - 2029

The 2026-2029 Strategic Plan Can Be Viewed In Its Entirety On The District Website.
https://www.manateeschools.net/o/sdmc/page/strategic-plan-2026-2029

STUDENT GROWTH

Fiscal Year	Unweighted FTE	Actual Growth	Growth Rate
26/27 2nd Calc	59,534	2,130	3.71%
25/26 4th Calc	57,404	330	0.58%
24/25 Final Calc	57,074	2,444	4.47%
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%

Note: 2nd Calc, 4th 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
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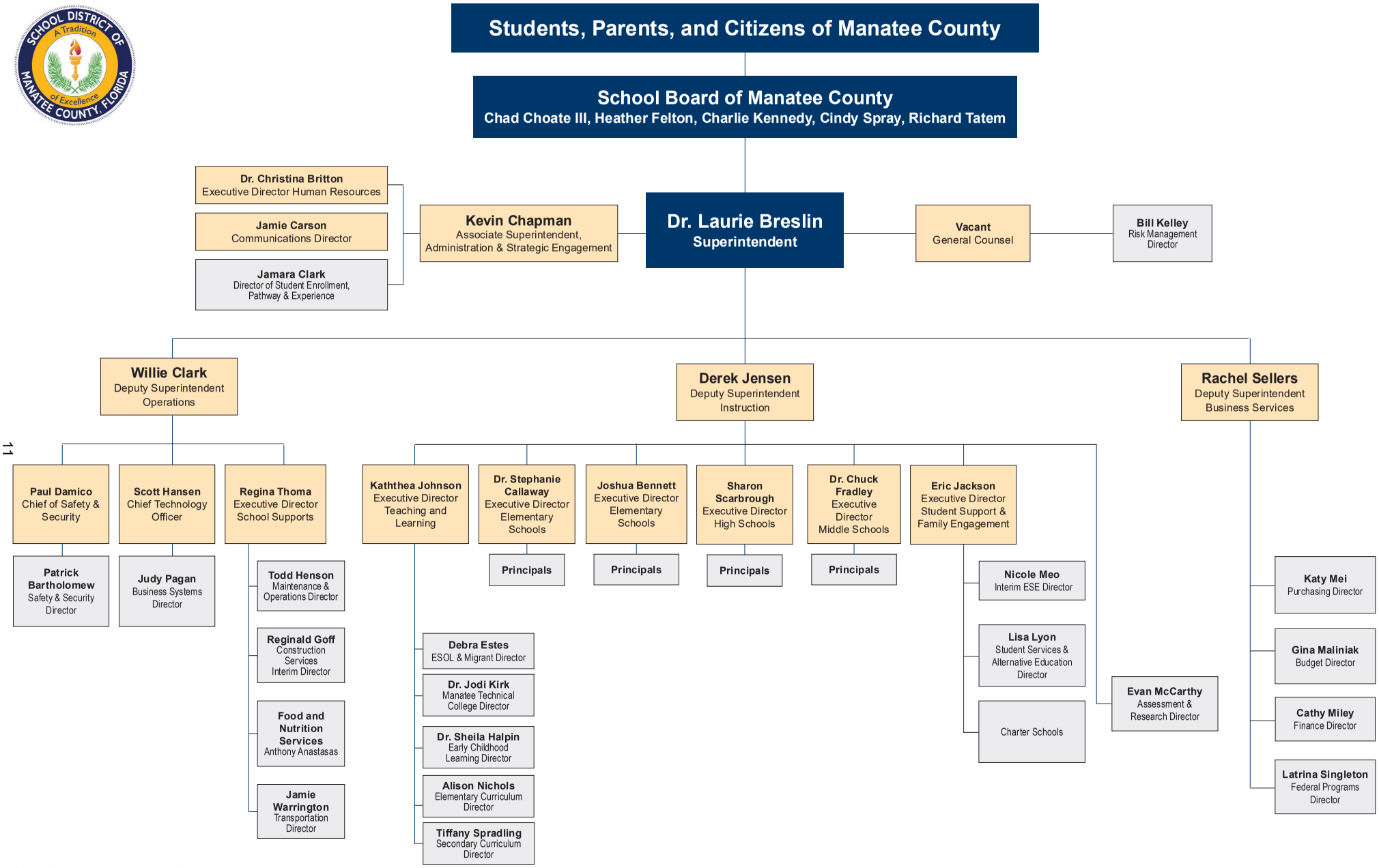
Unweighted FTE
48,454
59,534
17/18
18/19
19/20
20/21
21/22
22/23
23/24
24/25
25/26
26/27
Fiscal Year

SECTION II

FINANCIAL STRUCTURE, POLICY & PROCESS

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



Cabinet Members are indicated by gold background.
Revised 062226_MS

BUDGET PROCESS

The District has developed an effective budgeting system involving the School Board, administration, and staff in all phases of budget development. The District prepares its budgets, which are submitted to the Florida Department of Education using Generally Accepted Accounting Principles (GAAP) applicable to governmental entities.

Budgeting in the District is on a July 1 through June 30 fiscal year basis and is essentially a year-round process. The cycle begins in the fall of the prior school year and continues until the final budget is approved by the School Board and filed with the Florida Department of Education.

The process of budget formulation involves numerous participants. In a typical year, division leaders, after reviewing their various budget needs, submit their requests for staffing, supplies and materials, equipment, and other budget needs to the Budget Department, whose responsibility it is to prepare tentative and final budgets for consideration by the Superintendent and presentation to the School Board for approval.

The following provides a summary of the District's budget cycle:

December/January: The District's projection for county-wide student enrollment is submitted to the Florida Department of Education for inclusion into the Governor's budget request for public school funding for the following school year. Based on that county-wide estimate the staff allocation committee then meets to determine projected student enrollment on a school-by-school basis. These projections are then communicated to school principals for review and comment. The staff allocation committee reviews the comments and establishes projected student enrollment for each school. These student enrollment numbers form the basis for staff allocations at each school for the coming year.

February/March: Staff allocations are discussed with principals on an individual basis and the process of establishing personnel budgets for the coming year is started.

April/May: Proposed budgets are entered at the school and departmental level.

June/September: Workshops are held on the budget for the coming fiscal year. Approval to advertise the Tentative budget is received in mid-July. The Tentative and Final budget hearings are held following the requirements and timelines dictated in Florida Statutes.

FINANCIAL POLICIES AND PROCEDURES

BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures, or expenses, are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide financial statements are prepared using the accrual basis of accounting, as are the proprietary funds and fiduciary funds financial statements. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized in the year for which they are levied. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements imposed by the provider have been satisfied.

Governmental fund financial statements are prepared using the modified accrual basis of accounting. Revenues, except for certain grant revenues, are recognized when they become measurable and available. Revenues are available when they are collectable within the current period or soon enough thereafter to pay liabilities of the current period. The District considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. When grant terms provide that the expenditure of resources is the prime factor for determining eligibility for Federal, State, and other grant resources, revenue is recognized at the time the expenditure is made. Under the modified accrual basis of accounting, expenditures are generally recognized when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, other postemployment benefits, and compensated absences, which are recognized when due. Allocations of cost, such as depreciation, are not recognized in governmental funds.

Property taxes, sales taxes, state education funding, and interest associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. All other revenue items are measurable and available only when cash is received by the District.

The proprietary and fiduciary funds use the accrual basis of accounting. That is, revenues and expenses are generally recognized when they occur, regardless of the timing of the related cash flows.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds' principal ongoing operations. The principal operating revenues of the District's internal service funds are charges for employee health insurance premiums and workers' compensation premiums. Operating expenses include insurance claims and excess coverage premiums.
An encumbrance system that charges each purchase order, contract or salary commitment to an appropriation should be used as part of a budgetary accounting system. Transactions cease to be encumbrances when paid or canceled, or when the actual liability is recorded.

FINANCIAL ACCOUNTS

The accounts of the District are organized based on funds and account groups. The individual funds account for the governmental resources allocated for the purpose of carrying on specific activities in accordance with special regulations, restrictions, or limitations. The funds used by the District are grouped into four broad fund types and several generic funds as follows:

Governmental Funds
To account for the programs and activities of the governmental functions of the District.

General Fund
To account for all financial resources not required to be accounted for in another fund, and for certain revenues from the State that are legally restricted to be expended for specific current operating purposes.

Special Revenue Funds
To account for the financial resources of the school food service program, and certain Federal grant program resources. Also, to account for resources of the school internal funds which are used to administer monies collected at schools in connection with school student athletics, class, and club activities.

Debt Service Funds
To account for the accumulation of resources for general long-term debt and the payment of principal, interest, and related costs associated with this debt.

Capital Project Funds
To account for other capital financial resources to be used for educational capital outlay needs including new construction, renovation, and remodeling projects.

Additionally, the District reports the following proprietary and fiduciary fund types:

Internal Service Funds
To account for the District's individual self-insurance programs.

Private-Purpose Trust Fund
To account for financial fees and other monies for which principal and income benefit individuals or private organizations.

ADDITIONAL FINANCIAL POLICIES

Inventories
Inventories consist of expendable supplies held for consumption in the course of District operations. Inventories are stated at cost on either the moving average or the first-in, first-out-basis. The exception to this is United States Department of Agriculture donated foods. These are stated at their fair value as determined at the time of donation to the District's food service program by the Florida Department of

Agriculture and Consumer Services, Bureau of Food Distribution. The costs of inventories are recorded as expenditures when used rather than purchased.

Capital Assets

Expenditures for capital assets acquired or constructed for general District purposes are reported in the governmental fund that financed the acquisition or construction. The capital assets acquired are reported at cost in the government-wide statement of net position but are not reported in the governmental fund financial statements. Capital assets are defined by the District as those costing more than $5,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated assets are recorded at fair value at the date of donation. Land and buildings acquired or constructed prior to July 1, 1967, are stated at estimated historical cost. Land acquired prior to July 1, 1967, is valued at 1974 assessed values (Manatee County Property Appraiser's report of assessed values dated August 23, 1975). Buildings acquired prior to July 1, 1967, are valued at their "depreciated value" (estimated replacement costs, multiplied by the percent of remaining estimated life) at June 30, 1978. Improvements other than buildings (parking lots, sidewalks, fences, etc.) include assets acquired subsequent to July 1, 1979.

State Revenue Sources

Revenues from State sources for current operations are primarily from the Florida Education Finance Program administered by the Florida Department of Education (Department) under the provisions of Section 1011.62, Florida Statutes. In accordance with this law, the District determines and reports the number of full-time equivalent (FTE) students and related data to the Department. The Department performs certain edit checks on the reported number of FTE and related data and calculates the allocation of funds to the District. The District is permitted to amend its original reporting for a period of five months following the date of the original reporting. Such amendments may impact funding allocations for subsequent years. The Department may also adjust subsequent fiscal period allocations based upon an audit of the District's compliance in determining and reporting FTE and related data. Normally, such adjustments are treated as reductions or additions of revenue in the year when the adjustments are made.

The State provides financial assistance to administer certain educational programs. State Board of Education rules require that revenue earmarked for certain programs be expended only for the program for which the money is provided and requires that the money not expended as of the close of the fiscal year be carried forward into the following year to be expended for the same educational programs. The Department generally requires that these educational program revenues be accounted for in the General Fund. A portion of the fund balance of the General Fund is restricted in the governmental fund financial statements for the balance of categorical and earmarked educational program resources.

The School Board is authorized by State law to levy property taxes for district school operations, capital improvements, and debt service.

Property taxes consist of ad valorem taxes on real and personal property within the District. Property values are determined by the Manatee County Property Appraiser, and property taxes are collected by the Manatee County Tax Collector.

The School Board adopted the 2024 tax levy on September 10, 2024. Tax bills are mailed in October and taxes are payable between November 1 of the year assessed and March 31 of the following year at discounts of up to 6 percent for early payment.

Taxes become a lien on the property on January 1 and are delinquent on April 1 of the year following the year of assessment. State law provides for enforcement of collection of personal property taxes by seizure of the property to satisfy unpaid taxes, and for enforcement of collection of real property taxes by the sale of interest-bearing tax certificates to satisfy unpaid taxes. The procedures result in the collection of essentially all taxes prior to June 30 of the year following the year of assessment.

Property tax revenues are recognized in the government-wide financial statements when the Board adopts the tax levy. Property tax revenues are recognized in the governmental fund financial statements when taxes are received by the District, except that revenue is accrued for taxes collected by the Manatee County Tax Collector at fiscal year-end but not yet remitted to the District. Because any delinquent taxes collected after June 30 would not be material, delinquent taxes receivable are not accrued, and no delinquent tax revenue is recorded.

Federal Revenue Sources

The District receives Federal awards for the enhancement of various educational programs. Federal awards are generally received based on applications submitted to, and approved by, various granting agencies. For Federal awards in which a claim to these grant proceeds is based on incurring eligible expenditures, revenue is recognized to the extent that eligible expenditures have been incurred.

Balanced Budget

A balanced budget means the beginning fund balance plus revenues and transfers in equals expenditures, transfers out, and ending fund balances. In other words:

Beginning fund balance + revenues + transfers in = Expenditures + transfers out + ending Fund Balance

When a set of circumstances occurs that will create a situation in which the budget will be out of balance, the administration will bring a plan to the Board that will bring the budget back in balance.

Non-recurring Revenue

The District rarely encounters one-time revenue sources of a substantial amount. However, the District's policy is to use recurring revenues for recurring expenses and discourages the use of non-recurring revenues for recurring purposes.

Debt Capacity, Issuance and Management

The District has adopted Policy 6145 Borrowing. This policy was established to govern and guide debt management decisions for short- and long-term debt.

Fund Balance

The District has adopted Policy 6235 Fund Balance. This policy establishes a minimum fund balance in the General Fund of 5% of revenues. It also establishes a goal of a 8.5% fund balance.

Long Range Planning

The District adopted the Concurrency requirements established in Florida Statute. The District's Planning Department uses the data captured as a part of this program to estimate student enrollment trends. These trends assist the District in developing its long-range plan.

The District conducted a Comprehensive Facility Assessment (CFA) to evaluate the District's immediate and long-range capital needs and to provide the Board with alternatives for meeting those needs. The CFA is only a PART of the District's Capital Plan. It is an inventory of facilities and their components. It does not include new schools, additions, enhancements, shelter hardening, bringing the facility up to current codes, new and evolving technology (i.e.: new instructional technology), furniture, equipment, educational adequacy, demographics and projections, enrollment vs. capacity, redistricting, revenues, and other complex components of a well-constructed Capital Plan.

The Long-Range Planning Committee facilitates a complete plan taking all factors into consideration. The committee includes the Superintendent, the Deputy Superintendents, the Executive Directors of Education, the Director of Maintenance, the Director of Construction Services, the Executive Director of Administration, and the Office of Student Demographics and Assignments.

BUDGETARY COMPLIANCE AND ACCOUNTABILITY

The Board follows procedures established by State statutes and State Board of Education rules in establishing budget balances for governmental funds as described below:

Budgets are prepared, public hearings are held, and original budgets are adopted annually for all governmental fund types in accordance with procedures and time intervals prescribed by law and State Board of Education rules.

Appropriations are controlled at the object level (e.g., salaries, purchased services, and capital outlay) within each activity (e.g., instruction, pupil personnel services, and school administration) and may be amended at any School Board meeting prior to the due date for the annual financial report.

Actual results of operations are compared to budget as follows:

Revenues are compared monthly to the budget and adjusted quarterly based on projections and changes in FL DOE calculations. This occurs on the 10th day of school, after the Florida Education Finance Program Third Calculation in December, after the Florida Education Finance Program Fourth Calculation in April and at year end.

Expenses are compared to budget on a monthly basis.

Budgets are prepared using the same modified accrual basis as is used to account for governmental funds.

Budgetary information is integrated into the accounting system and, to facilitate budget control, budget balances are encumbered when purchase orders are issued. Appropriations lapse at fiscal year-end and encumbrances outstanding are honored from the subsequent year's appropriations. The District has

adopted a policy that monthly financial statements and budget reports are to be approved for the School Board. The financial reports reflect actual revenues and expenditures as well as budget versus actual. In addition, the budget reports reflect all budget amendments made.

Special Revenue Funds

The Special Revenue Funds are mostly comprised of Federal revenues for specific educational programs administered by the District. Individual budgets reflecting the purpose and needs of each grant are prepared in collaboration with appropriate grant administrators and submitted with each grant application; those budgets become a part of the District's budget as grants are formally awarded. Also included are the School Internal Accounts which are used to account for student and club activity funds that are collected by schools and held for students, athletics, classes, club activities and more.

School Food Service Funds make up the remainder of the Special Revenue Funds. These revenues, received from Federal, State and Local sources, are appropriated to provide for District-wide school food service operations, based upon student enrollment and participation in free and reduced lunch programs.

Internal Service Funds

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

Fiduciary Funds (Trust and Agency Funds)

Funds used to report resources held by the school district in a trustee or custodial capacity for others that, therefore, cannot be used to support the school district's own programs. Trust and Agency Funds mainly consist of Financial Aid Fees assessed on student course fees. These are reliably stable from year-to-year and are budgeted based upon historical data.

Basis of Budgeting

The Financial and Program Cost Accounting and Reporting for Florida Schools manual has established a modified accrual basis as the standard for governmental fund budgeting and reporting. All Florida school districts must adhere to this basis. An encumbrance system is used in this basis, which charges each purchase order, salary commitment or other expenditure to a particular appropriation (function/object). These transactions are no longer encumbrances when paid, canceled, or when actual liability is recorded.

Budgetary control is maintained at the chart string level. Each principal and department head are responsible for his or her own respective budget. No expenditures are authorized in excess of budgetary appropriations without documented approval. As with any projection, however, changes to the budgeted appropriations are necessary to meet critical needs as they are identified. Therefore, budget amendments are prepared on an ongoing basis and submitted to the School Board for approval. This allows the best use of limited resources.

All funds are adopted by the School Board in September and amendments are made to all funds throughout the year. Budget amendments are submitted to the School Board on a regular basis, detailing changes in revenue and appropriations. Final amendments to each fund are prepared at year end to complete the budgetary cycle.

SCHOOL DISTRICT OF MANATEE COUNTY
INTERNAL TRIM CALENDAR

Day 1	Tuesday, July 1, 2026	Property Appraiser certifies taxable value
Day 19	Sunday, July 19, 2026	No later than July 19th, the Commissioner of the DOE certifies the Required Local Effort millage rate
Day 24	Tuesday, July 21, 2026	Within 24 days, Superintendent sends budget to the school board for advertising (Regular Meeting)
Day 29	Friday, July 24, 2026	Within 29 days of certification of values, District advertises tentative budget and millage rates
Day 34	Tuesday, July 28, 2026	Within 2-5 days of advertisements, School Board holds public hearing on Tentative Budget/Millages (Special Meeting)
Day 35	Wednesday, July 30, 2026	Within 35 days of certification of values, District notifies Property Appraiser of Tentative Millages
Day 80	Tuesday, September 8, 2026	Within 65 to 80 days of certification of values, School District holds Public Hearing on Final Budget/Millages (Regular Meeting)
Day 83	Friday, September 11, 2026	Within 3 days of Final Hearing - District sends final millage rates to Property Appraiser, Tax Collector, and the Department of Revenue
Day 83	Friday, September 11, 2026	Within 3 days of Certification of Final Taxable Values, District certifies final millages to the Property Appraiser

MILLAGE OVERVIEW

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

This year the proposed tentative levy is 6.275 and is composed of the following:

Required Local Effort	3.010
Prior Period Millage Adjustment	0.017
Additional Voted Millage	1.000
	4.027
Local Capital Improvement (Capital Outlay)	1.500
Discretionary Operating	0.748
Total Millage	**6.275**

The Required Local Effort Millage is an appropriated amount set by the Florida Department of Education. The School Board must levy this amount to receive 2026-2027 FLDOE Second Calculation state funding of $229,999,502. The Required Local Effort Millage (Prior Year Adjustment) is an appropriated amount set by the Florida Department of Education. This millage is levied if the prior period Unrealized Required Local Effort funds are greater than zero. The District is required to levy this amount.

Additional Voted Approved Millage will continue to be levied for three years remaining including 2026-2027. 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, but has remained the same since 2009-2010. From FY 1991-1992 until FY 2008-2009 the millage was set at 0.510 mill. For FY 2008-2009, the Legislature capped the millage at 0.498 mill. In FY 2009-2010, 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 1994-1995, this millage was capped at 2.00 mill. For 2008-2009, 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 2009-2010, 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.

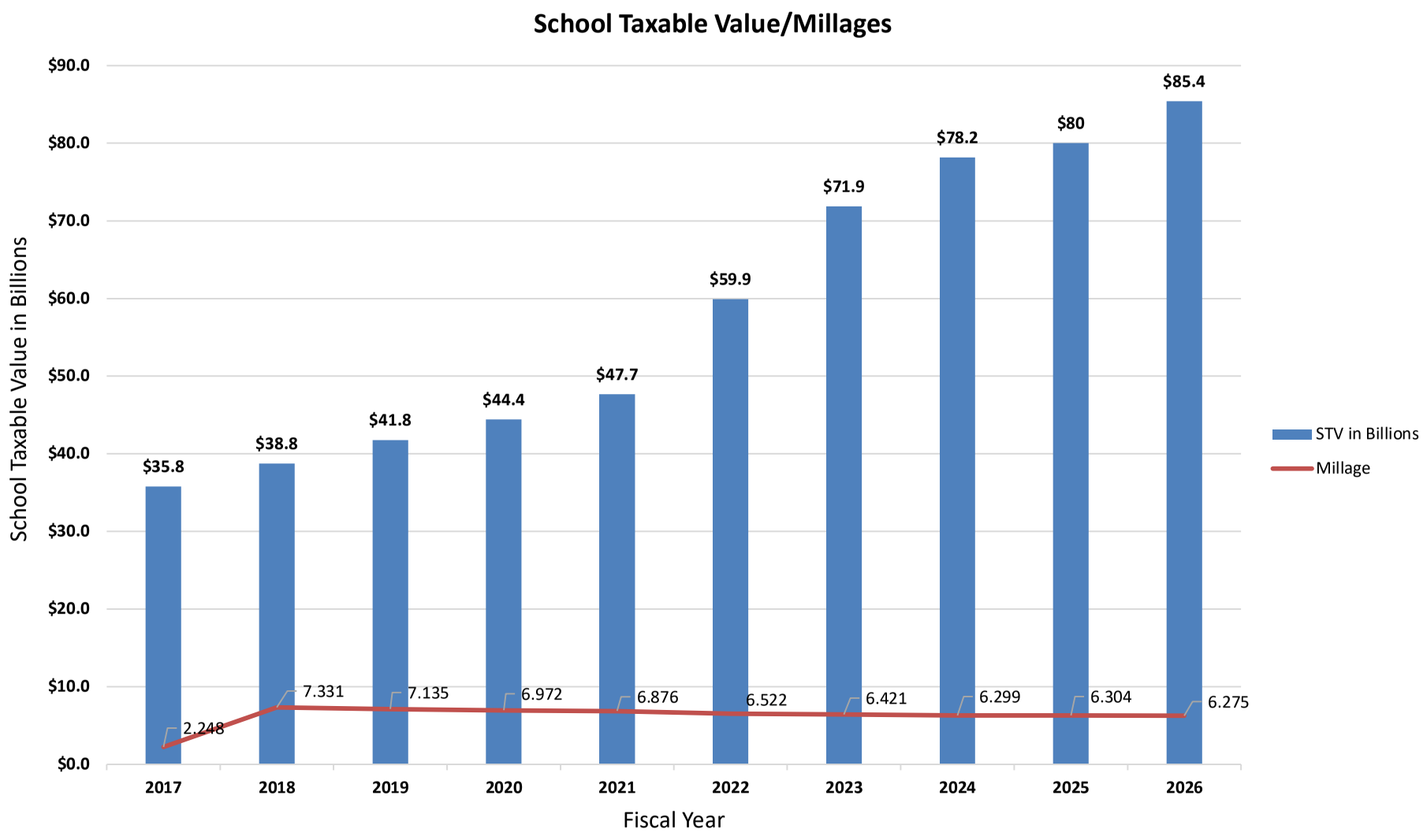
School Board of Manatee County
Millage Levy

	2023-2024	2024-2025	2025-2026	2026-2027	Percentage of Millage Generated Revenue	2025-2026 vs 2026-2027 Increase / (Decrease)	2025-2026 vs 2026-2027 % Increase Increase / (Decrease)
General Fund							
Local Required Effort (Inlcuding Prior Year Adjustment)	3.173	3.051	3.056	3.027	48%	(0.029)	
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 Projects Fund	1.500	1.500	1.500	1.500	24%	0.000	
Total Millage	6.421	6.299	6.304	6.275	100%	(0.029)	-0.5%

The proposed millage rate for 2026/2027 is -0.5% lower than the millage rate levied last year.
The decrease is attributable to Required Local Effort (RLE) which is mandated by statute.
The School Board must levy the RLE to receive state funding.

SCHOOL DISTRICT MILLAGE HISTORY
MANATEE COUNTY, FLORIDA
MILLAGE RATES

Fiscal Year	Required Local Effort	Discretionary	Voted	Debt Service	Capital Projects	Total	Non Exempt Tax Roll
2017	4.360	0.748	0.000	0	1.500	2.248	$ 35,849,173,561
2018	4.083	0.748	1.000	0	1.500	7.331	$ 38,766,742,392
2019	3.887	0.748	1.000	0	1.500	7.135	$ 41,780,543,525
2020	3.724	0.748	1.000	0	1.500	6.972	$ 44,398,287,814
2021	3.628	0.748	1.000	0	1.500	6.876	$ 47,666,050,988
2022	3.274	0.748	1.000	0	1.500	6.522	$ 59,935,768,812
2023	3.173	0.748	1.000	0	1.500	6.421	$ 71,864,882,526
2024	3.051	0.748	1.000	0	1.500	6.299	$ 78,167,220,289
2025	3.056	0.748	1.000	0	1.500	6.304	$ 79,984,439,417
2026	3.027	0.748	1.000	0	1.500	6.275	$ 85,356,226,369


School Taxable Value/Millages
School Taxable Value in Billions
$90.0
$80.0
$70.0
$60.0
$50.0
$40.0
$30.0
$20.0
$10.0
$0.0
$35.8
$38.8
$41.8
$44.4
$47.7
$59.9
$71.9
$78.2
$80
$85.4
2.248
7.331
7.135
6.972
6.876
6.522
6.421
6.299
6.304
6.275
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026
Fiscal Year
STV in Billions
Millage

Rolled Back Rate

Last year's property tax levy

A. Initially proposed tax levy	$	507,190,406
B. Less tax reductions due to Value Adjustment Board and other assessment changes.	$	2,968,500
C. Actual property tax levy	**$**	**504,221,906**
This year's proposed tax levy	**$**	**535,610,320**

A portion of the tax levy is required under state law in order for the school board to receive **$229,999,502** in state education grants. The required portion has **increased by 2.37** percent and represents approximately five-tenths of the total proposed taxes.

Current Year Proposed State Law (RLE)	3.0270
Current Year Proposed Local Board	3.2480
TOTAL	**6.2750**

Current Year State Law (RLE) RBR	2.9570
Current Year Local Board RBR	3.1428
TOTAL	**6.0998**

RLE = Required Local Effort
RBR = Rolled-Back Rate

Gross Taxable Value Comparison			
	Prior Year Final Gross Taxable Value	Current Year Gross Taxable Value	Increase/ (Decrease)
	$ 79,984,439,417	$ 85,356,226,369	$ 5,371,786,952
	2025	2026	
By State Law	**Millage Rate**	**Millage Rate**	**Increase/ (Decrease)**
Required Local Effort (RLE)	3.0370	3.0100	(0.0270)
Prior Year RLE Adjustment	0.0190	0.0170	(0.0020)
Subtotal - State	**3.0560**	**3.0270**	**(0.0290)**
By Local Board			
Discretionary Operating	0.7480	0.7480	0.0000
Critical Operating Needs - 1 mil	1.0000	1.0000	0.0000
Local Capital Improvement	1.5000	1.5000	0.0000
Critical Capital Outlay Needs	0.0000	0.0000	0.0000
Subtotal - Local	**3.2480**	**3.2480**	**0.0000**
Total Millage	**6.3040**	**6.2750**	**(0.0290)**

Note: The Millage Rate Reflects the amount of Taxes per $1,000 of Taxable Value

Gross Taxable Value			
	Prior Year Final Gross Taxable Value	Current Year Gross Taxable Value	Increase/ (Decrease)
	$ 79,984,439,417	$ 85,356,226,369	$ 5,371,786,952

	2025	2026	Increase/ (Decrease)
By State Law	**Millage Revenue @ 96%**	**Millage Revenue @ 96%**	
Required Local Effort (RLE)	$ 233,196,233	$ 246,645,352	$ 13,449,119
Prior Year RLE Adjustment	$ 1,458,916	$ 1,393,014	$ (65,902)
Subtotal - State	**$ 234,655,149**	**$ 248,038,366**	**$ 13,383,217**
By Local Board			
Discretionary Operating	$ 57,435,226	$ 61,292,599	$ 3,857,373
Voted Millage - 1 mil	$ 76,785,062	$ 81,941,977	$ 5,156,915
Local Capital Improvement	$ 115,177,593	$ 122,912,966	$ 7,735,373
Critical Capital Outlay Needs	$ -	$ -	$ -
Subtotal - Local	**$ 249,397,881**	**$ 266,147,542**	**$ 16,749,661**
Total Millage	**$ 484,053,030**	**$ 514,185,908**	**$ 30,132,878**

School District of Manatee County

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

FY 2025-26 vs. FY 2026-27 (Final)

No Increase in Average Assessed Value	2025	2026	Change from Prior Year	Change
Taxable value (i)	$326,390	$326,390	$0	0.00%
Exemptions	Included above			
Net taxable value	$326,390	$326,390	$0	0.00%
Millage rate	6.3040	6.2750	-0.0290	-0.46%
Annual taxes	$2,057.56	$2,048.10	-$9.47	-0.46%

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

Use drpc_report 2025vab and drpc_report 2026 preliminary for Real Property only

School District of Manatee County

Effect of Tax Rate Change on Manatee County Property Owner with increase in Assessed Value

FY 2025-26 vs. FY 2026-27 (Final)

Increase in Average Assessed Value	2025	2026	Change from Prior Year	% Change
Taxable value (i)	$326,390	$338,066	$11,676	3.58%
Exemptions	Included above			
Net taxable value	$326,390	$338,066	$11,676	3.58%
Millage rate	6.3040	6.2750	-0.0290	-0.46%
Annual taxes	$2,057.56	$2,121.37	$63.80	3.10%

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

FLORIDA

CERTIFICATION OF SCHOOL TAXABLE VALUE

DR-420S
R 5/13
Rule 120-16.002, FAC
Effective 5/13
Provisional

Year: 2026	County: Manatee

Name of School District :
School District of Manatee County

SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT

1.	Current year taxable value of real property for operating purposes	$	80,254,605,542	(1)
2.	Current year taxable value of personal property for operating purposes	$	5,093,140,160	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	$	8,480,667	(3)
4.	Current year gross taxable value for operating purposes *(Line 1plus Line 2 plus line 3)*	$	85,356,226,369	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	$	2,693,282,287	(5)
6.	Current year adjusted taxable value *(line 4 minus Line 5)*	$	82,662,944,082	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	$	79,984,439,417	(7)
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? *(Ifyes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)*	☐ Yes	No	(8)

SIGN HERE	Property Appraiser Certification I I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser : Electronically Certified by Property Appraiser	Date: 6/25/2026 11 :41:10 AM

SECTION II: COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER

Local board millage includes discretionary and capital outlay.

9.	Prior year state law millage levy: Required Local Effort (RLE) *(Sum of previous year's RLE and prior period funding adjustment)*		3.0560 per $1,000	(9)
10.	Prior year local board millage levy *(All discretionary millages)*		3.2480 per $1,000	(10)
11.	Prior year state law proceeds *(Line 9 multiplied by line 7, divided by 1,000)*	$	244,432,447	(11)
12.	Prior year local board proceeds *(line 10 multiplied by line 7, divided by 7,000)*	$	259,789,459	(12)
13.	Prior year total state law and local board proceeds *(line 71 plus line 12)*	$	504,221,906	(13)
14.	Current year state law rolled-back rate *(line 11 divided by Line 6, multiplied by 1,000)*		2.9570 per $1,000	(14)
15.	Current year local board rolled-back rate *(Line 12 divided by Line 6, multiplied by 7,000)*		3.1428 per $1,000	(15)
16.	Current year proposed state law millage rate *(Sum of RLE and prior period funding adjustment)*		3.0270 per $1,000	(16)

17.	A.Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue	E. Additional Voted Millage	(17)
	1.5000	0.7480	0.0000		1.0000	
	Current year proposed local board millage rate *(17A plus 178, plus 17C, plus 17D, plus 17E)*				3.2480 per $1,000	

Continued on page 2

Name of School District : School District of Manatee County	DR-420S R. 5/13 Page 2

18.	Current year state law proceeds *(Line 16 multiplied by Line 4, divided by 1,000)*	$ 258,373,297	(18)
19.	Current year local board proceeds *(Line 17 multiplied by Line 4, divided by 1,000)*	$ 277,237,023	(19)
20.	Current year total state law and local board proceeds *(Line 18 plus Line 19)*	$ 535,610,320	(20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate *(Line 16 divided by Line 14, minus 1, multiplied by 100)*	2.37 %	(21)
22.	Current year total proposed rate as a percent change of rolled-back rate *{[(Line 16 plus Line 17) divided by (Line 14 plus Line 15)], minus 1}, multiplied by 100*	2.87 %	(22)

Final public budget hearing	Date : 9/8/2026	Time : 5:30 PM EST	Place : 215 Manatee Avenue West Bradenton 34205

SIGN HERE			
	Taxing Authority Certification	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.	
	Signature of Chief Administrative Officer :		Date : 7-28-2023
	Title : Superintendent	Contact Name And Contact Title : Gina Maliniak, Budget Director	
	Mailing Address : 215 Manatee Avenue West	Physical Address : Same	
	City, State, Zip : Bradenton, FL 34205	Phone Number : (941) 708-8770	Fax Number :

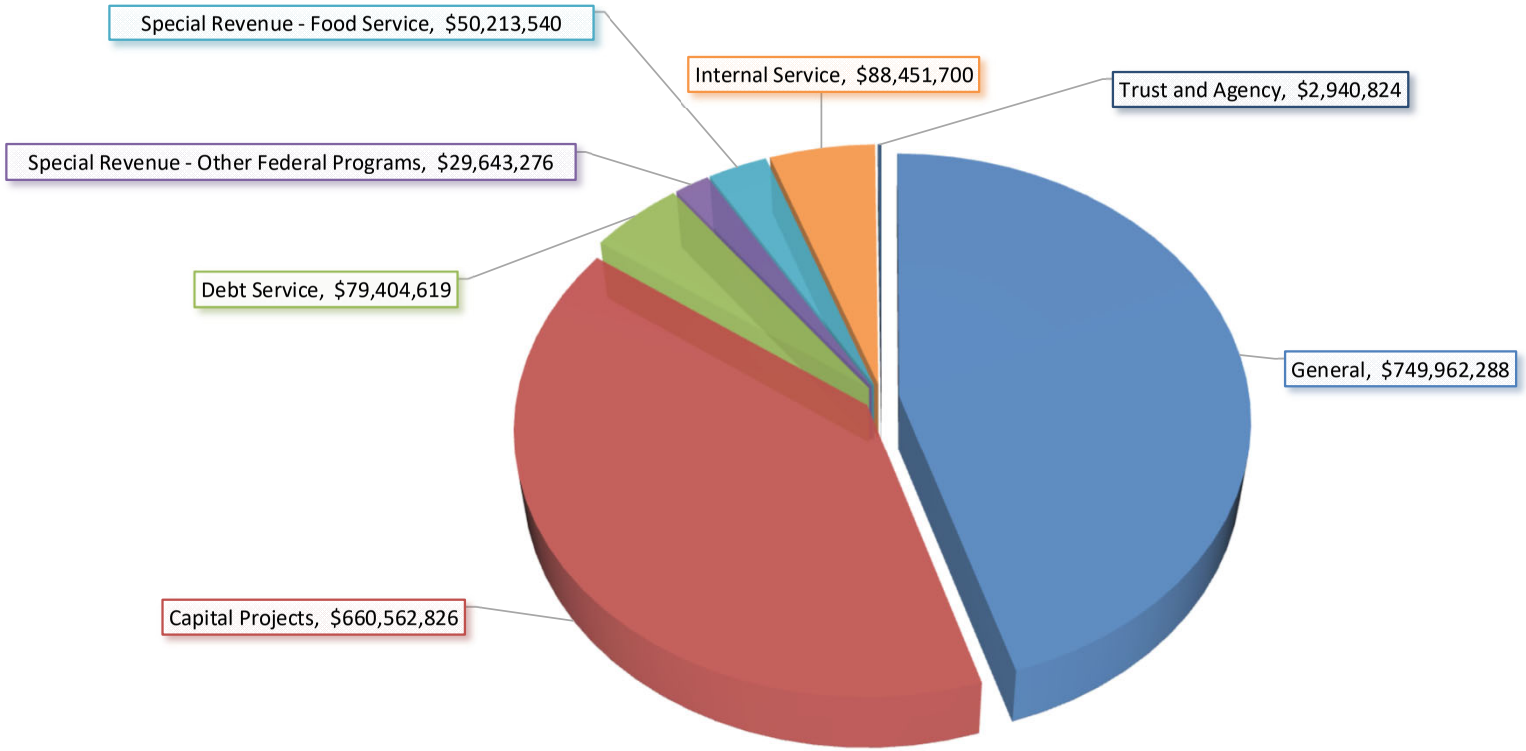
Continued on page 3

SECTION III

FINANCIAL SUMMARIES

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

SCHOOL BOARD OF MANATEE COUNTY 2026-2027 TENTATIVE BUDGET BY FUND



TOTAL TENTATIVE BUDGET BY FUND - $1,661,179,073

GENERAL OPERATING FUND
BUDGET OVERVIEW FY 2026-2027

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 funding 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.

FEFP Calculation Schedule

2026-2027 FL DOE FEFP 2nd Calc Report

	Unweighted FTE Students		Program Weights		Weighted FTE Students		Base Student Allocation (BSA)		Comparable Wage Factor (CWF)	
2027 2nd Calc	$59,533.92	x		=	$62,723.16	x	$5,457.60	x	1.0002	=
2026 4th Calc	**$57,403.99**				**$60,615.02**		**$5,372.60**		**1.0000**	

	Base Funding		Academic Acceleration Options		ESE Guaranteed Allocation		Department of Juvenile Justice (DJJ)		Mental Health Assistance	
2027 2nd Calc	$342,386,382	+	$8,214,752	+	$26,878,325	+	$178,024	+	$3,474,729	+
2026 4th Calc	**$325,660,256**		**$8,214,752**		**$24,829,697**		**$181,843**		**$3,363,009**	

	Safe Schools		Education Enrichment		Student Transportation		Proration to Appropriation		Educational Enrollment Stabilization Allocation		Gross State and Local Funding
2027 2nd Calc	$5,471,210	+	$14,923,256	+	$10,163,658	+	$0	+	$0	=	$411,690,336
2026 4th Calc	**$5,360,278**		**$14,400,525**		**$10,076,952**		**$0**		**$0**		**$392,087,312**

	Required Local Effort 2026-27: 3.010 2025-26: 3.056 incl py adj		Prior Year Adjustments		Net State FEFP		Class Size Reduction		State Funded Discretionary Supplement	
2027 2nd Calc	$246,645,352	+	$0	=	$165,044,984	+	$52,054,243	+	$12,900,275	=
2026 4th Calc	**$234,569,127**		**-$2,784,843**		**$154,733,342**		**$50,988,145**		**$11,313,355**	

	Total State Funding incl PY Adj		Required Local Effort (RLE)		.748 Discretionary Local Effort		Total FEFP Funding Including PY Adj		FES incld py adj 2026-27 UFTE 6,178.5 2025-26 UFTE 5,389.75		District FEFP Funding including PY adjustment
2027 2nd Calc	$229,999,502	+	$246,645,352	+	$61,292,599	=	$537,937,453	-	$56,722,348	=	$481,215,105
2026 4th Calc	**$217,034,842**		**$234,569,127**		**$57,773,364**		**$509,377,333**		**$48,653,750**		**$460,723,583**

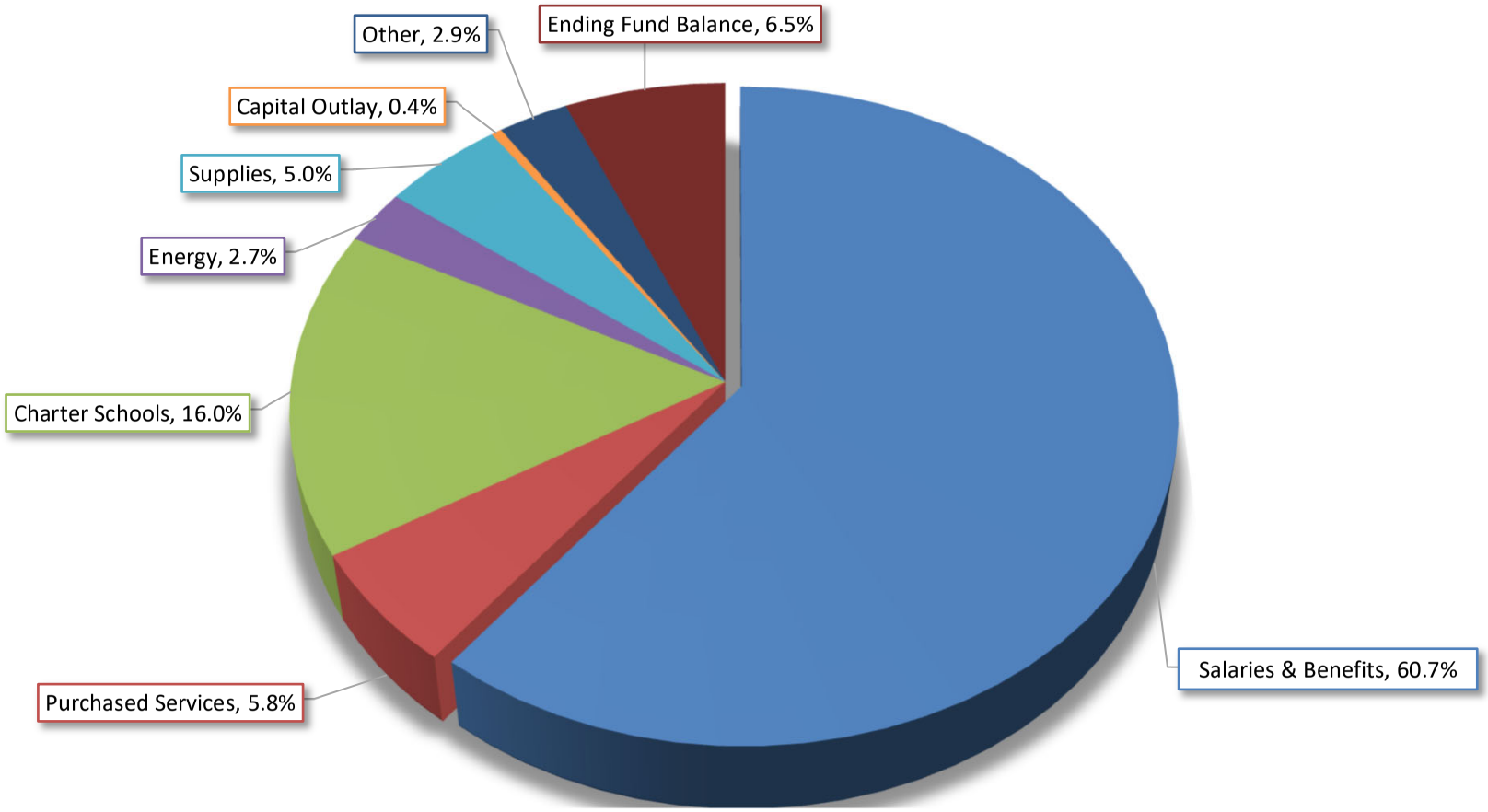
GENERAL FUND

	2024-2025 ACTUAL	2025-2026 ACTUALS	2026-2027 BUDGET	2025 - 2026 TO 2026 - 2027 CHANGE	PERCENT
REVENUES					
FEDERAL REVENUE					
Reserve Officer Training (JROTC)	$ 758,317	$ 760,167	$ 720,000	$ (40,167)	-5.3%
Misc. Federal Direct	$ 2,520	$ 2,535	$ -	$ (2,535)	-100.0%
Medicaid	$ 1,284,938	$ 1,376,403	$ 1,305,000	$ (71,403)	-5.2%
Federal thru Local	$ 298,398	$ 248,011	$ 133,000	$ (115,011)	-46.4%
Other Federal Through State	$ 1,238,615	$ 1,277,373	$ 28,000	$ (1,249,373)	-97.8%
TOTAL FEDERAL REVENUE	**$ 3,582,788**	**$ 3,664,488**	**$ 2,186,000**	**$ (1,478,488)**	**-40.3%**
STATE SOURCES					
FEFP REVENUE					
FEFP State Payment	$ 125,840,566	$ 120,739,747	$ 121,222,911	$ 483,164	0.4%
School Recognition	$ 3,176,777	$ 1,931,965	$ -	$ (1,931,965)	-100.0%
TOTAL FEFP REVENUE	**$ 129,017,343**	**$ 122,671,712**	**$ 121,222,911**	**$ (1,448,801)**	**-1.2%**
Work Force Development	$ 10,347,179	$ 10,511,121	$ 10,511,121	$ -	0.0%
CO & DS Withheld - Admin Exp	$ 33,425	$ -	$ 31,200	$ 31,200	n/a
Workforce Education Performance	$ 645,897	$ 385,045	$ 404,250	$ 19,205	5.0%
State License Tax	$ 362,997	$ 359,991	$ 360,000	$ 9	0.0%
Voluntary Pre-K Program	$ 2,702,412	$ 2,708,212	$ 2,844,720	$ 136,508	5.0%
Class Size Constitutional Amendment	$ 51,287,887	$ 50,988,145	$ 52,054,243	$ 1,066,098	2.1%
Misc & Other State Revenue	$ 3,249,619	$ 2,699,901	$ 301,802	$ (2,398,098)	-88.8%
TOTAL STATE REVENUE	**$ 68,629,416**	**$ 67,652,415**	**$ 66,507,336**	**$ (1,145,079)**	**-1.7%**
TOTAL FEFP AND STATE REVENUE	**$ 197,646,759**	**$ 190,324,127**	**$ 187,730,247**	**$ (2,593,880)**	**-1.4%**
LOCAL SOURCES					
District School Tax	$ 285,774,797	$ 294,721,101	$ 309,330,966	$ 14,609,865	5.0%
District Additional School Tax	$ 74,061,264	$ 76,384,064	$ 81,941,978	$ 5,557,914	7.3%
Lease Revenue	$ 420,173	$ 447,673	$ 317,000	$ (130,673)	-29.2%
Interest on Investments	$ 13,423,436	$ 9,764,157	$ 8,600,000	$ (1,164,157)	-11.9%
Gifts, Grants & Bequests	$ 2,730	$ 2,931	$ -	$ (2,931)	-100.0%
Post Secondary Course Fees	$ 3,718,771	$ 3,470,697	$ 4,530,279	$ 1,059,582	30.5%
Continuing Workforce Ed Fees	$ 106,778	$ 143,463	$ 76,075	$ (67,388)	-47.0%
Capital Improvement Fees	$ 228,901	$ 217,984	$ 330,787	$ 112,803	51.7%
Other Schools, Class Fees	$ 33,368	$ 50,708	$ 39,358	$ (11,350)	-22.4%
Other Student Fees, Financial Aid	$ 1,017,752	$ 863,210	$ 1,128,851	$ 265,641	30.8%
School Age Child Care	$ 7,684,810	$ 8,336,857	$ 9,164,110	$ 827,253	9.9%
Charges for Services	$ 4,091	$ 4,227	$ -	$ (4,227)	-100.0%
Bus Fees	$ -	$ -	$ 80,000	$ 80,000	n/a
Activity Bus Fees	$ -	$ -	$ 25,000	$ 25,000	n/a
Sale of Assets	$ 154,974	$ 95,251	$ 80,000	$ (15,251)	-16.0%
Federal Indirect Cost	$ 2,262,735	$ 1,695,661	$ 1,575,000	$ (120,661)	-7.1%
Other Local Sources	$ 3,252,111	$ 3,531,626	$ 4,663,234	$ 1,131,608	32.0%
Refunds of prior Year Expenses	$ 7,543	$ 7,042	$ -	$ (7,042)	-100.0%
Lost, Damaged, Sold Textbooks	$ 19,197	$ 15,118	$ -	$ (15,118)	-100.0%
Food Service and Other Indirect Costs	$ 2,288,420	$ 2,527,546	$ 2,430,000	$ (97,546)	-3.9%
TOTAL LOCAL REVENUE	**$ 394,461,849**	**$ 402,279,318**	**$ 424,312,638**	**$ 22,033,319**	**5.5%**
TOTAL REVENUES	**$ 595,691,395**	**$ 596,267,933**	**$ 614,228,885**	**$ 17,960,951**	**3.0%**

GENERAL FUND

	2024-2025 ACTUAL	2025-2026 ACTUALS	2026-2027 BUDGET	2025 - 2026 TO 2026 - 2027 CHANGE	PERCENT
EXPENDITURES, APPROPRIATIONS					
Instructional Services	$ 394,134,488	$ 414,544,697	$ 458,466,818	$ 43,922,121	10.6%
Pupil Personnel Services	$ 26,444,195	$ 29,770,315	$ 30,552,083	$ 781,768	2.6%
Instructional Media Services	$ 5,755,295	$ 6,239,111	$ 6,205,697	$ (33,414)	-0.5%
Instr., Curr. Development Services	$ 9,232,425	$ 11,310,026	$ 11,783,556	$ 473,530	4.2%
Instructional Staff Training Services	$ 1,835,858	$ 4,696,555	$ 4,746,288	$ 49,733	1.1%
Instructional Technology	$ 141	$ 7	$ -	$ (7)	-100.0%
Board of Education	$ 945,894	$ 1,195,829	$ 1,608,893	$ 413,064	34.5%
General Administration	$ 3,526,344	$ 4,127,353	$ 3,629,753	$ (497,600)	-12.1%
School Administration	$ 36,018,766	$ 38,794,750	$ 41,254,296	$ 2,459,546	6.3%
Facilities Acquisition & Construction	$ 8,279,369	$ 9,323,294	$ 9,083,794	$ (239,499)	-2.6%
Fiscal Services	$ 3,428,416	$ 3,645,042	$ 4,299,615	$ 654,572	18.0%
Central Services	$ 14,611,008	$ 16,456,327	$ 18,808,651	$ 2,352,324	14.3%
Pupil Transportation Services	$ 19,923,690	$ 20,684,706	$ 20,358,097	$ (326,609)	-1.6%
Operation of Plant	$ 50,241,799	$ 53,906,473	$ 58,601,580	$ 4,695,107	8.7%
Maintenance of Plant	$ 10,670,735	$ 12,038,522	$ 13,308,990	$ 1,270,468	10.6%
Administrative Technology Services	$ 10,549,002	$ 9,315,628	$ 8,944,956	$ (370,672)	-4.0%
Community Services	$ 7,701,544	$ 7,731,710	$ 7,784,920	$ 53,210	0.7%
Debt Service	$ 822,552	$ 1,018,614	$ 974,935	$ (43,679)	-4.3%
TOTAL EXPENDITURES, APPROPRIATIONS	**$ 604,121,523**	**$ 644,798,958**	**$ 700,412,922**	**$ 55,613,963**	**8.6%**
TRANSFERS OUT					
Transfers Out Capital Fund	$ 875,508	$ -	$ -	$ -	n/a
Transfers Out Internal Service Health	$ -	$ -	$ 600,000	$ 600,000	n/a
TOTAL TRANSFERS OUT	**$ -**	**$ -**	**$ 600,000**	**$ 600,000**	**n/a**
TRANSFERS IN					
From Capital Fund	$ 17,029,708	$ 27,356,567	$ 34,224,782	$ 6,868,215	25.1%
From Special Revenue Fund	$ 11,835	$ -	$ -	$ -	n/a
TOTAL TRANSFERS IN	**$ 17,041,543**	**$ 27,356,567**	**$ 34,224,782**	**$ 6,868,215**	**25.1%**
OTHER FUNDING SOURCES	$ 250,844	$ 1,954,507	$ -	$ (1,954,507)	-100.0%
BEGINNING FUND BALANCE					
Nonspendable Fund Balance	$ 517,798	$ 574,555	$ 631,163	$ 56,608	9.9%
Restricted Fund Balance	$ 24,150,309	$ 29,032,852	$ 31,536,027	$ 2,503,175	8.6%
Assigned Fund Balance	$ 3,691,267	$ 3,304,070	$ 5,239,467	$ 1,935,397	58.6%
Unassigned Fund Balance	$ 84,382,446	$ 87,817,095	$ 64,101,964	$ (23,715,132)	-27.0%
TOTAL BEGINNING FUND BALANCE	**$ 112,741,820**	**$ 120,728,572**	**$ 101,508,621**	**$ (19,219,951)**	**-15.9%**
ENDING FUND BALANCE					
Nonspendable Fund Balance	$ 574,555	$ 631,163	$ 631,163	$ -	0.0%
Restricted Fund Balance	$ 29,032,852	$ 31,536,027	$ 4,988,490	$ (26,547,537)	-84.2%
Assigned Fund Balance	$ 3,304,070	$ 5,239,467	$ 1,600,000	$ (3,639,467)	-69.5%
Unassigned Fund Balance	$ 87,817,095	$ 64,101,964	$ 41,729,712	$ (22,372,252)	-34.9%
TOTAL ENDING FUND BALANCE	**$ 120,728,572**	**$ 101,508,621**	**$ 48,949,366**	**$ (52,559,255)**	**-51.8%**

GENERAL OPERATING FUND EXPENSE BY OBJECTS



DEBT SERVICE BUDGET OVERVIEW
FY 2026-2027

Debt Service Funds are used to repay long-term debt of the school district. Currently, this debt includes SBE bonds held by and operated by the State, the Certificates of Participation, and the Sales Tax Revenue Bonds.

This year, the district's long-term debt payments of principal, interest and administrative fees total $62,950,783 for all obligations.

Certificates of Participation (COP)

A COP is a pro-rata share of future lease payments and repaid primarily by transfers from the Local Capital Improvement Fund. The lease purchase financing of capital improvements through the issuance of COPs is a technique frequently utilized by Florida school districts to finance school facilities. According to F.S. 1011.71(2)(e), payments for educational facilities and sites due under a lease-purchase agreement shall not exceed an amount equal to three-fourths (75%) of the proceeds from the millage levied.

The District's current financial arrangements are as follows:

2010 Series

On October 29, 2010, the Board issued $21,600,000 in COPs through the Federal Qualified School Construction Bond program to fund the replacement of the Davis Building at on the campus of Manatee High School. The American Recovery and Reinvestment Act of 2009 created a new category of tax credit bonds called Qualified School Construction Bonds that can be used to finance capital projects for public school facilities. The District repaid principal in the amount of $1,680,000 with the balance in the project account. The outstanding principal is currently $19,920,000. This debt matures in 2029.

2015 Series, Refunding

On December 16, 2015, the Board issued $38,470,000 in COPs to refund the Series 2005 COPs and to partially refund the Series 2007A COPS. This debt matures in 2027.

2017 Series, Refunding

On December 20, 2017, the Board issued $55,890,000 in COPs to refund the outstanding Series 2008A Certificates and to partially refund the Series 2011A Certificates maturing in the years 2022 through 2031. The 2017 Series matures in 2031.

2023A Series

On May 25, 2023, the Board issued $151,730,000 in COPs to fund major construction projects at five schools. The COPs were issued at a premium and netted the District project fund $176,212,011. The 2023A Series matures in 2038.

2025A Series

On March 24, 2025, the Board issued $135,940,000 in COPs to fund major construction projects at five schools. The COPs were issued at a premium and netted the District project fund $15,135,484. The 2025A Series matures in 2045.

2026A Series

On March 3, 2026, the Board issued $207,530,000 in COPs to fund major construction projects at five schools. The COPs were issued at a premium and netted the District project fund $23,628,704. The 2026A Series matures in 2045.

2026B Series

On March 3, 2026, the Board issued $19,485,000 in COPs to Refund the 2016 Series. The COPs were issued at a premium and netted the District $1,228,162. The 2026B Series matures in 2029.

State School Bonds

The State Board of Education on behalf of the District issues these bonds. The bonds mature serially and are secured by a pledge of the District's portion of the State-assessed motor vehicle license tax and State's full faith credit. The District has a total of $707,000 State School Bonds payable for Series 2019A, and 2020A. The Department of Education acts as trustee and provides the District with the amounts for revenue, principal, and interest to budget in the Debt Service Fund.

Sales Tax Bond Issue

On November 8, 2016, the levy of an extension of the one-half cent Discretionary Sales Surtax was placed on the ballot and approved by a majority of the electors of Manatee County. Revenue collection from this extension began on January 1, 2018, and will continue through December 31, 2032.

On February 23, 2017, the District closed on a Sales Tax Revenue Bond issue, Series 2017. Par value of the bonds was $131,785,000. The bonds were sold at a premium and netted the district project fund of approximately $151,045,513.

The principal of, and interest on the 2017 Series Sales Tax Revenue Bonds are payable solely from and secured by a prior lien upon and pledge of the proceeds received by the District from the levy and collection of a one-half cent discretionary sales surtax pursuant to Section 212.055(6). Interest will be

payable semi-annually on April and October 1 of each year commencing April 1, 2006. This remaining issue matures on October 1, 2033.

Debt Summary and Legal Debt Limits

The Board's long-term capital plan includes all proposed debt issuance and relative debt service.

Legal Debt Limits

Section 1011.13 Florida Statutes allows the School Board to enter into short term loans to pay current fiscal year obligations provided the repayment of the loan is made with proceeds of revenues reasonably to be anticipated during the current fiscal year. These loans may be used for operating and capital purposes and are to solve cash flow shortages within the fiscal year.

Section 1011.14 Florida Statutes allows the School Board to borrow on a current basis without pledging the credit of the district or requiring the future levy of taxes for certain purposes. Such obligations may be extended from year to year with the consent of the lender for a period not to exceed 4 years, for a total of 5 years. The purposes for which such obligations may be incurred are for the purchase of school buses, land, and equipment for educational purposes, emergency purposes, and other purposes as detailed in 1011.14(1) and 1011.15. Such obligations shall not exceed one-fourth of district ad valorem tax revenue collected for operations for the preceding year.

Certificates of Participation (COP's)

Florida Statute 1011.71 (2)(e) limits debt service payments made from capital tax levies. The limitation is that debt service payments may not exceed 75% of the proceeds from the capital millage levied. The fiscal year 2025-2026 proceeds are calculated based on a levy of 1.50 mills. An estimated calculation of the borrowing capacity from COP's is as follows:

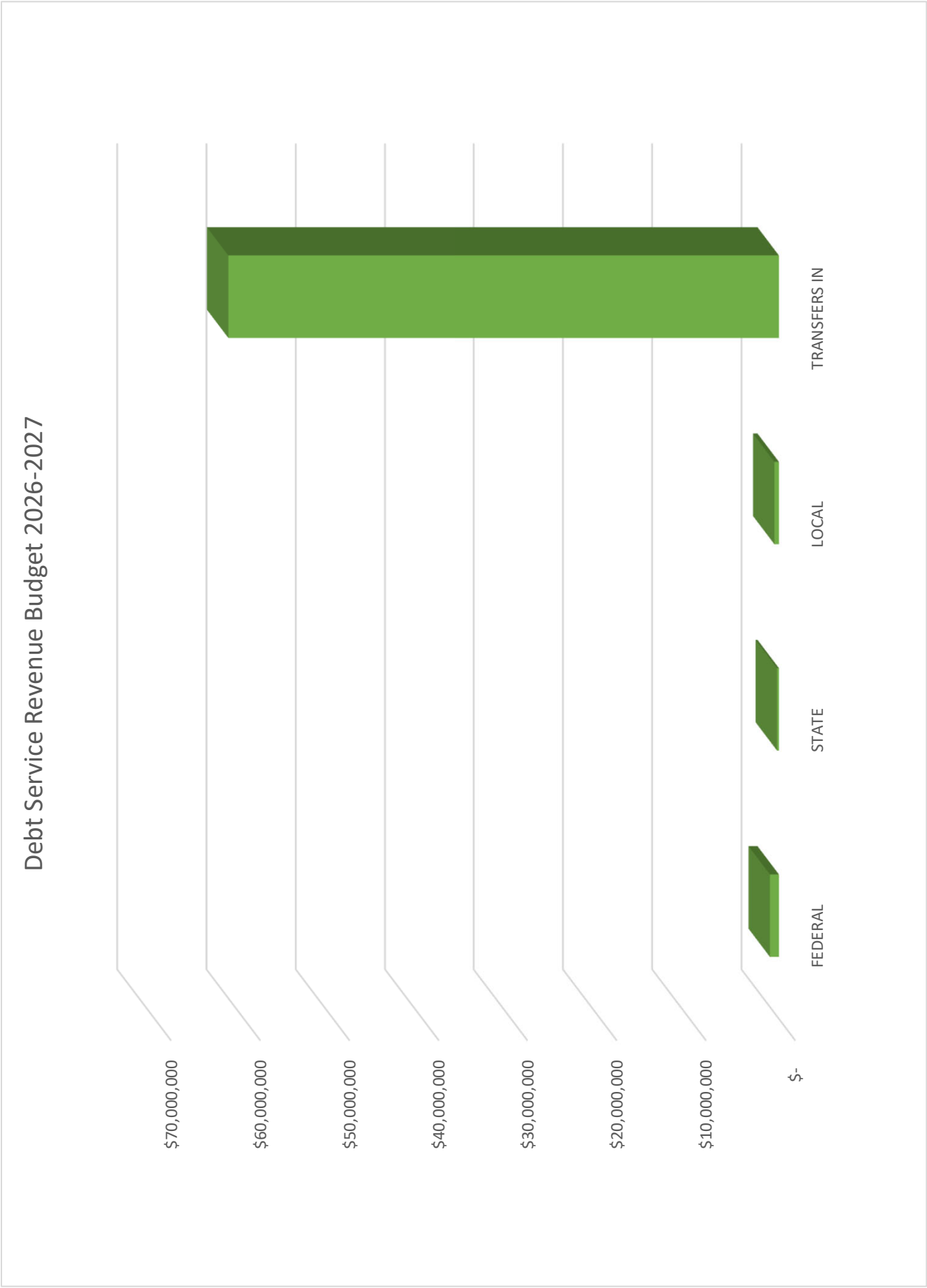
Fiscal Year 2025-2026 Local Capital Improvement proceeds	$ 116,204,894
75% of above proceeds	87,153,670
Less: Current COP Debt Service	- 49,274,662
Available Annual Debt Service from Capital Millage proceeds	$ 37,879,008

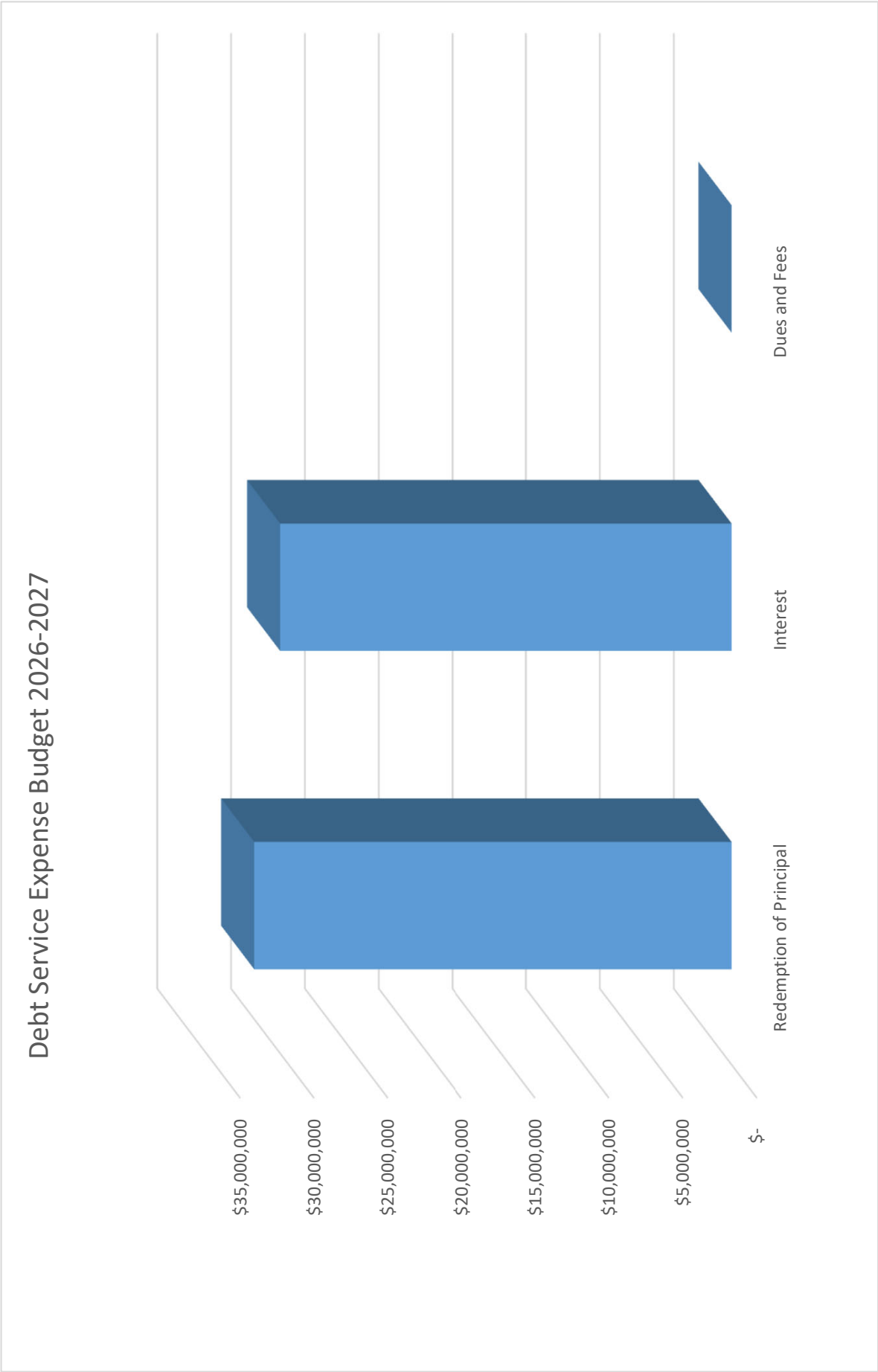
General Obligation Bonds

State Board of Education (SBE) Rule 6A-1.037(2) establishes a limit on the amount of General Obligation Bonds that a school district can issue. The bonds outstanding cannot exceed a value equal to 10% of the assessed value of taxable property on the tax roll.

DEBT SERVICE FUND

	2024-2025 ACTUAL	2025-2026 ACTUALS	2026-2027 BUDGET	2025 - 2026 TO 2026 - 2027 CHANGE	PERCENT
ESTIMATED REVENUE					
FEDERAL SOURCES					
Misc Federal Direct	$ 954,671	$ 952,166	$ 1,005,960	$ 53,794	5.35%
TOTAL FEDERAL SOURCES	**$ 954,671**	**$ 952,166**	**$ 1,005,960**	**$ 53,794**	**5.35%**
STATE SOURCES					
CO&DS Withheld for SBOE Bonds	$ 330,689	$ -	$ 203,850	$ 203,850	100.00%
SBE Bond Interest	$ 1,018	$ -	$ 1,050	$ 1,050	0.00%
TOTAL STATE SOURCES	**$ 331,707**	**$ -**	**$ 204,900**	**$ 204,900**	**100.00%**
LOCAL SOURCES					
Interest on Investments	$ 604,699	$ 631,186	$ 500,000	$ (131,186)	-26.24%
TOTAL LOCAL RESOURCES	**$ 604,699**	**$ 631,186**	**$ 500,000**	**$ (131,186)**	**-26.24%**
TOTAL ESTIMATED REVENUE	**$ 1,891,077**	**$ 1,583,352**	**$ 1,710,860**	**$ 127,508**	**7.45%**
INCOMING TRANSFERS					
From Capital Projects	$ 33,976,131	$ 69,243,936	$ 61,739,923	$ (7,504,013)	-12.15%
TOTAL INCOMING TRANSFERS	**$ 33,976,131**	**$ 69,243,936**	**$ 61,739,923**	**$ (7,504,013)**	**-12.15%**
EXPENDITURES, APPROPRIATIONS					
DEBT SERVICE					
Payments to Refunded Lease Purchase Agreement	$ -	$ 24,141,830	$ -	$ (24,141,830)	-100.00%
Redemption of Principal	$ 19,520,000	$ 19,195,000	$ 32,346,403	$ 13,151,403	40.66%
Interest	$ 15,289,127	$ 25,129,497	$ 30,591,269	$ 5,461,772	17.85%
Dues and Fees	$ 16,264	$ 1,313,281	$ 13,111	$ (1,300,170)	-9916.63%
TOTAL EXPENDITURES, APPROPRIATIONS	**$ 34,825,391**	**$ 69,779,608**	**$ 62,950,783**	**$ (6,828,825)**	**-10.85%**
BEGINNING FUND BALANCE	**$ 13,864,339**	**$ 14,906,156**	**$ 15,953,836**	**$ 1,047,680**	**6.57%**
Ending Fund Balance Restricted for Debt Service	**$ 14,906,156**	**$ 15,953,836**	**$ 16,453,836**	**$ 500,000**	**3.04%**


Debt Service Revenue Budget 2026-2027
$70,000,000
$60,000,000
$50,000,000
$40,000,000
$30,000,000
$20,000,000
$10,000,000
$-
FEDERAL
STATE
LOCAL
TRANSFERS IN


Debt Service Expense Budget 2026-2027
$35,000,000
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$-
Redemption of Principal
Interest
Dues and Fees

SCHOOL DISTRICT OF MANATEE COUNTY, FL
OUTSTANDING DEBT SERVICE
FOR THE FISCAL YEAR ENDING 6/30/27

	Amount Outstanding	Interest Rates (Percent)	Annual Maturity To	Issued Amount
State School Bonds:				
Series 2019A-Refunding	306,000	5.00	2029	744,000
Series 2020A-Refunding	401,000	2.00-5.00	2031	1,037,000
	$ 707,000			$ 1,781,000
District Revenue Bonds:				
Series 2017, Sales Tax	73,365,000	5.00	2033	131,785,000
	$ 73,365,000			$ 131,785,000
Certificates of Participation				
Series 2010A, QSCB	19,920,000	(1)	2029	21,600,000
Series 2015, Refunding	4,325,000	2.92	2027	38,470,000
Series 2017, Refunding	17,635,000	2.57	2031	55,890,000
Series 2023A	133,520,000	5.00	2038	151,730,000
Series 2025A	135,940,000	5.00	2045	135,940,000
Series 2026A	207,530,000	5.00	2045	207,530,000
Series 2026B, Refunding	19,485,000	5.00	2029	19,485,000
	$ 538,355,000			$ 630,645,000
Total	$ 612,427,000			$ 764,211,000

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

CAPITAL PROJECT FUNDS
BUDGET OVERVIEW FY 2026-27

The main sources of revenue for the Capital Project Funds are local property tax millage of 1.5 mils, sales tax, and local impact fees. The funds are primarily used to construct, repair, equip and maintain the District's schools and offices. On the following pages is a discussion of both revenue and expense of this fund.

Summary of Major Revenues

Sources of revenue in the Capital Projects funds are as follows:

Revenue from State Sources:

Capital Outlay & Debt Service Funds – CO & DS revenues are derived from motor vehicle license fees. It is also known as tag money. CO&DS funds are allocated by the Office of Educational Facilities Budgeting to the Manatee County School District based upon the constitutional funding formula. This formula provides $600 for each instruction unit for the base year and $800 for each growth unit. The base plus growth allocation equals the District's total entitlement. The District has the option to bond up to 90% of the annual capital outlay allocation for construction purposes. All future revenues will flow first to the annual debt service payment; then, if there are any revenues left, those funds will flow to the District.

Public Education & Capital Outlay (PECO) – Collections from gross receipts taxes (GRT) on utility services are the source of revenues for PECO funding. The Office of Economic and Demographic Research estimates PECO funds, which are then distributed to educational entities by the Department of Education.

PECO (Charter Schools) – These funds are provided from the state for Charter School capital outlay allocation. The district receives the funds from the state and passes them through to the charter school. The amount of this allocation is approximately $6.8 million annually and is brought into the budget as a budget amendment when the final allocations are determined by the state.

Revenue from Local Sources:

Ad Valorem Taxes – Prior to July 1, 2008, Section 1011.71(2), Florida Statutes authorized districts to levy up to 2.0 mills without voter approval. In the succeeding two fiscal years the statute was amended by .25 mill to reduce the maximum levy to 1.50 mills. Funds derived from this levy may be used for new construction and remodeling projects, as set forth in sections 1011 and 1013, Florida Statutes.

Sales Tax Proceeds – In May 2002, the voters of Manatee County approved a one-half cent discretionary sales surtax on sales in the County for 15 years, effective January 1, 2003, to pay construction, reconstruction or improvements of school facilities and related costs, land acquisitions, improvements and related costs, and costs for retrofitting and providing for technology implementation, including hardware and software for the various sites within the District in accordance with Section 212.055(6), Florida Statutes. In November 2016, the voters of Manatee County approved an extension of the one-half cent discretionary sales surtax, effective January 1, 2018, through December 31, 2032.

Impact Fee Revenue - Impact fees are one-time payments that are used to construct system improvements, such as public schools, needed to accommodate growth. The fees are assessed on each new dwelling unit within the County. Impact fee revenue for 2026-2027 is estimated to be $41,650,000.

Interest Income - The District invests idle funds in accordance with the board policy on investments.

Debt Proceeds - The District's construction program is driven by the need for new schools and the renovation/remodeling of existing schools and sites.

Long Term Capital Plan Revenues - The districts' planning for capital needs is communicated via the Tentative Educational Facilities Work Plan. The State requires a financially feasible 5-year capital plan.

Revenue estimates for the next 5 years are as follows:

SCHOOL BOARD OF MANATEE COUNTY

FIVE YEAR CAPITAL PLAN

CURRENT REVENUE - RATE OF CHANGE (PERCENTAGE)

	Budget FY 26/27	Budget FY 27/28	Budget FY 28/29	Budget FY 29/30	Budget FY 30/31
ESTIMATED REVENUE					
Current Revenue - Local					
AD VALOREM TAXES	$ 122,912,966	$ 119,937,744	$ 126,005,040	$ 134,116,704	$ 143,702,928
% Inc/(Dec)	5.77%	-2.42%	5.06%	6.44%	7.15%
SALES TAX PROCEEDS	54,407,819	55,495,975	56,605,895	57,738,013	58,892,773
% Inc/(Dec)	2.00%	2.00%	2.00%	2.00%	2.00%
IMPACT FEE REVENUE	41,650,000	36,650,000	36,650,000	36,650,000	36,650,000
% Inc/(Dec)	-20.35%	-12.00%	0.00%	0.00%	0.00%
MISC. LOCAL REVENUE	223,917	80,000	80,000	80,000	80,000
% Inc/(Dec)	-92.61%	-64.27%	0.00%	0.00%	0.00%
INTEREST	9,250,000	600,000	600,000	600,000	600,000
% Inc/(Dec)	-3.30%	-93.51%	0.00%	0.00%	0.00%
CERTIFICATES OF PARTICIPATION	-	-	-	24,600,000	-
% Inc/(Dec)	-100.00%	0.00%	0.00%	100.00%	0.00%
Local Revenue Total:	$ 228,444,702	$ 212,763,719	$ 219,940,935	$ 253,784,717	$ 239,925,701
Current Revenue - State					
CO & DS	1,991,959	1,991,959	1,991,959	1,991,959	1,991,959
% Inc/(Dec)	0.00%	0.00%	0.00%	0.00%	0.00%
MISC. STATE REVENUE	950,549	-	-	-	-
% Inc/(Dec)	0.00%	0.00%	0.00%	0.00%	0.00%
PECO (Charter Schools)	6,800,000	6,800,000	6,800,000	6,800,000	6,800,000
% Inc/(Dec)	0.15%	0.00%	0.00%	0.00%	0.00%
PECO (Construction)	354,201	-	-	-	-
% Inc/(Dec)	-92.80%	-100.00%	0.00%	0.00%	0.00%
State Revenue Total:	$ 10,096,709	$ 8,791,959	$ 8,791,959	$ 8,791,959	$ 8,791,959

Description of the impact on the Operating Budget from Major Capital Projects:

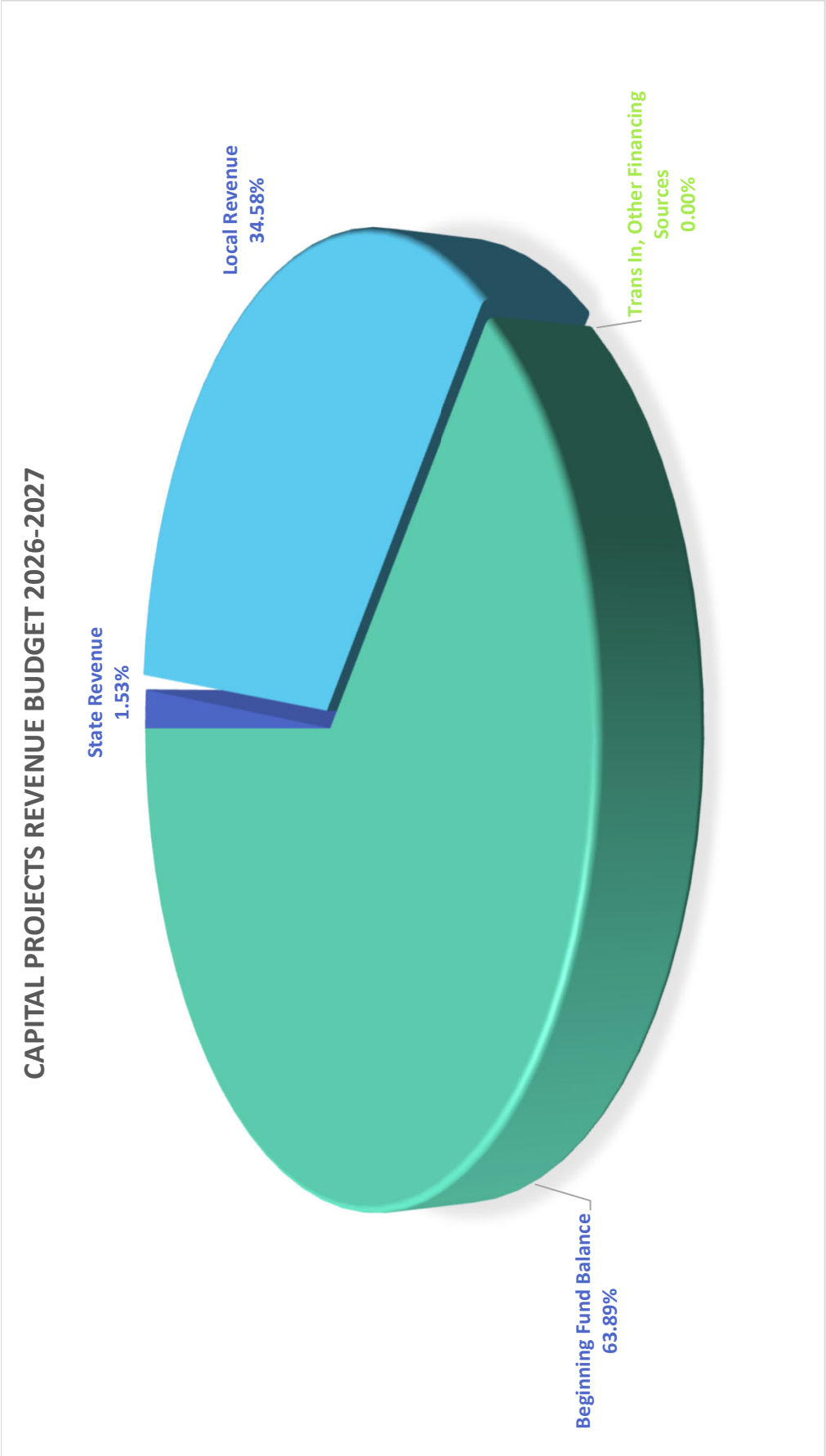
Renovation – Major renovation projects are planned at two High Schools, three Elementary Schools, and the School Support Center.

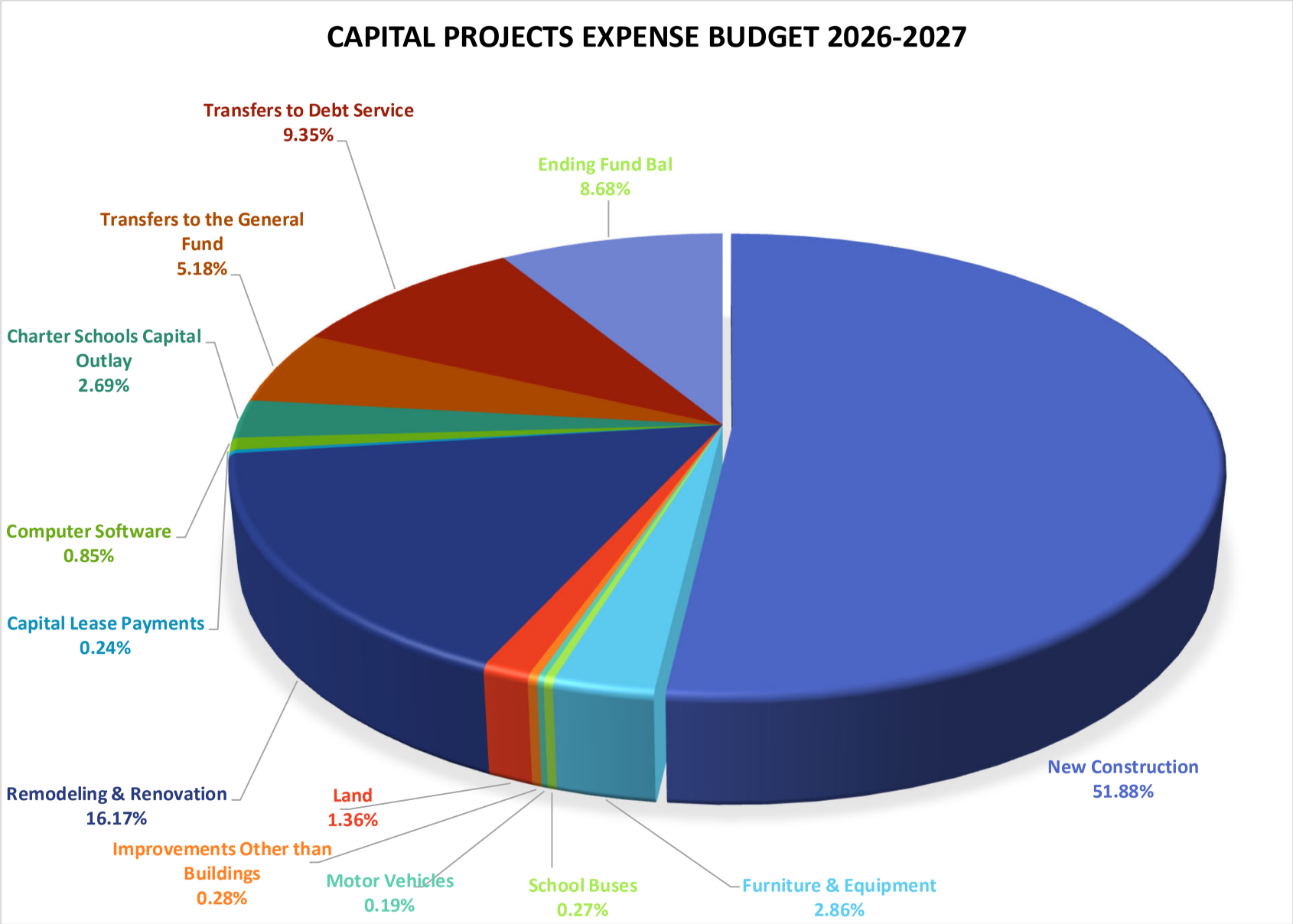
New Construction – We have two elementary additions, two new elementary schools, and a new high school in progress.

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

CAPITAL PROJECTS FUND

	2024-2025 ACTUAL	2025-2026 ACTUALS	2026-2027 BUDGET	2025 - 2026 TO 2026 - 2027 CHANGE	PERCENT
REVENUES					
STATE SOURCES					
CO & DS Distributed	$ 1,864,226	$ 1,894,505	$ 1,894,505	$ -	0.00%
Interest-Undistrib CO & DS	$ 78,484	$ 97,454	$ 97,454	$ -	0.00%
Public Education Capital Outlay-PECO-Construction	$ 923,241	$ 4,921,918	$ 354,201	$ (4,567,717)	-92.80%
Charter School Cap Outlay PECO	$ 6,222,197	$ 6,790,045	$ 6,800,000	$ 9,955	0.15%
Other Misc. State Revenue	$ 1,165,302	$ 1,278,176	$ 950,550	$ (327,626)	-25.63%
TOTAL STATE REVENUE	**$ 10,253,450**	**$ 14,982,098**	**$ 10,096,710**	**$ (4,885,388)**	**-32.61%**
LOCAL SOURCES					
District Local Capital Improvement	$ 112,708,332	$ 116,204,894	$ 122,912,966	$ 6,708,072	5.77%
Local Sales Tax	$ 52,780,682	$ 53,340,999	$ 54,407,819	$ 1,066,820	2.00%
Interest	$ 8,812,027	$ 9,565,238	$ 9,250,000	$ (315,238)	-3.30%
Other Misc. Local Sources	$ 2,801,349	$ 2,400,715	$ 223,917	$ (2,176,798)	-90.67%
Impact fees	$ 40,852,129	$ 52,292,710	$ 41,650,000	$ (10,642,710)	-20.35%
TOTAL LOCAL REVENUE	**$ 217,954,519**	**$ 233,804,556**	**$ 228,444,702**	**$ (5,359,854)**	**-2.29%**
TOTAL REVENUES	**$ 228,207,969**	**$ 248,786,654**	**$ 238,541,412**	**$ (10,245,242)**	**-4.12%**
EXPENDITURES, APPROPRIATIONS					
New Construction	$ 231,294,822	$ 199,231,203	$ 342,707,213	$ 143,476,010	72.01%
Furniture, Fixtures & Equipment	$ 20,529,249	$ 23,304,984	$ 18,859,277	$ (4,445,707)	-19.08%
School Buses	$ 1,059,593	$ 3,326,217	$ 1,800,000	$ (1,526,217)	-45.88%
Motor Vehicles	$ 1,045,175	$ 332,595	$ 1,270,000	$ 937,405	281.85%
Land	$ 4,534,370	$ 1,817,461	$ 8,959,539	$ 7,142,078	392.97%
Improvement Other than Bldgs	$ 3,179,593	$ 5,471,938	$ 1,877,057	$ (3,594,881)	-65.70%
Remodeling & Renovation/Other	$ 43,203,531	$ 48,201,531	$ 106,814,741	$ 58,613,210	121.60%
Computer Software	$ 4,083,663	$ 4,998,700	$ 5,612,173	$ 613,473	12.27%
Charter Schools Capital Outlay	$ 5,280,025	$ 11,619,868	$ 17,782,446	$ 6,162,578	53.03%
Debt Service:					
Principal on Lease Payments	$ 1,666,468	$ 1,422,481	$ 1,598,498	$ 176,017	12.37%
Interest and Dues and Fees	$ 1,210,115	$ 113,707	$ -	$ (113,707)	-100.00%
TOTAL EXPENDITURES, APPROPRIATIONS	**$ 317,086,604**	**$ 299,840,685**	**$ 507,280,944**	**$ 207,440,259**	**69.18%**
TRANSFERS OUT					
To Debt Service	$ 33,976,131	$ 69,243,936	$ 61,739,923	$ (7,504,013)	-12.15%
To General Fund	$ 17,029,708	$ 27,356,567	$ 34,224,782	$ 6,868,215	20.07%
TOTAL TRANSFERS OUT	**$ 51,005,839**	**$ 96,600,503**	**$ 95,964,705**	**$ (635,798)**	**-0.66%**
TRANSFERS IN AND OTHER FINANCING SOURCES					
Cert of Participation (COPS)	$ 135,940,000	$ 207,530,000	$ -	$ (207,530,000)	-100.00%
Premium on Lease-Purchase Agreement	$ 15,135,484	$ 23,628,704	$ -	$ (23,628,704)	-100.00%
Refunding Lease-Purchase Agreement	$ -	$ 19,485,000	$ -	$ -	0.00%
Premium on Refunding Lease-Purhase Agreement	$ -	$ 1,228,162	$ -	$ -	0.00%
Inception of Leases	$ 2,188,350	$ 68,807	$ -	$ (68,807)	-100.00%
From General Fund	$ 875,508	$ -	$ -	$ -	0.00%
TOTAL TRANSFERS IN, OTHER FINANCING SOURCES	$ 154,139,342	$ 251,940,673	$ -	$ (251,940,673)	-100.00%
BEGINNING FUND BALANCE	**$ 303,480,407**	**$ 317,735,275**	**$ 422,021,414**	**$ 104,286,139**	**32.82%**
ENDING FUND BALANCE	**$ 317,735,275**	**$ 422,021,414**	**$ 57,317,177**	**$ (364,704,237)**	**-86.42%**


CAPITAL PROJECTS REVENUE BUDGET 2026-2027
State Revenue
1.53%
Local Revenue
34.58%
Trans In, Other Financing Sources
0.00%
Beginning Fund Balance
63.89%


CAPITAL PROJECTS EXPENSE BUDGET 2026-2027
Transfers to Debt Service
9.35%
Ending Fund Bal
8.68%
Transfers to the General Fund
5.18%
Charter Schools Capital Outlay
2.69%
Computer Software
0.85%
Capital Lease Payments
0.24%
Remodeling & Renovation
16.17%
Land
1.36%
Improvements Other than Buildings
0.28%
Motor Vehicles
0.19%
School Buses
0.27%
Furniture & Equipment
2.86%
New Construction
51.88%

Manatee County School District
Proposed Five Year Capital Plan 2027-2031

		Year 0 FY 25/26	Year 1 FY 26/27	Year 2 FY 27/28	Year 3 FY 28/29	Year 4 FY 29/30	Year 5 FY 30/31	5 Yr Total
3	Ad Valorem Taxes 1.5 Mill-District	$ 108,196,125	$ 110,325,981	$ 102,881,985	$ 107,301,914	$ 111,539,004	$ 118,447,390	$ 550,496,274
4	Ad Valorem Taxes 1.5 Mill-Charter Schools	$ 8,008,769	$ 12,586,985	$ 17,055,759	$ 18,703,126	$ 22,577,700	$ 25,255,538	$ 96,179,108
5	CO & DS	$ 1,894,505	$ 1,894,505	$ 1,894,505	$ 1,894,505	$ 1,894,505	$ 1,894,505	$ 9,472,525
6	CO & DS Interest	$ 97,454	$ 97,454	$ 97,454	$ 97,454	$ 97,454	$ 97,454	$ 487,270
7	PECO - MTC Aviation Maintenance School	$ 4,921,918	$ 354,201	$ -	$ -	$ -	$ -	$ 354,201
9	Ed Facitilities -Vestibule Security	$ 507,272	$ 536,190	$ -	$ -	$ -	$ -	$ 536,190
10	Anna Maria-Guy Harvey	$ 142,472	$ 414,359	$ -	$ -	$ -	$ -	$ 414,359
11	PECO - Charter School Capital Outlay	$ 6,790,045	$ 6,800,000	$ 6,800,000	$ 6,800,000	$ 6,800,000	$ 6,800,000	$ 34,000,000
12	Sales Tax Revenue-District	$ 49,729,900	$ 49,212,358	$ 47,648,905	$ 46,825,234	$ 47,531,404	$ 48,646,365	$ 239,864,266
13	Sales Tax Revenue-Charter Schools	$ 3,611,099	$ 5,195,461	$ 7,847,070	$ 9,780,661	$ 10,206,609	$ 10,246,408	$ 43,276,209
14	Impact Fee Revenue	$ 52,292,710	$ 41,650,000	$ 36,650,000	$ 36,650,000	$ 36,650,000	$ 36,650,000	$ 188,250,000
15	Fuel Tax Refund	$ 80,744	$ 80,000	$ 80,000	$ 80,000	$ 80,000	$ 80,000	$ 400,000
17	Interest and Refunds	$ 9,565,238	$ 9,250,000	$ 600,000	$ 600,000	$ 600,000	$ 600,000	$ 11,650,000
18	Miscellaneous Local Revenue	$ 2,319,972	$ 143,917	$ -	$ -	$ -	$ -	$ 143,917
20	Miscellaneous Federal through State	$ 628,432	$ -	$ -	$ -	$ -	$ -	$ -
21	Lease Agreements	$ 68,807	$ -	$ -	$ -	$ -	$ -	$ -
22	Certificates of Participation	$ 251,871,866	$ -	$ -	$ -	$ 24,600,000	$ -	$ 24,600,000
28	**TOTAL REVENUES**	**$ 500,727,327**	**$ 238,541,411**	**$ 221,555,678**	**$ 228,732,894**	**$ 262,576,676**	**$ 248,717,660**	**$ 1,200,124,319**
29								
30	**EXPENDITURES**							
31								
32	**Construction**	**$ 220,191,565**	**$ 408,992,507**	**$ 73,865,000**	**$ 27,465,000**	**$ 34,965,000**	**$ 52,925,000**	**$ 598,212,507**
35	Anna Maria - Guy Harvey Project	$ 173,597	$ 433,233	$ -	$ -	$ -	$ -	$ 433,233
37	Ballard Elementary School Renovation	$ -	$ -	$ 10,000,000	$ 14,600,000	$ -	$ -	$ 24,600,000
40	Barbara Harvey K-8 Addition	$ 1,204,794	$ 16,295,206	$ -	$ -	$ -	$ -	$ 16,295,206
41	Barbara Harvey K-8 North River Ranch	$ 7,277,166	$ 2,543,990	$ -	$ -	$ -	$ -	$ 2,543,990
46	Bayshore High Renovation/Addition/MTC CTE Programs	$ 80,823	$ 26,574,431	$ 30,000,000	$ -	$ -	$ -	$ 56,574,431
47	Bayshore High Repair of Structural Columns	$ 174,503	$ 2,825,497	$ -	$ -	$ -	$ -	$ 2,825,497
48	Blackburn Elementary Renovate & Replace	$ 5,120,409	$ 1,048,431	$ -	$ -	$ -	$ -	$ 1,048,431
52	Buffalo Creek Addition in media center	$ 27,077	$ -	$ -	$ -	$ -	$ -	$ -
57	Haile Middle Renovation & Addition (889) 10-2-story	$ 941,559	$ 45,149	$ -	$ -	$ -	$ -	$ 45,149
59	Harllee Middle School -Soar in 4 Program	$ 188,200	$ -	$ -	$ -	$ -	$ -	$ -
63	Lake Manatee K-8 New School	$ 22,375,121	$ 6,446,170	$ -	$ -	$ -	$ -	$ 6,446,170
64	Lake Manatee K-8 Addition	$ 6,944,187	$ 10,555,813	$ -	$ -	$ -	$ -	$ 10,555,813
65	Lakewood Ranch Addition (20)	$ 309,234	$ 1,261,660	$ -	$ -	$ -	$ -	$ 1,261,660
67	Lakewood Ranch Water Line	$ 1,254,646	$ 6,397,354	$ -	$ -	$ -	$ -	$ 6,397,354
72	Lakewood Ranch Renovation	$ -	$ 5,000,000	$ 15,000,000	$ 10,000,000	$ -	$ -	$ 30,000,000
73	Lakewood Ranch Stadium Drainage	$ 558,624	$ 93,379	$ -	$ -	$ -	$ -	$ 93,379
74	Lincoln MS Renovation	$ -	$ -	$ -	$ -	$ -	$ 10,000,000	$ 10,000,000
75	Manatee ES Auditorium Renovations	$ 71,837	$ 19,100	$ -	$ -	$ -	$ -	$ 19,100
76	Manatee ES HVAC Water Line Replacement	$ 1,039,273	$ 2,500	$ -	$ -	$ -	$ -	$ 2,500
77	Manatee Elementary School Renovations	$ -	$ 9,000,000	$ 11,000,000	$ -	$ -	$ -	$ 20,000,000
78	Manatee High Paint & Roof	$ 38,800	$ -	$ -	$ -	$ -	$ -	$ -
82	Manatee High - Storm Damage -Gym	$ 1,155,778	$ 533,833	$ -	$ -	$ -	$ -	$ 533,833
83	Manatee High - South Gym Replacement		$ 10,000,000	$ -	$ -	$ -	$ -	$ 10,000,000
84	Matzke Tower Repairs	$ 145,309	$ 19,450	$ -	$ -	$ -	$ -	$ 19,450
88	MTC Aircraft Maint Tech School SRQ	$ 5,027,947	$ 2,705,519	$ -	$ -	$ -	$ -	$ 2,705,519
89	MTC Hangar (District share)	$ (9,850)	$ 538,404	$ -	$ -	$ -	$ -	$ 538,404
90	MTC Law Academy Range	$ 190,013	$ 1,930	$ -	$ -	$ -	$ -	$ 1,930
94	MTC Training/Testing Center	$ -	$ -	$ -	$ -	$ 7,500,000	$ -	$ 7,500,000
95	Miller ES Drive	$ 117,604	$ 582,396	$ -	$ -	$ -	$ -	$ 582,396
96	Moody Elementary School Renovation	$ 396,776	$ 29,603,224	$ -	$ -	$ -	$ -	$ 29,603,224
97	Myakka Elementary School Renovation	$ -	$ -	$ -	$ -	$ 24,600,000	$ -	$ 24,600,000
98	Oneco Renovation	$ 8,374,597	$ 1,348,511	$ -	$ -	$ -	$ -	$ 1,348,511
99	Palma Sola Renovation	$ 15,868,152	$ 4,307,389	$ -	$ -	$ -	$ -	$ 4,307,389
102	Palm View K8 Renovation	$ -	$ -	$ -	$ -	$ -	$ 10,000,000	$ 10,000,000
103	Palmetto High Renovation	$ 445,724	$ 283,585	$ -	$ -	$ -	$ -	$ 283,585
106	Parrish Community High - Addition	$ 101,487	$ 44,205	$ -	$ -	$ -	$ -	$ 44,205
111	Rangeland High School	$ 28,847,863	$ 153,651,805	$ -	$ -	$ -	$ -	$ 153,651,805
112	Rowlett ES Renovation	$ -	$ -	$ -	$ -	$ -	$ 20,000,000	$ 20,000,000
113	Rye Ranch Elementary School	$ 47,724,108	$ 23,688,542	$ -	$ -	$ -	$ -	$ 23,688,542
114	Samoset Elementary Renovation	$ -	$ -	$ -	$ -	$ -	$ 10,000,000	$ 10,000,000
119	Southeast High Science Building	$ 67,251	$ -	$ -	$ -	$ -	$ -	$ -
121	SSC Renovation HVAC	$ 52,052	$ 25,002,500	$ 5,000,000	$ -	$ -	$ -	$ 30,002,500
123	SSC Water Damage Restoration	$ 17,697	$ -	$ -	$ -	$ -	$ -	$ -
125	Tara Elementary School Addition & Renovation	$ 4,316,290	$ 458,474	$ -	$ -	$ -	$ -	$ 458,474
126	Tillman Elementary Renovation	$ 916	$ 30,999,084	$ -	$ -	$ -	$ -	$ 30,999,084
128	Veterans Elementary School (974) Artisan Lakes	$ 49,713,512	$ 20,073,395	$ -	$ -	$ -	$ -	$ 20,073,395
129	Williams Elementary Addition	$ 3,125,332	$ 5,415	$ -	$ -	$ -	$ -	$ 5,415
131	Districtwide - Auditorium/Theater Updates (MSTV)	$ 365,993	$ 1,911,450	$ -	$ -	$ -	$ 60,000	$ 1,971,450
132	Districtwide - Bus Hubs (2)	$ -	$ 1,500,000	$ -	$ -	$ -	$ -	$ 1,500,000
133	Districtwide - DCS Professional & Technical Services	$ 135,987	$ 215,000	$ 215,000	$ 215,000	$ 215,000	$ 215,000	$ 1,075,000
134	Districtwide - HS Field Upgrades Synthetic Turf	$ 3,573,933	$ -	$ -	$ -	$ -	$ -	$ -
137	Districtwide - Security Fencing	$ 376,870	$ 750,599	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 2,350,599
140	Districtwide - Site Acquisition	$ 1,817,461	$ 8,959,539	$ -	$ -	$ -	$ -	$ 8,959,539
141	Districtwide - Safety BDA DAS Communication System	$ 2,550	$ 232,068	$ -	$ -	$ -	$ -	$ 232,068
142	Districtwide - Vestibule Renovation for School Safety	$ 460,365	$ 3,034,277	$ 2,250,000	$ 2,250,000	$ 2,250,000	$ 2,250,000	$ 12,034,277
143	**Maintenance**	**$ 48,078,653**	**$ 61,015,783**	**$ 46,920,798**	**$ 48,911,819**	**$ 58,159,643**	**$ 41,209,693**	**$ 256,217,736**
145	Annual Repairs and Maintenance	$ 18,870,103	$ 24,561,461	$ 21,604,185	$ 22,721,889	$ 23,901,964	$ 25,148,969	$ 117,938,468
146	Bleachers	$ -	$ 250,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 2,250,000
147	CCTV	$ 2,007,025	$ 3,730,000	$ 1,085,000	$ 400,000	$ 1,800,000	$ 1,185,000	$ 8,200,000
148	Concrete Grinding	$ 50,000	$ 135,000	$ 145,000	$ 140,000	$ 132,000	$ 165,000	$ 717,000
149	Electrical	$ 381,472	$ 984,416	$ 250,000	$ 180,000	$ 180,000	$ 180,000	$ 1,774,416

		Year 0 FY 25/26	Year 1 FY 26/27	Year 2 FY 27/28	Year 3 FY 28/29	Year 4 FY 29/30	Year 5 FY 30/31	5 Yr Total
151	Emergency Management-Storm Damage	$ 1,112,358	$ -	$ -	$ -	$ -	$ -	$ -
152	Fire Alarm	$ 2,012,573	$ 2,474,239	$ 2,600,000	$ 3,250,000	$ 650,000	$ 1,050,000	$ 10,024,239
153	Flooring	$ 3,653,265	$ 3,323,475	$ 1,200,000	$ 2,500,000	$ 750,000	$ -	$ 7,773,475
154	HVAC	$ 5,289,691	$ 7,149,338	$ 5,520,000	$ 5,000,000	$ 12,440,000	$ 3,150,000	$ 33,259,338
156	Lighting	$ 44,655	$ 964,000	$ 655,000	$ 736,000	$ 905,000	$ 95,000	$ 3,355,000
157	Painting	$ 5,456,595	$ 9,108,295	$ 8,400,000	$ 7,000,000	$ 12,000,000	$ 5,000,000	$ 41,508,295
158	Parking	$ 220,857	$ 446,427	$ 141,671	$ 225,123	$ 285,291	$ 143,146	$ 1,241,658
159	Playcourts/Playgrounds	$ 2,057,166	$ 2,884,569	$ 859,942	$ 1,250,620	$ 435,388	$ 412,578	$ 5,843,097
160	Plumbing	$ 45,085	$ 243,524	$ 210,000	$ 258,187	$ 180,000	$ 180,000	$ 1,071,711
162	Roof Repair & Replacement	$ 4,531,724	$ 4,255,452	$ 3,750,000	$ 4,750,000	$ 4,000,000	$ 4,000,000	$ 20,755,452
163	Safety - Compliance HS1473	$ 227,101	$ -	$ -	$ -	$ -	$ -	$ -
164	Safety - Vape Detectors	$ 568,568	$ 320,000	$ -	$ -	$ -	$ -	$ 320,000
165	Lakewood Ranch Remediation	$ 1,550,414	$ 185,586	$ -	$ -	$ -	$ -	$ 185,586
167	**Other**	**$ 11,619,868**	**$ 18,232,446**	**$ 25,352,829**	**$ 28,933,787**	**$ 33,234,309**	**$ 35,951,946**	**$ 141,705,317**
168	Charter School Capital Outlay (1.5 Mill)	$ 8,008,769	$ 12,586,985	$ 17,055,759	$ 18,703,126	$ 22,577,700	$ 25,255,538	$ 96,179,108
169	Charter School Capital Outlay (Sales Tax)	$ 3,611,099	$ 5,195,461	$ 7,847,070	$ 9,780,661	$ 10,206,609	$ 10,246,408	$ 43,276,209
171	Safety Initiatives	$ -	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 1,500,000
172	Uninsured Property Losses	$ -	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 750,000
173	**Technology**	**$ 14,021,112**	**$ 13,869,372**	**$ 12,965,261**	**$ 15,379,337**	**$ 16,119,924**	**$ 14,685,966**	**$ 73,019,860**
174	CW Technology	$ 14,021,112	$ 13,869,372	$ 12,965,261	$ 15,379,337	$ 16,119,924	$ 14,685,966	$ 73,019,860
175	**Vehicles & Equipment**	**$ 4,135,786**	**$ 3,547,338**	**$ 2,825,000**	**$ 2,825,000**	**$ 2,825,000**	**$ 2,825,000**	**$ 14,847,338**
176	Buses	$ 3,326,217	$ 1,800,000	$ 1,815,000	$ 1,815,000	$ 1,815,000	$ 1,815,000	$ 9,060,000
178	Buses Routing System	$ 241,251	$ -	$ -	$ -	$ -	$ -	$ -
179	Districtwide FF&E	$ 235,724	$ 229,782	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 829,782
180	MSTV TV Studio/AV Equipment	$ -	$ 247,557	$ 240,000	$ 240,000	$ 240,000	$ 240,000	$ 1,207,557
181	Vehicles-Other	$ -	$ 950,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 2,950,000
182	Vehicles-Specialty	$ 332,595	$ 320,000	$ 120,000	$ 120,000	$ 120,000	$ 120,000	$ 800,000
183	**Leased Equipment**	**$ 1,793,700**	**$ 1,623,498**	**$ 1,653,700**	**$ 1,936,570**	**$ 1,218,818**	**$ 1,047,528**	**$ 7,480,114**
184	Leased Computers	$ 242,656	$ -	$ -	$ -	$ -	$ -	$ -
185	Leased Copiers	$ 515,782	$ 582,978	$ 582,978	$ 535,274	$ 641,427	$ 600,000	$ 2,942,657
186	Leased Metal Detectors	$ 439,346	$ 452,364	$ 451,068	$ 447,528	$ 447,528	$ 447,528	$ 2,246,016
187	Leased Vehicles	$ 595,916	$ 588,156	$ 583,016	$ 426,591	$ 14,359	$ -	$ 1,612,122
188	Leased Vehicle Purchase			$ 36,638	$ 527,177	$ 115,504	$ -	$ 679,319
189	**Transfers**	**$ 27,356,567**	**$ 34,224,782**	**$ 26,675,333**	**$ 26,675,333**	**$ 26,675,333**	**$ 26,675,333**	**$ 140,926,114**
190	Equipment - Music	$ 140,528	$ 197,381	$ 197,381	$ 197,381	$ 197,381	$ 197,381	$ 986,905
191	Equipment - Band Uniforms	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 250,000
192	Equipment - School FF&E	$ 312,835	$ 524,782	$ 524,782	$ 524,782	$ 524,782	$ 524,782	$ 2,623,910
194	Facility Project Management	$ 1,897,694	$ 2,179,933	$ 2,179,933	$ 2,179,933	$ 2,179,933	$ 2,179,933	$ 10,899,665
195	Educational Facilities Security Grant	$ 79,736	$ 105,291	$ -	-	$ -	$ -	$ 105,291
196	General School Maintenance	$ 10,378,840	$ 8,500,000	$ 8,500,000	$ 8,500,000	$ 8,500,000	$ 8,500,000	$ 42,500,000
197	Transportation - School Bus Drivers	$ 2,164,000	$ 10,164,000	$ 2,164,000	$ 2,164,000	$ 2,164,000	$ 2,164,000	$ 18,820,000
198	Charter School Capital Outlay (PECO)	$ 6,790,045	$ 6,800,000	$ 6,800,000	$ 6,800,000	$ 6,800,000	$ 6,800,000	$ 34,000,000
199	Property Insurance	$ 5,542,890	$ 5,703,395	$ 6,259,237	$ 6,259,237	$ 6,259,237	$ 6,259,237	$ 30,740,343
200	**Debt Service**	**$ 69,243,936**	**$ 61,739,923**	**$ 61,678,602**	**$ 61,627,237**	**$ 61,846,567**	**$ 62,652,947**	**$ 309,545,275**
201	Payments to Refunding Bond Escrow	$ 20,713,162	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
205	Sales Tax Revenue Bond, Series 2017	$ 12,462,750	$ 12,455,000	$ 12,443,250	$ 12,433,375	$ 12,417,250	$ 12,407,625	$ 62,156,500
210	Certificates of Participation, Series 2015	$ 4,455,479	$ 4,455,265	$ -	$ -	$ -	$ -	$ 4,455,265
211	Certificates of Participation, Series 2016	$ 4,177,881	$ -	$ -	$ -	$ -	$ -	$ -
212	Certificates of Participation, Series 2017	$ 3,804,234	$ 3,807,195	$ 3,806,100	$ 3,807,820	$ 3,807,228	$ 3,809,322	$ 19,037,664
213	Certificates of Participation, Series 2023	$ 8,269,909	$ 8,276,000	$ 8,013,000	$ 8,011,250	$ 17,188,250	$ 18,215,000	$ 59,703,500
214	Certificates of Participation, Series 2025	$ 11,048,414	$ 11,051,000	$ 11,047,250	$ 11,047,750	$ 11,046,750	$ 11,048,750	$ 55,241,500
215	Certificates of Participation, Series 2026A	$ 3,608,711	$ 17,171,500	$ 17,171,750	$ 17,170,000	$ 17,170,500	$ 17,172,250	$ 85,856,000
216	Certificates of Participation, Series 2026B	$ 230,031	$ 4,089,250	$ 8,803,500	$ 8,804,250	$ -	$ -	$ 21,697,000
217	Qualified School Construction Bond, Series 2010	$ 473,363	$ 434,713	$ 393,752	$ 352,792	$ 216,589	$ -	$ 1,397,846
224	**TOTAL EXPENDITURES**	**$ 396,441,188**	**$ 603,245,649**	**$ 251,936,522**	**$ 213,754,083**	**$ 235,044,593**	**$ 237,973,413**	**$ 1,541,954,261**
225								
226	**FUND BALANCE - BEGINNING**	**$ 317,735,276**	**$ 422,021,414**	**$ 57,317,176**	**$ 26,936,332**	**$ 41,915,143**	**$ 69,447,226**	**$ 422,021,414**
227								
228	**FUND BALANCE - ENDING**	**$ 422,021,414**	**$ 57,317,176**	**$ 26,936,332**	**$ 41,915,143**	**$ 69,447,226**	**$ 80,191,473**	**$ 80,191,473**

Revenue estimates and projects are subject to modification as actual data and District priorities change.

SPECIAL REVENUE FUND
OTHER FEDERAL PROGRAMS
BUDGET OVERVIEW
FY 2026-2027

The special revenue other federal project fund contains federal funds received by the school district. These funds are used to account for and report on activities of various Federal programs according to the specified purposes and requirements of each funding source. At this time, the School District of Manatee County estimates receipt of approximately $29.6 million in federal funds for the 2026-2027 school year. Other grants are expected, but the budgets are not approved.

SPECIAL REVENUE FUND - OTHER FEDERAL PROGRAMS

	2024-2025 ACTUAL	2025-2026 ACTUAL	2026-2027 BUDGET	2025 - 2026 TO 2026 - 2027 CHANGE	PERCENT
REVENUES					
FEDERAL REVENUE					
Other Federal Direct	$ 3,002,121	$ 2,837,900	$ -	$ (2,837,900)	-100.0%
Vocational Education Acts	$ 848,906	$ 1,150,144	$ -	$ (1,150,144)	-100.0%
I.D.E.A.	$ 15,784,274	$ 16,108,859	$ 14,143,307	$ (1,965,552)	-12.2%
Elem & Sec Education, Title I	$ 16,945,579	$ 13,817,226	$ 15,244,696	$ 1,427,470	10.3%
Teacher, Princ, Train and Recruit Title II	$ 1,833,428	$ 1,979,458	$ -	$ (1,979,458)	-100.0%
Adult General Education	$ 730,177	$ 669,990	$ -	$ (669,990)	-100.0%
English Literacy and Civics Education	$ 109,466	$ 121,560	$ -	$ (121,560)	-100.0%
Adult Migrant Education	$ 291,259	$ 239,446	$ -	$ (239,446)	-100.0%
Language Instruction - Title III	$ 1,107,582	$ 1,193,283	$ -	$ (1,193,283)	-100.0%
Twenty-First Century Schools - Title IV	$ 1,123,520	$ 1,125,053	$ -	$ (1,125,053)	-100.0%
Education Stabilization K-12	$ 14,897,172	$ (1,534)	$ -	$ 1,534	-100.0%
Other Federal thru State	$ 1,225,711	$ 1,979,483	$ 255,272	$ (1,724,211)	-87.1%
Other Miscellaneous State Revenue	$ -	$ -	$ -	$ -	n/a
TOTAL FEDERAL REVENUE	**$ 57,899,196**	**$ 41,220,868**	**$ 29,643,276**	**$ (11,577,592)**	**-28.1%**
				$ -	n/a
TOTAL ESTIMATED REVENUE	**$ 57,899,196**	**$ 41,220,868**	**$ 29,643,276**	**$ (11,577,592)**	**-28.1%**
EXPENDITURES, APPROPRIATIONS					
Instruction	$ 34,207,133	$ 22,931,030	$ 17,210,345	$ (5,720,685)	-24.9%
Student Support Services	$ 3,810,658	$ 1,908,041	$ 1,376,037	$ (532,004)	-27.9%
Instructional Media Services	$ -	$ 6,000	$ -	$ (6,000)	-100.0%
Instruction & Curriculum Development Services	$ 10,958,396	$ 9,543,976	$ 7,374,351	$ (2,169,625)	-22.7%
Instructional Staff Training Services	$ 5,695,841	$ 4,345,841	$ 1,938,407	$ (2,407,435)	-55.4%
Instruction-Related Technology	$ 23,706	$ 2,317	$ 2,473	$ 156	6.7%
Board	$ -	$ -	$ -	$ (1,679,621)	-100.0%
General Administration	$ 2,252,261	$ 1,679,621	$ 1,299,336	$ 1,181,032	n/a
School Administration	$ 315,315	$ 118,304	$ 41,621	$ (76,683)	-64.8%
Facilities Acquisition & Construction	$ -	$ 34,500	$ -	$ (34,500)	-100.0%
Fiscal Services	$ 63,784	$ 418	$ 25,077	$ 24,659	5895.2%
Food Services	$ -	$ -	$ -	$ -	n/a
Central Services	$ 60,210	$ 23,923	$ 39,547	$ 15,624	65.3%
Student Transportation Services	$ 310,184	$ 386,793	$ 336,082	$ (50,711)	-13.1%
Operation of Plant	$ 190,344	$ 66,644	$ -	$ (66,644)	-100.0%
Maintenance of Plant	$ -	$ -	$ -	$ -	n/a
Administrative Technology Services	$ -	$ 173,458	$ -	$ (173,458)	-100.0%
Community Services	$ 11,363	$ -	$ -	$ -	n/a
TOTAL EXPENDITURES, APPROPRIATIONS	**$ 57,899,196**	**$ 41,220,868**	**$ 29,643,276**	**$ (11,577,592)**	**-28.1%**
TRANSFERS OUT					
To General Fund	$ -	$ -	$ -	$ -	0.0%
To Internal Service	$ -	$ -	$ -	$ -	0.0%
TOTAL TRANSFERS OUT	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**
TOTAL ENDING FUND BALANCE	**$ 0**	**$ 0**	**$ (0)**	**$ (0)**	**-125.0%**

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

SPECIAL REVENUE – OTHER FEDERAL PROGRAMS
BUDGET OVERVIEW FY 2026-2027

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 – FOOD SERVICE
BUDGET OVERVIEW FY 2026-2027

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

	2024-2025	2025-2026	2026-2027	2025- 2026 TO 2026 - 2027	
	ACTUAL	ACTUAL	BUDGET	CHANGE	PERCENT
ESTIMATED REVENUE					
FEDERAL THRU STATE					
School Lunch Reimbursement	$ 18,121,118	$ 17,949,685	$ 19,400,000	$ 1,450,315	8.1%
School Breakfast Reimbursement	$ 6,777,457	$ 6,943,604	$ 7,500,001	$ 556,397	8.0%
After School Snack Reimbursement	$ 178,660	$ 208,570	$ 215,000	$ 6,430	3.1%
Child Care Food Program	$ 1,120,715	$ 1,100,550	$ 1,315,012	$ 214,462	19.5%
USDA Donated Foods	$ 2,047,291	$ 2,521,774	$ 2,323,850	$ (197,925)	-7.8%
Cash in Lieu of Donated	$ 75,915	$ 73,006	$ 86,458	$ 13,453	18.4%
Summer Food Service Program	$ 460,573	$ 918,101	$ 740,000	$ (178,101)	-19.4%
Fresh Fruit and Vegetabel Prog	$ 56,031	$ -	$ -	$ -	n/a
Other Food Services	$ 31,828	$ 4,682	$ -	$ (4,682)	-100.0%
Other Federal Through State	$ -	$ 195,207	$ -	$ (195,207)	-100.0%
TOTAL FEDERAL THRU STATE REVENUE	**$ 28,869,588**	**$ 29,915,180**	**$ 31,580,321**	**$ 1,665,141**	**5.6%**
STATE SOURCES					
Breakfast Supplement	$ 142,608	$ 150,310	$ 142,608	$ (7,702)	-5.1%
Lunch Supplement	$ 155,679	$ 149,830	$ 155,678	$ 5,848	3.9%
TOTAL STATE SOURCES	**$ 298,287**	**$ 300,140**	**$ 298,286**	**$ (1,854)**	**-0.6%**
LOCAL SOURCES					
Lease Revenue	$ -	$ -	$ -	$ -	n/a
Interest on Investments	$ 532,088	$ 450,115	$ 150,000	$ (300,115)	-66.7%
Student Lunch Sales	$ 4,025,442	$ 4,757,789	$ 4,750,000	$ (7,789)	-0.2%
Adult Breakfast/Lunch	$ 107,542	$ 117,266	$ 190,000	$ 72,734	62.0%
Student/Adult Ala Carte	$ 2,257,138	$ 2,223,732	$ 2,400,000	$ 176,268	7.9%
Catering/Special	$ 48,662	$ 48,709	$ 63,100	$ 14,391	29.5%
Other Food Sales	$ -	$ -	$ -	$ -	n/a
Cash Short and Over	$ (641)	$ (533)	$ -	$ 533	-100.0%
Other Misc. Local Sources	$ 152,137	$ 145,843	$ 150,000	$ 4,157	2.9%
Refunds of Prior Year Expend	$ -	$ -	$ -	$ -	n/a
TOTAL LOCAL SOURCES	**$ 7,122,367**	**$ 7,742,919**	**$ 7,703,100**	**$ (39,819)**	**-0.5%**
TOTAL ESTIMATED REVENUE	**$ 36,290,242**	**$ 37,958,239**	**$ 39,581,707**	**$ 1,623,467**	4.3%
OTHER FUNDING SOURCES	**$ 1,390**	**$ 1,510**	**$ 1,200**	**$ (310)**	**-20.5%**
EXPENDITURES, APPROPRIATIONS					
Personnel Cost	$ 13,407,400	$ 14,014,985	$ 14,875,577	$ 860,592	6.1%
Food Cost	$ 18,645,844	$ 18,812,198	$ 19,769,705	$ 957,506	5.1%
Operational Cost	$ 4,998,468	$ 5,423,439	$ 5,078,150	$ (345,289)	-6.4%
Capital Outlay	$ 447,003	$ 448,119	$ 457,597	$ 9,478	2.1%
TOTAL EXPENDITURES, APPROPRIATIONS	**$ 37,498,715**	**$ 38,698,742**	**$ 40,181,030**	**$ 1,482,288**	3.8%
TRANSFERS OUT					
To General Fund	$ 11,835	$ -	$ -	$ -	n/a
TOTAL TRANSFERS OUT	**$ 11,835**	**$ -**	**$ -**	**$ -**	**-100.0%**
TOTAL BEGINNING BALANCE	**$ 12,588,545**	**$ 11,369,626**	**$ 10,630,633**	**$ (1,957,912)**	**-15.6%**
ENDING FUND BALANCE	**$ 11,369,626**	**$ 10,630,633**	**$ 10,032,510**	**$ (1,817,042)**	**-17.1%**

INTERNAL SERVICE FUND
BUDGET OVERVIEW FY 2026-2027

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

	2024-2025 ACTUAL	2025-2026 ACTUAL	2026-2027 BUDGET	2025 - 2026 TO 2026 - 2027 CHANGE	PERCENT
REVENUES					
LOCAL SOURCES					
Gifts, Grants & Bequests	$ -	$ -	$ -	$ -	n/a
Premium Income	$ 57,387,420	$ 61,569,745	$ 70,745,000	$ 9,175,255	14.9%
Misc. Local Sources	$ -	$ -	$ -	$ -	n/a
Refunds of Prior Year's Expense	$ (120,984)	$ -	$ -	$ -	n/a
TOTAL LOCAL REVENUE	$ 57,266,436	$ 61,569,745	$ 70,745,000	$ 9,175,255	**14.9%**
TOTAL ESTIMATED REVENUE	**$ 57,266,436**	**$ 61,569,745**	**$ 70,745,000**	**$ 9,175,255**	**14.9%**
EXPENDITURES, APPROPRIATIONS					
Plan Administration	$ 4,141,986	$ 4,168,266	$ 5,025,681	$ 857,415	20.6%
Claims Expenses	$ 53,470,404	$ 60,797,361	$ 64,112,000	$ 3,314,639	5.5%
TOTAL EXPENDITURES, APPROPRIATIONS	**$ 57,612,391**	**$ 64,965,628**	**$ 69,137,681**	**$ 4,172,053**	**6.4%**
TRANSFERS IN					
From General Fund	$ -	$ -	$ 600,000	$ -	n/a
From Special Revenue	$ -	$ -	$ -	$ -	n/a
	$ -	**$ -**	**$ 600,000**	**$ -**	**n/a**
BEGINNING FUND BALANCE	**$ 13,363,719**	**$ 13,017,764**	**$ 9,621,882**	**$ (3,395,882)**	**-26.1%**
ENDING FUND BALANCE	**$ 13,017,764**	**$ 9,621,882**	**$ 11,829,201**	**$ 2,207,319**	**22.9%**

INTERNAL SERVICE FUND - WORKERS COMPENSATION

	2024-2025 ACTUAL	2025-2026 ACTUAL	2026-2027 BUDGET	2025 - 2026 TO 2026 - 2027 CHANGE	PERCENT
REVENUES					
LOCAL SOURCES					
Premium Income	$ 4,914,038	$ 3,452,735	$ 3,400,000	$ (52,735)	-1.5%
TOTAL LOCAL REVENUE	**$ 4,914,038**	**$ 3,452,735**	**$ 3,400,000**	**$ (52,735)**	**-1.5%**
TOTAL ESTIMATED REVENUE	**$ 4,914,038**	**$ 3,452,735**	**$ 3,400,000**	**$ (52,735)**	**-1.5%**
EXPENDITURES, APPROPRIATIONS					
Plan Administration	$ 575,792	$ 597,724	$ 633,015	$ 35,291	5.9%
Claims Expenses	$ 1,279,961	$ 3,819,515	$ 3,500,000	$ (319,515)	91.6%
TOTAL EXPENDITURES, APPROPRIATIONS	**$ 1,855,753**	**$ 4,417,239**	**$ 4,133,015**	**$ (284,224)**	**-6.4%**
TOTAL BEGINNING FUND BALANCE	**$ 1,991,038**	**$ 5,049,323**	**$ 4,084,818**	**$ (284,224)**	**-5.6%**
ENDING FUND BALANCE	**$ 5,049,323**	**$ 4,084,818**	**$ 3,351,803**	**$ (733,015)**	**-17.9%**

TRUST AND AGENCY FUND
BUDGET OVERVIEW FY 2026-2027

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

	2024-2025 ACTUAL	2025-2026 ACTUAL	2026-2027 BUDGET	2025 - 2026 TO 2026 - 2027 CHANGE	PERCENT
REVENUES					
ESTIMATED REVENUE					
Miscellaneus Federal Direct	$ 268,012	$ 187,215	$ 180,254	$ (6,961)	-3.7%
Gift, Grants and Benefits	$ 29,922	$ 120,722	$ -	$ (120,722)	-100.0%
Financial Aid Fees-FEFP Course	$ 457,806	$ 435,972	$ 481,372	$ 45,400	10.4%
Other Misc Local Sources	$ 127,726	$ 112,846	$ 111,413	$ (1,433)	-1.3%
TOTAL ESTIMATED REVENUE	**$ 883,466**	**$ 856,755**	**$ 773,039**	**$ (83,716)**	**-9.8%**
EXPENDITURES, APPROPRIATIONS					
Instructional Services	$ 389,354	$ 361,443	$ 2,835,557	$ 2,474,114	684.5%
Pupil Personnel Services	$ 493	$ 324	$ 50,825	$ 50,501	15585.2%
Instruction and Curriculum Development	$ 2,881	$ -	$ -	$ -	n/a
Instructional Staff Training Services	$ -	$ 774	$ -	$ (774)	-100.0%
General Administration	$ 2,125	$ 33,883	$ 7,936	$ (25,947)	-145.1%
Facilities Acquisition & Construction	$ -	$ -	$ 20,000	$ 20,000	n/a
Food Services	$ -	$ -	$ -	$ -	n/a
Central Services	$ 1,190	$ 17,878	$ 4,306	$ (13,571)	n/a
Student Transportation Services	$ 7,740	$ -	$ -	$ -	n/a
Operation of Plant	$ -	$ -	$ 1,351	$ 1,351	n/a
Community Services	$ -	$ 1,433	$ 20,849	$ 19,416	1354.7%
TOTAL EXPENDITURES, APPROPRIATIONS	**$ 403,783**	**$ 415,735**	**$ 2,940,824**	**$ 2,525,089**	**607.4%**
BEGINNING FUND BALANCE	**$ 1,247,081**	**$ 1,726,764**	**$ 2,167,785**	**$ 441,021**	**25.5%**
ENDING FUND BALANCE	**$ 1,726,764**	**$ 2,167,785**	**$ 0**	**$ (2,167,785)**	**-100%**

SECTION IV

DEPARTMENTS

- INSTRUCTIONAL FINANCIAL & STAFF ALLOCATIONS
- OPERATIONS FINANCIAL & STAFF ALLOCATIONS
- BUSINESS SERVICES FINANCIAL & STAFF ALLOCATIONS
- SUPERINTENDENT FINANCIAL & STAFF ALLOCATIONS
- STRATEGIC PLAN & ENROLL MANAGEMENT
- SCHOLARSHIP AND RESERVES

INSTRUCTIONAL DIVISION

INSTRUCTIONAL

7004 - E-TECH TEACHERS

E-tech provides an alternative for students to earn class credits virtually.

9301 - DEPUTY SUPERINTENDENT OF INSTRUCTION

The Division of Instructional Services consists of 15 Departments that guide and serve elementary, secondary, post-secondary, and adult education. The division provides rigorous standards-based curriculum, assessments of standards and targeted professional development for teachers and instructional leaders to ensure student achievement.

9302 - DISTRICT SUPPORT

District Support provides leadership and support for charter schools.

9303 – STUDENT DEMOGRAPHICS/PROJECTIONS

Manage the day-to-day process of student assignment activities, school choice, and home education status of students to develop accurate enrollment projections and FTE forecast. They also assimilate data and make recommendations for school boundaries.

9304 – PROFESSIONAL LEARNING

This department is responsible for supporting administrators, teachers, and non-instructional support staff. This includes ongoing professional development for new and beginning teachers, the Alternative Certification Program, Learn and Earn program for non-instructional staff, reading endorsement classes, and leadership development opportunities.

9306 - SCHOOL IMPROVEMENT

The Department of School Improvement facilitates the successful implementation of School Improvement Grants designed to support low-performing schools identified by the Department of Education. Each grant is designed to increase, enhance, and improve student and staff performance.

9307 - EARLY LEARNING

The Department of Early Learning coordinates prekindergarten curriculum and implementation, facilitates professional development for teachers and paraprofessionals, and coaches teachers to ensure all students are proficient in the Early Learning and Developmental Standards.

9308 - EXECUTIVE DIRECTOR, CURRICULUM

The Office of the Executive Director of Curriculum is responsible for curriculum development, Extended Day Enhancement Program, and ensuring instruction in kindergarten through twelfth grade is aligned with state standards.

9309 - RESEARCH AND ASSESSMENT

Supervision of Measurement and Data analysis, Information Applications and the Office of Equity. Provides oversight and direction in the areas of test management, data analysis, data collection and School Improvement planning.

9310 - ESE

The Exceptional Student Education Department partners with others to provide district leadership, support and coordination in the areas of curriculum, instruction, health, behavior, transportation and parent and community involvement for students with disabilities. The Department also monitors compliance of Federal and State laws related to Exceptional Student Education.

9311 - EXECUTIVE DIRECTOR PUPIL PERSONNEL SERVICES

Pupil Personnel Services encompasses several areas including Student Services, Exceptional Student Education (ESE), ESOL, Migrant & Dual Language, and Federal Programs & Grants.

9317 - STUDENT SERVICES

The Student Services Department includes the PreK Evaluation Team, school social workers and school psychologists. Staff provide mental health services, crisis intervention and prevention, and other types of academic and behavioral support to students. Student services also conduct assessments relating to RtI, Gifted, Section 504, and Exceptional Student Education. Student Services staff use their training and skills to team with educators and parents to ensure that all students learn in a safe, healthy and supportive environment.

9318 - DROPOUT PREVENTION

Develops, implements and administers the Dropout Prevention/Alternative Education/Juvenile Justice and Truancy instructional programs throughout the district. Alternative education provides programs for students who may not be successful in traditional education programs. Truancy program: identify and monitor students who fail to attend school on a regular basis. Monitors dropout and graduation coding.

9320 - SCHOOL MANAGEMENT ELEMENTARY

Oversees and provides leadership for Principals and Assistant Principals for all Elementary Schools.

9321 - SCHOOL MANAGEMENT MIDDLE

Provides administrative responsibility for managing, supervising and monitoring the daily operation and implementation of district goals for all middle schools and appropriate alternative school programs.

9322 - SCHOOL MANAGEMENT SECONDARY

Provides administrative responsibility for managing, supervising and monitoring the daily operation and implementation of district goals for all middle schools and appropriate alternative school programs.

9323 - ADULT CAREER AND TECHNICAL EDUCATION

The Adult, Career and Technical Education Department (ACT) consists of Career Pathways, Career and Technical Student Organizations, all elementary, secondary, postsecondary career & technical education programs, adult education, all programs at the Manatee Technical College and the satellite adult locations in addition to the Transition and OJT programs that serve ESE students.

GENERAL FUND FINANCIAL ALLOCATIONS - INSTRUCTIONAL DIVISION

	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
7004 - Etech Virtual - Manatee					
Personnel Costs	$ 377,834	$ 377,298	$ 299,108	$ (78,191)	-21%
Operational Costs	$ 104,907	$ 68,312	$ 107,644	$ 39,332	58%
Total	**$ 482,742**	**$ 445,610**	**$ 406,752**	**$ (38,858)**	**-9%**
9301 - Deputy Superintendent of Instruction					
Personnel Costs	$ 330,902	$ 346,491	$ 374,540	$ 28,049	8%
Operational Costs	$ 841,744	$ 961,248	$ 1,071,780	$ 110,532	11%
Capital Outlay	$ 2,155			$ -	0%
Total	**$ 1,174,801**	**$ 1,307,739**	**$ 1,446,320**	**$ 138,581**	**11%**
9302 - District Support					
Personnel Costs	$ 270,936	$ 297,682	$ 300,105	$ 2,424	1%
Operational Costs	$ 6,463	$ 6,705	$ 6,650	$ (55)	-1%
Total	**$ 277,399**	**$ 304,387**	**$ 306,755**	**$ 2,369**	**1%**
9303 - Student Demographics/Projections/Assignment					
Personnel Costs	$ 842,889	$ 820,871	$ 806,048	$ (14,823)	-2%
Operational Costs	$ 32,269	$ 8,960	$ 6,435	$ (2,525)	-28%
Total	**$ 875,158**	**$ 829,831**	**$ 812,483**	**$ (17,348)**	**-2%**
9304 - Professional Learning					
Personnel Costs	$ 104,901	$ 273,443	$ 139,767	$ (133,676)	-49%
Operational Costs	$ 67,980	$ 76,781	$ 116,167	$ 39,386	51%
Total	**$ 172,881**	**$ 350,224**	**$ 255,934**	**$ (94,290)**	**-27%**
9306 - School Improvement					
Personnel Costs	$ 259,281	$ 285,820	$ 62,427	$ (223,393)	-78%
Operational Costs	$ 41,455	$ 138,624	$ 148,000	$ 9,376	7%
Total	**$ 300,735**	**$ 424,443**	**$ 210,427**	**$ (214,016)**	**-50%**
9307 - Early Learning					
Personnel Costs	$ 1,292,884	$ 1,693,953	$ 1,684,480	$ (9,474)	-1%
Operational Costs	$ 156,449	$ 342,604	$ 210,947	$ (131,657)	-38%
Capital Outlay	$ 13,975	$ 44,144	$ -	$ (44,144)	-100%
Total	**$ 1,463,309**	**$ 2,080,701**	**$ 1,895,427**	**$ (185,274)**	**-9%**
9308 - Executive Director, Curriculum					
Personnel Costs	$ 7,119,836	$ 8,268,551	$ 8,416,816	$ 148,264	2%
Operational Costs	$ 6,803,895	$ 6,422,917	$ 9,597,398	$ 3,174,482	49%
Capital Outlay	$ 97,296	$ 159,765	$ 10,500	$ (149,265)	-93%
Total	**$ 14,021,027**	**$ 14,851,233**	**$ 18,024,714**	**$ 3,173,481**	**21%**
9309 - Research and Assessment					
Personnel Costs	$ 596,254	$ 610,719	$ 681,423	$ 70,704	12%
Operational Costs	$ 514,601	$ 360,621	$ 382,180	$ 21,559	6%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 1,110,855**	**$ 971,340**	**$ 1,063,603**	**$ 92,263**	**9%**
9310 - ESE					
Personnel Costs	$ 5,295,471	$ 3,129,364	$ 4,439,425	$ 1,310,061	42%
Operational Costs	$ 4,547,341	$ 3,188,109	$ 3,343,608	$ 155,500	5%
Capital Outlay	$ 6,455	$ -	$ 1,600	$ 1,600	0%
Total	**$ 9,849,267**	**$ 6,317,473**	**$ 7,784,634**	**$ 1,467,161**	**23%**
9311 - Executive Director Pupil Personnel Services					
Personnel Costs	$ 840,963	$ 346,477	$ 317,066	$ (29,410)	-8%
Operational Costs	$ 69,678	$ 48,758	$ 6,850	$ (41,908)	-86%
Total	**$ 910,641**	**$ 395,234**	**$ 323,916**	**$ (71,318)**	**-18%**
9317 - Student Services					
Personnel Costs	$ 2,041,969	$ 5,705,379	$ 5,842,512	$ 137,133	2%
Operational Costs	$ 29,839	$ 1,535,618	$ 1,563,826	$ 28,208	2%
Capital Outlay	$ -	$ 532	$ -	$ (532)	-100%
Total	**$ 2,071,808**	**$ 7,241,529**	**$ 7,406,338**	**$ 164,809**	**2%**

GENERAL FUND FINANCIAL ALLOCATIONS - INSTRUCTIONAL DIVISION

	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
9318 - Dropout Prevention					
Personnel Costs	$ 821,025	$ 521,351	$ 313,156	$ (208,195)	-40%
Operational Costs	$ 378,083	$ 392,105	$ 60,380	$ (331,724)	-85%
Capital Outlay	$ 2,405	$ 398	$ -	$ (398)	-100%
Total	**$ 1,201,513**	**$ 913,853**	**$ 373,537**	**$ (540,317)**	**-59%**
9320 - School Management Elementary					
Personnel Costs	$ 489,643	$ 683,821	$ 535,745	$ (148,076)	-22%
Operational Costs	$ 7,822	$ 53,881	$ 71,170	$ 17,289	32%
Capital Outlay	$ -	$ 20,645	$ 750	$ (19,895)	-96%
Total	**$ 497,465**	**$ 758,347**	**$ 607,665**	**$ (150,682)**	**-20%**
9321 - School Management Middle					
Personnel Costs	$ 511,767	$ 459,136	$ 291,047	$ (168,089)	-37%
Operational Costs	$ 114,007	$ 80,699	$ 10,180	$ (70,519)	-87%
Capital Outlay	$ 200	$ 7,389	$ -	$ (7,389)	-100%
Total	**$ 625,975**	**$ 547,223**	**$ 301,227**	**$ (245,997)**	**-45%**
9322 - School Management Secondary					
Personnel Costs	$ 192,176	$ 188,422	$ 686,614	$ 498,192	264%
Operational Costs	$ 154,968	$ 468,504	$ 279,404	$ (189,100)	-40%
Capital Outlay	$ 28,424	$ 142	$ -	$ (142)	-100%
Total	**$ 375,568**	**$ 657,068**	**$ 966,018**	**$ 308,950**	**47%**
9323 - Adult Career and Technical Education					
Personnel Costs	$ 841,682	$ 884,935	$ 802,080	$ (82,855)	-9%
Operational Costs	$ 411,458	$ 288,375	$ 579,640	$ 291,265	101%
Capital Outlay	$ 26,900	$ 40	$ -	$ (40)	-100%
Total	**$ 1,280,040**	**$ 1,173,350**	**$ 1,381,720**	**$ 208,371**	**18%**

INSTRUCTIONAL	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
Capital Outlay	$ 177,811	$ 233,054	$ 12,850	$ (220,204)	-94%
Operational Costs	$ 14,282,959	$ 14,442,817	$ 17,562,259	$ 3,119,442	22%
Personnel Costs	$ 22,230,413	$ 24,893,714	$ 25,992,360	$ 1,098,647	4%
Grand Total	**$ 36,691,183**	**$ 39,569,585**	**$ 43,567,469**	**$ 3,997,884**	**10%**

GENERAL FUND STAFF ALLOCATIONS - INSTRUCTIONAL

Cost Center	FY 25.26 Staffing Request	FY 25.26 Budget Current Staffing	FY 26.27 Budget Staffing Request to Date	Variance 25.26 vs 26.27 Staffing
7004 - SDMC E-Tech Teachers				
Registrar II	1.00	1.00	1.00	0.00
Spec, Prog Charter&Contr-12 Mo	1.00	1.00	0.00	-1.00
7004 Total	**2.00**	**2.00**	**1.00**	**-1.00**
9301 - Deputy Superintendent of Instruction				
Exec Secy, Administration	1.00	1.00	1.00	0.00
Specialist, Financial	0.20	0.20	0.20	0.00
Superintendent, Deputy, Instruction	1.00	1.00	1.00	0.00
9301 Total	**2.20**	**2.20**	**2.20**	**0.00**
9302 - District Support				
Coordinator, Instruction/Curriculum	1.00	1.00	1.00	0.00
Spec, Instructional	1.00	1.00	1.00	0.00
9302 Total	**2.00**	**2.00**	**2.00**	**0.00**
9303 - Student Demographics				
Coord, Info Applications	3.00	3.00	3.00	0.00
Secretary, Administative	1.00	1.00	1.00	0.00
Spec, State Reports I	4.00	4.00	4.00	0.00
Supv, Student Demo Proj &Assig	1.00	1.00	1.00	0.00
9303 Total	**9.00**	**9.00**	**9.00**	**0.00**
9306 - School Improvement				
Exec Dir, Sch Impr & Ldr Dev	1.00	1.00	0.00	-1.00
Exec Secy, Sch Impr & Ldr Dev	1.00	1.00	0.50	-0.50
9306 Total	**2.00**	**2.00**	**0.50**	**-1.50**
9307 - Early Learning				
Bookkeeper, School, 12 Mo - Voluntary PreK	1.00	1.00	1.00	0.00
Coord, Campaign Read/Vol Progr	1.00	1.00	1.00	0.00
Coord, Instruction/Curriculum - Millage	1.00	1.00	1.00	0.00
Dir, Early Childhood Education	0.20	0.00	0.00	0.00
Dir, Early Childhood Education - Voluntary PreK	0.00	0.20	0.20	0.00
Early Learn Spec, Compliance	1.00	1.00	1.00	0.00
Early Learn Spec, Compliance-Volunary Prek	0.00	0.00	1.00	1.00
Jr Accountant - Voluntary PreK	0.00	1.00	1.00	0.00
Path, Speech & Lang-Eval Cente	1.00	1.00	1.00	0.00
Program Admin, Ext Day Enrich-Volun Prek	1.00	1.00	0.00	-1.00
Registrar I	2.00	2.00	2.00	0.00
Registrar I - Voluntary PreK	0.00	1.00	1.00	0.00
School Psychologist	2.00	2.00	2.00	0.00
School Social Worker - 12 Mo	1.00	1.00	1.00	0.00
Secretary II	2.00	0.00	0.00	0.00
Secretary, Administrative	1.00	1.00	1.00	0.00
Spec, Curriculum	1.00	1.00	1.00	0.00
Spec, Curriculum - Millage	0.00	0.00	1.00	1.00
Spec, Early Learning Soar Lab	0.00	1.00	1.00	0.00
Tchr Asst, Child Dev. Assoc - Millage	0.00	1.00	1.00	0.00
Teacher Aide, ESE SOAR in 4 Lab - Millage	1.00	1.00	1.00	0.00
9307 Total	**16.20**	**18.20**	**19.20**	**1.00**

GENERAL FUND STAFF ALLOCATIONS - INSTRUCTIONAL

Cost Center	FY 25.26 Staffing Request	FY 25.26 Budget Current Staffing	FY 26.27 Budget Staffing Request to Date	Variance 25.26 vs 26.27 Staffing
9308 - Department of Curriculum				
Coordinator, Instruction/Curriculum	3.00	3.00	3.00	0.00
Coord , Instruction/Curriculum - Millage	1.00	1.00	1.00	0.00
Coordinator, K-12 STEM - Millage	1.00	1.00	1.00	0.00
Director, Elementary Curriculum	1.00	1.00	1.00	0.00
Director, Secondary Curriculum	1.00	1.00	1.00	0.00
Executive Director Teaching & Learning	0.00	0.00	1.00	1.00
Jr Accountant - Curriculum	1.00	1.00	0.60	-0.40
Jr Accountant - Curriculum - Millage	1.00	0.00	0.00	0.00
Jr Accountant - EDEP	1.00	1.00	0.40	-0.60
Mgr, Curriculum Services	0.00	1.00	1.00	0.00
Program Admin, Ext. Day Enrich - EDEP	2.00	2.00	2.00	0.00
Secretary, Administration	1.00	1.00	1.00	0.00
Secretary, Administrative	1.00	0.00	0.00	0.00
Spec, Curriculum	1.00	3.00	3.00	0.00
Spec, Curriculum, Media	1.00	1.00	1.00	0.00
Spec, Professional Learning - Millage	1.00	1.00	1.00	0.00
Specialist/Mgr, InstrctnCurric	3.00	0.00	0.00	0.00
Tchr, Spcl Assgn, Basic Instr	2.00	2.00	2.00	0.00
9308 Total	**22.00**	**20.00**	**20.00**	**0.00**
9309 - Research and Assessment				
Coordinator, Assessment	1.00	1.00	1.00	0.00
Data Analyst	0.00	0.00	1.00	1.00
Dir, Research & Assessment	1.00	1.00	1.00	0.00
Junior Data Analyst	1.00	1.00	1.00	0.00
Secretary, Administrative	1.00	1.00	0.00	-1.00
Senior Data Analyst	1.00	1.00	1.00	0.00
Specialist, Assessment	1.00	1.00	1.00	0.00
9309 Total	**6.00**	**6.00**	**6.00**	**0.00**
9310 - ESE/Student Services				
Asst, Physical Therapy	1.00	1.00	1.00	0.00
Behavior Specialist	1.00	1.00	1.00	0.00
CBI Bus Aide	1.00	0.00	0.00	0.00
CBI Bus Driver	1.00	0.00	0.00	0.00
Cluster Coord-ESE Student Svcs	0.40	0.60	0.60	0.00
Dir, Exceptional Student Pgm	1.00	1.00	1.00	0.00
Jr Accountant	0.20	0.20	0.20	0.00
Nurse, School, RN	1.40	1.00	1.00	0.00
Nurse, School, RN Team Lead	0.00	0.00	6.00	6.00
Occupational Therapist	2.00	2.00	2.00	0.00
Pathologist, Speech & Language	1.00	1.00	1.00	0.00
Physical Therapist	1.00	1.00	1.00	0.00
Secretary, Administrative	1.00	1.00	1.00	0.00
Secretary II - 12 Mo	0.00	1.00	0.00	-1.00
Spec, Charter/Contracted/ESE	1.00	1.00	1.00	0.00
Specialist, Medicaid	0.00	1.00	1.00	0.00
Specialist/Mgr, Health Svcs	0.70	0.70	0.70	0.00
Tchr-Spcl Assgn,Specialist, Gifted	0.00	0.00	1.00	1.00

GENERAL FUND STAFF ALLOCATIONS - INSTRUCTIONAL

Cost Center	FY 25.26 Staffing Request	FY 25.26 Budget Current Staffing	FY 26.27 Budget Staffing Request to Date	Variance 25.26 vs 26.27 Staffing
Tchr, Visually Impaired	1.00	1.00	1.00	0.00
Tech, Behavior I/II	2.50	2.75	2.75	0.00
9310 Total	**17.20**	**17.25**	**23.25**	**6.00**
9311 - Pupil Services				
Exec Dir, Stdnt Spt & Fam Eng	1.00	0.00	1.00	1.00
Exec Secy, Pupil Personnel Ser	1.00	0.00	1.00	1.00
Jr Accountant	1.00	0.00	0.00	0.00
Specialist, Medicaid	1.00	0.00	0.00	0.00
9311 Total	**4.00**	**0.00**	**2.00**	**2.00**
9317 - Student Services				
Coordinator, Instruction/Curriculum - Mental Health	0.75	1.00	1.00	0.00
Coordinator, Mental Health/SEL	1.00	1.00	1.00	0.00
Coordinator, Student Services - Mental Health	1.00	1.00	1.00	0.00
Director, Student Services	1.00	1.00	0.40	-0.60
Director, Student Services - Mental Health	0.00	0.00	0.60	0.60
Intern, Psycologist	2.00	0.00	0.00	0.00
School Psychologist - 10.5 Mo	5.00	5.00	5.00	0.00
School Psychologist - 10.5 Mo - Mental Health	0.00	0.00	1.00	1.00
School Psychologist - 11 Mo	15.00	15.00	15.00	0.00
School Psychologist - 12 Mo	1.00	1.00	1.00	0.00
School Social Worker-10 Month	21.50	10.50	10.50	0.00
School Social Worker-10 Month - Mental Health	0.00	11.00	13.00	2.00
School Social Worker-11 Month	3.00	3.00	3.00	0.00
Secretary, Administration	1.00	1.00	1.00	0.00
Secretary II	1.00	1.00	1.00	0.00
Tchr-Spcl Assgn,Basic Instruct - Mental Health	0.00	1.00	1.00	0.00
Transition Specialist - Millage	0.00	0.00	1.00	1.00
9317 Total	**53.25**	**52.50**	**56.50**	**4.00**
9318 - Dropout Prevention & Alternative Ed				
Custodian 8 Hr	1.00	1.00	0.00	-1.00
Custodian, Lead I	0.33	0.34	0.00	-0.34
Head Custodian II	0.34	0.34	0.00	-0.34
Registrar II	1.00	1.00	1.00	0.00
Secretary II - 12 Mo	1.00	1.00	1.00	0.00
Spec, Safe & Drug Free Program	1.00	1.00	1.00	0.00
Spec,Stud & Family Early Inter	1.00	1.00	0.00	-1.00
Spec, Student Asst Prog	1.00	1.00	1.00	0.00
9318 Total	**6.67**	**6.68**	**4.00**	**-2.68**
9320 - Elementary School Management				
Exec. Dir., Elementary Schools	2.00	2.00	2.00	0.00
Exec Secy, Instruction Curric	1.00	1.00	1.00	0.00
9320 Total	**3.00**	**3.00**	**3.00**	**0.00**
9321 - Middle School Management				
Exec Dir, High Schools	1.00	1.00	0.00	-1.00
Exec Dir, Middle Schools	0.00	1.00	1.00	0.00
Exec Secy, Sch Impr & Ldr Dev	0.00	0.00	0.50	0.50

GENERAL FUND STAFF ALLOCATIONS - INSTRUCTIONAL

Cost Center	FY 25.26 Staffing Request	FY 25.26 Budget Current Staffing	FY 26.27 Budget Staffing Request to Date	Variance 25.26 vs 26.27 Staffing
Exec Secy, Instruction Curric	1.00	1.00	0.00	-1.00
9321 Total	**2.00**	**3.00**	**1.50**	**-1.50**
9322- High School Management				
Exec Secy, Instruction Curric	0.00	0.00	1.00	1.00
Exec Dir, High Schools	0.00	0.00	1.00	1.00
9322 Total	**0.00**	**0.00**	**2.00**	**2.00**
9323 - Adult Career & Technical Education				
Asst Dir, Adult Career & Tech	1.00	1.00	1.00	0.00
Exec Dir, Adult Career & Tech	1.00	1.00	0.00	-1.00
Exec Secy, Instruction Curric	1.00	1.00	1.00	0.00
Jr. Accountant	1.00	1.00	1.00	0.00
Specialist, Financial	1.00	1.00	1.00	0.00
9323 Total	**5.00**	**5.00**	**4.00**	**-1.00**
Total Instructional	**152.52**	**148.83**	**156.15**	**7.32**

OPERATIONS DIVISION

OPERATIONS

9501 - DEPUTY SUPERINTENDENT OF OPERATIONS

Provides leadership and vision in the ongoing planning, implementation, development, direction, review, and evaluation of the district's finances, operations and related support activities. Assists in providing district leadership in the absence of the Superintendent. Provides executive level support to the Superintendent and district administration.

9511 - AUXILIARY SUPPORT SERVICES

Directs, oversees and administers the delivery of services and programs for the District in the areas of Support Services, which includes Food Services, Construction Services, Maintenance, Operations and Transportation.

9512 - MAINTENANCE & OPERATIONS

The Maintenance and Operations Department consists of employees responsible for the daily operations of the District; including custodial, mechanical, buildings maintenance, grounds maintenance, pest control, workload control and energy and recycling. The department provides services, support and assistance to all schools and ancillary sites on a daily basis.

9513 - VEHICLE MAINTENANCE/PARTS DEPARTMENT

The Vehicle Maintenance Department consists of employees responsible for the daily operations of school bus, vehicle and equipment inspection, maintenance, and repair. The Mission of the Vehicle Maintenance Department is to provide the safest mode of transportation for our students and staff.

9514 - SCHOOL BUS TRANSPORTATION

The Transportation Department consists of employees responsible for the daily requirements of getting students to and from school, including routing and extracurricular trips. The department provides transportation support and assistance to all schools, parents and district sites.

9515 - DEPARTMENT OF CONSTRUCTION SERVICES

Facilitates the planning, design and construction of all new facilities. Ensure that all new, remodeled and renovated facilities and sites meet the highest standard of design, construction and appropriateness for the educational activities they are intended to foster.

9517 - WAREHOUSE

The Central Receiving/Warehouse Operations Department supports all District sites providing a central receiving and distribution point for freight, printing, instructional supplies, textbooks, custodial supplies, and all testing materials. District mail is sorted and delivered to all sites daily.

9518 - ADMINISTRATIVE SERVICES (SSC)

Visitor registration, switchboard operator, mail processing, media equipment services and custodial services for the District Administration Building (SSC).

9519 - PROFESSIONAL SUPPORT CENTER

Two buildings totaling 134,909 square feet reside on 19.5 acres. 19 district departments are housed in this facility.

9531 - DEPARTMENT OF SECURITY

The Security Department is responsible for the overall security of our students, staff and facilities. The department responds to general alarms within our buildings and monitors the camera and access control systems throughout the district. Security works closely with local law enforcement to provide for the School Resource Officer program at our schools and to manage the Guardians at our schools. Security also oversees the visitor management procedures in the district.

9532 - DEPARTMENT OF SAFETY

The safety department ensures the safety of our students and employees. Emergency Management serves as the Fire Inspection and Sanitation Inspection entity, and handles all crisis planning, School Emergency Plans, Sanitation Guidelines, and a Hurricane Preparedness Plan.

9571 – INFORMATION TECHNOLOGY

Provides technological support to schools and departments. They repair all district computer equipment, develop and implement core district computer applications and provide user support.

9572 - PROPERTY RECORDS & RECORDS RETENTION

Property Records is responsible for recording and tracking fixed assets district wide, with respect to the asset record update, location tracking, inventory audits, transfers and disposals. Provide support and training for schools and departments for property accountability. **Records Retention** provides support and training to schools and departments to promote appropriate records retention, maintenance and disposition. This includes storing, scanning and destruction of records. Fulfill requests by former students of school records (transcripts, immunizations, etc.) 5 years after graduation.

9573 - PRINTING AND DUPLICATING

Offers document essentials to meet the educational printing/copying needs of the District on a timely basis. *Printing expense is offset by printing revenue at fiscal yearend.

GENERAL FUND FINANCIAL ALLOCATIONS - OPERATIONAL DIVISION

	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
9501 - Deputy Superintendent of Operations					
Personnel Costs	$ 329,726	$ 366,738	$ 381,635	$ 14,897	4%
Operational Costs	$ 11,239	$ 12,239	$ 7,225	$ (5,014)	-41%
Total	**$ 340,966**	**$ 378,976**	**$ 388,860**	**$ 9,883**	**3%**
9511 - Auxiliary Support Services					
Personnel Costs	$ 129,044	$ 102,039	$ 130,956	$ 28,917	28%
Operational Costs	$ 3,764	$ 4,023	$ 207,920	$ 203,897	5068%
Total	**$ 132,808**	**$ 106,062**	**$ 338,876**	**$ 232,814**	**220%**
9512 - Maintenance & Operations					
Personnel Costs	$ 10,715,612	$ 10,462,685	$ 10,987,621	$ 524,936	5%
Operational Costs	$ 2,710,659	$ 2,779,760	$ 3,547,479	$ 767,719	28%
Capital Outlay	$ 283,862	$ 329,356	$ 374,374	$ 45,018	14%
Total	**$ 13,710,133**	**$ 13,571,801**	**$ 14,909,474**	**$ 1,337,673**	**10%**
9513 - Vehicle Maintenance/Parts Department					
Personnel Costs	$ 1,330,937	$ 1,325,879	$ 1,687,086	$ 361,207	27%
Operational Costs	$ 2,016,227	$ 2,736,346	$ 2,614,813	$ (121,533)	-4%
Capital Outlay	$ -	$ 76,306	$ 17,000	$ (59,306)	-78%
Total	**$ 3,347,164**	**$ 4,138,531**	**$ 4,318,899**	**$ 180,368**	**4%**
9514 - School Bus Transportation					
Personnel Costs	$ 12,830,516	$ 12,898,812	$ 12,863,991	$ (34,821)	0%
Operational Costs	$ 726,636	$ 615,930	$ 727,965	$ 112,035	18%
Capital Outlay	$ 269,242	$ 308,498	$ 88,632	$ (219,866)	-71%
Total	**$ 13,826,394**	**$ 13,823,239**	**$ 13,680,588**	**$ (142,651)**	**-1%**
9515 -Department of Construction Services					
Personnel Costs	$ 1,697,258	$ 1,869,417	$ 2,085,603	$ 216,186	12%
Operational Costs	$ 44,932	$ 266,864	$ 92,900	$ (173,964)	-65%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 1,742,190**	**$ 2,136,281**	**$ 2,178,503**	**$ 42,222**	**2%**
9516 - Food & Nutrition Services					
Personnel Costs	$ 1,855,836	$ 1,023,323	$ 944,388	$ (78,936)	-8%
Operational Costs	$ 149,365	$ 157,184	$ 168,209	$ 11,025	7%
Total	**$ 2,005,201**	**$ 1,180,507**	**$ 1,112,597**	**$ (67,910)**	**-6%**
9517 - Warehouse					
Personnel Costs	$ 866,002	$ 871,096	$ 867,402	$ (3,694)	0%
Operational Costs	$ 30,545	$ 59,799	$ 64,330	$ 4,531	8%
Capital Outlay	$ 23,053	$ -	$ -	$ -	0%
Total	**$ 919,601**	**$ 930,895**	**$ 931,732**	**$ 837**	**0%**
9518 - Administrative Services (SSC)					
Personnel Costs	$ 262,437	$ 289,802	$ 287,904	$ (1,898)	-1%
Operational Costs	$ 201,672	$ 190,639	$ 249,718	$ 59,079	31%
Capital Outlay	$ -	$ -	$ 22,000	$ 22,000	0%
Total	**$ 464,108**	**$ 480,441**	**$ 559,622**	**$ 79,180**	**16%**
9519 - Professional Support Center					
Personnel Costs	$ 465,813	$ 473,622	$ 511,464	$ 37,842	8%
Operational Costs	$ 277,870	$ 268,129	$ 318,277	$ 50,148	19%
Capital Outlay	$ 31,967	$ 20,871	$ 16,000	$ (4,871)	-23%
Total	**$ 775,649**	**$ 762,622**	**$ 845,741**	**$ 83,119**	**11%**
9531 - Department of Security					
Personnel Costs	$ 4,657,220	$ 6,394,455	$ 6,914,898	$ 520,443	8%
Operational Costs	$ 2,901,410	$ 3,240,329	$ 4,739,874	$ 1,499,545	46%
Capital Outlay	$ 52,726	$ 1,895,103	$ 45,375	$ (1,849,728)	-98%
Total	**$ 7,611,355**	**$ 11,529,888**	**$ 11,700,147**	**$ 170,259**	**1%**

GENERAL FUND FINANCIAL ALLOCATIONS - OPERATIONAL DIVISION

	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
9532 - Department of Safety					
Personnel Costs	$ 409,394	$ 426,212	$ 435,034	$ 8,822	2%
Operational Costs	$ 55,271	$ 47,456	$ 58,734	$ 11,278	24%
Capital Outlay	$ 91,354	$ 10,814	$ 50,266	$ 39,453	365%
Total	**$ 556,018**	**$ 484,482**	**$ 544,034**	**$ 59,552**	**12%**
9571 - Information Technology					
Personnel Costs	$ 6,023,971	$ 6,623,243	$ 6,832,592	$ 209,349	3%
Operational Costs	$ 2,167,770	$ 2,023,445	$ 1,888,243	$ (135,202)	-7%
Capital Outlay	$ 2,368,370	$ 898,409	$ 295,853	$ (602,556)	-67%
Total	**$ 10,560,110**	**$ 9,545,097**	**$ 9,016,688**	**$ (528,408)**	**-6%**
9572 - Property Records & Records Retention					
Personnel Costs	$ 354,755	$ 311,593	$ 350,828	$ 39,234	13%
Operational Costs	$ 40,783	$ 44,985	$ 46,845	$ 1,860	4%
Capital Outlay	$ 18,721	$ 11,731	$ 1,428	$ (10,303)	-88%
Total	**$ 414,259**	**$ 368,309**	**$ 399,100**	**$ 30,791**	**8%**
9573 - Printing and Duplicating					
Personnel Costs	$ -	$ 6,190	$ 273,222	$ 267,032	4314%
Operational Costs	$ (6,183)	$ (13,291)	$ 716,750	$ 730,041	-5493%
Capital Outlay	$ -	$ 15,183	$ -	$ (15,183)	-100%
Total	**$ (6,183)**	**$ 8,082**	**$ 989,972**	**$ 981,891**	**12149%**

OPERATIONAL	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
Capital Outlay	$ 3,139,294	$ 3,566,271	$ 910,928	$ (2,655,343)	-74%
Operational Costs	$ 11,331,961	$ 12,433,835	$ 15,449,282	$ 3,015,447	24%
Personnel Costs	$ 41,928,521	$ 43,445,107	$ 45,554,624	$ 2,109,516	5%
Grand Total	**$ 56,399,775**	**$ 59,445,213**	**$ 61,914,834**	**$ 2,469,621**	**4%**

GENERAL FUND STAFF ALLOCATIONS - OPERATIONS

Cost Center	FY 25.26 Staffing Request	FY 25.26 Budget Current Staffing	FY 26.27 Budget Staffing Request to Date	Variance 25.26 vs 26.27 Staffing
9501 - Deputy Superintendent of Operations				
Exec Secy, Administration	1.00	1.00	1.00	0.00
Superintendent, Deputy, Ops	1.00	1.00	1.00	0.00
9501 Total	**2.00**	**2.00**	**2.00**	**0.00**
9511 - Operations Support Services				
Exec Dir, School Support Svc	0.50	0.50	0.50	0.00
Exec Secy, Instruction Curric	0.15	0.15	0.15	0.00
9511 Total	**0.65**	**0.65**	**0.65**	**0.00**
9512 - Maintenance and Operations				
Analyst, Analysis & Improvemen	1.00	1.00	1.00	0.00
Assistant, HVAC Mechanic	4.00	4.00	4.00	0.00
Carpenter II, Cabinet Shop	2.00	2.00	2.00	0.00
Carpenter II, Outside	10.00	10.00	10.00	0.00
Carpenter, Capital Bldg Const	3.00	3.00	3.00	0.00
Carpenter, Lead, Outside	1.00	1.00	1.00	0.00
Clerk, Accounting II	5.00	5.00	5.00	0.00
Coord, Energy & Recycling	1.00	1.00	1.00	0.00
Custodian 8 Hr	6.00	6.00	6.00	0.00
Custodian 8 Hr, Floater	3.00	3.00	5.00	2.00
Custodian, Head I	2.00	2.00	2.00	0.00
Custodian, Head II	1.00	0.00	0.00	0.00
Director,Maint,Oper,Warehouse	1.00	1.00	1.00	0.00
Electrician II	4.00	4.00	4.00	0.00
Foreman, Carpet Cleaning	1.00	1.00	1.00	0.00
Foreman, Lawn Maintenance	1.00	1.00	1.00	0.00
HVAC Filter Changer	2.00	2.00	2.00	0.00
Irrigation II	3.00	3.00	3.00	0.00
Lead, Custodian II	1.00	1.00	1.00	0.00
Lead, Electrician	1.00	1.00	1.00	0.00
Lead, Grounds Maintenance	1.00	1.00	1.00	0.00
Locksmith	3.00	3.00	3.00	0.00
Manager, Bldg Maint Svcs	2.00	2.00	2.00	0.00
Manager, Business Services	1.00	1.00	1.00	0.00
Manager, Cap Bldg Construction	1.00	1.00	1.00	0.00
Manager, Electronics Maint Svcs	1.00	1.00	1.00	0.00
Manager, Grounds Maint	1.00	1.00	1.00	0.00
Manager, Mechanical Systems	5.00	5.00	5.00	0.00
Manager, Oper, Inspection/Trng	4.00	4.00	4.00	0.00
Mech, Lead Industrial Equip	1.00	1.00	1.00	0.00
Mech, Lead Refrig	1.00	1.00	1.00	0.00

GENERAL FUND STAFF ALLOCATIONS - OPERATIONS

Cost Center	FY 25.26 Staffing Request	FY 25.26 Budget Current Staffing	FY 26.27 Budget Staffing Request to Date	Variance 25.26 vs 26.27 Staffing
Mech, Resurfacing/Fencing	2.00	2.00	2.00	0.00
Mechanic, AC Refrigeration II	5.00	5.00	5.00	0.00
Mechanic, Heating	1.00	1.00	1.00	0.00
Mechanic, Industrial Equip II	3.00	3.00	3.00	0.00
Mechanic, Vehicle	2.00	2.00	2.00	0.00
Operator, Special Equipment	8.00	8.00	8.00	0.00
Painter	10.00	10.00	10.00	0.00
Painter, Lead	1.00	1.00	1.00	0.00
Plumber	3.00	3.00	3.00	0.00
Plumber Lead	1.00	1.00	1.00	0.00
Roofer	4.00	4.00	4.00	0.00
Roofer, Lead	1.00	1.00	1.00	0.00
Secretary II	1.00	1.00	0.00	-1.00
Secretary Administrative	1.00	1.00	1.00	0.00
Spec, Energy & Recycling	1.00	1.00	1.00	0.00
Supervisor, Building Maintenance	1.00	1.00	1.00	0.00
Supervisor, Custodial	1.00	1.00	1.00	0.00
Supervisor, Mechanical System	1.00	1.00	1.00	0.00
Supervisor, Sites Management	1.00	1.00	1.00	0.00
Tech, Electronics, Fire Alarm	4.00	4.00	4.00	0.00
Tech, Electronics, Security	3.00	3.00	3.00	0.00
Tech, Lead Elctrn, Fire Alarm	1.00	1.00	1.00	0.00
Tech, Lead, Elctrncs, Security	1.00	1.00	1.00	0.00
Tech, Pest Control/Fire Extgng	4.00	4.00	4.00	0.00
Tech, Playground Equip Repair	2.00	2.00	2.00	0.00
Technician, Carpet Cleaning	2.00	2.00	2.00	0.00
Technician, Controls	4.00	4.00	4.00	0.00
Technician, Lawn Maintenance	3.00	3.00	4.00	1.00
Technician, Lead Controls	1.00	1.00	1.00	0.00
Technician, Turf	1.00	1.00	1.00	0.00
9512 Total	**148.00**	**147.00**	**149.00**	**2.00**
9513 - Vehicle Maintenance				
Assistant, Clerical II	1.00	0.00	0.00	0.00
Assistant, Parts	3.00	3.00	3.00	0.00
Jr Accountant	0.50	0.50	0.50	0.00
Manager, Parts	1.00	1.00	1.00	0.00
Mechanic, Lead Vehicle	5.00	5.00	5.00	0.00
Mechanic, Vehicle	12.00	12.00	12.00	0.00
Supervisor Vehicle Maintenance	1.00	1.00	1.00	0.00
Vehicle Maint, Trades Helper	1.00	1.00	1.00	0.00
9513 Total	**24.50**	**23.50**	**23.50**	**0.00**

GENERAL FUND STAFF ALLOCATIONS - OPERATIONS

Cost Center	FY 25.26 Staffing Request	FY 25.26 Budget Current Staffing	FY 26.27 Budget Staffing Request to Date	Variance 25.26 vs 26.27 Staffing
9514 - School Bus Transportation				
Administrator, Route	4.00	4.00	4.00	0.00
Analyst, Route	4.00	4.00	4.00	0.00
Asst Director, Transportation	1.00	1.00	1.00	0.00
Asst, Clerical	1.00	1.00	1.00	0.00
Asst, Clerical II	2.00	2.00	2.00	0.00
Bus Aide	113.00	113.00	100.00	-13.00
Bus Driver	111.00	118.00	118.00	0.00
CBI Bus Aide	0.00	1.00	1.00	0.00
CBI Bus Operator/Tchr Aide	0.00	1.00	1.00	0.00
Clerk, Accounting II	2.00	2.00	2.00	0.00
Coodinator, Transportation	1.00	1.00	1.00	0.00
Coodinator, Transportation Data	0.00	0.00	0.00	0.00
Director, Transportation	1.00	1.00	1.00	0.00
Dispatcher, School Bus Trans	4.00	4.00	4.00	0.00
Jr Accountant	0.50	0.50	0.50	0.00
Liaison, Transportation	1.00	1.00	1.00	0.00
Rep, Customer Svc, Trans	4.00	4.00	4.00	0.00
Scheduler, School Bus	1.00	1.00	1.00	0.00
Secretary, Administrative	2.00	1.00	1.00	0.00
Spec, Trans Operations	1.00	1.00	1.00	0.00
Spec/Manager, Transportation	1.00	1.00	1.00	0.00
Student Assistant, Trans.	1.50	1.50	1.50	0.00
Trans Safety Officer/Trainer	3.00	3.00	3.00	0.00
Van Operator	7.00	7.00	7.00	0.00
9514 Total	**266.00**	**274.00**	**261.00**	**-13.00**

9515 - Construction Services				
Asst. Director, Construction	1.00	1.00	1.00	0.00
Associate Buyer	0.00	1.00	1.00	0.00
Buyer, Capital	0.00	1.00	1.00	0.00
Clerk, Plans Room	1.00	1.00	1.00	0.00
Coordinator, Project	1.00	1.00	1.00	0.00
Director, Capital Projects	1.00	1.00	1.00	0.00
Director, Project	4.00	4.00	4.00	0.00
Exec Dir, School Support Svc	0.50	0.50	0.50	0.00
Exec Secy, Instruction Curric	0.85	0.85	0.85	0.00
Executive Planner	1.00	1.00	1.00	0.00
Manager, Office	1.00	1.00	1.00	0.00
Mgr, School Planning & Concurr	1.00	1.00	1.00	0.00
Project Assistant	5.00	5.00	5.00	0.00
9515 Total	**17.35**	**19.35**	**19.35**	**0.00**

GENERAL FUND STAFF ALLOCATIONS - OPERATIONS

Cost Center	FY 25.26 Staffing Request	FY 25.26 Budget Current Staffing	FY 26.27 Budget Staffing Request to Date	Variance 25.26 vs 26.27 Staffing
9517 - Warehouse				
Clerk, Lead Receiving	1.00	1.00	1.00	0.00
Clerk, Receiving	2.00	2.00	2.00	0.00
Clerk, Stores	1.00	1.00	1.00	0.00
Foreman, Warehouse Operations	1.00	1.00	1.00	0.00
Manager, Warehouse	1.00	1.00	1.00	0.00
Specialist, Inventory/Material	1.00	1.00	1.00	0.00
Worker/Driver, Warehouse I	8.00	8.00	8.00	0.00
9517 Total	**15.00**	**15.00**	**15.00**	**0.00**
9518 - Central Admin Services - SSC				
Custodian 8 Hr	2.00	2.00	2.00	0.00
Head Custodian I	1.00	1.00	1.00	0.00
Manager, Admin & Building Svcs	1.00	1.00	1.00	0.00
Specialist, Admin Services	1.00	1.00	1.00	0.00
9518 Total	**5.00**	**5.00**	**5.00**	**0.00**
9519 - Professional Support Center				
Custodian 4 Hr	0.50	0.50	0.50	0.00
Custodian 8 Hr	4.00	4.00	4.00	0.00
Head Custodian I	1.00	2.00	2.00	0.00
Manager, Admin & Building Svcs	1.00	1.00	1.00	0.00
Specialist, Admin Services	1.00	1.00	1.00	0.00
9519 Total	**7.50**	**8.50**	**8.50**	**0.00**
9531 - Department of Security				
Camera Monitor	1.00	1.00	1.00	0.00
Coord, District Threat Mmgt	1.00	1.00	1.00	0.00
Director, Security	1.00	1.00	1.00	0.00
Weapons Detection Technician - Millage	1.00	1.00	1.00	0.00
Lead Guardian - Safe Schools	4.00	0.00	0.00	0.00
Security Manager - Safe Schools	0.00	4.00	4.00	0.00
Safety Guardian - Safe Schools	62.00	62.00	64.00	2.00
Safety Guardian - Millage	19.00	19.00	19.00	0.00
Secretary, Operations	1.00	1.00	1.00	0.00
Security Guard, Armed	4.00	2.00	0.00	-2.00
Security Officer	3.00	3.00	3.00	0.00
Spec, Background & Fingerprint	1.00	0.00	0.00	0.00
Specialist, Safety & Security	1.00	1.00	1.00	0.00
Supervisor, Security	1.00	1.00	1.00	0.00
9531 Total	**100.00**	**97.00**	**97.00**	**0.00**

GENERAL FUND STAFF ALLOCATIONS - OPERATIONS

Cost Center	FY 25.26 Staffing Request	FY 25.26 Budget Current Staffing	FY 26.27 Budget Staffing Request to Date	Variance 25.26 vs 26.27 Staffing
9532 - Department of Safety				
Chief Officer, Safety/Sec/Risk	1.00	1.00	1.00	0.00
Exec Secy, Instruction Curric	1.00	1.00	1.00	0.00
Mgr, Safety & Emergency	1.00	1.00	1.00	0.00
9532 Total	**3.00**	**3.00**	**3.00**	**0.00**
9571 - Information Technology				
Analyst, BI Publisher Admin	1.00	1.00	1.00	0.00
Analyst, Business Systems	4.00	4.00	4.00	0.00
Analyst, Systems	2.00	2.00	3.00	1.00
Coord, Info Applications	4.00	4.00	4.00	0.00
Developer, Sr Web & Media	2.00	2.00	2.00	0.00
Director, Business Systems	1.00	1.00	1.00	0.00
Engineer, Data Center Support	9.00	9.00	9.00	0.00
Engineer, Field Support	2.00	2.00	2.00	0.00
Engineer, Network Systems	4.00	4.00	4.00	0.00
Engineer, Sr. Field Support	4.00	4.00	4.00	0.00
Engineer, Sr Network Sys & Sec	3.00	3.00	3.00	0.00
Field Technician	24.00	24.00	24.00	0.00
Manager, Business Analysis	1.00	1.00	1.00	0.00
Manager, IT Site Support Serv	1.00	1.00	1.00	0.00
Manager, Systems & Programming	1.00	1.00	0.00	-1.00
Mgr, IT Site Supp Svcs & Train	1.00	1.00	1.00	0.00
Officer, Chief Technology	1.00	1.00	1.00	0.00
Secretary, Executive Director	1.00	1.00	1.00	0.00
Spec, Tech Svc Desk	2.00	2.00	2.00	0.00
Supervisor, Data Ctr Serv	1.00	1.00	1.00	0.00
Supervisor, Network Services	1.00	1.00	1.00	0.00
Supervisor,Site Support Services	1.00	1.00	1.00	0.00
Technician, Digital Device Install	2.00	2.00	2.00	0.00
9571 Total	**73.00**	**73.00**	**73.00**	**0.00**
9572 - Property Records and Retention				
Manager, Property Control	1.00	1.00	1.00	0.00
Spec, Records Management	3.00	3.00	3.00	0.00
Supervisor, Property Records	1.00	1.00	1.00	0.00
9572 Total	**5.00**	**5.00**	**5.00**	**0.00**
9573 - Print Shop				
Coordinator, Printer Serv	1.00	1.00	1.00	0.00
Printer, Senior	3.00	3.00	3.00	0.00
9573 Total	**4.00**	**4.00**	**4.00**	**0.00**
Total Operations	**671.00**	**677.00**	**666.00**	**-11.00**

BUSINESS SERVICES DIVISION

BUSINESS SERVICES

9305 - FEDERAL PROGRAMS & GRANTS

The Federal Programs and Grants department supports the successful implementation of the Title I, Title III, and Title X grant. Each grant is designed to increase, enhance and improve student and staff performance in the School District.

9551 - DEPUTY SUPERINTENDENT OF BUSINESS & FINANCE

Supervise and direct activities regarding budgeting, accounting, financial reporting, accounts payable, purchasing, cash management, investments, and capital financing.

9552 - BUDGET

Build, amend, monitor and report the District's revenue and expense budgets to provide the administration with timely, accurate fiscal information for the effective management of the financial resources of the school district. Assists in supervising, directing, planning and organizing the overall financial accounting and budgeting operations of the district.

9553 - FINANCE

Responsible for the daily financial transactions of the district; including accounts payable, accounts receivable, financial reporting, cash management, capital, debt, and accounting. Provides support and assistance to all school bookkeepers, senior school secretaries and departmental bookkeepers.

9554 - PURCHASING DEPARTMENT

It is the responsibility of the Purchasing Department to ensure that District funded purchases of goods and services are in compliance with Florida Statutes, State Department of Education Rules, and School Board Policies by obtaining the best value to the District. Purchasing promotes fair and open competition in the procurement process and provides professional leadership and guidance in understanding and using the best resources available.

9555 - PAYROLL

The Payroll Department supports all school sites and departments processing payroll for employees semi-monthly. The School District has 18 different pay calendars to meet the needs of its diverse workforce.

GENERAL FUND FINANCIAL ALLOCATIONS - BUSINESS SERVICES DIVISION

	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
9305 - Federal Programs and Grants					
Personnel Costs	$ 872,531	$ 1,016,536	$ 893,985	$ (122,550)	-12%
Operational Costs	$ 24,870	$ 34,770	$ 15,000	$ (19,770)	-57%
Capital Outlay	$ 504	$ 875	$ 600	$ (275)	-31%
Total	**$ 897,905**	**$ 1,052,180**	**$ 909,585**	**$ (142,595)**	**-14%**
9551 - Deputy Superintendent of Business & Finance					
Personnel Costs	$ 530,225	$ 473,040	$ 375,158	$ (97,882)	-21%
Operational Costs	$ 71,772	$ 47,179	$ 49,617	$ 2,438	5%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 601,997**	**$ 520,218**	**$ 424,774**	**$ (95,444)**	**-18%**
9552 - Budget					
Personnel Costs	$ 411,597	$ 565,338	$ 726,123	$ 160,785	28%
Operational Costs	$ 4,209	$ 1,411	$ 9,020	$ 7,610	539%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 415,806**	**$ 566,748**	**$ 735,143**	**$ 168,395**	**30%**
9553 - Finance					
Personnel Costs	$ 1,547,457	$ 1,648,636	$ 1,888,900	$ 240,264	15%
Operational Costs	$ 175,388	$ 125,977	$ 428,350	$ 302,373	240%
Capital Outlay	$ -	$ -	$ 1,100	$ 1,100	0%
Total	**$ 1,722,845**	**$ 1,774,612**	**$ 2,318,350**	**$ 543,737**	**31%**
9554 - Purchasing Department					
Personnel Costs	$ 590,003	$ 567,742	$ 590,917	$ 23,175	4%
Operational Costs	$ 28,119	$ 89,659	$ 12,450	$ (77,209)	-86%
Capital Outlay	$ 526	$ 461	$ 800	$ 339	74%
Total	**$ 618,648**	**$ 657,862**	**$ 604,167**	**$ (53,695)**	**-8%**
9555 - Payroll					
Personnel Costs	$ 489,813	$ 647,136	$ 660,353	$ 13,218	2%
Operational Costs	$ 8,221	$ 8,339	$ 9,400	$ 1,061	13%
Capital Outlay	$ -	$ 629	$ -	$ (629)	-100%
Total	**$ 498,034**	**$ 656,104**	**$ 669,753**	**$ 13,650**	**2%**

BUSINESS SERVICES	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
Capital Outlay	$ 1,030	$ 1,965	$ 2,500	$ 535	27%
Operational Costs	$ 312,579	$ 307,333	$ 523,837	$ 216,504	70%
Personnel Costs	$ 4,441,626	$ 4,918,427	$ 5,135,437	$ 217,009	4%
Grand Total	**$ 4,755,234**	**$ 5,227,725**	**$ 5,661,773**	**$ 434,048**	**8%**

GENERAL FUND STAFF ALLOCATIONS - BUSINESS SERVICES

Cost Center	FY 25.26 Staffing Request	FY 25.26 Budget Current Staffing	FY 26.27 Budget Staffing Request to Date	Variance 25.26 vs 26.27 Staffing
9305 - Federal Programs and Grants				
Asst, School Clerical, 10 Mo	4.00	4.00	4.00	0.00
Director, Federal Programs & Grants	0.20	0.20	0.20	0.00
Director, ESOL Migrant	1.00	1.00	1.00	0.00
Exec Secy, Pupil Personnel Ser	0.00	1.00	0.00	-1.00
Specialist, ESOL	1.00	1.00	1.00	0.00
Specialist, Grant Resource	1.00	1.00	1.00	0.00
Technician, Fed & State Compli	1.00	1.00	1.00	0.00
Translator, Alt. & Supp. Prgm	1.00	1.00	1.00	0.00
9305 Total	**9.20**	**10.20**	**9.20**	**-1.00**
9551 - Deputy Superintendent Business Services				
Administrator, Allocation	1.00	0.00	0.00	0.00
Deputy Supt, Bus & Finance	1.00	1.00	1.00	0.00
Exec Secy, Administration	1.00	1.00	1.00	0.00
9551 Total	**3.00**	**2.00**	**2.00**	**0.00**
9552 - Budget Department				
Administrator, Allocation	0.00	1.00	1.00	0.00
Analyst, Budget II	2.00	2.00	2.00	0.00
Analyst, Sr. Budget	1.00	1.00	1.00	0.00
Coordinator, Budget	1.00	1.00	1.00	0.00
Director, Budget	1.00	1.00	1.00	0.00
9552 Total	**5.00**	**6.00**	**6.00**	**0.00**
9553 - Finance Department				
Accountant	3.00	2.00	2.00	0.00
Accountant (Capital)	1.00	1.00	1.00	0.00
Accountant, Charter School	1.00	1.00	1.00	0.00
Accountant, Senior	2.00	2.00	2.00	0.00
Analyst, School Account	0.00	3.00	3.00	0.00
Budget Analyst II	2.00	0.00	0.00	0.00
Director, Finance	1.00	1.00	1.00	0.00
Financial Analyst	1.00	1.00	1.00	0.00
Manager, Accounting	1.00	1.00	1.00	0.00
PCard Administrator	1.00	1.00	1.00	0.00
Sec, Exec Dir, Finance	1.00	1.00	1.00	0.00
Spec Accounts Payable, Senior	1.00	1.00	1.00	0.00
Specialist, Accounting	1.00	1.00	1.00	0.00
Specialist, Accounts Payable	2.00	2.00	2.00	0.00
Specialist, Financial	1.80	1.80	1.80	0.00
9553 Total	**19.80**	**19.80**	**19.80**	0.00

GENERAL FUND STAFF ALLOCATIONS - BUSINESS SERVICES

Cost Center	FY 25.26 Staffing Request	FY 25.26 Budget Current Staffing	FY 26.27 Budget Staffing Request to Date	Variance 25.26 vs 26.27 Staffing
9554 - Purchasing				
Associate Buyer	3.00	3.00	3.00	0.00
Buyer, Capital	1.00	0.00	0.00	0.00
Buyer	2.00	2.00	2.00	0.00
Purchasing Manager	1.00	1.00	1.00	0.00
Dir, Purchasing & Distribution	1.00	1.00	1.00	0.00
9554 Total	**8.00**	**7.00**	**7.00**	0.00
9555 - Payroll Department				
Associate Director, Payroll	1.00	1.00	1.00	0.00
Coord, Payroll	2.00	2.00	2.00	0.00
Spec, Payroll	3.00	3.00	3.00	0.00
Spec, Senior Payroll	2.00	2.00	2.00	0.00
9555 Total	**8.00**	**8.00**	**8.00**	**0.00**
Total Business Services	**53.00**	**53.00**	**52.00**	**-1.00**

SUPERINTENDENT DIVISION

SUPERINTENDENT

9537 -RISK MANAGEMENT

Oversees the District's workers' compensation claims. Works to establish a safe environment for our employees, students, and visitors across the district.

9601 – SCHOOL BOARD

The School Board is the governing body of the District and is responsible for the control, operation, organization, management, and administration of public schools in the county pursuant to the provisions and minimum standards prescribed by Florida statues and State Board of Education Rules.

9611 - SUPERINTENDENT

The School Board is the governing body of the District and is responsible for the control, operation, organization, management, and administration of public schools in the county pursuant to the provisions and minimum standards prescribed by Florida statutes and State Board of Education Rules.

9612 - STAFF ATTORNEY

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

9613 - OFFICE OF PROFESSIONAL SERVICES - OPS

The Office of Professional Standards shall conduct investigations into alleged employee misconduct or other matters concerning the School District. They are to make recommendations as to the disposition of such complaints or matters and report legally sufficient complaints to the Education Practices commission.

GENERAL FUND FINANCIAL ALLOCATIONS - SUPERINTENDENT DIVISION

	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
9537 - Risk Management					
Personnel Costs	$ -	$ 1,219	$ 1,222	$ 3	0%
Operational Costs	$ 5,814,947	$ 5,837,680	$ 6,114,765	$ 277,085	5%
Total	**$ 5,814,947**	**$ 5,838,899**	**$ 6,115,987**	**$ 277,088**	**5%**
9601 - School Board					
Personnel Costs	$ 407,840	$ 410,205	$ 550,357	$ 140,152	34%
Operational Costs	$ 461,845	$ 617,331	$ 869,936	$ 252,605	41%
Capital Outlay	$ -	$ -	$ 10,000	$ 10,000	0%
Total	**$ 869,685**	**$ 1,027,535**	**$ 1,430,293**	**$ 402,757**	**39%**
9611 - Superintendent					
Personnel Costs	$ 500,255	$ 649,913	$ 494,097	$ (155,817)	-24%
Operational Costs	$ 119,599	$ 138,314	$ 125,570	$ (12,744)	-9%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 619,854**	**$ 788,228**	**$ 619,667**	**$ (168,561)**	**-21%**
9612 - Staff Attorney					
Personnel Costs	$ 319,160	$ 312,296	$ 74,924	$ (237,371)	-76%
Operational Costs	$ 274,748	$ 344,794	$ 714,508	$ 369,714	107%
Total	**$ 593,908**	**$ 657,090**	**$ 789,433**	**$ 132,343**	**20%**
9613 - Office of Professional Services - Ops					
Personnel Costs	$ 198,994	$ 202,907	$ 224,185	$ 21,278	10%
Operational Costs	$ 885	$ 1,746	$ 1,750	$ 4	0%
Total	**$ 199,879**	**$ 204,652**	**$ 225,935**	**$ 21,283**	**10%**

SUPERINTENDENT	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
Capital Outlay	$ -	$ -	$ 10,000	$ 10,000	0%
Operational Costs	$ 6,672,024	$ 6,939,864	$ 7,826,529	$ 886,665	13%
Personnel Costs	$ 1,426,249	$ 1,576,540	$ 1,344,786	$ (231,754)	-15%
Grand Total	**$ 8,098,273**	**$ 8,516,404**	**$ 9,181,315**	**$ 664,911**	**8%**

GENERAL FUND STAFF ALLOCATIONS - SUPERINTENDENT

Cost Center	FY 25.26 Staffing Request	FY 25.26 Budget Current Staffing	FY 26.27 Budget Staffing Request to Date	Variance 25.26 vs 26.27 Staffing
9537 - Risk Management (Fund 71201)				
Director, Risk Management	1.00	1.00	1.00	0.00
Spec, Risk Management	1.00	1.00	1.00	0.00
9537 Total	**2.00**	**2.00**	**2.00**	**0.00**
9601 - School Board				
Assoc, Agency Administrative	1.00	1.00	1.00	0.00
Board Chair	1.00	1.00	1.00	0.00
Board Member	3.00	3.00	3.00	0.00
Board Vice Chair	1.00	1.00	1.00	0.00
9601 Total	**6.00**	**6.00**	**6.00**	**0.00**
9611 - Office of the Superintendent				
Assoc, Supt Admin	1.00	1.00	1.00	0.00
Superintendent	1.00	1.00	1.00	0.00
9611 Total	**2.00**	**2.00**	**2.00**	**0.00**
9612 - Staff Attorney				
General Counsel	1.00	1.00	0.00	-1.00
Paralegal	1.00	1.00	0.00	-1.00
Secretary, Executive	1.00	1.00	1.00	0.00
9612 Total	**3.00**	**3.00**	**1.00**	**-2.00**
9613 - Office of Professional Services - OPS				
Investigator, OPS	1.00	1.00	1.00	0.00
Research Associate	1.00	1.00	1.00	0.00
9613 Total	**2.00**	**2.00**	**2.00**	**0.00**
Total Superintendent	**15.00**	**15.00**	**13.00**	**-2.00**

STRATEGIC PLAN & ENROLL MANAGEMENT

STRATEGIC PLAN & ENROLL MANAGEMENT

9534 - PERSONNEL DEPARTMENT

Develop, implement and monitor all personnel resource services required by the District. Coordinates recruitment, employment, performance assessment, certification, licensure, retirement, FMLA/Leaves, salary determination, employee discipline, and termination for full and part-time employees.

9535- BENEIFTS DEPARTMENT

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

9536- CHIEF HUMAN RESOURCE OFFICER

Plan, organize, direct, coordinate, and supervise the operations of the Human Resource Services Division and Labor Relations.

9602 – ENROLLMENT MANAGEMENT

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

9614 - COMMUNICATIONS & FAMILY/COMMUNITY ENGAGEMENT

Lead and direct the development, implementation and operation of an integrated plan for all communication, interactive and public relations messaging to external and internal constituents of Manatee County Public Schools.

9615 - INSTRUCTIONAL TELEVISION PROGRAM

Acquire, prepare and produce educational programming for broadcast and classroom use. In addition, the Instructional Television Program Manager assists to increase competency and use of effective television technology integration strategies for the School District.

9617 - STRATEGIC PLANNING

Lead and direct the development and implementation of the Strategic Plan for the School District.

GENERAL FUND FINANCIAL ALLOCATIONS - STRATEGIC PLAN DIVISION

	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
9534 - Personnel Department					
Personnel Costs	$ 1,549,273	$ 1,659,550	$ 1,709,804	$ 50,254	3%
Operational Costs	$ 1,042,415	$ 1,061,947	$ 1,465,892	$ 403,945	38%
Capital Outlay	$ 338			$ -	0%
Total	**$ 2,592,025**	**$ 2,721,497**	**$ 3,175,696**	**$ 454,199**	**17%**
9535 - Benefits Department					
Personnel Costs	$ -	$ 12,205	$ 13,476	$ 1,271	10%
Operational Costs	$ -			$ -	0%
Total	**$ -**	**$ 12,205**	**$ 13,476**	**$ 1,271**	**10%**
9536 - Chief Human Resources Officer					
Personnel Costs	$ 455,513	$ 539,191	$ 606,271	$ 67,080	12%
Operational Costs	$ 17,764	$ 135,535	$ 34,575	$ (100,960)	-74%
Total	**$ 473,276**	**$ 674,725**	**$ 640,846**	**$ (33,880)**	**-5%**
9602 - Enrollment Management					
Personnel Costs	$ 608,889	$ 869,612	$ 895,603	$ 25,991	3%
Operational Costs	$ 193,381	$ 219,202	$ 91,100	$ (128,102)	-58%
Capital Outlay	$ -	$ 7,744	$ -	$ (7,744)	-100%
Total	**$ 802,270**	**$ 1,096,558**	**$ 986,703**	**$ (109,855)**	**-10%**
9614 - Communications & Family/Community Engagement					
Personnel Costs	$ 437,177	$ 540,397	$ 1,144,112	$ 603,715	112%
Operational Costs	$ 50,086	$ 49,975	$ 112,532	$ 62,556	125%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 487,263**	**$ 590,372**	**$ 1,256,643**	**$ 666,271**	**113%**
9615 - Instructional Television Program					
Personnel Costs	$ 566,202	$ 571,327	$ 287,910	$ (283,418)	-50%
Operational Costs	$ 65,479	$ 70,397	$ 68,581	$ (1,816)	-3%
Capital Outlay	$ 25,267	$ 16,824	$ 24,100	$ 7,276	43%
Total	**$ 656,948**	**$ 658,548**	**$ 380,591**	**$ (277,957)**	**-42%**
9617 - Strategic Planning					
Personnel Costs	$ 474,805	$ 550,618	$ 470,703	$ (79,915)	-15%
Operational Costs	$ 364,684	$ 801,299	$ 416,044	$ (385,255)	-48%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 839,489**	**$ 1,351,918**	**$ 886,747**	**$ (465,171)**	**-34%**

STRATEGIC PLAN	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
Capital Outlay	$ 25,604	$ 24,568	$ 24,100	$ (468)	-2%
Operational Costs	$ 1,733,808	$ 2,338,355	$ 2,188,723	$ (149,632)	-6%
Personnel Costs	$ 4,091,859	$ 4,742,900	$ 5,127,878	$ 384,978	8%
Grand Total	**$ 5,851,271**	**$ 7,105,823**	**$ 7,340,701**	**$ 234,878**	**3%**

Strategic Plan & Enroll Management

Cost Center	FY 25.26 Staffing Request	FY 25.26 Budget Current Staffing	FY 26.27 Budget Staffing Request to Date	Variance 25.26 vs 26.27 Staffing
9534 - Personnel				
Asst Dir, HR	2.00	2.00	2.00	0.00
Coordinator, Certification	1.00	1.00	1.00	0.00
Coordinator, Recruitment	1.00	1.00	1.00	0.00
Manager, Labor Relations	1.00	1.00	1.00	0.00
Secretary, Administrative	1.00	1.00	1.00	0.00
Spec III, Human Resources	5.00	5.00	5.00	0.00
Spec, Position Management	2.00	2.00	2.00	0.00
Specialist I, Human Resources	1.00	1.00	1.00	0.00
Specialist II, Human Resources	3.00	3.00	3.00	0.00
Specialist, Certification	2.00	2.00	2.00	0.00
9534 Total	**19.00**	**19.00**	**19.00**	**0.00**
9535 - Benefits and Compensation				
Admin, Employee Benefits	1.00	1.00	1.00	0.00
Analyst, Employee Leave of Abs	1.00	1.00	1.00	0.00
Assistant, Employee Benefits	1.00	1.00	1.00	0.00
Educator, Health & Well-Being	1.00	1.00	1.00	0.00
Specialist, Benefits	4.00	4.00	4.00	0.00
Specialist, Leave of Absence	1.00	1.00	1.00	0.00
Specialist, Term PO & Sick LB	1.00	1.00	1.00	0.00
9535 Total	**10.00**	**10.00**	**10.00**	**0.00**
9536 - Human Resources				
Admin, HR Data Services	1.00	1.00	1.00	0.00
Exec Director, Human Resources	1.00	1.00	1.00	0.00
Exec Secy, Staff Services	1.00	1.00	1.00	0.00
Spec, Background & Fingerprint	0.00	1.00	1.00	0.00
9536 Total	**3.00**	**4.00**	**4.00**	**0.00**
9602 - Enrollment Management				
Coord, Student Enrollment	1.00	1.00	1.00	0.00
Dir, Stdnt Enrlmt, Pthwy & Exp	1.00	1.00	1.00	0.00
Registrar I	4.00	4.00	4.00	0.00
Secretary II - 12 Mo	1.00	1.00	1.00	0.00
Secretary, Administration	1.00	1.00	1.00	0.00
Spec, Program (Choice)	0.00	0.00	0.00	0.00
Spec. Asst, Program (Choice)	1.00	1.00	1.00	0.00
Specialist, Instructional	1.00	1.00	1.00	0.00
Systems Analyst	0.00	0.00	0.00	0.00
9602 Total	**10.00**	**10.00**	**10.00**	0.00
9614 - Community Engagement				
Assoc Dir, Strat Initiatives	0.00	0.00	1.00	1.00
Communication Specialist	1.00	0.00	0.00	0.00
Manager, Live Video Prod	0.00	0.00	1.00	1.00
Newsroom Team Manager	0.00	1.00	1.00	0.00
Dir,Comm, Family & Community Engag.	1.00	1.00	1.00	0.00
Senior Producer	0.00	0.00	1.00	1.00
Spec, Graphic Design & Mktng	1.00	1.00	1.00	0.00
Spec, Safe & Drug Free Program	0.00	0.00	1.00	1.00
Specialist, Community Outreach & Events	0.00	1.00	1.00	0.00
Spec, Community Engagement	1.00	0.00	0.00	0.00
Specialist, Public Records	1.00	1.00	1.00	0.00

Strategic Plan & Enroll Management

Cost Center	FY 25.26 Staffing Request	FY 25.26 Budget Current Staffing	FY 26.27 Budget Staffing Request to Date	Variance 25.26 vs 26.27 Staffing
Spec, Video Production	0.00	0.00	1.00	1.00
9614 Total	**5.00**	**5.00**	**10.00**	**5.00**
9615 - Instructional TV and EDTV				
Manager, Live Video Prod	1.00	1.00	0.00	-1.00
Senior Producer	1.00	1.00	0.00	-1.00
Spec, Instr Tech Pgm-12 Mo	1.00	1.00	1.00	0.00
Spec, Video Production	1.00	1.00	0.00	-1.00
Supervisor, Television Service	1.00	0.00	0.00	0.00
Supervisor, A/V-Engineer	0.00	1.00	0.00	-1.00
Broadcast Operations and A/V Engineering	0.00	0.00	1.00	1.00
Tech, Electronic	1.00	1.00	1.00	0.00
9615 Total	**6.00**	**6.00**	**3.00**	**-3.00**
9617 - Strategic Planning				
Assoc Dir, Strat Initiatives	2.00	2.00	1.00	-1.00
Assoc Superintendent, Admin	1.00	1.00	1.00	0.00
9617 Total	**3.00**	**3.00**	**2.00**	**-1.00**
Total Strategic Planning & Enrollement Management	**56.00**	**57.00**	**58.00**	1.00

RESERVES & MISC. COST CENTERS

RESERVE

4001 - DUETTE

Historical one room schoolhouse. Utilities for the building.

9796 - DISTRICT RESERVES

Early Retirement Incentive Plan

9798 - DISTRICT EXPENDITURES

Terminal Pay, Teacher Lead, and Tan Interest and Fees.

9799 - DISTRICT RESERVES

This is a budget only cost center. Examples include Reserves for Referendum programs, Longevity Pay, L-T Subs FMLA, Grant Carryforward, and Leasing.

GENERAL FUND FINANCIAL ALLOCATIONS RESERVES, & MISC. COST CENTERS

	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
4001 - Duette					
Operational Costs	$ 5,994	$ 7,213	$ 7,391	$ 178	2%
Total	**$ 5,994**	**$ 7,213**	**$ 7,391**	**$ 178**	**2%**
9796 - Early Retire Incent Plan ERIP					
Personnel Costs	$ 7,769	$ 27,149	$ 32,651	$ 5,501	20%
Total	**$ 7,769**	**$ 27,149**	**$ 32,651**	**$ 5,501**	**20%**
9798 - District Expenditures					
Personnel Costs	$ 3,433,579	$ 3,623,259	$ 2,055,000	$ (1,568,259)	-43%
Operational Costs	$ 2,507,105	$ 1,417,864	$ 2,210,821	$ 792,957	56%
Total	**$ 5,940,684**	**$ 5,041,123**	**$ 4,265,821**	**$ (775,302)**	**-15%**
9799 - District Reserves					
Personnel Costs	$ -	$ -	$ 10,075,663	$ 10,075,663	0%
Operational Costs	$ -	$ -	$ 21,698,620	$ 21,698,620	0%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ -**	**$ -**	**$ 31,774,283**	**$ 31,774,283**	**0%**

RESERVE	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
Capital Outlay	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 2,513,099	$ 1,425,077	$ 23,916,832	$ 22,491,755	1578%
Personnel Costs	$ 3,441,348	$ 3,650,408	$ 12,163,313	$ 8,512,905	233%
Grand Total	**$ 5,954,447**	**$ 5,075,485**	**$ 36,080,145**	**$ 31,004,660**	**611%**

SECTION V

SCHOOLS

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

FY 2026-2027 SCHOOL LEVEL STAFFING KEY	
Instructional and Administrative Units	
Teachers	Basic Instructional, Student Services, Enrichment
Student Support	Media Specialists, Certified School Counselors, Student Support Specialists, Program Support, Testing Administrators, Deans, Athletic Trainers, College & Career Advisors
Administration	Principals, Asst. Principals, Coordinators, Athletic Directors
Categorical/Grants	VPK, ROTC, Grant and special-funded positions
Non-Instructional Units	
Paraprofessionals	Teacher Aides, Teacher Assistants, Computer Lab Managers
Clerical Staff	Secretaries, Registrars, Clerks, Bookkeepers
Categorical/Grants	VPK CDAs, ESE 1:1 Aides, Behavior Specialists, RNs, LPNs, Health Aides, Grant and special-funded positions
Custodial Services	Plant Operators, Custodians

GENERAL FUND FINANCIAL ALLOCATIONS - ELEMENTARY SCHOOLS

	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
Abel Elementary School - 0621					
Personnel Costs	$ 4,421,170	$ 4,942,502	$ 4,752,685	$ (189,817)	-4%
Operational Costs	$ 391,758	$ 499,023	$ 419,642	$ (79,381)	-16%
Capital Outlay	$ 13,848	$ 9,482	$ 9,196	$ (286)	-3%
Total	**$ 4,826,776**	**$ 5,451,006**	**$ 5,181,523**	**$ (269,483)**	**-5%**
Anna Maria Elementary School - 0031					
Personnel Costs	$ 2,532,338	$ 2,630,285	$ 2,547,351	$ (82,934)	-3%
Operational Costs	$ 208,765	$ 209,282	$ 213,030	$ 3,748	2%
Capital Outlay	$ 115,397	$ 5,854	$ 4,043	$ (1,811)	-31%
Total	**$ 2,856,501**	**$ 2,845,422**	**$ 2,764,424**	**$ (80,997)**	**-3%**
Ballard Elementary School - 0051					
Personnel Costs	$ 4,071,111	$ 4,309,260	$ 4,134,721	$ (174,538)	-4%
Operational Costs	$ 314,129	$ 359,915	$ 345,924	$ (13,991)	-4%
Capital Outlay	$ 8,892	$ 9,013	$ 7,755	$ (1,258)	-14%
Total	**$ 4,394,131**	**$ 4,678,188**	**$ 4,488,400**	**$ (189,788)**	**-4%**
Bashaw Elementary School - 0641					
Personnel Costs	$ 5,585,513	$ 6,075,662	$ 5,943,945	$ (131,718)	-2%
Operational Costs	$ 353,693	$ 336,401	$ 357,134	$ 20,733	6%
Capital Outlay	$ 10,734	$ 7,979	$ 12,330	$ 4,351	55%
Total	**$ 5,949,939**	**$ 6,420,042**	**$ 6,313,408**	**$ (106,633)**	**-2%**
Bayshore Elementary School - 0061					
Personnel Costs	$ 5,626,059	$ 6,143,862	$ 6,613,826	$ 469,964	8%
Operational Costs	$ 396,494	$ 447,195	$ 427,830	$ (19,365)	-4%
Capital Outlay	$ 7,463	$ 19,856	$ 13,655	$ (6,202)	-31%
Total	**$ 6,030,015**	**$ 6,610,913**	**$ 7,055,311**	**$ 444,398**	**7%**
Blackburn Elementary School - 0541					
Personnel Costs	$ 4,793,059	$ 4,951,002	$ 4,964,300	$ 13,298	0%
Operational Costs	$ 318,682	$ 432,827	$ 323,442	$ (109,385)	-25%
Capital Outlay	$ 9,618	$ 3,539	$ 8,176	$ 4,637	131%
Total	**$ 5,121,359**	**$ 5,387,368**	**$ 5,295,918**	**$ (91,450)**	**-2%**
Braden River Elementary School - 0651					
Personnel Costs	$ 5,191,278	$ 5,348,248	$ 5,131,025	$ (217,223)	-4%
Operational Costs	$ 420,499	$ 465,494	$ 471,172	$ 5,678	1%
Capital Outlay	$ 14,821	$ 9,378	$ 9,523	$ 145	2%
Total	**$ 5,626,598**	**$ 5,823,120**	**$ 5,611,720**	**$ (211,400)**	**-4%**
Daughtrey Elementary School - 0411					
Personnel Costs	$ 6,350,315	$ 6,404,235	$ 6,771,917	$ 367,682	6%
Operational Costs	$ 329,163	$ 365,185	$ 360,326	$ (4,859)	-1%
Capital Outlay	$ 17,759	$ 13,508	$ 13,782	$ 275	2%
Total	**$ 6,697,237**	**$ 6,782,928**	**$ 7,146,026**	**$ 363,098**	**5%**
Freedom Elementary School - 0781					
Personnel Costs	$ 5,913,467	$ 5,746,751	$ 5,368,817	$ (377,933)	-7%
Operational Costs	$ 493,033	$ 554,665	$ 486,130	$ (68,536)	-12%
Capital Outlay	$ 7,098	$ 10,893	$ 10,398	$ (495)	-5%
Total	**$ 6,413,598**	**$ 6,312,309**	**$ 5,865,345**	**$ (446,964)**	**-7%**
Gullett Elementary School - 0821					
Personnel Costs	$ 9,093,956	$ 7,839,974	$ 6,435,520	$ (1,404,454)	-18%
Operational Costs	$ 437,887	$ 409,305	$ 449,550	$ 40,245	10%
Capital Outlay	$ 28,056	$ 6,417	$ 24,258	$ 17,841	278%
Total	**$ 9,559,900**	**$ 8,255,696**	**$ 6,909,328**	**$ (1,346,368)**	**-16%**
Kinnan Elementary School - 0741					
Personnel Costs	$ 4,912,463	$ 5,046,935	$ 5,183,323	$ 136,388	3%
Operational Costs	$ 298,681	$ 438,799	$ 313,809	$ (124,990)	-28%
Capital Outlay	$ 11,127	$ 4,621	$ 8,485	$ 3,864	84%
Total	**$ 5,222,271**	**$ 5,490,354**	**$ 5,505,617**	**$ 15,263**	**0%**

GENERAL FUND FINANCIAL ALLOCATIONS - ELEMENTARY SCHOOLS

	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
Manatee Elementary School - 0151					
Personnel Costs	$ 4,391,074	$ 4,397,191	$ 4,491,444	$ 94,253	2%
Operational Costs	$ 315,351	$ 403,463	$ 313,681	$ (89,782)	-22%
Capital Outlay	$ 4,235	$ 3,374	$ 8,357	$ 4,983	148%
Total	**$ 4,710,660**	**$ 4,804,028**	**$ 4,813,482**	**$ 9,454**	**0%**
McNeal Elementary School - 0771					
Personnel Costs	$ 5,780,754	$ 5,927,648	$ 5,733,956	$ (193,691)	-3%
Operational Costs	$ 344,928	$ 414,602	$ 400,872	$ (13,731)	-3%
Capital Outlay	$ 12,818	$ 12,800	$ 12,164	$ (636)	-5%
Total	**$ 6,138,500**	**$ 6,355,050**	**$ 6,146,992**	**$ (208,058)**	**-3%**
Miller Elementary School - 0221					
Personnel Costs	$ 5,174,810	$ 5,424,703	$ 5,655,572	$ 230,870	4%
Operational Costs	$ 394,941	$ 398,709	$ 392,110	$ (6,598)	-2%
Capital Outlay	$ 10,405	$ 13,346	$ 11,785	$ (1,562)	-12%
Total	**$ 5,580,156**	**$ 5,836,758**	**$ 6,059,467**	**$ 222,709**	**4%**
Mills Elementary School - 0791					
Personnel Costs	$ 6,456,134	$ 7,072,253	$ 6,591,410	$ (480,842)	-7%
Operational Costs	$ 428,328	$ 454,323	$ 474,127	$ 19,804	4%
Capital Outlay	$ 15,686	$ 11,159	$ 13,788	$ 2,630	24%
Total	**$ 6,900,148**	**$ 7,537,734**	**$ 7,079,326**	**$ (458,409)**	**-6%**
Moody Elementary School - 0601					
Personnel Costs	$ 5,403,455	$ 5,541,678	$ 4,869,251	$ (672,426)	-12%
Operational Costs	$ 312,134	$ 421,721	$ 347,515	$ (74,206)	-18%
Capital Outlay	$ 6,448	$ 8,887	$ 8,176	$ (711)	-8%
Total	**$ 5,722,037**	**$ 5,972,285**	**$ 5,224,942**	**$ (747,343)**	**-13%**
Myakka City Elementary School - 0231					
Personnel Costs	$ 3,586,864	$ 3,625,302	$ 3,594,302	$ (31,001)	-1%
Operational Costs	$ 285,868	$ 336,049	$ 281,265	$ (54,784)	-16%
Capital Outlay	$ 10,447	$ 3,319	$ 4,971	$ 1,652	50%
Total	**$ 3,883,179**	**$ 3,964,670**	**$ 3,880,538**	**$ (84,132)**	**-2%**
Oneco Elementary School - 0261					
Personnel Costs	$ 5,075,557	$ 5,233,938	$ 5,384,037	$ 150,099	3%
Operational Costs	$ 310,805	$ 345,543	$ 349,098	$ 3,555	1%
Capital Outlay	$ 8,365	$ 13,186	$ 9,851	$ (3,335)	-25%
Total	**$ 5,394,727**	**$ 5,592,666**	**$ 5,742,985**	**$ 150,319**	**3%**
Palma Sola Elementary School - 0291					
Personnel Costs	$ 4,463,154	$ 4,368,970	$ 3,989,834	$ (379,136)	-9%
Operational Costs	$ 258,371	$ 293,199	$ 264,644	$ (28,555)	-10%
Capital Outlay	$ 21,510	$ 7,834	$ 7,247	$ (587)	-7%
Total	**$ 4,743,035**	**$ 4,670,003**	**$ 4,261,725**	**$ (408,278)**	**-9%**
Palmetto Elementary School - 0301					
Personnel Costs	$ 4,799,365	$ 5,204,131	$ 5,017,852	$ (186,279)	-4%
Operational Costs	$ 350,265	$ 381,618	$ 392,402	$ 10,784	3%
Capital Outlay	$ 16,001	$ 4,091	$ 8,941	$ 4,850	119%
Total	**$ 5,165,630**	**$ 5,589,839**	**$ 5,419,195**	**$ (170,644)**	**-3%**
Prine Elementary School - 0381					
Personnel Costs	$ 6,112,498	$ 6,696,936	$ 6,917,755	$ 220,819	3%
Operational Costs	$ 447,383	$ 614,909	$ 511,200	$ (103,709)	-17%
Capital Outlay	$ 14,011	$ 12,326	$ 13,438	$ 1,112	9%
Total	**$ 6,573,891**	**$ 7,324,172**	**$ 7,442,393**	**$ 118,221**	**2%**
Samoset Elementary School - 0421					
Personnel Costs	$ 4,598,874	$ 5,046,322	$ 5,073,387	$ 27,065	1%
Operational Costs	$ 394,653	$ 514,807	$ 396,397	$ (118,410)	-23%
Capital Outlay	$ 10,240	$ 10,066	$ 9,190	$ (877)	-9%
Total	**$ 5,003,767**	**$ 5,571,195**	**$ 5,478,974**	**$ (92,221)**	**-2%**

GENERAL FUND FINANCIAL ALLOCATIONS - ELEMENTARY SCHOOLS

	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
Sea Breeze Elementary School - 0671					
Personnel Costs	$ 4,645,745	$ 5,002,165	$ 4,903,524	$ (98,640)	-2%
Operational Costs	$ 373,928	$ 449,251	$ 374,891	$ (74,360)	-17%
Capital Outlay	$ 12,245	$ 5,741	$ 8,504	$ 2,763	48%
Total	**$ 5,031,919**	**$ 5,457,156**	**$ 5,286,919**	**$ (170,237)**	**-3%**
Stewart Elementary School - 0631					
Personnel Costs	$ 3,897,342	$ 4,081,291	$ 3,581,170	$ (500,120)	-12%
Operational Costs	$ 348,787	$ 367,573	$ 357,542	$ (10,031)	-3%
Capital Outlay	$ 8,675	$ 4,809	$ 6,901	$ 2,092	44%
Total	**$ 4,254,804**	**$ 4,453,673**	**$ 3,945,613**	**$ (508,059)**	**-11%**
Tara Elementary School - 0681					
Personnel Costs	$ 5,447,065	$ 5,552,218	$ 5,446,623	$ (105,595)	-2%
Operational Costs	$ 381,818	$ 405,357	$ 424,686	$ 19,329	5%
Capital Outlay	$ 17,915	$ 8,302	$ 11,011	$ 2,709	33%
Total	**$ 5,846,799**	**$ 5,965,877**	**$ 5,882,320**	**$ (83,557)**	**-1%**
Tillman Elementary School - 0521					
Personnel Costs	$ 4,646,708	$ 5,068,831	$ 5,268,254	$ 199,423	4%
Operational Costs	$ 348,667	$ 463,687	$ 334,260	$ (129,426)	-28%
Capital Outlay	$ 12,637	$ 12,440	$ 9,961	$ (2,479)	-20%
Total	**$ 5,008,013**	**$ 5,544,957**	**$ 5,612,475**	**$ 67,518**	**1%**
Williams Elementary School - 0811					
Personnel Costs	$ 7,314,167	$ 7,962,829	$ 7,346,978	$ (615,851)	-8%
Operational Costs	$ 438,010	$ 546,845	$ 497,565	$ (49,279)	-9%
Capital Outlay	$ 19,481	$ 28,691	$ 14,453	$ (14,237)	-50%
Total	**$ 7,771,658**	**$ 8,538,365**	**$ 7,858,996**	**$ (679,368)**	**-8%**
Willis Elementary School - 0801					
Personnel Costs	$ 6,107,218	$ 6,645,480	$ 6,168,554	$ (476,926)	-7%
Operational Costs	$ 476,494	$ 552,020	$ 514,510	$ (37,510)	-7%
Capital Outlay	$ 7,864	$ 14,619	$ 14,243	$ (376)	-3%
Total	**$ 6,591,576**	**$ 7,212,119**	**$ 6,697,308**	**$ (514,811)**	**-7%**
Witt Elementary School - 0701					
Personnel Costs	$ 6,166,746	$ 6,417,814	$ 5,863,402	$ (554,412)	-9%
Operational Costs	$ 407,370	$ 429,775	$ 407,384	$ (22,391)	-5%
Capital Outlay	$ 10,533	$ 13,183	$ 12,874	$ (309)	-2%
Total	**$ 6,584,649**	**$ 6,860,772**	**$ 6,283,659**	**$ (577,112)**	**-8%**
Rogers Garden-Bullock Elementary School - 0271					
Personnel Costs	$ 5,598,303	$ 5,474,583	$ 4,877,519	$ (597,064)	-11%
Operational Costs	$ 354,736	$ 363,521	$ 390,267	$ 26,746	7%
Capital Outlay	$ 18,530	$ 4,811	$ 6,811	$ 2,000	42%
Total	**$ 5,971,570**	**$ 5,842,915**	**$ 5,274,597**	**$ (568,317)**	**-10%**
Rye Ranch Elementary School - 0156					
Personnel Costs		$ -	$ 3,307,528	$ 3,307,528	0%
Operational Costs		$ -	$ 385,940	$ 385,940	0%
Capital Outlay		$ -	$ 4,843	$ 4,843	0%
Total		**$ -**	**$ 3,698,311**	**$ 3,698,311**	**0%**
Veterans Elementary School - 1392					
Personnel Costs		$ -	$ 2,738,558	$ 2,738,558	0%
Operational Costs		$ -	$ 402,007	$ 402,007	0%
Capital Outlay		$ -	$ 3,533	$ 3,533	0%
Total		**$ -**	**$ 3,144,098**	**$ 3,144,098**	**0%**

ELEMENTARY SCHOOL TOTALS	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
Personnel Costs	$ 158,156,565	$ 164,182,995	$ 164,668,340	$ 485,345	0%
Operational Costs	$ 10,935,623	$ 12,675,061	$ 12,380,352	$ (294,709)	-2%
Capital Outlay	$ 482,857	$ 293,523	$ 322,643	$ 29,120	10%
Grand Total	**$ 169,575,045**	**$ 177,151,579**	**$ 177,371,335**	**$ 219,756**	**0%**

ELEMENTARY SCHOOL STAFFING ALLOCATIONS

Schools	Final Budget Staffing Units FY 25-26	FY 25.26 Budget Staffing Units as of June 2026	Final Budget Staffing Units FY 26-27	Variance Inc/(Dec) vs. 25-26 Budget
Abel Elementary - 0621				
Instructional and Administrative Units				
Teachers	37.0	37.0	34.0	(3.0)
Student Support	4.0	4.0	3.0	(1.0)
Administration	2.0	2.0	2.0	0.0
Categoricals/Grants	3.0	3.0	4.0	1.0
Non-Instructional Units				
Paraprofessionals	12.0	12.0	11.0	(1.0)
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	5.0	6.8	4.0	(2.8)
Custodial Services	4.0	4.0	4.0	0.0
0621 Total	**71.0**	**72.8**	**66.0**	**(6.8)**
Anna Maria Elementary - 0031				
Instructional and Administrative Units				
Teachers	16.0	16.0	18.0	2.0
Student Support	2.0	2.0	2.0	0.0
Administration	1.0	1.0	2.0	1.0
Categoricals/Grants	1.0	1.0	0.0	(1.0)
Non-Instructional Units				
Paraprofessionals	2.0	2.0	2.0	0.0
Clerical Staff	3.0	3.0	3.0	0.0
Categoricals/Grants	3.0	5.0	3.0	(2.0)
Custodial Services	3.0	3.0	3.0	0.0
0031 Total	**31.0**	**33.0**	**33.0**	**0.0**
Ballard Elementary - 0051				
Instructional and Administrative Units				
Teachers	29.0	29.0	27.0	(2.0)
Student Support	3.0	3.0	3.0	0.0
Administration	2.0	2.0	2.0	0.0
Categoricals/Grants	4.0	3.0	5.0	2.0
Non-Instructional Units				
Paraprofessionals	8.0	8.0	9.0	1.0
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	8.0	6.0	6.0	0.0
Custodial Services	3.0	3.0	3.0	0.0
0051 Total	**61.0**	**58.0**	**59.0**	**1.0**

ELEMENTARY SCHOOL STAFFING ALLOCATIONS

Schools	Final Budget Staffing Units FY 25-26	FY 25.26 Budget Staffing Units as of June 2026	Final Budget Staffing Units FY 26-27	Variance Inc/(Dec) vs. 25-26 Budget
Bashaw Elementary - 0641				
Instructional and Administrative Units				
Teachers	47.0	47.0	46.0	(1.0)
Student Support	3.0	3.0	3.0	0.0
Administration	2.0	2.0	2.0	0.0
Categoricals/Grants	4.0	4.0	5.0	1.0
Non-Instructional Units				
Paraprofessionals	12.0	12.0	12.0	0.0
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	11.0	13.5	6.0	(7.5)
Custodial Services	4.0	4.0	4.0	0.0
0641 Total	**88.0**	**90.5**	**83.0**	**(7.5)**
Bayshore Elementary - 0061				
Instructional and Administrative Units				
Teachers	49.0	48.0	50.0	2.0
Student Support	4.0	4.0	5.0	1.0
Administration	2.0	2.0	2.0	0.0
Categoricals/Grants	4.0	4.0	4.0	0.0
Non-Instructional Units				
Paraprofessionals	14.0	15.0	16.0	1.0
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	5.0	4.0	6.0	2.0
Custodial Services	5.0	5.0	5.0	0.0
0061 Total	**88.0**	**87.0**	**93.0**	**6.0**
Blackburn Elementary - 0541				
Instructional and Administrative Units				
Teachers	35.0	35.0	34.0	(1.0)
Student Support	4.0	4.0	4.0	0.0
Administration	3.0	3.0	4.0	1.0
Categoricals/Grants	3.0	3.0	3.0	0.0
Non-Instructional Units				
Paraprofessionals	11.0	12.0	10.0	(2.0)
Clerical Staff	4.0	4.0	5.0	1.0
Categoricals/Grants	12.0	12.0	9.0	(3.0)
Custodial Services	4.0	4.0	4.0	0.0
0541 Total	**76.0**	**77.0**	**73.0**	**(4.0)**

ELEMENTARY SCHOOL STAFFING ALLOCATIONS

Schools	Final Budget Staffing Units FY 25-26	FY 25.26 Budget Staffing Units as of June 2026	Final Budget Staffing Units FY 26-27	Variance Inc/(Dec) vs. 25-26 Budget
Braden River Elementary - 0651				
Instructional and Administrative Units				
Teachers	35.0	35.0	36.0	1.0
Student Support	4.0	4.0	5.0	1.0
Administration	2.0	2.0	2.0	0.0
Categoricals/Grants	2.0	2.0	2.0	0.0
Non-Instructional Units				
Paraprofessionals	13.0	13.0	11.0	(2.0)
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	7.0	11.0	5.0	(6.0)
Custodial Services	4.0	4.0	4.0	0.0
0651 Total	**71.0**	**75.0**	**69.0**	**(6.0)**
Daughtrey Elementary - 0411				
Instructional and Administrative Units				
Teachers	50.0	49.0	49.0	0.0
Student Support	4.0	4.0	6.0	2.0
Administration	3.0	3.0	3.0	0.0
Categoricals/Grants	3.0	3.0	3.0	0.0
Non-Instructional Units				
Paraprofessionals	22.0	22.0	17.0	(5.0)
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	8.0	10.0	7.0	(3.0)
Custodial Services	5.0	5.0	5.0	0.0
0411 Total	**99.0**	**100.0**	**94.0**	**(6.0)**
Freedom Elementary - 0781				
Instructional and Administrative Units				
Teachers	45.0	42.8	38.0	(4.8)
Student Support	3.0	3.0	3.0	0.0
Administration	2.0	2.0	2.0	0.0
Categoricals/Grants	3.0	3.0	3.0	0.0
Non-Instructional Units				
Paraprofessionals	13.0	13.0	11.0	(2.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	7.0	8.0	4.0	(4.0)
Custodial Services	5.0	5.0	5.0	0.0
0781 Total	**83.0**	**81.8**	**71.0**	**(10.8)**

ELEMENTARY SCHOOL STAFFING ALLOCATIONS

Schools	Final Budget Staffing Units FY 25-26	FY 25.26 Budget Staffing Units as of June 2026	Final Budget Staffing Units FY 26-27	Variance Inc/(Dec) vs. 25-26 Budget
Gullett Elementary - 0821				
Instructional and Administrative Units				
Teachers	60.0	61.8	48.0	(13.8)
Student Support	5.0	5.0	4.0	(1.0)
Administration	3.0	3.0	2.0	(1.0)
Categoricals/Grants	2.0	2.0	2.0	0.0
Non-Instructional Units				
Paraprofessionals	12.0	13.0	11.0	(2.0)
Clerical Staff	7.0	7.0	5.0	(2.0)
Categoricals/Grants	7.0	8.0	6.0	(2.0)
Custodial Services	6.0	6.0	6.0	0.0
0821 Total	**102.0**	**105.8**	**84.0**	**(21.8)**
Kinnan Elementary - 0741				
Instructional and Administrative Units				
Teachers	37.0	36.0	37.0	1.0
Student Support	3.0	3.0	3.0	0.0
Administration	2.0	2.0	2.0	0.0
Categoricals/Grants	3.0	3.0	2.0	(1.0)
Non-Instructional Units				
Paraprofessionals	13.0	13.0	14.0	1.0
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	6.0	7.0	7.0	0.0
Custodial Services	4.0	4.0	4.0	0.0
0741 Total	**73.0**	**73.0**	**74.0**	**1.0**
Manatee Elementary - 0151				
Instructional and Administrative Units				
Teachers	34.0	33.0	31.0	(2.0)
Student Support	3.0	3.0	3.0	0.0
Administration	3.0	3.0	2.0	(1.0)
Categoricals/Grants	4.0	4.0	4.0	0.0
Non-Instructional Units				
Paraprofessionals	10.0	11.0	9.0	(2.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	8.0	10.3	5.0	(5.3)
Custodial Services	4.0	4.0	4.0	0.0
0151 Total	**71.0**	**73.3**	**63.0**	**(10.3)**

ELEMENTARY SCHOOL STAFFING ALLOCATIONS

Schools	Final Budget Staffing Units FY 25-26	FY 25.26 Budget Staffing Units as of June 2026	Final Budget Staffing Units FY 26-27	Variance Inc/(Dec) vs. 25-26 Budget
McNeal Elementary - 0771				
Instructional and Administrative Units				
Teachers	42.0	41.8	41.8	0.0
Student Support	4.0	4.0	4.0	0.0
Administration	2.0	2.0	2.0	0.0
Categoricals/Grants	3.0	3.0	3.0	0.0
Non-Instructional Units				
Paraprofessionals	6.0	6.0	7.0	1.0
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	9.0	12.5	11.0	(1.5)
Custodial Services	5.0	5.0	5.0	0.0
0771 Total	**76.0**	**79.3**	**78.8**	**(0.5)**
Miller Elementary - 0221				
Instructional and Administrative Units				
Teachers	42.0	40.0	43.0	3.0
Student Support	3.0	3.0	3.0	0.0
Administration	2.0	2.0	2.0	0.0
Categoricals/Grants	3.0	3.0	3.0	0.0
Non-Instructional Units				
Paraprofessionals	13.0	14.0	13.0	(1.0)
Clerical Staff	4.0	5.0	5.0	0.0
Categoricals/Grants	5.0	5.0	6.0	1.0
Custodial Services	4.0	4.0	4.0	0.0
0221 Total	**76.0**	**76.0**	**79.0**	**3.0**
Mills Elementary - 0791				
Instructional and Administrative Units				
Teachers	53.0	50.6	49.0	(1.6)
Student Support	5.0	5.0	4.0	(1.0)
Administration	2.0	2.0	2.0	0.0
Categoricals/Grants	3.0	3.0	3.0	0.0
Non-Instructional Units				
Paraprofessionals	14.0	15.0	14.0	(1.0)
Clerical Staff	5.0	5.0	4.0	(1.0)
Categoricals/Grants	8.0	10.0	9.0	(1.0)
Custodial Services	5.0	5.0	5.0	0.0
0791 Total	**95.0**	**95.6**	**90.0**	**(5.6)**

ELEMENTARY SCHOOL STAFFING ALLOCATIONS

Schools	Final Budget Staffing Units FY 25-26	FY 25.26 Budget Staffing Units as of June 2026	Final Budget Staffing Units FY 26-27	Variance Inc/(Dec) vs. 25-26 Budget
Moody Elementary - 0601				
Instructional and Administrative Units				
Teachers	45.0	45.0	34.8	(10.2)
Student Support	3.0	3.0	3.0	0.0
Administration	2.0	2.0	2.0	0.0
Categoricals/Grants	2.0	2.0	2.0	0.0
Non-Instructional Units				
Paraprofessionals	13.0	15.0	11.0	(4.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	6.0	5.0	3.0	(2.0)
Custodial Services	4.0	4.0	4.0	0.0
0601 Total	**80.0**	**81.0**	**64.8**	**(16.2)**
Myakka Elementary - 0231				
Instructional and Administrative Units				
Teachers	21.0	21.0	23.0	2.0
Student Support	3.0	3.0	2.0	(1.0)
Administration	2.0	2.0	2.0	0.0
Categoricals/Grants	3.0	3.0	3.0	0.0
Non-Instructional Units				
Paraprofessionals	8.0	8.0	7.0	(1.0)
Clerical Staff	3.0	3.0	3.0	0.0
Categoricals/Grants	2.0	3.0	4.0	1.0
Custodial Services	4.0	4.0	4.0	0.0
0231 Total	**46.0**	**47.0**	**48.0**	**1.0**
Oneco Elementary - 0261				
Instructional and Administrative Units				
Teachers	41.0	42.0	40.0	(2.0)
Student Support	3.0	3.0	3.0	0.0
Administration	3.0	3.0	3.0	0.0
Categoricals/Grants	2.0	2.0	3.0	1.0
Non-Instructional Units				
Paraprofessionals	12.0	12.0	12.0	0.0
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	5.0	5.0	3.0	(2.0)
Custodial Services	4.0	4.0	5.0	1.0
0261 Total	**75.0**	**76.0**	**74.0**	**(2.0)**

ELEMENTARY SCHOOL STAFFING ALLOCATIONS

Schools	Final Budget Staffing Units FY 25-26	FY 25.26 Budget Staffing Units as of June 2026	Final Budget Staffing Units FY 26-27	Variance Inc/(Dec) vs. 25-26 Budget
Palma Sola Elementary - 0291				
Instructional and Administrative Units				
Teachers	28.0	28.2	28.0	(0.2)
Student Support	2.0	2.0	3.0	1.0
Administration	2.0	2.0	2.0	0.0
Categoricals/Grants	1.0	1.0	1.0	0.0
Non-Instructional Units				
Paraprofessionals	8.0	8.0	7.0	(1.0)
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	6.0	6.0	6.0	0.0
Custodial Services	4.0	4.0	4.0	0.0
0291 Total	**55.0**	**55.2**	**55.0**	**(0.2)**
Palmetto Elementary - 0301				
Instructional and Administrative Units				
Teachers	35.0	35.0	34.0	(1.0)
Student Support	5.0	5.0	5.0	0.0
Administration	2.0	2.0	2.0	0.0
Categoricals/Grants	4.0	4.0	3.0	(1.0)
Non-Instructional Units				
Paraprofessionals	14.0	13.0	11.0	(2.0)
Clerical Staff	4.0	5.0	5.0	0.0
Categoricals/Grants	10.0	10.0	7.0	(3.0)
Custodial Services	4.0	4.0	4.0	0.0
0301 Total	**78.0**	**78.0**	**71.0**	**(7.0)**
Prine Elementary - 0381				
Instructional and Administrative Units				
Teachers	53.0	52.0	51.0	(1.0)
Student Support	4.0	4.0	6.0	2.0
Administration	2.0	2.0	2.0	0.0
Categoricals/Grants	6.0	6.0	6.0	0.0
Non-Instructional Units				
Paraprofessionals	18.0	18.0	17.0	(1.0)
Clerical Staff	4.0	4.0	5.0	1.0
Categoricals/Grants	8.0	6.0	9.0	3.0
Custodial Services	5.0	5.0	5.0	0.0
0381 Total	**100.0**	**97.0**	**101.0**	**4.0**

ELEMENTARY SCHOOL STAFFING ALLOCATIONS

Schools	Final Budget Staffing Units FY 25-26	FY 25.26 Budget Staffing Units as of June 2026	Final Budget Staffing Units FY 26-27	Variance Inc/(Dec) vs. 25-26 Budget
Rogers Garden-Bullock Elementary - 0271				
Instructional and Administrative Units				
Teachers	38.0	36.0	33.0	(3.0)
Student Support	4.0	4.0	3.0	(1.0)
Administration	3.0	3.0	3.0	0.0
Categoricals/Grants	1.0	1.0	1.0	0.0
Non-Instructional Units				
Paraprofessionals	21.0	21.0	14.0	(7.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	5.0	4.0	3.0	(1.0)
Custodial Services	4.0	4.0	4.0	0.0
0271 Total	**81.0**	**78.0**	**66.0**	**(12.0)**
Rye Ranch Elementary - 0156				
Instructional and Administrative Units				
Teachers	0.0	0.0	24.0	24.0
Student Support	0.0	0.0	2.0	2.0
Administration	0.0	0.0	2.0	2.0
Categoricals/Grants	0.0	0.0	2.0	2.0
Non-Instructional Units				
Paraprofessionals	0.0	0.0	6.0	6.0
Clerical Staff	0.0	0.0	4.0	4.0
Categoricals/Grants	0.0	0.0	5.0	5.0
Custodial Services	0.0	0.0	4.0	4.0
0156 Total	**0.0**	**0.0**	**49.0**	**49.0**
Samoset Elementary - 0421				
Instructional and Administrative Units				
Teachers	39.0	40.0	35.0	(5.0)
Student Support	5.0	5.0	5.0	0.0
Administration	2.0	2.0	2.0	0.0
Categoricals/Grants	5.0	5.0	4.0	(1.0)
Non-Instructional Units				
Paraprofessionals	12.0	12.0	12.0	0.0
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	7.0	7.0	5.0	(2.0)
Custodial Services	4.0	4.0	4.0	0.0
0421 Total	**78.0**	**79.0**	**71.0**	**(8.0)**

ELEMENTARY SCHOOL STAFFING ALLOCATIONS

Schools	Final Budget Staffing Units FY 25-26	FY 25.26 Budget Staffing Units as of June 2026	Final Budget Staffing Units FY 26-27	Variance Inc/(Dec) vs. 25-26 Budget
Sea Breeze Elementary - 0671				
Instructional and Administrative Units				
Teachers	37.0	36.0	34.0	(2.0)
Student Support	3.0	3.0	3.0	0.0
Administration	2.0	2.0	2.0	0.0
Categoricals/Grants	4.0	4.0	4.0	0.0
Non-Instructional Units				
Paraprofessionals	13.0	13.0	12.0	(1.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	6.0	10.0	6.0	(4.0)
Custodial Services	4.0	4.0	4.0	0.0
0671 Total	**74.0**	**77.0**	**70.0**	**(7.0)**
Stewart Elementary - 0631				
Instructional and Administrative Units				
Teachers	25.0	25.0	24.0	(1.0)
Student Support	2.0	2.0	2.0	0.0
Administration	2.0	2.0	2.0	0.0
Categoricals/Grants	2.0	2.0	2.0	0.0
Non-Instructional Units				
Paraprofessionals	4.0	4.0	4.0	0.0
Clerical Staff	3.0	3.0	4.0	1.0
Categoricals/Grants	4.0	4.0	4.0	0.0
Custodial Services	3.0	3.0	3.0	0.0
0631 Total	**45.0**	**45.0**	**45.0**	**0.0**

ELEMENTARY SCHOOL STAFFING ALLOCATIONS

Schools	Final Budget Staffing Units FY 25-26	FY 25.26 Budget Staffing Units as of June 2026	Final Budget Staffing Units FY 26-27	Variance Inc/(Dec) vs. 25-26 Budget
Tara Elementary - 0681				
Instructional and Administrative Units				
Teachers	38.0	38.0	41.0	3.0
Student Support	3.0	3.0	3.0	0.0
Administration	2.0	2.0	2.0	0.0
Categoricals/Grants	3.0	3.0	3.0	0.0
Non-Instructional Units				
Paraprofessionals	8.0	8.0	9.0	1.0
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	7.0	7.0	6.0	(1.0)
Custodial Services	4.0	4.0	4.0	0.0
0681 Total	**70.0**	**70.0**	**73.0**	**3.0**
Tillman Elementary - 0521				
Instructional and Administrative Units				
Teachers	42.0	42.0	39.0	(3.0)
Student Support	3.0	3.0	3.0	0.0
Administration	3.0	3.0	2.0	(1.0)
Categoricals/Grants	2.0	2.0	2.0	0.0
Non-Instructional Units				
Paraprofessionals	15.0	15.0	14.0	(1.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	4.0	2.0	2.0	0.0
Custodial Services	4.0	4.0	4.0	0.0
0521 Total	**78.0**	**76.0**	**71.0**	**(5.0)**
Veterans Elementary - 1392				
Instructional and Administrative Units				
Teachers	0.0	0.0	21.0	21.0
Student Support	0.0	0.0	2.0	2.0
Administration	0.0	0.0	2.0	2.0
Categoricals/Grants	0.0	0.0	1.0	1.0
Non-Instructional Units				
Paraprofessionals	0.0	0.0	2.0	2.0
Clerical Staff	0.0	0.0	3.0	3.0
Categoricals/Grants	0.0	0.0	2.0	2.0
Custodial Services	0.0	0.0	4.0	4.0
1392 Total	**0.0**	**0.0**	**37.0**	**37.0**

ELEMENTARY SCHOOL STAFFING ALLOCATIONS

Schools	Final Budget Staffing Units FY 25-26	FY 25.26 Budget Staffing Units as of June 2026	Final Budget Staffing Units FY 26-27	Variance Inc/(Dec) vs. 25-26 Budget
Williams Elementary - 0811				
Instructional and Administrative Units				
Teachers	66.0	62.6	56.0	(6.6)
Student Support	5.0	5.0	5.0	0.0
Administration	3.0	3.0	2.0	(1.0)
Categoricals/Grants	2.0	2.0	2.0	0.0
Non-Instructional Units				
Paraprofessionals	14.0	14.0	15.0	1.0
Clerical Staff	7.0	7.0	5.0	(2.0)
Categoricals/Grants	10.0	11.0	14.0	3.0
Custodial Services	5.0	5.0	5.0	0.0
0811 Total	**112.0**	**109.6**	**104.0**	**(5.6)**
Willis Elementary - 0801				
Instructional and Administrative Units				
Teachers	48.0	48.0	47.0	(1.0)
Student Support	5.0	5.0	4.0	(1.0)
Administration	2.0	2.0	2.0	0.0
Categoricals/Grants	1.0	1.0	1.0	0.0
Non-Instructional Units				
Paraprofessionals	12.0	12.0	12.0	0.0
Clerical Staff	5.0	5.0	4.0	(1.0)
Categoricals/Grants	7.0	8.0	6.0	(2.0)
Custodial Services	5.0	5.0	5.0	0.0
0801 Total	**85.0**	**86.0**	**81.0**	**(5.0)**
Witt Elementary - 0701				
Instructional and Administrative Units				
Teachers	45.0	45.0	43.0	(2.0)
Student Support	3.0	3.0	4.0	1.0
Administration	2.0	2.0	2.0	0.0
Categoricals/Grants	2.0	2.0	2.0	0.0
Non-Instructional Units				
Paraprofessionals	8.0	8.0	8.0	0.0
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	9.0	9.0	9.0	0.0
Custodial Services	5.0	5.0	5.0	0.0
0701 Total	**78.0**	**78.0**	**77.0**	**(1.0)**

ELEMENTARY SCHOOL STAFFING ALLOCATIONS

Schools	Final Budget Staffing Units FY 25-26	FY 25.26 Budget Staffing Units as of June 2026	Final Budget Staffing Units FY 26-27	Variance Inc/(Dec) vs. 25-26 Budget
Totals:				
Instructional and Administrative Units				
Teachers	**1,212.0**	**1,197.8**	**1,189.6**	**(8.2)**
Student Support	**107.0**	**107.0**	**113.0**	**6.0**
Administration	**67.0**	**67.0**	**69.0**	**2.0**
Categoricals/Grants	**85.0**	**84.0**	**88.0**	**4.0**
Total Instructional and Administrative Units	**1,471.0**	**1,455.8**	**1,459.6**	**3.8**
Non-Instructional Units				
Paraprofessionals	**355.0**	**362.0**	**340.0**	**(22.0)**
Clerical Staff	**137.0**	**139.0**	**143.0**	**4.0**
Categoricals/Grants	**205.0**	**226.1**	**188.0**	**(38.1)**
Custodial Services	**128.0**	**128.0**	**137.0**	**9.0**
Total Non-Instructional Units	**825.0**	**855.1**	**808.0**	**(47.1)**
GRAND TOTAL	**2,296.0**	**2,310.9**	**2,267.6**	**(43.3)**

GENERAL FUND FINANCIAL ALLOCATIONS - K-8 SCHOOLS

	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
Lake Manatee K-8 - 0017					
Personnel Costs	$ 195	$ 4,824,041	$ 8,619,776	$ 3,795,735	79%
Operational Costs	$ -	$ 442,412	$ 615,625	$ 173,213	39%
Capital Outlay		$ 73,220	$ 29,733	$ (43,487)	-59%
Total	**$ 195**	**$ 5,339,673**	**$ 9,265,134**	**$ 3,925,461**	**74%**
Palm View K-8 School - 0281					
Personnel Costs	$ 6,108,859	$ 6,440,576	$ 6,321,420	$ (119,156)	-2%
Operational Costs	$ 415,703	$ 474,279	$ 425,439	$ (48,840)	-10%
Capital Outlay	$ 29,952	$ 19,965	$ 14,269	$ (5,696)	-29%
Total	**$ 6,554,513**	**$ 6,934,820**	**$ 6,761,128**	**$ (173,692)**	**-3%**
Johnson K-8 Sch of Int Studies - 0691					
Personnel Costs	$ 7,566,388	$ 8,259,217	$ 7,758,510	$ (500,707)	-6%
Operational Costs	$ 477,244	$ 486,358	$ 516,388	$ 30,030	6%
Capital Outlay	$ 18,348	$ 23,643	$ 45,431	$ 21,788	92%
Total	**$ 8,061,979**	**$ 8,769,218**	**$ 8,320,329**	**$ (448,890)**	**-5%**
Harvey K-8 School - 0857					
Personnel Costs	$ 8,815,249	$ 12,797,517	$ 14,710,508	$ 1,912,990	15%
Operational Costs	$ 571,296	$ 996,378	$ 1,111,757	$ 115,380	12%
Capital Outlay	$ 23,850	$ 35,152	$ 46,719	$ 11,567	33%
Total	**$ 9,410,395**	**$ 13,829,047**	**$ 15,868,984**	**$ 2,039,937**	**15%**

K-8 SCHOOL TOTALS	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
Personnel Costs	$ 22,490,690	$ 32,321,352	$ 37,410,213	$ 5,088,861	16%
Operational Costs	$ 1,464,243	$ 2,399,426	$ 2,669,209	$ 269,783	11%
Capital Outlay	$ 72,149	$ 151,980	$ 136,152	$ (15,828)	-10%
Grand Total	**$ 24,027,082**	**$ 34,872,758**	**$ 40,215,575**	**$ 5,342,817**	**15%**

K-8 SCHOOL STAFFING ALLOCATIONS

Schools	Final Budget Staffing Units FY 25-26	FY 25.26 Budget Staffing Units as of June 2026	Final Budget Staffing Units FY 26-27	Variance Inc/(Dec) vs. 25-26 Budget
Harvey K-8 - 0857				
Instructional and Administrative Units				
Teachers	102.0	104.8	120.0	15.2
Student Support	8.0	8.0	10.0	2.0
Administration	4.0	4.0	6.0	2.0
Categoricals/Grants	2.0	2.0	2.0	0.0
Non-Instructional Units				
Paraprofessionals	26.0	27.0	27.0	0.0
Clerical Staff	8.0	8.0	11.0	3.0
Categoricals/Grants	15.0	14.0	15.0	1.0
Custodial Services	12.0	12.0	12.0	0.0
0857 Total	**177.0**	**179.8**	**203.0**	**23.2**
Johnson K-8 - 0691				
Instructional and Administrative Units				
Teachers	57.0	57.4	57.0	(0.4)
Student Support	10.0	10.0	9.0	(1.0)
Administration	3.0	3.0	3.0	0.0
Categoricals/Grants	2.0	1.0	1.0	0.0
Non-Instructional Units				
Paraprofessionals	12.0	12.0	11.0	(1.0)
Clerical Staff	6.0	6.0	7.0	1.0
Categoricals/Grants	5.0	6.3	6.0	(0.3)
Custodial Services	7.0	7.0	7.0	0.0
0691 Total	**102.0**	**102.7**	**101.0**	**(1.7)**
Lake Manatee K-8 - 0017				
Instructional and Administrative Units				
Teachers	34.0	37.6	76.0	38.4
Student Support	3.0	3.0	6.0	3.0
Administration	2.0	2.0	3.0	1.0
Categoricals/Grants	1.0	1.0	2.0	1.0
Non-Instructional Units				
Paraprofessionals	5.0	5.0	13.0	8.0
Clerical Staff	4.0	4.0	5.0	1.0
Categoricals/Grants	9.0	9.0	10.0	1.0
Custodial Services	6.0	6.0	8.0	2.0
0017 Total	**64.0**	**67.6**	**123.0**	**55.4**

K-8 SCHOOL STAFFING ALLOCATIONS

Schools	Final Budget Staffing Units FY 25-26	FY 25.26 Budget Staffing Units as of June 2026	Final Budget Staffing Units FY 26-27	Variance Inc/(Dec) vs. 25-26 Budget
Palm View K-8 - 0281				
Instructional and Administrative Units				
Teachers	45.0	45.4	43.0	(2.4)
Student Support	9.0	9.0	9.0	0.0
Administration	3.0	3.0	3.0	0.0
Categoricals/Grants	1.0	1.0	2.0	1.0
Non-Instructional Units				
Paraprofessionals	14.0	14.0	11.0	(3.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	9.0	9.0	5.0	(4.0)
Custodial Services	5.0	5.0	5.0	0.0
0281 Total	**91.0**	**91.4**	**83.0**	**(8.4)**
Totals:				
Instructional and Administrative Units				
Teachers	**238.0**	**245.2**	**296.0**	**50.8**
Student Support	**30.0**	**30.0**	**34.0**	**4.0**
Administration	**12.0**	**12.0**	**15.0**	**3.0**
Categoricals/Grants	**6.0**	**5.0**	**7.0**	**2.0**
Total Instructional and Administrative Units	**286.0**	**292.2**	**352.0**	**59.8**
Non-Instructional Units				
Paraprofessionals	**57.0**	**58.0**	**62.0**	**4.0**
Clerical Staff	**23.0**	**23.0**	**28.0**	**5.0**
Categoricals/Grants	**38.0**	**38.3**	**36.0**	**(2.3)**
Custodial Services	**30.0**	**30.0**	**32.0**	**2.0**
Total Non-Instructional Units	**148.0**	**149.3**	**158.0**	**8.7**
GRAND TOTAL	**434.0**	**441.5**	**510.0**	**68.5**

GENERAL FUND FINANCIAL ALLOCATIONS - MIDDLE SCHOOLS

	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
Lincoln Memorial Middle School - 0861					
Personnel Costs	$ 4,391,064	$ 4,495,638	$ 4,129,374	$ (366,264)	-8%
Operational Costs	$ 459,311	$ 655,532	$ 488,849	$ (166,683)	-25%
Capital Outlay	$ 40,384	$ 31,056	$ 10,751	$ (20,305)	-65%
Total	**$ 4,890,760**	**$ 5,182,226**	**$ 4,628,974**	**$ (553,252)**	**-11%**
Sugg Middle School - 0581					
Personnel Costs	$ 6,327,570	$ 5,987,408	$ 5,979,442	$ (7,966)	0%
Operational Costs	$ 504,058	$ 600,372	$ 467,716	$ (132,656)	-22%
Capital Outlay	$ 47,307	$ 35,966	$ 41,066	$ 5,100	14%
Total	**$ 6,878,934**	**$ 6,623,746**	**$ 6,488,224**	**$ (135,522)**	**-2%**
King Middle School - 0611					
Personnel Costs	$ 6,104,428	$ 6,609,472	$ 6,615,605	$ 6,132	0%
Operational Costs	$ 528,223	$ 690,348	$ 577,616	$ (112,733)	-16%
Capital Outlay	$ 68,511	$ 58,177	$ 23,325	$ (34,852)	-60%
Total	**$ 6,701,162**	**$ 7,357,998**	**$ 7,216,545**	**$ (141,453)**	**-2%**
Braden River Middle School - 0652					
Personnel Costs	$ 5,777,374	$ 5,826,671	$ 5,592,421	$ (234,250)	-4%
Operational Costs	$ 440,393	$ 439,492	$ 487,430	$ 47,938	11%
Capital Outlay	$ 21,792	$ 26,098	$ 23,061	$ (3,036)	-12%
Total	**$ 6,239,559**	**$ 6,292,261**	**$ 6,102,913**	**$ (189,348)**	**-3%**
Haile Middle School - 0711					
Personnel Costs	$ 4,918,268	$ 5,317,382	$ 5,878,246	$ 560,864	11%
Operational Costs	$ 531,780	$ 611,475	$ 589,231	$ (22,244)	-4%
Capital Outlay	$ 42,459	$ 20,428	$ 32,149	$ 11,721	57%
Total	**$ 5,492,507**	**$ 5,949,285**	**$ 6,499,626**	**$ 550,341**	**9%**
Nolan Middle School - 0752					
Personnel Costs	$ 5,456,149	$ 5,918,248	$ 5,937,140	$ 18,892	0%
Operational Costs	$ 547,304	$ 686,846	$ 541,062	$ (145,784)	-21%
Capital Outlay	$ 26,619	$ 49,913	$ 21,803	$ (28,110)	-56%
Total	**$ 6,030,071**	**$ 6,655,007**	**$ 6,500,005**	**$ (155,002)**	**-2%**
Lee Middle School - 0761					
Personnel Costs	$ 5,268,229	$ 5,685,822	$ 5,829,207	$ 143,385	3%
Operational Costs	$ 466,578	$ 466,923	$ 459,569	$ (7,353)	-2%
Capital Outlay	$ 38,457	$ 61,402	$ 18,554	$ (42,848)	-70%
Total	**$ 5,773,264**	**$ 6,214,146**	**$ 6,307,330**	**$ 93,184**	**1%**
Buffalo Creek Middle School - 0842					
Personnel Costs	$ 7,552,801	$ 7,552,900	$ 6,737,297	$ (815,603)	-11%
Operational Costs	$ 614,985	$ 702,158	$ 662,163	$ (39,996)	-6%
Capital Outlay	$ 32,550	$ 57,127	$ 23,558	$ (33,569)	-59%
Total	**$ 8,200,336**	**$ 8,312,185**	**$ 7,423,018**	**$ (889,168)**	**-11%**
Jain Middle School - 0853					
Personnel Costs	$ 5,785,376	$ 6,746,046	$ 6,086,916	$ (659,131)	-10%
Operational Costs	$ 405,182	$ 480,306	$ 420,455	$ (59,851)	-12%
Capital Outlay	$ 43,538	$ 57,274	$ 22,344	$ (34,930)	-61%
Total	**$ 6,234,096**	**$ 7,283,626**	**$ 6,529,715**	**$ (753,912)**	**-10%**

MIDDLE SCHOOL TOTALS	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
Personnel Costs	$ 51,581,258	$ 54,139,588	$ 52,785,647	$ (1,353,941)	-3%
Operational Costs	$ 4,497,815	$ 5,333,452	$ 4,694,091	$ (639,361)	-12%
Capital Outlay	$ 361,616	$ 397,441	$ 216,611	$ (180,830)	-45%
Grand Total	**$ 56,440,689**	**$ 59,870,481**	**$ 57,696,349**	**$ (2,174,132)**	**-4%**

MIDDLE SCHOOL STAFFING ALLOCATIONS

Schools	Final Budget Staffing Units FY 25-26	FY 25.26 Budget Staffing Units as of June 2026	Final Budget Staffing Units FY 26-27	Variance Inc/(Dec) vs. 25-26 Budget
Braden River Middle School - 0652				
Instructional and Administrative Units				
Teachers	42.8	42.8	42.8	0.0
Student Support	5.0	5.0	5.0	0.0
Administration	3.0	3.0	3.0	0.0
Categoricals/Grants	0.0	0.0	0.0	0.0
Non-Instructional Units				
Paraprofessionals	5.0	6.0	6.0	0.0
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	4.0	4.0	5.0	1.0
Custodial Services	7.0	7.0	7.0	0.0
0652 Total	**71.8**	**72.8**	**73.8**	**1.0**
Buffalo Creek Middle School - 0842				
Instructional and Administrative Units				
Teachers	59.0	61.0	52.0	(9.0)
Student Support	7.0	7.0	5.0	(2.0)
Administration	3.0	3.0	3.0	0.0
Categoricals/Grants	0.0	0.0	0.0	0.0
Non-Instructional Units				
Paraprofessionals	11.0	11.0	8.0	(3.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	6.0	8.5	6.0	(2.5)
Custodial Services	8.0	8.0	8.0	0.0
0842 Total	**99.0**	**103.5**	**87.0**	**(16.5)**
Haile Middle School - 0711				
Instructional and Administrative Units				
Teachers	38.0	39.0	45.0	6.0
Student Support	6.0	6.0	6.0	0.0
Administration	3.0	3.0	3.0	0.0
Categoricals/Grants	0.0	0.0	0.0	0.0
Non-Instructional Units				
Paraprofessionals	6.0	6.0	8.0	2.0
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	2.0	2.0	3.0	1.0
Custodial Services	7.0	7.0	7.0	0.0
0711 - Total	**67.0**	**68.0**	**77.0**	**9.0**

MIDDLE SCHOOL STAFFING ALLOCATIONS

Schools	Final Budget Staffing Units FY 25-26	FY 25.26 Budget Staffing Units as of June 2026	Final Budget Staffing Units FY 26-27	Variance Inc/(Dec) vs. 25-26 Budget
Jain Middle School - 0853				
Instructional and Administrative Units				
Teachers	54.0	55.0	45.0	(10.0)
Student Support	5.0	5.0	5.0	0.0
Administration	3.0	3.0	3.0	0.0
Categoricals/Grants	0.0	0.0	1.0	1.0
Non-Instructional Units				
Paraprofessionals	6.0	7.0	6.0	(1.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	5.0	4.5	2.0	(2.5)
Custodial Services	6.0	6.0	6.0	0.0
0853 Total	**84.0**	**85.5**	**73.0**	**(12.5)**
King Middle School - 0611				
Instructional and Administrative Units				
Teachers	50.0	48.0	50.0	2.0
Student Support	7.0	7.0	6.0	(1.0)
Administration	3.0	3.0	3.0	0.0
Categoricals/Grants	0.0	0.0	0.0	0.0
Non-Instructional Units				
Paraprofessionals	9.0	9.0	9.0	0.0
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	4.0	5.0	6.0	1.0
Custodial Services	7.0	7.0	7.0	0.0
0611 Total	**85.0**	**84.0**	**86.0**	**2.0**
Lee Middle School - 0761				
Instructional and Administrative Units				
Teachers	41.0	40.0	41.0	1.0
Student Support	7.0	6.0	6.0	0.0
Administration	3.0	3.0	3.0	0.0
Categoricals/Grants	3.0	3.0	3.0	0.0
Non-Instructional Units				
Paraprofessionals	10.0	10.0	11.0	1.0
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	6.0	6.0	5.0	(1.0)
Custodial Services	6.0	6.0	6.0	0.0
0761 Total	**81.0**	**79.0**	**80.0**	**1.0**

MIDDLE SCHOOL STAFFING ALLOCATIONS

Schools	Final Budget Staffing Units FY 25-26	FY 25.26 Budget Staffing Units as of June 2026	Final Budget Staffing Units FY 26-27	Variance Inc/(Dec) vs. 25-26 Budget
Lincoln Middle School - 0861				
Instructional and Administrative Units				
Teachers	27.0	28.0	24.0	(4.0)
Student Support	6.0	6.0	6.0	0.0
Administration	3.0	3.0	2.0	(1.0)
Categoricals/Grants	1.0	1.0	2.0	1.0
Non-Instructional Units				
Paraprofessionals	9.0	9.0	8.0	(1.0)
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	4.0	3.0	3.0	0.0
Custodial Services	6.0	6.0	6.0	0.0
0861 Total	**60.0**	**60.0**	**55.0**	**(5.0)**
Nolan Middle School - 0752				
Instructional and Administrative Units				
Teachers	44.0	45.0	44.0	(1.0)
Student Support	6.0	6.0	6.0	0.0
Administration	3.0	3.0	3.0	0.0
Categoricals/Grants	0.0	0.0	0.0	0.0
Non-Instructional Units				
Paraprofessionals	8.0	8.0	8.0	0.0
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	13.0	12.5	9.0	(3.5)
Custodial Services	6.0	6.0	6.0	0.0
0752 Total	**85.0**	**85.5**	**81.0**	**(4.5)**
Sugg Middle School - 0581				
Instructional and Administrative Units				
Teachers	53.5	52.0	43.0	(9.0)
Student Support	7.0	7.0	7.0	0.0
Administration	4.0	4.0	3.0	(1.0)
Categoricals/Grants	3.0	3.0	3.0	0.0
Non-Instructional Units				
Paraprofessionals	8.0	8.0	8.0	0.0
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	6.0	8.0	4.0	(4.0)
Custodial Services	7.0	6.0	6.0	0.0
0581 Total	**93.5**	**93.0**	**79.0**	**(14.0)**

MIDDLE SCHOOL STAFFING ALLOCATIONS

Schools	Final Budget Staffing Units FY 25-26	FY 25.26 Budget Staffing Units as of June 2026	Final Budget Staffing Units FY 26-27	Variance Inc/(Dec) vs. 25-26 Budget
Totals:				
Instructional and Administrative Units				
Teachers	**409.3**	**410.8**	**386.8**	**(24.0)**
Student Support	**56.0**	**55.0**	**52.0**	**(3.0)**
Administration	**28.0**	**28.0**	**26.0**	**(2.0)**
Categoricals/Grants	**7.0**	**7.0**	**9.0**	**2.0**
Total Instructional and Administrative Units	**500.3**	**500.8**	**473.8**	**(27.0)**
Non-Instructional Units				
Paraprofessionals	**72.0**	**74.0**	**72.0**	**(2.0)**
Clerical Staff	**44.0**	**44.0**	**44.0**	**0.0**
Categoricals/Grants	**50.0**	**53.5**	**43.0**	**(10.5)**
Custodial Services	**60.0**	**59.0**	**59.0**	**0.0**
Total Non-Instructional Units	**226.0**	**230.5**	**218.0**	**(12.5)**
GRAND TOTAL	**726.3**	**731.3**	**691.8**	**(39.5)**

GENERAL FUND FINANCIAL ALLOCATIONS - HIGH SCHOOLS

	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
Bayshore High School - 0072					
Personnel Costs	$ 10,534,735	$ 10,627,766	$ 9,904,322	$ (723,444)	-7%
Operational Costs	$ 1,120,245	$ 1,039,660	$ 1,121,442	$ 81,781	8%
Capital Outlay	$ 156,315	$ 118,870	$ 87,793	$ (31,077)	-26%
Total	**$ 11,811,296**	**$ 11,786,296**	**$ 11,113,557**	**$ (672,739)**	**-6%**
Manatee High School - 0181					
Personnel Costs	$ 12,453,503	$ 13,069,499	$ 12,492,855	$ (576,644)	-4%
Operational Costs	$ 1,565,379	$ 1,592,106	$ 2,122,851	$ 530,745	33%
Capital Outlay	$ 38,049	$ 274,965	$ 62,030	$ (212,935)	-77%
Total	**$ 14,056,932**	**$ 14,936,569**	**$ 14,677,736**	**$ (258,834)**	**-2%**
Palmetto High School - 0351					
Personnel Costs	$ 13,142,472	$ 13,989,686	$ 13,403,910	$ (585,776)	-4%
Operational Costs	$ 2,284,815	$ 1,993,938	$ 2,751,144	$ 757,206	38%
Capital Outlay	$ 354,396	$ 106,132	$ 134,830	$ 28,698	27%
Total	**$ 15,781,683**	**$ 16,089,756**	**$ 16,289,885**	**$ 200,128**	**1%**
Southeast High School - 0431					
Personnel Costs	$ 11,186,107	$ 11,578,599	$ 11,058,287	$ (520,312)	-4%
Operational Costs	$ 1,368,463	$ 1,450,473	$ 1,757,647	$ 307,174	21%
Capital Outlay	$ 109,680	$ 97,237	$ 58,348	$ (38,889)	-40%
Total	**$ 12,664,250**	**$ 13,126,310**	**$ 12,874,282**	**$ (252,027)**	**-2%**
Lakewood Ranch High School - 0721					
Personnel Costs	$ 13,611,463	$ 14,604,506	$ 13,812,934	$ (791,572)	-5%
Operational Costs	$ 1,635,246	$ 1,747,923	$ 3,104,411	$ 1,356,488	78%
Capital Outlay	$ 206,952	$ 329,011	$ 102,583	$ (226,429)	-69%
Total	**$ 15,453,661**	**$ 16,681,440**	**$ 17,019,928**	**$ 338,487**	**2%**
Braden River High School - 0762					
Personnel Costs	$ 10,632,143	$ 11,363,567	$ 10,306,895	$ (1,056,672)	-9%
Operational Costs	$ 1,449,197	$ 1,592,053	$ 2,002,676	$ 410,623	26%
Capital Outlay	$ 95,408	$ 203,573	$ 39,696	$ (163,877)	-81%
Total	**$ 12,176,748**	**$ 13,159,193**	**$ 12,349,267**	**$ (809,926)**	**-6%**
Parrish Community High School - 0852					
Personnel Costs	$ 12,174,183	$ 13,489,933	$ 13,580,306	$ 90,373	1%
Operational Costs	$ 1,468,444	$ 1,897,585	$ 1,771,928	$ (125,657)	-7%
Capital Outlay	$ 250,670	$ 91,186	$ 60,847	$ (30,339)	-33%
Total	**$ 13,893,297**	**$ 15,478,704**	**$ 15,413,081**	**$ (65,624)**	**0%**

HIGH SCHOOL TOTALS	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
Personnel Costs	$ 83,734,606	$ 88,723,557	$ 84,559,509	$ (4,164,047)	-5%
Operational Costs	$ 10,891,789	$ 11,313,739	$ 14,632,098	$ 3,318,360	29%
Capital Outlay	$ 1,211,472	$ 1,220,974	$ 546,128	$ (674,846)	-55%
Grand Total	**$ 95,837,867**	**$ 101,258,270**	**$ 99,737,736**	**$ (1,520,534)**	**-2%**

HIGH SCHOOL STAFFING ALLOCATIONS

Schools	Final Budget Staffing Units FY 25-26	FY 25.26 Budget Staffing Units as of June 2026	Final Budget Staffing Units FY 26-27	Variance Inc/(Dec) vs. 25-26 Budget
Bayshore High School - 0072				
Instructional and Administrative Units				
Teachers	68.0	67.0	65.0	(2.0)
Student Support	15.0	15.0	14.0	(1.0)
Administration	5.0	5.0	5.0	0.0
Categoricals/Grants	2.0	2.0	3.0	1.0
Non-Instructional Units				
Paraprofessionals	9.0	9.0	7.0	(2.0)
Clerical Staff	9.0	9.0	9.0	0.0
Categoricals/Grants	7.0	6.0	5.0	(1.0)
Custodial Services	12.0	12.0	12.0	0.0
0072 Total	**127.0**	**125.0**	**120.0**	**(5.0)**
Braden River High School - 0762				
Instructional and Administrative Units				
Teachers	79.5	77.0	73.0	(4.0)
Student Support	12.0	12.0	11.0	(1.0)
Administration	5.0	5.0	5.0	0.0
Categoricals/Grants	3.0	3.0	3.0	0.0
Non-Instructional Units				
Paraprofessionals	10.0	9.0	8.0	(1.0)
Clerical Staff	9.0	9.0	9.0	0.0
Categoricals/Grants	6.0	7.0	9.0	2.0
Custodial Services	11.0	11.0	11.0	0.0
0762 Total	**135.5**	**133.0**	**129.0**	**(4.0)**
Lakewood Ranch High School - 0721				
Instructional and Administrative Units				
Teachers	107.0	107.0	109.0	2.0
Student Support	12.0	12.0	13.0	1.0
Administration	6.0	6.0	6.0	0.0
Categoricals/Grants	2.0	2.0	2.0	0.0
Non-Instructional Units				
Paraprofessionals	8.0	8.0	7.0	(1.0)
Clerical Staff	9.0	9.0	9.0	0.0
Categoricals/Grants	8.0	9.0	14.0	5.0
Custodial Services	13.0	13.0	13.0	0.0
0721 Total	**165.0**	**166.0**	**173.0**	**7.0**

HIGH SCHOOL STAFFING ALLOCATIONS

Schools	Final Budget Staffing Units FY 25-26	FY 25.26 Budget Staffing Units as of June 2026	Final Budget Staffing Units FY 26-27	Variance Inc/(Dec) vs. 25-26 Budget
Manatee High School - 0181				
Instructional and Administrative Units				
Teachers	89.0	89.0	89.0	0.0
Student Support	15.0	15.0	15.0	0.0
Administration	5.0	5.0	5.0	0.0
Categoricals/Grants	3.0	3.0	3.0	0.0
Non-Instructional Units				
Paraprofessionals	13.0	13.0	11.0	(2.0)
Clerical Staff	9.0	9.0	9.0	0.0
Categoricals/Grants	5.0	5.0	5.0	0.0
Custodial Services	14.0	14.0	14.0	0.0
0181 Total	**153.0**	**153.0**	**151.0**	**(2.0)**
Palmetto High School - 0351				
Instructional and Administrative Units				
Teachers	103.0	100.0	101.0	1.0
Student Support	12.0	12.0	12.0	0.0
Administration	5.0	5.0	6.0	1.0
Categoricals/Grants	3.0	3.0	3.0	0.0
Non-Instructional Units				
Paraprofessionals	12.0	12.0	11.0	(1.0)
Clerical Staff	9.0	9.0	9.0	0.0
Categoricals/Grants	9.0	11.0	8.0	(3.0)
Custodial Services	13.0	13.0	13.0	0.0
0351 Total	**166.0**	**165.0**	**163.0**	**(2.0)**
Parrish Community High School - 0852				
Instructional and Administrative Units				
Teachers	99.0	101.0	102.0	1.0
Student Support	14.0	14.0	15.0	1.0
Administration	6.0	6.0	6.0	0.0
Categoricals/Grants	2.0	2.0	3.0	1.0
Non-Instructional Units				
Paraprofessionals	7.0	7.0	8.0	1.0
Clerical Staff	9.0	9.0	9.0	0.0
Categoricals/Grants	8.0	7.0	9.0	2.0
Custodial Services	15.0	15.0	15.0	0.0
0852 Total	**160.0**	**161.0**	**167.0**	**6.0**

HIGH SCHOOL STAFFING ALLOCATIONS

Schools	Final Budget Staffing Units FY 25-26	FY 25.26 Budget Staffing Units as of June 2026	Final Budget Staffing Units FY 26-27	Variance Inc/(Dec) vs. 25-26 Budget
Southeast High School - 0431				
Instructional and Administrative Units				
Teachers	82.0	80.0	77.0	(3.0)
Student Support	12.0	12.0	13.0	1.0
Administration	5.0	5.0	5.0	0.0
Categoricals/Grants	5.0	5.0	5.0	0.0
Non-Instructional Units				
Paraprofessionals	10.0	10.0	8.0	(2.0)
Clerical Staff	9.0	9.0	9.0	0.0
Categoricals/Grants	9.0	11.0	8.0	(3.0)
Custodial Services	15.0	15.0	15.0	0.0
0431 Total	**147.0**	**147.0**	**140.0**	**(7.0)**
Totals:				
Instructional and Administrative Units				
Teachers	**627.5**	**621.0**	**616.0**	**(5.0)**
Student Support	**92.0**	**92.0**	**93.0**	**1.0**
Administration	**37.0**	**37.0**	**38.0**	**1.0**
Categoricals/Grants	**20.0**	**20.0**	**22.0**	**2.0**
Total Instructional and Administrative Units	**776.5**	**770.0**	**769.0**	**(1.0)**
Non-Instructional Units				
Paraprofessionals	**69.0**	**68.0**	**60.0**	**(8.0)**
Clerical Staff	**63.0**	**63.0**	**63.0**	**0.0**
Categoricals/Grants	**52.0**	**56.0**	**58.0**	**2.0**
Custodial Services	**93.0**	**93.0**	**93.0**	**0.0**
Total Non-Instructional Units	**277.0**	**280.0**	**274.0**	**(6.0)**
GRAND TOTAL	**1,053.5**	**1,050.0**	**1,043.0**	**(7.0)**

GENERAL FUND FINANCIAL ALLOCATIONS - CHARTER AND CONTRACT SITES

	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
Easter Seals of Southwest Florida - 2003					
Operational Costs	$ 72,684	$ 75,536	$ 70,412	$ (5,124)	-7%
Total	**$ 72,684**	**$ 75,536**	**$ 70,412**	**$ (5,124)**	**-7%**
Pace Center for Girls - 2004					
Operational Costs	$ 416,086	$ 396,762	$ 401,016	$ 4,254	1%
Total	**$ 416,086**	**$ 396,762**	**$ 401,016**	**$ 4,254**	**1%**
Just for Girls Middle School - 2007					
Operational Costs	$ 218,627	$ 159,526	$ -	$ (159,526)	-100%
Total	**$ 218,627**	**$ 159,526**	**$ -**	**$ (159,526)**	**-100%**
Pinnacle Academy, Inc. - 2014					
Operational Costs	$ (823)			$ -	0%
Total	**$ (823)**			**$ -**	**0%**
Just For Girls - Elementary - 2019					
Operational Costs	$ 280,789	$ 292,694	$ -	$ (292,694)	-100%
Total	**$ 280,789**	**$ 292,694**	**$ -**	**$ (292,694)**	**-100%**
Palm Shores - Ramsey - 2056					
Operational Costs	$ 1,843,460	$ 2,169,868	$ 1,948,071	$ (221,797)	-10%
Total	**$ 1,843,460**	**$ 2,169,868**	**$ 1,948,071**	**$ (221,797)**	**-10%**
AMIKids Manatee - 2081					
Operational Costs	$ 287,944	$ 246,112	$ 269,813	$ 23,701	10%
Total	**$ 287,944**	**$ 246,112**	**$ 269,813**	**$ 23,701**	**10%**
Selby Preschool - 2086					
Operational Costs	$ 52,070	$ 23,796	$ 5,745	$ (18,051)	-76%
Total	**$ 52,070**	**$ 23,796**	**$ 5,745**	**$ (18,051)**	**-76%**
Manatee School of Arts & Science - 2101					
Operational Costs	$ 1,129,730	$ 1,041,454	$ 1,184,378	$ 142,924	14%
Total	**$ 1,129,730**	**$ 1,041,454**	**$ 1,184,378**	**$ 142,924**	**14%**
Team Success, A School of Excellence - 2102					
Operational Costs	$ 15,388,393	$ 14,472,632	$ 14,840,118	$ 367,485	3%
Total	**$ 15,388,393**	**$ 14,472,632**	**$ 14,840,118**	**$ 367,485**	**3%**
Manatee School for The Arts - 2104					
Operational Costs	$ 20,412,506	$ 21,600,751	$ 22,302,550	$ 701,799	3%
Total	**$ 20,412,506**	**$ 21,600,751**	**$ 22,302,550**	**$ 701,799**	**3%**
Rowlett Middle Academy - 2120					
Operational Costs	$ 7,251,307	$ 7,273,167	$ 7,446,497	$ 173,330	2%
Total	**$ 7,251,307**	**$ 7,273,167**	**$ 7,446,497**	**$ 173,330**	**2%**
Manatee Charter School - 2121					
Operational Costs	$ 6,234,859	$ 6,615,189	$ 7,265,111	$ 649,921	10%
Total	**$ 6,234,859**	**$ 6,615,189**	**$ 7,265,111**	**$ 649,921**	**10%**
Oasis Middle Charter School - 2122					
Operational Costs	$ 483,425	$ 469,214	$ 594,080	$ 124,867	27%
Total	**$ 483,425**	**$ 469,214**	**$ 594,080**	**$ 124,867**	**27%**
Imagine Charter at North Manatee - 2123					
Operational Costs	$ 8,357,340	$ 9,545,451	$ 9,566,938	$ 21,486	0%
Total	**$ 8,357,340**	**$ 9,545,451**	**$ 9,566,938**	**$ 21,486**	**0%**
Imagine School at Lakewood Ranch - 2124					
Operational Costs	$ 4,300,975	$ 3,290,043	$ 3,369,158	$ 79,115	2%
Total	**$ 4,300,975**	**$ 3,290,043**	**$ 3,369,158**	**$ 79,115**	**2%**
Palmetto Charter School - 2131					
Operational Costs	$ 4,802,340	$ 5,049,456	$ 5,256,919	$ 207,463	4%
Total	**$ 4,802,340**	**$ 5,049,456**	**$ 5,256,919**	**$ 207,463**	**4%**
State College of Fl Collegiate - 2141					
Operational Costs	$ 4,844,073	$ 5,308,047	$ 5,296,185	$ (11,863)	0%
Total	**$ 4,844,073**	**$ 5,308,047**	**$ 5,296,185**	**$ (11,863)**	**0%**
Visible Men Academy, Inc. - 2161					
Operational Costs	$ 518,697	$ 401,191	$ 536,268	$ 135,077	34%

GENERAL FUND FINANCIAL ALLOCATIONS - CHARTER AND CONTRACT SITES

	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
Total	**$ 518,697**	**$ 401,191**	**$ 536,268**	**$ 135,077**	**34%**
Rowlett Charter School - 2171					
Operational Costs	$ 9,155,389	$ 9,159,050	$ 9,360,792	$ 201,742	2%
Total	**$ 9,155,389**	**$ 9,159,050**	**$ 9,360,792**	**$ 201,742**	**2%**
Parrish Charter Academy - 2181					
Operational Costs	$ 9,130,026	$ 11,139,630	$ 13,832,192	$ 2,692,562	24%
Total	**$ 9,130,026**	**$ 11,139,630**	**$ 13,832,192**	**$ 2,692,562**	**24%**
Lakewood Ranch Preparatory Academy - 2182					
Operational Costs	$ 13,660,759	$ 10,391,856	$ 12,334,471	$ 1,942,615	19%
Total	**$ 13,660,759**	**$ 10,391,856**	**$ 12,334,471**	**$ 1,942,615**	**19%**
FL HS for Accelerated Learning - 2191					
Operational Costs	$ 1,001,775	$ 2,926,019	$ 3,734,307	$ 808,287	28%
Total	**$ 1,001,775**	**$ 2,926,019**	**$ 3,734,307**	**$ 808,287**	**28%**
HOLA! ELEMENTARY @ MSA - 2192					
Operational Costs	$ 4,886,285	$ 5,000,962	$ 5,582,104	$ 581,142	12%
Total	**$ 4,886,285**	**$ 5,000,962**	**$ 5,582,104**	**$ 581,142**	**12%**
North River Charter Academy - 2183					
Operational Costs		$ 1,386,649	$ 4,476,529	$ 3,089,880	223%
Total		**$ 1,386,649**	**$ 4,476,529**	**$ 3,089,880**	**223%**

CHARTER AND CONTRACT TOTALS	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
Operational Costs	$ 114,728,714	$ 118,435,056	$ 129,673,653	$ 11,238,597	9%
Grand Total	**$ 114,728,714**	**$ 118,435,056**	**$ 129,673,653**	**$ 11,238,597**	**9%**

GENERAL FUND FINANCIAL ALLOCATIONS - MTC, HORIZON & CONTRACTED SITES

	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
Access to Education - 2011					
Personnel Costs	$ 1,062,462	$ 1,125,687	$ 1,480,507	$ 354,820	32%
Operational Costs	$ 2,345	$ 107,382	$ 371,036	$ 263,654	246%
Capital Outlay		$ 1,279		$ (1,279)	-100%
Total	**$ 1,064,807**	**$ 1,234,349**	**$ 1,851,543**	**$ 617,194**	**50%**
Harllee Middle School - 0591					
Personnel Costs		$ -		$ -	0%
Operational Costs	$ 6,760	$ 12,497	$ 14,418	$ 1,921	15%
Capital Outlay		$ 4,679		$ (4,679)	-100%
Total	**$ 6,760**	**$ 17,176**	**$ 14,418**	**$ (2,757)**	**-16%**
Horizons Academy 27th Street E - 0731					
Personnel Costs	$ 4,011,476	$ 3,794,749	$ 3,764,139	$ (30,610)	-1%
Operational Costs	$ 249,895	$ 289,941	$ 195,339	$ (94,603)	-33%
Capital Outlay	$ 3,859	$ 1,526	$ 1,551	$ 25	2%
Total	**$ 4,265,230**	**$ 4,086,216**	**$ 3,961,029**	**$ (125,187)**	**-3%**
Juvenile Detention Center - 2051					
Personnel Costs	$ 398,235	$ 710,059	$ 704,953	$ (5,105)	-1%
Operational Costs	$ 713	$ 486	$ 28,123	$ 27,637	5691%
Capital Outlay	$ 504	$ -	$ 509	$ 509	0%
Total	**$ 399,453**	**$ 710,544**	**$ 733,585**	**$ 23,041**	**3%**
Manatee Technical College - 0211					
Personnel Costs	$ 13,080,059	$ 13,263,029	$ 12,310,854	$ (952,175)	-7%
Operational Costs	$ 5,317,965	$ 5,517,826	$ 10,283,188	$ 4,765,361	86%
Capital Outlay	$ 955,833	$ 1,313,198	$ 1,054,472	$ (258,726)	-20%
Total	**$ 19,353,857**	**$ 20,094,054**	**$ 23,648,514**	**$ 3,554,460**	**18%**
The Port Academy - 2068					
Personnel Costs	$ 91,605	$ 381,411	$ 437,462	$ 56,052	15%
Operational Costs	$ 271	$ 54	$ 1,584	$ 1,530	2828%
Capital Outlay	$ -	$ -	$ 124	$ 124	0%
Total	**$ 91,876**	**$ 381,465**	**$ 439,171**	**$ 57,706**	**15%**
Hospital-Homebound Instruction - 2053					
Personnel Costs	$ 280,239	$ 246,166	$ 250,095	$ 3,929	2%
Operational Costs	$ 10,158	$ 7,331	$ 121,286	$ 113,955	1555%
Total	**$ 290,398**	**$ 253,497**	**$ 371,381**	**$ 117,884**	**47%**
Sable - Academic Behavioral Learning - 2083					
Personnel Costs	$ 634,685	$ 848,058	$ 912,772	$ 64,713	8%
Operational Costs	$ 6,784	$ 31,181	$ 3,515	$ (27,667)	-89%
Capital Outlay	$ -	$ -	$ 211	$ 211	0%
Total	**$ 641,469**	**$ 879,240**	**$ 916,497**	**$ 37,258**	**4%**

MTC, HORIZON & CONTRACTED TOTALS	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
Personnel Costs	$ 19,558,761	$ 20,369,159	$ 19,860,782	$ (508,377)	-2%
Operational Costs	$ 5,594,892	$ 5,966,698	$ 11,018,488	$ 5,051,789	85%
Capital Outlay	$ 960,196	$ 1,320,682	$ 1,056,867	$ (263,815)	-20%
Grand Total	**$ 26,113,850**	**$ 27,656,540**	**$ 31,936,137**	**$ 4,279,597**	**15%**

HORIZONS & CONTRACTED SITES STAFFING ALLOCATIONS

Schools	Final Budget Staffing Units FY 25-26	FY 25.26 Budget Staffing Units as of June 2026	Final Budget Staffing Units FY 26-27	Variance Inc/(Dec) vs. 25-26 Budget
Horizons Academy - 0731				
Instructional and Administrative Units				
Teachers	24.0	25.0	21.0	-4.0
Student Support	6.0	6.0	6.0	0.0
Administration	3.0	3.0	3.0	0.0
Categoricals/Grants	0.0	1.0	0.0	-1.0
Non-Instructional Units				
Paraprofessionals	5.0	5.0	6.0	1.0
Clerical Staff	8.0	8.0	7.0	-1.0
Categoricals/Grants	5.0	4.0	3.0	-1.0
Custodial Services	3.0	3.0	3.0	0.0
0731 Total	**54.0**	**55.0**	**49.0**	**-6.0**
Access to Education - 2011				
Aide, Health	3.00	3.00	3.00	0.0
Custodian 8 Hr	1.00	1.00	3.00	2.0
Custodian, Head II	0.33	0.33	1.00	0.7
Custodian, Lead I	0.33	0.33	1.00	0.7
Nurse, School, RN	1.00	0.50	0.50	0.0
Nurse, School, LPN	1.00	1.00	1.00	0.0
Principal, MS	0.60	0.60	0.60	0.0
Prinicipal, MS-Mental Health	0.30	0.00	0.00	0.0
Registrar II	1.00	1.00	1.00	0.0
Secreatry II	0.00	0.00	1.00	1.0
Secretary, Instruction Curric	1.00	0.00	0.00	0.0
Tchr, VE	9.00	9.00	9.00	0.0
Tchr Aide, ESE	1.00	1.00	1.00	0.0
2011 Total	**19.56**	**17.76**	**22.10**	**4.34**
Juvenile Detention Center - 2051				
Assistant Principal	0.20	0.25	0.25	0.0
Assistant Principal - Mental Health	0.80	0.75	0.75	0.0
Principal, MS - Mental Health	0.00	0.30	0.30	0.0
Tchr Asst, Other Basic	2.00	2.00	1.00	-1.0
Tchr, Dropout Prevention, MS	1.00	1.00	1.00	0.0
Tchr, Dropout Prevention, HS	2.50	2.50	2.50	0.0
2051 Total	**6.50**	**6.80**	**5.80**	**-1.00**
Hospital Homebound - 2053				
Tchr, Hospital/Homebound	2.00	2.00	2.00	0.0
2053 Total	**2.00**	**2.00**	**2.00**	**0.00**
The Port Academy - 2068				
Assistant Principal, MS	1.00	1.00	1.00	0.0
Tchr Asst, Other Basic	0.00	0.00	1.00	1.0

Schools	Final Budget Staffing Units FY 25-26	FY 25.26 Budget Staffing Units as of June 2026	Final Budget Staffing Units FY 26-27	Variance Inc/(Dec) vs. 25-26 Budget
Tchr, Dropout Prevention HS	0.00	0.00	0.00	0.0
Tchr, Dropout Prevention, HS	2.50	2.50	2.50	0.0
2068 Total	**3.50**	**3.50**	**4.50**	**1.00**
Sable - 2083				
Asst. School Clerical	0.00	0.00	0.00	0.0
Bookkeeper - 12 months	0.00	0.00	0.00	0.0
Custodian 8 Hr	1.00	1.00	0.00	-1.0
Custodian, Head II	0.33	0.33	0.00	-0.3
Custodian, Lead I	0.33	0.33	0.00	-0.3
Guidance Clerk	1.00	1.00	1.00	0.0
Health Aide	2.00	2.00	2.00	0.0
Elementary School Teacher	3.00	4.00	3.00	-1.0
Middle School Teacher	2.00	0.00	0.00	0.0
Student Support Spec.	0.00	0.00	1.00	1.0
Tchr, Physical Educ, MS	0.00	1.00	1.00	0.0
VE Teacher	1.00	1.00	1.00	0.0
Tchr, VE/SC	2.00	2.00	2.00	0.0
Tchr Aide, ESE	4.00	4.00	4.00	0.0
2083 Total	**16.66**	**16.66**	**15.00**	**-1.66**

GENERAL FUND STAFF ALLOCATIONS - MTC

Cost Center	FY 25.26 Staffing Request	FY 25.26 Budget Current Staffing	FY 26.27 Budget Staffing Request to Date	Variance 25.26 vs 26.27 Staffing
0211 - MTC Technical College				
Acct Specialist, MTC	3.00	3.00	3.00	0.00
Analyst, Campus Solutions	1.00	1.00	1.00	0.00
Assessment & Industry Admin	1.00	1.00	1.00	0.00
Asst Dir, Manatee Tech College	3.00	3.00	3.00	0.00
Clerk, Receiving	1.00	1.00	1.00	0.00
Coordinator, Accounting MTC	1.00	1.00	1.00	0.00
Coordinator, Aviation Maint. Tech. S	1.00	1.00	1.00	0.00
Coordinator, Financial Aid	1.00	1.00	1.00	0.00
Coordinator, Nursing	0.00	1.00	1.00	0.00
Coordinator, Health Educ	1.00	0.00	0.00	0.00
Coordinator, MTC Student Financials	1.00	1.00	1.00	0.00
Coordinator, MTC Student Serv	1.00	1.00	1.00	0.00
Coordinator, Public Service - MTC	1.00	1.00	1.00	0.00
Coordinator, Student Rec & Acc	1.00	1.00	1.00	0.00
Counselor, Career	9.00	7.40	7.40	0.00
Custodian 4 Hr	2.00	2.00	3.00	1.00
Custodian 8 Hr	11.00	11.00	11.00	0.00
Custodian, Lead I	1.00	1.00	1.00	0.00
Dir, Criminal Justice Training	1.00	1.00	1.00	0.00
Dir, Manatee Tech. College	1.00	1.00	1.00	0.00
Field Technician	0.00	1.00	1.00	0.00
Instructor, Auto Repair & Ref	1.00	1.00	1.00	0.00
Instructor, Baking&Pastry Arts	1.00	1.00	1.00	0.00
Instructor, Com Fds & Culinary	2.00	2.00	1.00	-1.00
Instructor, Computer-Aided Drawing	1.00	1.00	1.00	0.00
Instructor, Dental Asst	2.00	2.00	2.00	0.00
Instructor, Diesel Systems Tech	2.00	2.00	2.00	0.00
Instructor, Digital Design	1.00	1.00	1.00	0.00
Instructor, Digital Video Prod	1.00	1.00	1.00	0.00
Instructor, Global Logistics	1.00	1.00	1.00	0.00
Instructor, Medical Asst	1.00	1.00	1.00	0.00
Instructor, Nursing	2.00	0.00	0.00	0.00
Instructor, Other Career & Tech	1.00	1.00	1.00	0.00
Instructor, Paramedic	2.00	2.00	2.00	0.00
Instructor, Pharmacy Tech	1.00	1.00	1.00	0.00
Instructor, Surgical Tech	1.00	1.00	1.00	0.00
Junior Accountant - MTC	1.00	1.00	1.00	0.00
Lead Custodian II	1.00	1.00	1.00	0.00
Manager, Bookstore	1.00	1.00	1.00	0.00
Manager, Case	2.00	2.00	2.00	0.00
Manager, Plant	1.00	1.00	1.00	0.00
Secretary, School I, 12 Mo	17.00	20.00	20.00	0.00

GENERAL FUND STAFF ALLOCATIONS - MTC

Cost Center	FY 25.26 Staffing Request	FY 25.26 Budget Current Staffing	FY 26.27 Budget Staffing Request to Date	Variance 25.26 vs 26.27 Staffing
Secretary, School II, 12 Mo	5.00	5.00	5.00	0.00
Secretary, Senior School, MTC	3.00	3.00	3.00	0.00
Security Guard, Armed	2.00	2.00	0.00	-2.00
Safety Guardian	0.00	0.00	2.00	2.00
Specialist I, MTC State Reports	1.00	1.00	1.00	0.00
Specialist, Bus & Industry Svc	1.00	1.00	1.00	0.00
Spec, Grants Resource	0.00	1.00	1.00	0.00
Specialist, Financial Aid	4.00	4.00	5.00	1.00
Specialist, Marketing & Events	1.00	1.00	1.00	0.00
Specialist/Mgr, InstrctnCurric	1.00	1.00	1.00	0.00
Supervisor, Program (MTC)	2.00	2.00	3.00	1.00
Supv, Comm and Grants Mgmt	1.00	1.00	0.00	-1.00
Student Recruiter, MTC	0.00	0.00	1.00	1.00
Teacher, AC/Heating	2.00	2.00	3.00	1.00
Teacher, Agriculture / Nat Resrcs	1.00	1.00	1.00	0.00
Teacher, Auto Collision Repair	1.00	1.00	1.00	0.00
Teacher, Auto Mechanics	4.00	4.00	4.00	0.00
Teacher, Building Construction	1.00	1.00	1.00	0.00
Teacher, Business Technology Ed	1.00	1.00	1.00	0.00
Teacher, Cosmetology	5.00	5.00	5.00	0.00
Teacher, Early Childhood Ed	1.00	1.00	1.00	0.00
Teacher, Electronics	1.00	1.00	1.00	0.00
Teacher, Industrial Electricity	1.00	1.00	1.00	0.00
Teacher, Law Enforcement	1.00	1.00	1.00	0.00
Teacher, Marine Engine Mechanics	2.00	2.00	2.00	0.00
Teacher, Network Sup Serv Tech	1.00	1.00	1.00	0.00
Teacher, Resource	0.60	0.60	0.60	0.00
Teacher, Technology	2.00	3.00	3.00	0.00
Teacher, Voc Ed - 11 Mo Massage	1.00	1.00	1.00	0.00
Teacher, Welding	3.00	3.00	4.00	1.00
Teacher Aide, Vocational	2.00	2.00	2.00	0.00
0211 Total	**136.60**	**139.00**	**143.00**	**4.00**

SECTION VI

GENERAL MISCELLANEOUS

- GLOSSARY

GLOSSARY OF TERMS

This glossary contains definitions of selected terms used in this document and additional terms and interpretative data as necessary for common understanding concerning financial accounting procedures for the School District of Manatee County. Several terms which are not primarily financial accounting terms have been included because of their significance for the budgeting process. The glossary is arranged alphabetically with appropriate cross-referencing where necessary.

ACCOUNTING SYSTEM
The recording and reporting of activities and events affecting the money of an administrative unit and its programs. Specifically, it describes: (1) what accounting records are to be maintained, how they will be maintained, and the procedures, methods, and forms to be used; (2) data recording, classifying and summarizing activities or events; (3) analyzing and interpreting recorded data; and (4) preparing and initiating reports and statements which reflect conditions as of a given date, the results of operations for a specific period, and the evaluation of status and results of operation in terms of established objectives.

ACCRUAL BASIS
The basis of accounting under which revenues are recorded when levies are made and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is received or the payment is made. See also REVENUE and EXPENDITURES.

ADMINISTRATION
Those activities which have as their purpose the general regulation, direction, and control of the affairs of the local education agency.

AD VALOREM TAXES
Taxes levied based on the assessed valuation (less exemptions) of real property.

APPROPRIATION
An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. Note: An appropriation is usually limited in amount and as to the time when it may be expended.

APPROPRIATION ACCOUNT
A budgetary account set up to record specific authorizations to spend. The account is credited with original and any supplemental appropriations and is charged with expenditures and encumbrances.

ASSESSED VALUATION
A valuation set upon real estate by a government as a basis for levying taxes.

AVERAGE DAILY ATTENDANCE, ADA
In a given school year, the average daily attendance for a given school is the aggregate days of attendance of the school divided by the number of days school was in session. Only days in which the pupils were under the guidance and direction of teachers in the teaching process should be considered as days in session.

BALANCE SHEET
A summarized statement, at a given date, of the financial position of a local education agency per fund and/or all funds combined showing assets, liabilities, reserves, and fund balance.

BASE STUDENT ALLOCATION (BSA)
The state dollar allocation under the Florida Education Finance Program (FEFP) for a student in a program with a weight of 1.0. The base student allocation is multiplied by weighted factors for each program to determine a total allocation

based on weighted full time equivalent students (WFTE).

BOARD OF EDUCATION, DISTRICT
The elected body created according to State law and vested with responsibilities for educational activities in the county wide school district.

BOND
A written promise to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually run for a longer period of time and requires greater legal formality.

BONDED DEBT
The part of the school district debt which is covered by outstanding bonds of the district. Sometimes called "Funded Debt."

BONDS PAYABLE
The face value of bonds issued and unpaid.

BUDGET
A plan of financial operation embodying an estimate of proposed expenditures for a specific period (e.g. a fiscal year).

BUDGET, ADOPTED
The budget formally adopted by the Board after a final public hearing in September and submitted to the Department of Education for approval. It serves as the approved financial plan for the operations of the District for the fiscal year.

BUDGET, PRELIMINARY
Materials assembled in the early stages of budget preparation to be used for in-house budget review sessions.

BUDGET, TENTATIVE
The Superintendent's formal budget recommendation as delivered to the Board pursuant to law prior to the first public hearing on the budget in July. Expenditures may not legally be incurred against this budget since it has not been adopted by the Board.

BUDGET, TENTATIVE APPROVED
The budget tentatively adopted at the July hearing. Expenditures may be legally incurred against this budget until adoption of the approved budget at the final public hearing in September.

BUDGET AMENDMENT
An administrative procedure used to revise a budgeted amount after the Annual Budget has been adopted by the Board of Education and approved by the Department of Education.

BUDGET CALENDAR
The schedule of key dates used in the preparation and adoption of the Annual Budget.

BUDGET DOCUMENT
The instrument used as a comprehensive financial plan of operations of the Board of Education.

BUDGETARY CONTROL
The control or management of the business affairs of the school district in accordance with an approved budget with a responsibility to keep expenditures within the authorized amounts.

BUILDINGS
A fixed asset account which reflects the acquisition value of permanent structures used to house persons and property owned by the local education agency. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at time of acquisition.

CAPITAL BUDGET
A plan of proposed capital outlays and the means of financing them for the current fiscal period incorporated in the current budget.

CAPITAL OUTLAYS
Expenditures which result in the acquisition of, or addition to, fixed assets.

CAPITAL PROGRAM
A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program. It sets forth each project or other contemplated expenditure in which the local education agency is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

CASH ACCOUNTING
A basis of accounting in which transactions are recorded when cash is either received or expended.

CERTIFICATES OF PARTICIPATION (COP)
Certificates of participation are a form of lease-purchase agreement whereby the cost of a major capital expenditure can be spread over a pre-determined number of years. It is like bond financing; however, COP is dependent on the appropriation of funds each year to cover the amount of payments required that year. For this reason, it is a somewhat higher risk for the investor and normally demands a somewhat higher interest rate than a bond.

CERTIFIED TAXABLE VALUE
The annual property tax value certified by the property appraiser of the county to the State Department of Revenue.

CHART OF ACCOUNTS
A list of accounts systematically arranged, applicable to a specific concern, giving account names and numbers. A chart of accounts, accompanied by descriptions of their use and of the general operation of the books of account, becomes a classification or manual of accounts. The District chart of accounts is specified in the Department of Education "Red Book".

CLASSIFICATION, FUNCTION
As applied to expenditures, this term has reference to an activity or service aimed at accomplishing a certain purpose or end; for example, Instruction, School Administration, Plant Maintenance and Operation.

CLASSIFICATION, OBJECT
As applied to expenditures, this term has reference to an article or service received; for example, payroll costs, purchased and contracted services, material, and supplies.

COLLECTION RATE
Pursuant to state statute, a collection rate of 96% is used to approximate the revenue to be collected from ad valorem taxes.

COMPARABLE WAGE FACTOR (CWF)
An adjustment to the gross Florida Educational Finance Program allocation based on cost- of-living differences in the 67 counties in the state as determined by the Florida Price Level Index.

CONTRACT SERVICES
Labor, material and other costs for services rendered by personnel who are not on the payroll of the local education agency.

COST PER PUPIL
Financial data (either budget or expenditure) for a given period of time divided by a pupil unit of measure (average daily membership, average daily attendance, etc.)

DEBT
An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants, notes, etc.

DEBT SERVICE FUND
A fund established to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.

DISBURSEMENTS
Payments for goods and services.

ELEMENTARY SCHOOL
A school classified as elementary by state and local statutes or practice and commonly composed of kindergarten through grade five.

ENCUMBRANCE ACCOUNTING
A system or procedure which involves giving recognition in the accounting budgetary expenditure control records for the issuance of purchase orders, statements, or other commitments chargeable to an appropriation in advance of any liability or payment.

ENCUMBRANCES
Commitments in the form of purchase orders or contracts that are chargeable to an appropriation and that represent a reserve of the budgetary fund balances. Once a purchase order or contract is fulfilled, the encumbrance is removed for the accounting records.

EQUIPMENT
Those moveable items used for school operations that are of a non-expendable and mechanical nature and perform a specific operation. Typewriters, projectors, computers, lathes, machinery, and vehicles, etc., are classified as equipment. (Heating and air conditioning systems, lighting fixtures and similar items permanently fixed to or within a building are considered as part of the building.)

EXCEPTIONAL STUDENT EDUCATION
Consists of direct instructional activities designed to deal with the following pupil exceptionalities: (1) physically handicapped, (2) emotionally and/or socially handicapped, (3) culturally handicapped including compensatory education, (4) mentally handicapped, and (5) mentally gifted and talented.

EXPENDITURES
This includes total charges incurred, whether paid or unpaid, for current expense, capital outlay, and debt service.

FEDERAL REVENUE
Revenue provided by the federal government. Expenditures made with this revenue are identifiable as federally supported expenditures.

FEFP
The Florida Education Finance Program.

FISCAL YEAR (FY)
A twelve-month period to which the annual budget applies and at the end of which a local education agency determines its financial position and the results of its operations. The School District of Manatee County operates on a fiscal year beginning July 1. For example, FY for 2023-24 begins on July 1, 2023, and ends June 30, 2024, and is referred to as FY2024.

FIXED ASSETS
Land, buildings, machinery, furniture, and other equipment which the school district intends to hold or continue in use over a long period of time. "Fixed" denotes probability or intent to continue use or possession and does not indicate immobility of an asset.

FRINGE BENEFITS
Total District's share of FICA, retirement, hospitalization, dental, disability, worker's compensation, and unemployment contributions made on behalf of employees.

FTE (FULL TIME EQUIVALENT) - POSITION
A Full Time Equivalent Position, sometimes referred to as "FTE unit", is equal to an individual working the full number of daily allotted hours for the full number of workdays in a work year which may vary from 180 to 261 workdays, depending on the effect of school calendars on individual position classifications. A full workday is set by definition and is currently 7, 7 1/2 or 8 hours depending on the job classification and requirements.

FTE (FULL TIME EQUIVALENT) - ENROLLMENT
A full definition of FTE may be found in Florida Statues 236.013. In general terms, an FTE is one student in membership for one year, in one or more programs covered by the FEFP (Florida Education Finance Program). In a standard school, this equates to 900 hours of instruction for grades 4-12, and 720 hours of instruction for grades K - 3, within a 180-day period. For official enrollment purposes, FTEs are counted four times during the school year.

FTE, WEIGHTED (WEIGHTED FULL TIME EQUIVALENT), or WFTE
A regular full-time student in grades 4-8 is counted as one FTE. All other students are "weighted", to compensate for differing cost levels to deal with different types of educational programs and students. For example, kindergarten children may require closer supervision, high school students may require more expensive lab equipment, and handicapped students may require special services. Weights to be assigned for calculating weighted FTE's are determined by the state and are used as the basis for state funding formulas.

FUNCTION
An accounting term relating to both the budget and financial report. A "function" is a grouping of activities being performed for which salaries and other types of direct costs are expended and accounted. Functions and sub functions consist of activities which have somewhat the same general operational objectives.

FUND
A fund is a self-balancing group of accounts in which transactions relating to a particular purpose or funding source may be segregated for improved accountability.

FUND BALANCE
The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves and appropriations for the period. A fund balance is typically offset by reserves for specific purposes, such as payment of prior year encumbrances.

FUND, CAPITAL PROJECTS
Used to account for all resources used for acquiring capital sites, buildings, and equipment as specified by the five-year capital plan. Capital project funds are designated to account for acquisition or construction of capital outlay assets which are not acquired directly by the general fund, special revenue funds, or enterprise funds. Under Florida Department of Education regulations, capital project funds may also be used for the maintenance, renovation and repair of capital facilities.

FUND, DEBT SERVICE
Used to finance and account for payment of principal and interest on long-term debts.

FUND, ENTERPRISE
Used to finance and account for the acquisition, operations, and maintenance of facilities and services which are entirely or significantly self-supportive by user charges.

FUND, GENERAL
The fund used to finance the ordinary operations of the local education agency. It is available for a legally authorized purpose and consists of money not specifically designated for some other particular purpose.

FUND, INTERNAL SERVICE
A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments and agencies within a single governmental unit. The district's self-insured program is accounted for as an internal service fund.

FUND, SPECIAL REVENUE
A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specific purposes. In The School District of Manatee County, most federal funds, and the food service program, are treated as special receiving funds.

FUND, TRUST AND AGENCY – FIDUCIARY
Used to account for money and property held in trust by a school system for individuals, government entities, or nonpublic organizations. A Trust Fund is usually in existence over a longer period than an Agency Fund. Primarily, Agency Funds function as a clearing mechanism for cash resources collected by the district held for a short period and then disbursed to authorized recipients.

GRANT
Contributions of either money or material goods given by a contributing unit (public or private) to another receiving unit and for which the contributing unit expects no repayment. Grants may be for a specific or general purpose.

HIGH SCHOOL
A school classified as high school by state and local statutes or practices and composed of grades nine through twelve.

INSTRUCTION
Direct interaction between students and classroom teachers, paraprofessionals and/or related staff involving teaching students in a teaching/learning environment in a systematic program designed to assist students in acquiring competency in knowledge, skills, and understanding.

INSTRUCTIONAL MATERIALS - SUPPLIES
An object of expenditure related to amounts paid for the acquisition of devices, content materials, methods or experiences used for teaching and learning purposes. These include printed and non-printed sensory materials.

INTER-FUND TRANSFERS
Amounts transferred from one fund to another fund.

INVOICE
An itemized statement of merchandise shipped or sent to a purchaser, consignee, etc., with the quantity, value or prices, and charges.

KINDERGARTEN
A group or class that is organized to provide educational experience for children for the year immediately preceding the first grade and conducted during the regular school year.

LAND
A fixed asset account which reflects the acquisition value of land owned by a school system. If land is purchased, this account includes the purchase costs and other associated improvement costs which are incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its appraised value at time of acquisition.

LEVY
(Verb) To impose taxes or special assessments. (Noun) The total of taxes or special assessments imposed by a governmental unit.

LIABILITY INSURANCE
Expenditures for insurance coverage of the school system, or its officers, against losses resulting from judgments awarded against the system. Also recorded here are any expenditures (not judgments) made in lieu of liability insurance.

LINE-ITEM BUDGET
A detailed expense or expenditure budget generally classified by object of expenditure within each organizational unit.

LOST AND DAMAGED TEXTBOOKS
The cost of replacing textbooks, lost or damaged, so that inventories are maintained at prescribed levels.

LONG-TERM DEBT
Debt with a maturity of more than one year after the date of issuance.

MAINTENANCE OF PLANT
Those activities which are concerned with keeping the grounds, buildings, and equipment at their original condition of completeness or efficiency, either through repairs or by replacements of property (anything less than replacement of a total building).

MIDDLE SCHOOL
A school classified as middle by state and local statutes or practices and composed of grades six through eight.

MILL
The rate of taxation based on dollars per thousand of taxable assessed value. A mill is one-tenth of a cent ($.001).

MILLAGE RATE
The ad Valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value established by the governing authority each fiscal year.

OBJECT
An accounting term used to describe the service or commodity obtained because of a specific expenditure or to describe a specific revenue source.

OTHER LOCAL RECEIPTS
Included in these receipts is income from such items as compensation for property damage, tax, tuition, rent, etc.

PER PUPIL (ALLOTMENT)
An allotment to each school for supplies and equipment based upon the number of FTE students.

PER PUPIL (EXPENDITURE)
An accepted and commonly used norm to compare expenditures between school districts, state spending and national spending.

PERSONNEL, ADMINISTRATIVE
Personnel on the school district payroll are primarily engaged in activities which have as their purpose the general regulation, direction, and control of the affairs of the school district that are system-wide and not confined to one school, subject, or narrow phase of school activity; for example, superintendent of schools.

PERSONNEL, CLERICAL
Personnel occupying positions which have as their major responsibilities the preparing, transferring, transcribing, systematizing, or preserving of written communications and records.

PERSONNEL, HEALTH
Persons in the field of physical and mental health such as physicians, psychiatrists, school nurses, dentists, dental hygienists, psychiatric social workers, and therapists, whose services are directed primarily at individuals, although sometimes used for group activities.

PERSONNEL, INSTRUCTIONAL
Those who render services dealing directly with the instruction of pupils. Included here are teachers and paraprofessionals.

PERSONNEL, INSTRUCTIONAL STAFF
Persons who manage, direct, and supervise the district-wide instructional program, and improve the quality of instruction and the curriculum. Included here are supervisors of instruction, curriculum, research and development, etc.

PERSONNEL, MAINTENANCE
Personnel on the school district payroll who are primarily engaged in the repairing and upkeep of grounds, buildings, and equipment.

PROGRAM
Program refers to activities, operations or organizational units designated to accomplish an objective or purpose. Educational programs are established by law for Florida school districts.

PROPERTY INSURANCE
Expenditures for all forms of insurance covering the loss of, or damage to, property of the local education agency from

fire, theft, storm, or any other cause. Also recorded here are costs for appraisals of property for insurance purposes.

PUPIL TRANSPORTATION SERVICES
Consists of those activities involved with the conveyance of pupils to and from school activities, as provided by state law. Includes trips between home and school or trips to school activities. This service area is applicable to both schools and school system.

PURCHASE ORDER
Document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

PURCHASED SERVICES
Personal services rendered by personnel who are not on the payroll of the school system and other services which may be purchased by the school system.

REIMBURSEMENT
Cash or other assets received as a repayment of the cost of work or services performed, or of other expenditures made for or on behalf of another governmental unit or department, or for an individual, firm, or corporation.

RENTALS
Expenditures for the lease or rental of land, buildings, and equipment for the temporary or long-range use of the local education agency.

REQUIRED LOCAL EFFORT
Funding under the FEFP (Florida Education Finance Program) is comprised of both state and local revenue sources. After the state has determined the full amount of FEFP funding for the district, it determines what part of the funding must be paid from local sources. The state then determines the millage rate necessary to raise the local source amount and requires the district to levy the millage necessary to collect that amount.

RESERVE
An account used to indicate that a portion of fund balance is restricted for a specific purpose.

RESERVE FOR ENCUMBRANCES
A reserve representing the designation of a portion of a fund balance to provide for unliquidated encumbrances. Separate accounts may be maintained for current and prior- year encumbrances.

REVENUE
Additions to the assets of a fund during a fiscal period that are available to finance the fund's expenditures during the fiscal period.

REVISED BUDGET
An increase or decrease to the initial budget (original amount as adopted by the governing body) amount.

SALARIES
Total expenditures for hourly, daily, and monthly salaries including overtime pay and sick pay.

SALE OF ASSETS
These are the receipts from the sale of scrap materials and worn-out or obsolete equipment declared surplus to the needs of the school system.

SCHOOL
A division of the school system consists of a group of pupils composed of one or more teachers to give instruction of a defined type, and housed in a school plant of one or more buildings.

SCHOOL PLANT
The site, buildings, and equipment constituting the physical facilities used by a single school or by two or more schools sharing the use of common facilities.

SCHOOL SITE
The land and all improvements to the site, other than structures, such as grading, drainage, drives, parking areas, walls, plantings, play courts, and play fields.

SOURCE OF FUNDS
This dimension identifies the expenditure with the source of revenue, i.e., local, state, federal, and others.

SUPPLIES
Expenditures for material items of an expendable nature that are consumed, worn-out, or deteriorated by use or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

TAXES
Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

TEACHER ALLOCATION
The teachers are allocated to the schools based on enrollment. The formula used for allocations meet the provisions of the State Department of Education and accrediting standards.

TRAVEL
An object of expenditure associated with carrying staff personnel from place to place and the furnishing of accommodations incidental to travel. Also included are per diem allowances, mileage allowances for use of privately owned vehicles, and other expenditures necessitated by travel.

VOCATIONAL PROGRAM
A school which is separately organized for the primary purpose of offering education and training in one or more semi-skilled, skilled, or technical occupations.

Fiscal Year 2026-2027
Final Millage and Budget Hearing

September 8, 2026

Presented by:

Rachel Sellers, Deputy Superintendent of Business Services

Agenda

- Final Millage and Budget Hearing – required by Section 200.065(2)(e)F.S.
- Present the final millage (tax) rates for the 2026-27 school year
  - Rates cannot exceed the rates adopted at the tentative hearing presented on July 28, 2026
- Adopt the final millage rates by separate votes
- Present the Final Budget for the 2026-27 school year
- Adopt the final budget for 2026-27

Florida Education Finance Program (FEFP)

- The FEFP is the basis for allocating State and Local funds to all school districts in Florida
- FEFP Local Funding comes from property taxes calculated by the Required Local Effort Millage (RLE), Prior Period Funding Adjustment (PPFA) Millage, and the Discretionary Millage.
- The Florida Legislature sets the rate for the RLE Millage that must be levied by the School Board to receive the State funded portion of the FEF.

The Proposed Millage is Comprised of:

The Proposed Millage is comprised of:

- **Required Local Effort (including Prior Period Funding Adjustment Millage)**
  - These rates must be levied to receive the state-funded portion of the FEFP
- **Discretionary Operating**
  - Provided to school districts as part of the FEFP funding formula
- **Local Referendum (Additional Voted Millage)**
  - Provides additional instructional and other staff compensation
  - Supports additional school-level STEAM programs, Early Learning programs, Enhanced Safety, and Athletics
- **Capital Outlay**
  - Levied for the building and maintenance of schools and administrative buildings

Comparison of Millage Rates and Revenues

Gross Taxable Value			
	Prior Year Final Gross Taxable Value	Current Year Gross Taxable Value	Increase/ (Decrease)
	$79,984,439,417	$85,356,226,369	$5,371,786,952
	2025	2026	Increase/ (Decrease)
By State Law	Millage Revenue @ 96%	Millage Revenue @ 96%	
Required Local Effort (RLE)	233,196,233	246,645,352	13,449,119
Prior Year RLE Adjustment	1,458,916	1,393,014	(65,902)
Subtotal - State	**$234,655,149**	**$248,038,366**	**$13,383,217**
By Local Board			
Discretionary Operating	57,435,226	61,292,599	3,857,373
Voted Millage - 1 mil	76,785,062	81,941,977	5,156,915
Local Capital Improvement	115,177,593	122,912,966	7,735,373
Critical Capital Outlay Needs	0	0	0
Subtotal - Local	**$249,397,881**	**$266,147,542**	**$16,749,661**
Total Millage	**$484,053,030**	**$514,185,908**	**$30,132,878**

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.

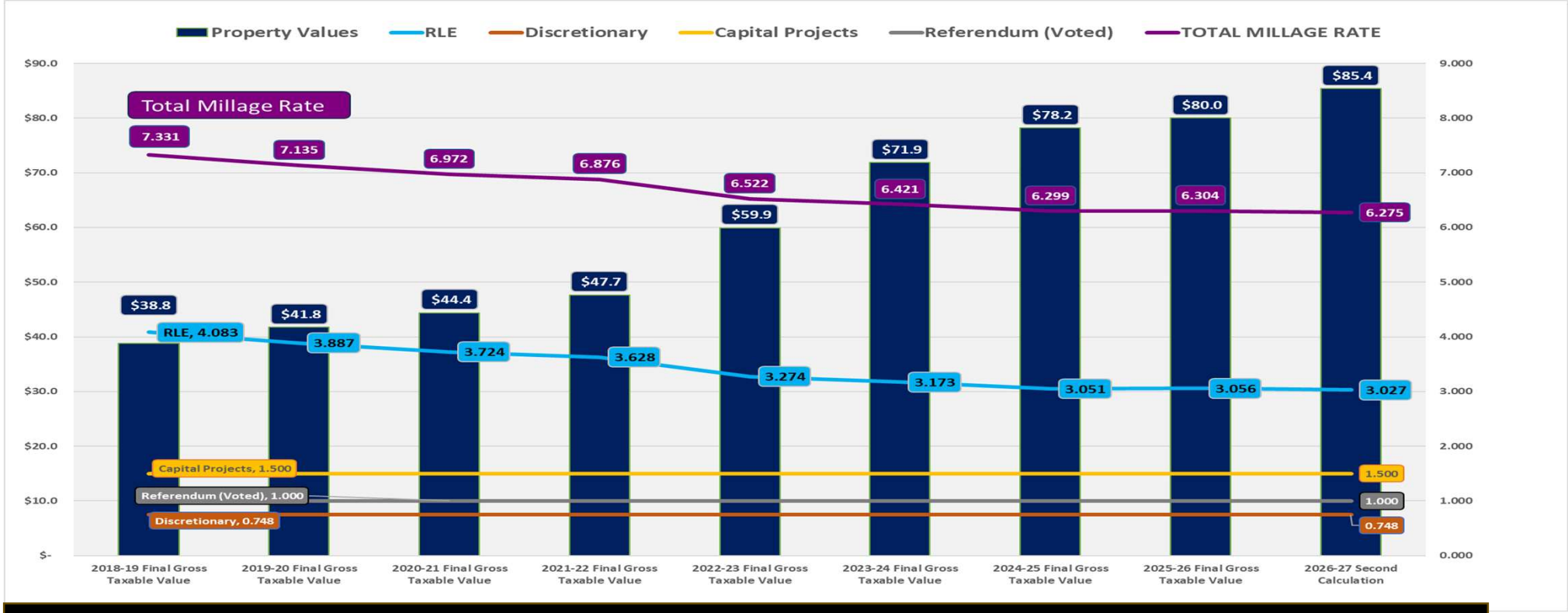
Tax Year	Taxable Value	Millage Rate	Taxes
Prior Year Final Gross Taxable Value	79,984,439,417	6.304	504,221,906
Current Year Adjusted Taxable Value	82,662,944,082	**6.0998**	504,221,906
Current Year Total Proposed Rate		6.275	
Current year total proposed rate as a percent change of rolled-back rate		2.87%	

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.

2026-2027 Proposed vs "Rolled-Back" Rate	Rolled-Back Rate	2026-2027 Proposed	Percentage Change
Required Local Effort	2.9570	3.02700	
Discretionary Local Effort	0.7238	0.74800	
Local Referendum	0.9676	1.00000	
Capital Outlay	1.4514	1.50000	
Total Millage	**6.0998**	6.27500	2.87%

Millage Rate Trends



Student FTE:	48,853	49,436	48,826	50,680	52,130	54,630	57,074	57,404	59,534

Final Millage – Average Impact on Real Estate Taxpayer

School District of Manatee County
Effect of Tax Rate Change on Manatee County Property Owner with no Increase in Assessed Value Compared to Roll Back Rate

No Increase in Average Assessed Value	2025 Roll Back Rate	2026	Change from Prior Year	% Change
1 - Taxable value (i)	$326,390	$326,390	$0	0.00%
2 - Exemptions	Included above	Included above		
3 - Net taxable value	$326,390	$326,390	$0	0.00%
4 - Millage rate	6.0998	6.2750	0.1752	2.87%
5 - Annual taxes	$1,990.92	$2,048.10	$57.18	2.87%

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

The total millage rate to be levied exceeds the rolled-back rate by 2.87%, per Certification of School Taxable Value form DR-420S

Final Budget – All Funds

Fund Name	Revenue & Beginning Fund Balance	Transfer In/ Other Funding Sources	Transfers Out	Expenditures	Ending Fund Balance
General Fund	$715,737,506	$34,224,782	$600,000	$700,412,922	$48,949,366
Capital Fund	$660,562,826	$0	$95,964,705	$507,280,944	$57,317,177
Debt Service Fund	$79,855,616	$1,200	$0	$69,824,306	$10,032,510
Special Revenue Fund	$87,851,700	$600,000	$0	$73,270,696	$15,181,004
Internal Services Funds	$17,664,696	$61,739,923	$0	$62,950,783	$16,453,836
Trust and Agency Funds	$2,940,824	$0	$0	$2,940,824	$0
Total	**$1,564,613,168**	**$96,565,905**	**$96,564,705**	**$1,416,680,475**	**$147,933,893**

General Fund Transition Tentative to Final Budget

2026-27 Tentative Budget Expenditures:	$695,281,079
-Reserve for additional compensation	$2,600,000
-Health Insurance Reserve	$2,000,000
-Remove tax collector commission on voted millage	$1,638,839
-Restore Bus Driver allocations based on actual routes	$793,091
-Added Local Grant Programs	$707,493
-Transfer to Health Insurance Fund for FLEHT fees	$600,000
-Restore funding for virtual student courses	$520,000
-Energy Audit fee	$198,820
- Liability insurance premium increase for two new Elementary Schools	$183,482
-Third Grade Academy allocations	$147,800
-Restore new campus start-up costs	$140,000
-MTC Workforce Funds FLDOE reduction	($2,528,974)
-Charter School Student FTE adjustment	($1,625,270)
-Miscellaneous other adjustments	$356,562
	$5,731,843
	$701,012,922

2026-27 Tentative Budget Revenues and Transfers In:	$650,135,694
-MTC Workforce Funds FLDOE reduction	($2,528,974)
-Charter School Student FTE adjustment	($1,625,270)
-Remove voted millage tax collector commission	$1,638,839
-Added Local Grant programs	$707,493
-Transfer in from Capital Fund for Property Insurance on two new Elementary Schools	$183,482
-Miscellaneous other adjustments	($57,597)
	($1,682,027)
	$648,453,667

Thank You!

AGENDA ITEM NO. 7.1

School Board of Manatee County
September 8, 2026 - Regular Board Meeting and Public Hearing
Action Item

Title
Approval of the Annual Financial Report and All Official Parts Thereof for the Fiscal Year Ended June 30, 2026, (No Fiscal Impact)

Executive Summary
The Annual Financial Report and all official parts thereof must be approved by the School Board and submitted by September 11, 2026, to the Commissioner of Education, State Board of Education each year in accordance with rule 6A-1.0071(3), Florida Administrative Code (section 1001.51(12)(b)), Florida Statutes. The 2025-2026 fiscal year accounting records have been finalized to include this information and the Annual Financial Report has been prepared. A copy of the Annual Financial Report is attached.

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Ready To Grow | Goal 4
Maximize the energy efficiency and management of our facilities to remain sustainable and financially responsible

Ready To Grow | Goal 5
Continue our secure financial position, utilize referendum millage funds effectively, and modernize and enhance our current schools to meet our school community needs, including building vibrant, new schools

Recommendation
The Superintendent recommends approval of the Annual Financial Report and all official parts thereof for the fiscal year ended June 30, 2026.

Financial Impact
There is no fiscal impact.

Contact
Submitting Departments: Finance and Business Services
Initiated By: Cathy Miley, Finance Director and Rachel Sellers, Deputy Superintendent of Business Services

Attachments:
Annual Financial Report 2026
Financials Statements June 2026

Annual Financial Report

The School District of Manatee County, Florida

for the Fiscal Year Ended June 30, 2026

School District of Manatee County
Bradenton, Florida

School District of Manatee County, Florida

Annual Financial Report (Unaudited)

For the Fiscal Year Ended June 30, 2026

Issued by:

Dr. Laurie Breslin
Superintendent of Schools

Prepared by:

The Finance Department

School District of Manatee County 215 Manatee Avenue
West Bradenton, Florida 34205
www.manateeschools.net

SCHOOL DISTRICT OF MANATEE COUNTY

SCHOOL BOARD

Cindy Spray
Chair

Richard Tatem
Vice Chair

Chad Choate III
Heather Felton
Charlie Kennedy

SUPERINTENDENT

Dr. Laurie Breslin

P.O. Box 9069
Bradenton, FL 34206-9069
215 Manatee Avenue West
Bradenton, FL 34205
941.708.8770
www.manateeschools.net

September 8, 2026

Dear Chair, Members of the School Board of Manatee County, Florida, and Citizens of Manatee County:

We are pleased to submit the Annual Financial Report (AFR) of the School District of Manatee County, Florida (District) for the fiscal year ended June 30, 2026. This report consists of management's representations concerning the finances of the District. Responsibility for the accuracy, completeness, and fairness of the information presented, including all disclosures, rests with the District's management. This report will provide the taxpayers of the District with financial data in a format enabling them to gain an understanding of the financial affairs and standing of the District.

To provide a reasonable basis for making these representations, management of the District has established a comprehensive internal control framework that is designed both to protect District assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the District's financial statements in conformity with Generally Accepted Accountability Principles. Because the cost of internal controls should not outweigh their benefits, the District's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

State law requires the financial statements of the District to be audited. However, these statements have not been audited as of this date. Purvis, Gray and Company, LLP is currently in the process of conducting the financial audit. We anticipate bringing the Annual Comprehensive Financial Report (ACFR), including audited financial statements, to the Board in January 2027.

The AFR includes all funds of the District, the Manatee School Board Leasing Corporation, and several charter schools, which comprise the reporting entity. The Leasing Corporation was formed by the School Board to be the lessor in connection with financing the acquisition and/or construction of certain educational facilities. The charter schools are public schools educating students under state-regulated operating contracts with the District. The charter schools are included in the ACFR as discretely presented component units. One other charter school, the State College of Florida Collegiate School, operates under another governmental agency and, therefore, is not included as a discretely presented component unit of the District.

Profile of the School District

The District and its governing body were created pursuant to Section 4, Article IX of the Constitution of the State of Florida. The District is an independent taxing and reporting entity managed, controlled, operated, administered, and supervised by the District in accordance with Chapter 1001, Florida Statutes. The District consists of five elected officials responsible for the adoption of policies, which govern the operation of public schools in Manatee County. The Superintendent of Schools is responsible for the administration and management of the schools within the applicable parameters of Florida Statutes, State Board of Education Rules, and District policies. Section 1010.01, Florida Statutes, requires each school district to prepare and maintain financial records and accounts as prescribed by law and rules of the State Board of Education.

The geographic boundaries of the District are those of Manatee County. The County encompasses a 742 square mile area located in west central Florida and is approximately 45 miles south of the city of Tampa. The County operates under a constitution adopted in 1921 and has a projected estimated population of 444,444 persons. Within its borders are six municipalities: City of Anna Maria, City of Bradenton, City of Bradenton Beach, City of Holmes Beach, City of Palmetto, and the Town of Longboat Key.

During the 2025-26 fiscal year, the District operated 54 schools at 56 sites, including 30 elementary schools, 9 middle schools,7 high schools, 4 K-8 combination schools (operated at 2 sites), 1 alternative education school, 1 ESE center, 1 post-secondary school (operated at 2 school sites), and 1 virtual schools. The District also managed 7 contract sites, including 2 Department of Juvenile Justice sites, and authorized operating contracts with 17 charter schools. The charter schools are separate not-for-profit corporations organized pursuant to Chapter 617, Florida Statutes, the Florida Not-For-Profit Corporation Act, and Section 1002.33, Florida Statutes. The average age of schools for the District is 28 years. The District reported serving approximately 57,404 unweighted, full-time equivalent students based on the fourth calculation of the 2025-26 fiscal year and projects it will enroll 59,534 students for the 2026-27 fiscal year based on second calculation.

The District receives most of its operating funds through a State funding formula intended to equalize funding received from the State and local property taxes among districts within the State. Charter schools operating through a contract with the District are provided with their proportionate share of these funds, based on the number of reported full-time equivalent students enrolled at charter schools.

The District serves students from infants through adults. Students in the District represent a diverse community of learners, including a variety of ethnic and cultural backgrounds. Approximately 12.8 % of students were classified as English Language Learners, and 60.63% were economically disadvantaged. The student population is 41.8% White, 37.7% Hispanic, 12.1% Black/African American, 5.3% Multiracial, 2.2% Asian and 0.9% American Indian/Alaskan Native.

In addition to the various educational programs offered to K-12 students, the District offers services including programs for babies of teen parents who are progressing toward achieving high school diplomas; programs for special education from age 3 to 21; preschool programs for children from birth through five years; programs for eligible homeless or at-risk of becoming homeless students; and voluntary pre-kindergarten services.

The District also offers programs for adults to learn the necessary skills to enter the workforce or increase opportunities for advancement in current positions. Adults who did not finish high

school may prepare for the official GED Test to be able to earn a State of Florida high school diploma, and students from other countries can learn communication skills through the District's English for Speakers of Other Languages (ESOL) program. Fee-supported courses are also available at the District's Technical College for adult students to obtain career-specific skills, certifications, and licenses in over fifty different programs. Some of the programs are computers, information technology, construction, health fields, manufacturing, law enforcement, first responders, and other programs. Many of these programs qualify for the use of PELL grants.

District Vision

The School District of Manatee County will be an exemplary student-focused school system that develops lifelong learners to be globally competitive.

District Mission

The School District of Manatee County will educate and develop all students today for their success tomorrow.

Economic Condition and Outlook

Manatee County is part of the greater North Port – Bradenton - Sarasota Metropolitan Statistical Area (MSA), which includes Manatee and Sarasota Counties. Since 2020, the population of Manatee County has increased 16.80% to 466,845. For the 2025 calendar year, the Office of Economic & Demographic Research ranks Manatee County as the 15th most populous county (out of 67 counties) in the State with 1.99% of Florida's population. Manatee County's unemployment rate was 4.2%.

The County experienced an increase in growth in the housing market. In 2025, there were 11,015 new private housing structures permitted in Manatee County, up from 7,472 in 2024. The median sales price for an existing single-family home in Manatee County was $475,000 a year-over-year decrease (as of December 2025) of 5.0%, according to the Realtor Association of Sarasota and Manatee.

Major Initiatives and Accomplishments

Fiscal year 2025-2026 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.
- Global Financial Ratings firms – Fitch Ratings issued an upgrade to "AA-" ratings on the board's COPs outstanding, the District's Issuer Default Rating (IDR) to "AA", outstanding sales tax revenue bonds to "AA", and a rating outlook for long-term IDR was stable. Standard and Poor Global Ratings affirmed its "A+" ratings on the board's COPs, and rating outlook remained stable. Moody's ratings affirmed A1 issuer rating and upgrade of rating outlook from stable to positive.

WE ARE PAYING COMPETITIVE SALARIES

- This past school year marked the tenth-consecutive year the District provided pay increases to teachers and other employees.
- Pay for a beginning 10-month teacher increased from $38,285 in 2015-1016 to $59,239 (including referendum supplement) in 2025-2026.

WE ARE PREPARING FOR GROWTH

- Lake Manatee K-8 Elementary campus opened August 11, 2025, and the K-8 Middle campus completion is scheduled for July 2026. The Lake Manatee K-8 Addition is under construction and scheduled for completion in December 2026.
- Barbara Harvey K-8 North River Ranch opened on August 11, 2025, and the Addition is scheduled for completion in July 2027.
- Veterans Elementary and Rye Ranch Elementary are scheduled to open for the 2026-2027 school year.
- Rangeland High School is under construction and scheduled to open for the 2027-2028 school year.
- Moody Elementary School renovation is scheduled to be completed in July 2028. The project will include renovation of mechanical, electrical, and plumbing systems, kitchen equipment, and enhancements to campus security.
- Tillman Elementary School renovation is scheduled to be completed in August 2028. The project will include all campus renovations and HVAC systems.
- Bayshore High School renovation is scheduled to be completed in February 2029. The project will include renovation of mechanical, electrical, and plumbing systems; Career and Technical Education (CTE) addition and renovation.
- Lakewood Ranch High School HVAC renovation is scheduled to be completed in December 2028. The project will include campus-wide replacement of existing HVAC systems.

WE ARE IMPLEMENTING OUR STRATEGIC PLAN AND TECHNOLOGY PLAN

- Successfully implementing the District's READY 2026 Strategic Plan.
- Board approved District Technology Plan October 28, 2025 - June 30, 2030.
- Completed fiber infrastructure at two new elementary schools.
- Electronically transferred 13,569 student records and online transcripts.
- Generated over 41,000,000 total impressions across the Enterprise Print Center and School MFD devices.
- Deployed 8000+ student and staff computer devices.
- Installed 941 digital interactive display panels in classrooms across 11 schools, including professional development training.
- Completed comprehensive audio system upgrades across 18 schools, enhancing coverage and clarity in ballfields, cafeterias, car rider dismissal areas, gymnasiums, and stadiums to improve communication, safety, and event experiences.
- Implemented an enterprise-grade Network Access Control (NAC) solution to enforce identity-based access policies, enhance endpoint visibility, and strengthen the District's overall cybersecurity posture.

WE ARE CONTINUING TO MAKE SAFETY AND SECURITY A PRIORITY

- Annual Florida Safe Schools Assessment Tool (FSSAT) is performed by school officials and first responders to identify threats and vulnerabilities in all schools.
- School Safety Guardians completed advanced training and are prepared to protect staff and students on our school campuses.
- We prepared all schools and district buildings for a crisis utilizing an advanced crisis alert system in compliance with Alyssa's Law.
- We enhanced school safety with Weapons Detection Systems and a specially trained firearms detection canine.
- Phase 5 of the security fencing project is ongoing.

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, visual and performing arts, school athletic programs, enhanced safety, early literacy programs, and charter schools.

Financial Information

The District is responsible for maintaining budgetary controls and ensuring spending follows the annual appropriated budget approved by the District. All governmental fund types utilized by the District are included in the annual appropriated budget. The legal level of budgetary control is established at the fund-function-object level for all funds; this is the level at which expenditures cannot exceed the appropriated amount.

Budgetary information is integrated into the accounting system. To facilitate budgetary control, budget balances are encumbered when purchase orders are issued. Appropriations lapse at year-end and outstanding encumbrances are honored in the subsequent year's appropriations.

To provide budgetary control for salaries, the District on an annual basis adopts a staffing plan that establishes teaching positions based generally on student populations served. Additionally, support and administration positions are created based on established criteria.

On June 30, 2026, the District's General Fund balance totaled $101,508,621, an decrease of $19,219,951. The General Fund balance is comprised of four classifications; non-spendable (i.e., inventory and prepaid items), restricted (i.e., state categorical, grants, millage roll forward), assigned (i.e., encumbrances, programs), and unassigned (residual spendable amount not contained in any other category). The fund balance is broken down as follows: $631,163 non-spendable, $31,536,027 restricted, $5,239,467 assigned, and $64,101,964 unassigned fund balance. The decrease is mainly attributed to an increase in expenditures for salaries and benefits including an increase in group health insurance and an increase in utility costs.

The District continues to demonstrate strong financial stewardship. For the twelfth consecutive fiscal year, the District closed the year with a positive fund balance exceeding the state reporting requirement of 3 percent. The District's assigned and unassigned fund balance totaled $69,341,431 or 11.63 percent of revenues, and total fund balance equated to 17.02 percent of revenues. The District provided financial oversight to support a staffing and academic plan to enhance the educational environment.

Certificate of Excellence in Financial Reporting

The Association of School Business Officials, International (ASBO) awarded a Certificate of Excellence in Financial Reporting to the District for its Annual Comprehensive Financial Report for the fiscal year ended June 30, 2025. This is the 20th year the District received this prestigious award. To be awarded the Certificate of Excellence in Financial Reporting, the District must publish an easily readable and efficiently organized Annual Report. The Certificate of Excellence is valid for a period of one year only. Upon completion of the Annual Report this year, the District will once again apply for consideration of this award.

Acknowledgements

The preparation of the AFR was made possible by the dedicated service of the entire staff of the District's Finance Department. Our sincere appreciation is extended to each member of the department for their contributions to the preparation and completion of this report.

In closing, we would like to thank the members of the District School Board for their leadership, which has aided in the accomplishments of the School District of Manatee County. We also thank the District's teachers, staff, and the citizens of Manatee County, who have greatly contributed to the educational success of the students and to the operation of this innovative school system.

Respectfully submitted,

Dr. Laurie Breslin,
Superintendent

Rachel Sellers,
Deputy Superintendent of Business Services

Catherine Miley,
Director of Finance

OTHER SUPPLEMENTARY INFORMATION

Email completed form to:
OFFRSubmissions@fldoe.org
or
Mail completed form to:
Florida Department of Education
Office of Funding and Financial Reporting
325 West Gaines Street, Room 814
Tallahassee, Florida 32399-0400

FLORIDA DEPARTMENT OF EDUCATION
REPORT OF FINANCIAL DATA TO THE
COMMISSIONER OF EDUCATION (ESE 348)
DISTRICT SCHOOL BOARD OF MANATEE COUNTY
For the Fiscal Year Ended June 30, 2026

INDEX:

		PAGE NUMBER FDOE
Exhibit K-1	Statement of Revenues, Expenditures and Changes in Fund Balance – General Fund	1-3
Exhibit K-2	Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Food Services	4-5
Exhibit K-3	Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Other Federal Programs	6-7
Exhibit K-4	Combining Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Federal Education Stabilization Fund	8-14
Exhibit K-5	Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Miscellaneous	15
Exhibit K-6	Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Debt Service Funds	16
Exhibit K-7	Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Capital Projects Funds	17-18
Exhibit K-8	Statement of Revenues, Expenditures and Changes in Fund Balance – Permanent Funds	19
Exhibit K-9	Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Enterprise Funds	20
Exhibit K-10	Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Internal Service Funds	21
Exhibit K-11	Combining Statement of Changes in Assets, Liabilities and Fiduciary Net Position – School Internal Funds	22
Exhibit K-12	Schedule of Long-Term Liabilities	23
Exhibit K-13	Schedule of Categorical Programs – Report of Expenditures and Available Funds	24
Exhibit K-14	Schedule of Selected Subobject Expenditures, Categorical Flexible Spending – General Fund Expenditures and Other Data Collection	25-28
Exhibit K-15	Supplemental Schedule – Voluntary Prekindergarten (VPK) Program, General Fund Expenditures	29
Exhibit K-16	Schedule 3, School Program Cost Report, General/Special Revenue Funds (Illustration only)	30
Exhibit K-17	Schedule 4, District Aggregate Program Cost Report, General/Special Revenue Funds (Illustration only)	31

The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2026, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code [section 1001.51(12)(b), Florida Statutes]. This report was approved by the school board on September 8, 2026.

FLORIDA DEPARTMENT OF EDUCATION
REPORT OF FINANCIAL DATA TO THE
COMMISSIONER OF EDUCATION (ESE 348)
DISTRICT SCHOOL BOARD OF MANATEE COUNTY
For the Fiscal Year Ended June 30, 2026

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Office of Funding and Financial Reporting
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Tallahassee, Florida 32399-0400

INDEX:

PAGE NUMBER
FDOE

Signature of District School Superintendent

September 8, 2026
Signature Date

DISTRICT SCHOOL BOARD OF MANATEE COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND

For the Fiscal Year Ended June 30, 2026

Exhibit K-1
FDOE Page 1
Fund 100

REVENUES	Account Number	
Federal Direct:		
Federal Impact, Current Operations	3121	0.00
Reserve Officers Training Corps (ROTC)	3191	760,167.00
Miscellaneous Federal Direct	3199	2,535.00
Total Federal Direct	3100	762,702.00
Federal Through State and Local:		
Medicaid	3202	1,376,403.00
National Forest Funds	3255	0.00
Federal Through Local	3280	0.00
Miscellaneous Federal Through State	3299	1,525,384.00
Total Federal Through State and Local	3200	2,901,787.00
State:		
Florida Education Finance Program (FEFP)	3310	120,739,747.00
Workforce Development	3315	10,511,121.00
Workforce Development Capitalization Incentive Grant	3316	0.00
Workforce Education Performance Incentives	3317	385,045.00
Adults with Disabilities	3318	0.00
CO&DS Withheld for Administrative Expenditure	3323	0.00
Diagnostic and Learning Resources Centers	3335	0.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	0.00
State Forest Funds	3342	0.00
State License Tax	3343	359,991.00
District Discretionary Lottery Funds	3344	0.00
Categorical Programs:		
Class Size Reduction Operating Funds	3355	50,988,145.00
Florida School Recognition Funds	3361	1,931,965.00
Voluntary Prekindergarten Program	3371	2,708,212.00
Preschool Projects	3372	0.00
Other State:		
Reading Programs	3373	0.00
Full-Service Schools Program	3378	0.00
State Through Local	3380	0.00
Other Miscellaneous State Revenues	3399	2,699,901.00
Total State	3300	190,324,127.00
Local:		
Required Local Effort and District Nonvoted Operating Discretionary Tax	3411	294,721,101.00
District Voted Additional Operating Tax	3414	76,384,064.00
Tax Redemptions	3421	0.00
Payment in Lieu of Taxes	3422	0.00
Excess Fees	3423	0.00
Tuition	3424	0.00
Lease Revenue	3425	447,673.00
Interest on Investments	3431	9,766,160.00
Gain on Sale of Investments	3432	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	(2,003.00)
Gifts, Grants and Bequests	3440	2,931.00
Interest Income - Leases	3445	0.00
Student Fees:		
Adult General Education Course Fees	3461	124,850.00
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	1,779,834.00
Continuing Workforce Education Course Fees	3463	143,463.00
Capital Improvement Fees	3464	217,984.00
Postsecondary Lab Fees	3465	1,566,013.00
Lifelong Learning Fees	3466	785.00
GED® Testing Fees	3467	19,078.00
Financial Aid Fees	3468	0.00
Other Student Fees	3469	863,210.00
Other Fees:		
Preschool Program Fees	3471	1,118,798.00
Prekindergarten Early Intervention Fees	3472	0.00
School-Age Child Care Fees	3473	7,218,059.00
Other Schools, Courses and Classes Fees	3479	30,846.00
Miscellaneous Local:		
Bus Fees	3491	0.00
Transportation Services Rendered for School Activities	3492	0.00
Sale of Junk	3493	95,251.00
Receipt of Federal Indirect Cost Rate	3494	1,695,661.00
Other Miscellaneous Local Sources	3495	3,535,853.00
Refunds of Prior Year's Expenditures	3497	7,042.00
Collections for Lost, Damaged and Sold Textbooks	3498	15,118.00
Receipt of Food Service Indirect Costs	3499	2,527,546.00
Total Local	3400	402,279,317.00
Total Revenues	3000	596,267,933.00

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
For the Fiscal Year Ended June 30, 2026

Exhibit K-1
FDOE Page 2
Fund 100

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	204,521,436.00	71,590,553.00	123,583,709.00	3,092.00	8,726,636.00	2,074,629.00	2,993,774.00	413,493,829.00
Student Support Services	6100	19,905,726.00	7,356,005.00	2,318,724.00	0.00	60,236.00	737.00	128,887.00	29,770,315.00
Instructional Media Services	6200	4,382,842.00	1,563,001.00	77,915.00	0.00	10,984.00	203,527.00	842.00	6,239,111.00
Instruction and Curriculum Development Services	6300	8,066,776.00	2,902,948.00	261,920.00	0.00	30,033.00	14,829.00	6,633.00	11,283,139.00
Instructional Staff Training Services	6400	2,940,604.00	981,791.00	742,722.00	0.00	14,716.00	0.00	16,722.00	4,696,555.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	7.00	0.00	7.00
Board	7100	327,174.00	118,944.00	658,864.00	0.00	722.00	0.00	90,125.00	1,195,829.00
General Administration	7200	1,997,058.00	811,566.00	1,136,748.00	0.00	47,387.00	7,744.00	126,850.00	4,127,353.00
School Administration	7300	27,828,630.00	10,099,428.00	479,209.00	0.00	132,802.00	201,459.00	53,222.00	38,794,750.00
Facilities Acquisition and Construction	7410	1,412,817.00	507,534.00	260,030.00	0.00	3,956.00	0.00	6,872,658.00	9,056,995.00
Fiscal Services	7500	2,492,079.00	979,399.00	162,890.00	0.00	5,008.00	629.00	5,037.00	3,645,042.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	10,503,160.00	3,447,379.00	2,251,115.00	239.00	114,214.00	43,877.00	81,160.00	16,441,144.00
Student Transportation Services	7800	10,289,960.00	3,978,755.00	4,241,956.00	1,135,168.00	593,057.00	101,499.00	61,006.00	20,401,401.00
Operation of Plant	7900	15,318,558.00	5,603,984.00	11,833,769.00	17,601,661.00	1,352,480.00	666,907.00	5,780.00	52,383,139.00
Maintenance of Plant	8100	6,498,041.00	2,522,306.00	2,011,478.00	341,910.00	574,161.00	61,221.00	4,042.00	12,013,159.00
Administrative Technology Services	8200	4,941,612.00	1,727,674.00	1,930,008.00	0.00	79,674.00	631,408.00	4,557.00	9,314,933.00
Community Services	9100	1,067,734.00	1,340,960.00	119,060.00	0.00	16,449.00	10,122.00	5,177,385.00	7,731,710.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						267,735.00		267,735.00
Other Capital Outlay	9300						2,924,198.00		2,924,198.00
Debt Service: (Function 9200)									
Redemption of Principal	710							388,883.00	388,883.00
Interest	720							629,731.00	629,731.00
Total Expenditures		322,494,207.00	115,532,227.00	152,070,117.00	19,082,070.00	11,762,515.00	7,210,528.00	16,647,294.00	644,798,958.00
Excess (Deficiency) of Revenues Over Expenditures									(48,531,025.00)

ESE 348

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
For the Fiscal Year Ended June 30, 2026

Exhibit K-1
FDOE Page 3
Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	1,422,487.00
Sale of Capital Assets	3730	0.00
Loss Recoveries	3740	532,020.00
Transfers In:		
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	27,356,567.00
From Special Revenue Funds	3640	0.00
From Permanent Funds	3660	0.00
From Internal Service Funds	3670	0.00
From Enterprise Funds	3690	0.00
Total Transfers In	3600	27,356,567.00
Transfers Out: (Function 9700)		
To Debt Service Funds	920	0.00
To Capital Projects Funds	930	0.00
To Special Revenue Funds	940	0.00
To Permanent Funds	960	0.00
To Internal Service Funds	970	0.00
To Enterprise Funds	990	0.00
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		29,311,074.00
Net Change In Fund Balance		(19,219,951.00)
Fund Balance, July 1, 2025	2800	120,728,572.00
Adjustments to Fund Balance	2891	0.00
Ending Fund Balance:		
Nonspendable Fund Balance	2710	631,163.00
Restricted Fund Balance	2720	31,536,027.00
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	5,239,467.00
Unassigned Fund Balance	2750	64,101,964.00
Total Fund Balances, June 30, 2026	2700	101,508,621.00

ESE 348

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - FOOD SERVICES
For the Fiscal Year Ended June 30, 2026

Exhibit K-2
FDOE Page 4
Fund 410

REVENUES	Account Number	
Federal :		
Miscellaneous Federal Direct	3199	0.00
Federal Through State and Local:		
School Lunch Reimbursement	3261	17,949,685.00
School Breakfast Reimbursement	3262	6,943,604.00
Afterschool Snack Reimbursement	3263	208,570.00
Child Care Food Program	3264	1,100,550.00
USDA-Donated Commodities	3265	2,521,774.00
Cash in Lieu of Donated Foods	3266	73,006.00
Summer Food Service Program	3267	918,101.00
Fresh Fruit and Vegetable Program	3268	0.00
Other Food Services	3269	4,683.00
Federal Through Local	3280	0.00
Miscellaneous Federal Through State	3299	195,207.00
Total Federal Through State and Local	3200	29,915,180.00
State:		
School Breakfast Supplement	3337	150,310.00
School Lunch Supplement	3338	149,830.00
State Through Local	3380	0.00
Other Miscellaneous State Revenues	3399	0.00
Total State	3300	300,140.00
Local:		
Interest on Investments	3431	450,115.00
Gain on Sale of Investments	3432	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	0.00
Gifts, Grants and Bequests	3440	0.00
Student Lunches	3451	4,757,788.00
Student Breakfasts	3452	0.00
Adult Breakfasts/Lunches	3453	117,266.00
Student and Adult á la Carte Fees	3454	2,223,732.00
Student Snacks	3455	0.00
Other Food Sales	3456	48,176.00
Other Miscellaneous Local Sources	3495	145,842.00
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	7,742,919.00
Total Revenues	3000	37,958,239.00

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - FOOD SERVICES (Continued)
For the Fiscal Year Ended June 30, 2026

Exhibit K-2
FDOE Page 5
Fund 410

EXPENDITURES (Functions 7600/9300)	Account Number	
Salaries	100	9,773,907.00
Employee Benefits	200	4,241,078.00
Purchased Services	300	671,985.00
Energy Services	400	684,116.00
Materials and Supplies	500	20,341,080.00
Capital Outlay	600	275,246.00
Other	700	2,538,457.00
Other Capital Outlay (Function 9300)	600	172,873.00
Total Expenditures		38,698,742.00
Excess (Deficiency) of Revenues Over Expenditures		(740,503.00)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	0.00
Sale of Capital Assets	3730	0.00
Loss Recoveries	3740	1,510.00
Transfers In:		
From General Fund	3610	0.00
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	0.00
Interfund	3650	0.00
From Permanent Funds	3660	0.00
From Internal Service Funds	3670	0.00
From Enterprise Funds	3690	0.00
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	0.00
To Debt Service Funds	920	0.00
To Capital Projects Funds	930	0.00
Interfund	950	0.00
To Permanent Funds	960	0.00
To Internal Service Funds	970	0.00
To Enterprise Funds	990	0.00
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		1,510.00
Net Change in Fund Balance		(738,993.00)
Fund Balance, July 1, 2025	2800	11,369,626.00
Adjustments to Fund Balance	2891	0.00
Ending Fund Balance:		
Nonspendable Fund Balance	2710	1,149,724.00
Restricted Fund Balance	2720	9,480,909.00
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	0.00
Unassigned Fund Balance	2750	0.00
Total Fund Balances, June 30, 2026	2700	10,630,633.00

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS
For the Fiscal Year Ended June 30, 2026

Exhibit K-3
FDOE Page 6
Fund 420

REVENUES	Account Number	
Federal Direct:		
Head Start	3130	0.00
Workforce Innovation and Opportunity Act	3170	0.00
Community Action Programs	3180	0.00
Reserve Officers Training Corps (ROTC)	3191	0.00
Pell Grants	3192	2,446,201.00
Miscellaneous Federal Direct	3199	391,699.00
Total Federal Direct	3100	2,837,900.00
Federal Through State and Local:		
Career and Technical Education	3201	1,150,144.00
Medicaid	3202	0.00
Individuals with Disabilities Education Act (IDEA)	3230	16,108,859.00
Workforce Innovation and Opportunity Act:		
Adult General Education	3221	669,990.00
English Literacy and Civics Education	3222	121,560.00
Adult Migrant Education	3223	239,446.00
Other WIOA Programs	3224	0.00
ESSA - Elementary and Secondary Education Act:		
Elementary and Secondary Education Act - Title I	3240	13,817,226.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	1,979,458.00
Math and Science Partnerships - Title II, Part B	3226	0.00
Language Instruction - Title III	3241	1,193,283.00
Twenty-First Century Schools - Title IV	3242	1,125,053.00
Federal Through Local	3280	0.00
Emergency Immigrant Education Program	3293	0.00
Miscellaneous Federal Through State	3299	1,979,483.00
Total Federal Through State and Local	3200	38,384,502.00
State:		
State Through Local	3380	0.00
Other Miscellaneous State Revenues	3399	0.00
Total State	3300	0.00
Local:		
Interest on Investments	3431	0.00
Gain on Sale of Investments	3432	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	0.00
Gifts, Grants and Bequests	3440	0.00
Adult General Education Course Fees	3461	0.00
Sale of Junk	3493	0.00
Other Miscellaneous Local Sources	3495	0.00
Refunds of Prior Year's Expenditures	3497	0.00
Total Local	3400	0.00
Total Revenues	3000	41,222,402.00

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)
For the Fiscal Year Ended June 30, 2026

Exhibit K-3
FDOE Page 7
Fund 420

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	8,028,641.00	2,898,148.00	7,183,144.00	0.00	1,535,842.00	355,602.00	2,542,644.00	22,544,021.00
Student Support Services	6100	1,161,789.00	426,165.00	262,842.00	0.00	56,673.00	572.00	0.00	1,908,041.00
Instructional Media Services	6200	0.00	0.00	6,000.00	0.00	0.00	0.00	0.00	6,000.00
Instruction and Curriculum Development Services	6300	6,609,803.00	2,419,424.00	423,621.00	0.00	33,226.00	0.00	57,907.00	9,543,981.00
Instructional Staff Training Services	6400	2,243,389.00	668,369.00	1,167,846.00	0.00	195,213.00	0.00	71,049.00	4,345,866.00
Instruction-Related Technology	6500	1,991.00	326.00	0.00	0.00	0.00	0.00	0.00	2,317.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	1,679,669.00	1,679,669.00
School Administration	7300	41,517.00	7,717.00	69,070.00	0.00	0.00	0.00	0.00	118,304.00
Facilities Acquisition and Construction	7410	0.00	0.00	34,500.00	0.00	0.00	0.00	0.00	34,500.00
Fiscal Services	7500	316.00	102.00	0.00	0.00	0.00	0.00	0.00	418.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	10,767.00	0.00	0.00	0.00	13,156.00	23,923.00
Student Transportation Services	7800	115,369.00	26,330.00	196,806.00	0.00	0.00	0.00	48,288.00	386,793.00
Operation of Plant	7900	0.00	0.00	66,719.00	0.00	0.00	0.00	0.00	66,719.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	173,458.00	0.00	0.00	0.00	0.00	173,458.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						388,392.00		388,392.00
Total Expenditures		18,202,815.00	6,446,581.00	9,594,773.00	0.00	1,820,954.00	744,566.00	4,412,713.00	41,222,402.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	0.00
Sale of Capital Assets	3730	0.00
Loss Recoveries	3740	0.00
Transfers In:		
From General Fund	3610	0.00
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	0.00
Interfund	3650	0.00
From Permanent Funds	3660	0.00
From Internal Service Funds	3670	0.00
From Enterprise Funds	3690	0.00
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	0.00
To Debt Service Funds	920	0.00
To Capital Projects Funds	930	0.00
Interfund	950	0.00
To Permanent Funds	960	0.00
To Internal Service Funds	970	0.00
To Enterprise Funds	990	0.00
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2025	2800	0.00
Adjustments to Fund Balance	2891	0.00
Ending Fund Balance:		
Nonspendable Fund Balance	2710	0.00
Restricted Fund Balance	2720	0.00
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	0.00
Unassigned Fund Balance	2750	0.00
Total Fund Balances, June 30, 2026	2700	0.00

ESE 348

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS
CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY (CARES) ACT
CORONAVIRUS RESPONSE & RELIEF SUPPLEMENTAL APPROPRIATIONS (CRRSA) ACT RELIEF FUND
AMERICAN RESCUE PLAN (ARP) RELIEF FUND

Exhibit K-4

For the Fiscal Year Ended June 30, 2026

DOE Page 8

REVENUES	Account Number	Elem. & Sec. School Emergency Relief (ESSER) **441**	Other CARES Act Relief Fund (Including GEER) **442**	Elem. & Sec. School Emergency Relief (ESSER II) **443**	Other CRRSA Act Relief Fund (Including GEER II) **444**	Elem. & Sec. School Emergency Relief (ESSER III) **445**	Other ARP Act Relief Fund **446**	Totals
Federal Direct:								
Miscellaneous Federal Direct	3199	-	-	-	-	-	-	0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local:								
Education Stabilization Funds - K-12	3271	-	-	-	-	-	-	0.00
Education Stabilization Funds - Workforce	3272		-		-		-	0.00
Education Stabilization Funds - VPK	3273		-		-		-	0.00
Federal Through Local	3280	-	-	-	-	-	-	0.00
Miscellaneous Federal Through State	3299	-	-	-	-	-	-	0.00
Total Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local:								
Other Miscellaneous Local Sources	3495	-	-	-	-	-	-	0.00
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	0.00	0.00	0.00	0.00	0.00	0.00	0.00

ESE 348

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER)
For the Fiscal Year Ended June 30, 2026

Exhibit K-4
FDOE Page 9
Fund 441

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						0.00		0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	0.00
Sale of Capital Assets	3730	0.00
Loss Recoveries	3740	0.00
Transfers In:		
From General Fund	3610	0.00
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	0.00
Interfund	3650	0.00
From Permanent Funds	3660	0.00
From Internal Service Funds	3670	0.00
From Enterprise Funds	3690	0.00
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	0.00
To Debt Service Funds	920	0.00
To Capital Projects Funds	930	0.00
Interfund	950	0.00
To Permanent Funds	960	0.00
To Internal Service Funds	970	0.00
To Enterprise Funds	990	0.00
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2025	2800	0.00
Adjustments to Fund Balance	2891	0.00
Ending Fund Balance:		
Nonspendable Fund Balance	2710	0.00
Restricted Fund Balance	2720	0.00
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	0.00
Unassigned Fund Balance	2750	0.00
Total Fund Balances, June 30, 2026	2700	0.00

ESE 348

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF FUND (INCLUDING GEER)
For the Fiscal Year Ended June 30, 2026

Exhibit K-4
FDOE Page 10
Fund 442

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						0.00		0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	0.00
Sale of Capital Assets	3730	0.00
Loss Recoveries	3740	0.00
Transfers In:		
From General Fund	3610	0.00
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	0.00
Interfund	3650	0.00
From Permanent Funds	3660	0.00
From Internal Service Funds	3670	0.00
From Enterprise Funds	3690	0.00
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	0.00
To Debt Service Funds	920	0.00
To Capital Projects Funds	930	0.00
Interfund	950	0.00
To Permanent Funds	960	0.00
To Internal Service Funds	970	0.00
To Enterprise Funds	990	0.00
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2025	2800	0.00
Adjustments to Fund Balance	2891	0.00
Ending Fund Balance:		
Nonspendable Fund Balance	2710	0.00
Restricted Fund Balance	2720	0.00
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	0.00
Unassigned Fund Balance	2750	0.00
Total Fund Balances, June 30, 2026	2700	0.00

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II)
For the Fiscal Year Ended June 30, 2026

Exhibit K-4
FDOE Page 11
Fund 443

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						0.00		0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	0.00
Sale of Capital Assets	3730	0.00
Loss Recoveries	3740	0.00
Transfers In:		
From General Fund	3610	0.00
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	0.00
Interfund	3650	0.00
From Permanent Funds	3660	0.00
From Internal Service Funds	3670	0.00
From Enterprise Funds	3690	0.00
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	0.00
To Debt Service Funds	920	0.00
To Capital Projects Funds	930	0.00
Interfund	950	0.00
To Permanent Funds	960	0.00
To Internal Service Funds	970	0.00
To Enterprise Funds	990	0.00
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2025	2800	0.00
Adjustments to Fund Balance	2891	0.00
Ending Fund Balance:		
Nonspendable Fund Balance	2710	0.00
Restricted Fund Balance	2720	0.00
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	0.00
Unassigned Fund Balance	2750	0.00
Total Fund Balances, June 30, 2026	2700	0.00

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF FUND (INCLUDING GEER II)
For the Fiscal Year Ended June 30, 2026

Exhibit K-4
FDOE Page 12
Fund 444

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						0.00		0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	0.00
Sale of Capital Assets	3730	0.00
Loss Recoveries	3740	0.00
Transfers In:		
From General Fund	3610	0.00
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	0.00
Interfund	3650	0.00
From Permanent Funds	3660	0.00
From Internal Service Funds	3670	0.00
From Enterprise Funds	3690	0.00
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	0.00
To Debt Service Funds	920	0.00
To Capital Projects Funds	930	0.00
Interfund	950	0.00
To Permanent Funds	960	0.00
To Internal Service Funds	970	0.00
To Enterprise Funds	990	0.00
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2025	2800	0.00
Adjustments to Fund Balance	2891	0.00
Ending Fund Balance:		
Nonspendable Fund Balance	2710	0.00
Restricted Fund Balance	2720	0.00
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	0.00
Unassigned Fund Balance	2750	0.00
Total Fund Balances, June 30, 2026	2700	0.00

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III)
For the Fiscal Year Ended June 30, 2026

Exhibit K-4
FDOE Page 13
Fund 445

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						0.00		0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	0.00
Sale of Capital Assets	3730	0.00
Loss Recoveries	3740	0.00
Transfers In:		
From General Fund	3610	0.00
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	0.00
Interfund	3650	0.00
From Permanent Funds	3660	0.00
From Internal Service Funds	3670	0.00
From Enterprise Funds	3690	0.00
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	0.00
To Debt Service Funds	920	0.00
To Capital Projects Funds	930	0.00
Interfund	950	0.00
To Permanent Funds	960	0.00
To Internal Service Funds	970	0.00
To Enterprise Funds	990	0.00
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2025	2800	0.00
Adjustments to Fund Balance	2891	0.00
Ending Fund Balance:		
Nonspendable Fund Balance	2710	0.00
Restricted Fund Balance	2720	0.00
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	0.00
Unassigned Fund Balance	2750	0.00
Total Fund Balances, June 30, 2026	2700	0.00

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARP ACT RELIEF FUND
For the Fiscal Year Ended June 30, 2026

Exhibit K-4
FDOE Page 14
Fund 446

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						0.00		0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	0.00
Sale of Capital Assets	3730	0.00
Loss Recoveries	3740	0.00
Transfers In:		
From General Fund	3610	0.00
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	0.00
Interfund	3650	0.00
From Permanent Funds	3660	0.00
From Internal Service Funds	3670	0.00
From Enterprise Funds	3690	0.00
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	0.00
To Debt Service Funds	920	0.00
To Capital Projects Funds	930	0.00
Interfund	950	0.00
To Permanent Funds	960	0.00
To Internal Service Funds	970	0.00
To Enterprise Funds	990	0.00
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2025	2800	0.00
Adjustments to Fund Balance	2891	0.00
Ending Fund Balance:		
Nonspendable Fund Balance	2710	0.00
Restricted Fund Balance	2720	0.00
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	0.00
Unassigned Fund Balance	2750	0.00
Total Fund Balances, June 30, 2026	2700	0.00

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS
For the Fiscal Year Ended June 30, 2026

Exhibit K-5
FDOE Page 15
Fund 490

REVENUES	Account Number	
Federal Through State and Local:		
Federal Through Local	3280	0.00
Miscellaneous Federal Through State	3299	0.00
Total Federal Through State and Local	3200	0.00
State:		
Other Miscellaneous State Revenues	3399	0.00
Local:		
Interest on Investments	3431	33,703.00
Gain on Sale of Investments	3432	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	(5.00)
Gifts, Grants and Bequests	3440	15,434.00
Other Miscellaneous Local Sources	3495	11,116,326.00
Total Local	3400	11,165,458.00
Total Revenues	3000	11,165,458.00

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	3,290.00	0.00	10,574,383.00	27,828.00	20,820.00	10,626,321.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						0.00		0.00
Total Expenditures		0.00	0.00	3,290.00	0.00	10,574,383.00	27,828.00	20,820.00	10,626,321.00
Excess (Deficiency) of Revenues over Expenditures									539,137.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loss Recoveries	3740	0.00
Transfers In:		
From General Fund	3610	0.00
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	0.00
Interfund	3650	0.00
From Permanent Funds	3660	0.00
From Internal Service Funds	3670	0.00
From Enterprise Funds	3690	0.00
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	0.00
To Debt Service Funds	920	0.00
To Capital Projects Funds	930	0.00
Interfund	950	0.00
To Permanent Funds	960	0.00
To Internal Service Funds	970	0.00
To Enterprise Funds	990	0.00
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		539,137.00
Fund Balance, July 1, 2025	2800	6,801,094.00
Adjustments to Fund Balance	2891	0.00
Ending Fund Balance:		
Nonspendable Fund Balance	2710	196,904.00
Restricted Fund Balance	2720	7,143,327.00
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	0.00
Unassigned Fund Balance	2750	0.00
Total Fund Balances, June 30, 2026	2700	7,340,231.00

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS
For the Fiscal Year Ended June 30, 2026

Exhibit K-6
FDOE Page 16
Funds 200

REVENUES	Account Number	SBE/COBI Bonds **210**	Special Act Bonds **220**	Sections 1011.14 and 1011.15, F.S., Loans **230**	Motor Vehicle Revenue Bonds **240**	District Bonds **250**	Other Debt Service **290**	ARRA Economic Stimulus Debt Service **299**	Totals
Federal:									
Miscellaneous Federal Direct	3199	0.00	0.00	0.00	0.00	0.00	0.00	952,166.00	952,166.00
Miscellaneous Federal Through State	3299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State:									
CO&DS Withheld for SBE/COBI Bonds	3322	347,200.00	0.00	0.00	0.00	0.00	0.00	0.00	347,200.00
SBE/COBI Bond Interest	3326	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	0.00	0.00	0.00	0.00	0.00	20,236.00	0.00	20,236.00
Other Miscellaneous State Revenues	3399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total State Sources	3300	347,200.00	0.00	0.00	0.00	0.00	20,236.00	0.00	367,436.00
Local:									
District Debt Service Taxes	3412	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
County Local Sales Tax	3418	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School District Local Sales Tax	3419	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tax Redemptions	3421	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payment in Lieu of Taxes	3422	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess Fees	3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest on Investments	3431	0.00	0.00	0.00	0.00	0.00	0.00	588,239.00	588,239.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	0.00	0.00	0.00	0.00	0.00	0.00	22,711.00	22,711.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refunds of Prior Year's Expenditures	3497	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	0.00	610,950.00	610,950.00
Total Revenues	3000	347,200.00	0.00	0.00	0.00	0.00	20,236.00	1,563,116.00	1,930,552.00
EXPENDITURES									
Debt Service (Function 9200)									
Redemption of Principal	710	297,000.00	0.00	0.00	0.00	0.00	19,195,000.00	0.00	19,492,000.00
Interest	720	50,200.00	0.00	0.00	0.00	0.00	25,434,193.00	1,005,960.00	26,490,353.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00	0.00	2,625.00	2,625.00
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures		347,200.00	0.00	0.00	0.00	0.00	44,629,193.00	1,008,585.00	45,984,978.00
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	0.00	0.00	(44,608,957.00)	554,531.00	(44,054,426.00)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	SBE/COBI Bonds **210**	Special Act Bonds **220**	Sections 1011.14 and 1011.15, F.S., Loans **230**	Motor Vehicle Revenue Bonds **240**	District Bonds **250**	Other Debt Service **290**	ARRA Economic Stimulus Debt Service **299**	Totals
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds (Function 9299)	891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements (Function 9299)	893	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds (Function 9299)	892	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agmnts (Function 9299)	894	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762	0.00	0.00	0.00	0.00	0.00	(24,141,830.00)	0.00	(24,141,830.00)
Transfers In:									
From General Fund	3610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Capital Projects Funds	3630	0.00	0.00	0.00	0.00	0.00	68,770,573.00	473,363.00	69,243,936.00
From Special Revenue Funds	3640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund	3650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Permanent Funds	3660	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Internal Service Funds	3670	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Enterprise Funds	3690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	68,770,573.00	473,363.00	69,243,936.00
Transfers Out: (Function 9700)									
To General Fund	910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Capital Projects Funds	930	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Special Revenue Funds	940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund	950	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Permanent Funds	960	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Internal Service Funds	970	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Enterprise Funds	990	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	44,628,743.00	473,363.00	45,102,106.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00	19,786.00	1,027,894.00	1,047,680.00
Fund Balance, July 1, 2025	2800	34,986.00	0.00	0.00	0.00	0.00	26,031.00	14,853,686.00	14,914,703.00
Adjustments to Fund Balances	2891	(8,547.00)	0.00	0.00	0.00	0.00	0.00	0.00	(8,547.00)
Ending Fund Balance:									
Nonspendable Fund Balance	2710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Fund Balance	2720	26,439.00	0.00	0.00	0.00	0.00	45,817.00	15,881,580.00	15,953,836.00
Committed Fund Balance	2730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned Fund Balance	2740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unassigned Fund Balance	2750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances, June 30, 2026	2700	26,439.00	0.00	0.00	0.00	0.00	45,817.00	15,881,580.00	15,953,836.00

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS
For the Fiscal Year Ended June 30, 2026

Exhibit K-7
FDOE Page 17
Funds 300

REVENUES	Account Number	Capital Outlay Bond Issues (COBI) **310**	Special Act Bonds **320**	Sections 1011.14 and 1011.15, F.S., Loans **330**	Public Education Capital Outlay (PECO) **340**	District Bonds **350**	Capital Outlay and Debt Service Program (CO&DS) **360**	Nonvoted Capital Improvement Section 1011.71(2), F.S. **370**	Voted Capital Improvement Fund **380**	Other Capital Projects **390**	ARRA Economic Stimulus Capital Projects **399**	Totals
Federal:												
Miscellaneous Federal Direct	3199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Federal Through State	3299	0.00	0.00	0.00	0.00	0.00	0.00	628,432.00	0.00	0.00	0.00	628,432.00
State:					0.00							
CO&DS Distributed	3321	0.00	0.00	0.00	0.00	0.00	1,894,505.00	0.00	0.00	0.00	0.00	1,894,505.00
Interest on Undistributed CO&DS	3325	0.00	0.00	0.00	0.00	0.00	97,454.00	0.00	0.00	0.00	0.00	97,454.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Through Local	3380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Education Capital Outlay (PECO)	3391	0.00	0.00	0.00	4,921,918.00	0.00	0.00	0.00	0.00	0.00	0.00	4,921,918.00
Classrooms First Program	3392	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SMART Schools Small County Assistance Program	3395	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Class Size Reduction Capital Outlay	3396	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charter School Capital Outlay Funding	3397	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,790,045.00	0.00	6,790,045.00
Other Miscellaneous State Revenues	3399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	649,744.00	0.00	649,744.00
Total State Sources	3300	0.00	0.00	0.00	4,921,918.00	0.00	1,991,959.00	0.00	0.00	7,439,789.00	0.00	14,353,666.00
Local:												
District Local Capital Improvement Tax	3413							116,204,894.00				116,204,894.00
District Voted Additional Capital Improvement Tax	3415								0.00			0.00
County Local Sales Tax	3418	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School District Local Sales Tax	3419	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53,340,999.00	0.00	53,340,999.00
Tax Redemptions	3421	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payment in Lieu of Taxes	3422	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess Fees	3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest on Investments	3431	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,565,238.00	0.00	9,565,238.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	52,249.00	0.00	80,743.00	0.00	132,992.00
Impact Fees	3496									52,292,710.00		52,292,710.00
Refunds of Prior Year's Expenditures	3497	0.00	0.00	0.00	0.00	0.00	0.00	1,601.00	0.00	0.00	0.00	1,601.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	0.00	116,258,744.00	0.00	115,279,690.00	0.00	231,538,434.00
Total Revenues	3000	0.00	0.00	0.00	4,921,918.00	0.00	1,991,959.00	116,887,176.00	0.00	122,719,479.00	0.00	246,520,532.00
EXPENDITURES												
Capital Outlay: (Function 7400)												
Library Books	610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Audiovisual Materials	620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	630	0.00	0.00	0.00	4,880,312.00	0.00	0.00	372,712.00	0.00	193,978,179.00	0.00	199,231,203.00
Furniture, Fixtures and Equipment	640	0.00	0.00	0.00	41,606.00	0.00	0.00	7,157,886.00	0.00	16,017,686.00	0.00	23,217,178.00
Motor Vehicles (Including Buses)	650	0.00	0.00	0.00	0.00	0.00	0.00	3,658,812.00	0.00	0.00	0.00	3,658,812.00
Land	660	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,817,461.00	0.00	1,817,461.00
Improvements Other Than Buildings	670	0.00	0.00	0.00	0.00	0.00	0.00	5,309,168.00	0.00	251,423.00	0.00	5,560,591.00
Remodeling and Renovations	680	0.00	0.00	0.00	0.00	0.00	0.00	47,527,654.00	0.00	673,877.00	0.00	48,201,531.00
Computer Software	690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,998,700.00	0.00	4,998,700.00
Charter School Local Capital Improvement	793							8,008,769.00				8,008,769.00
Charter School Capital Outlay Sales Tax	795									3,611,099.00		3,611,099.00
Debt Service: (Function 9200)												
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00	0.00	1,399,126.00	0.00	0.00	0.00	1,399,126.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	136,214.00	0.00	0.00	0.00	136,214.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures		0.00	0.00	0.00	4,921,918.00	0.00	0.00	73,570,341.00	0.00	221,348,425.00	0.00	299,840,684.00
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	0.00	0.00	1,991,959.00	43,316,835.00	0.00	(98,628,946.00)	0.00	(53,320,152.00)

ESE 348

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)
For the Fiscal Year Ended June 30, 2026

Exhibit K-7
FDOE Page 18
Funds 300

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) **310**	Special Act Bonds **320**	Sections 1011.14 and 1011.15, F.S., Loans **330**	Public Education Capital Outlay (PECO) **340**	District Bonds **350**	Capital Outlay and Debt Service Program (CO&DS) **360**	Nonvoted Capital Improvement Section 1011.71(2), F.S. **370**	Voted Capital Improvement Fund **380**	Other Capital Projects **390**	ARRA Economic Stimulus Capital Projects **399**	Totals
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds (Function 9299)	891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	227,015,000.00	0.00	227,015,000.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,856,866.00	0.00	24,856,866.00
Discount on Lease-Purchase Agreements (Function 9299)	893	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00	0.00	68,807.00	0.00	0.00	0.00	68,807.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	2,266,121.00	0.00	0.00	0.00	2,266,121.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In:												
From General Fund	3610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Debt Service Funds	3620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Special Revenue Funds	3640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund	3650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Permanent Funds	3660	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Internal Service Funds	3670	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Enterprise Funds	3690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)												
To General Fund	910	0.00	0.00	0.00	0.00	0.00	0.00	(20,486,786.00)	0.00	(6,869,781.00)	0.00	(27,356,567.00)
To Debt Service Funds	920	0.00	0.00	0.00	0.00	0.00	0.00	(23,860,906.00)	0.00	(45,383,030.00)	0.00	(69,243,936.00)
To Special Revenue Funds	940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund	950	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Permanent Funds	960	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Internal Service Funds	970	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Enterprise Funds	990	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	(44,347,692.00)	0.00	(52,252,811.00)	0.00	(96,600,503.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	(42,012,764.00)	0.00	199,619,055.00	0.00	157,606,291.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00	1,991,959.00	1,304,071.00	0.00	100,990,109.00	0.00	104,286,139.00
Fund Balance, July 1, 2025	2800	0.00	0.00	0.00	0.00	0.00	2,057,443.00	81,878,189.00	0.00	233,684,016.00	0.00	317,619,648.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00	115,627.00	0.00	0.00	0.00	0.00	115,627.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Fund Balance	2720	0.00	0.00	0.00	0.00	0.00	4,165,029.00	83,182,260.00	0.00	334,674,125.00	0.00	422,021,414.00
Committed Fund Balance	2730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned Fund Balance	2740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unassigned Fund Balance	2750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances, June 30, 2026	2700	0.00	0.00	0.00	0.00	0.00	4,165,029.00	83,182,260.00	0.00	334,674,125.00	0.00	422,021,414.00

ESE 348

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS
For the Fiscal Year Ended June 30, 2026

Exhibit K-8
FDOE Page 19
Fund 000

REVENUES	Account Number	
Federal Direct	3100	0.00
Federal Through State and Local	3200	0.00
State Sources	3300	0.00
Local Sources	3400	0.00
Total Revenues	3000	0.00

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						0.00		0.00
Debt Service: (Function 9200)									
Redemption of Principal	710							0.00	0.00
Interest	720							0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Sale of Capital Assets	3730	0.00
Loss Recoveries	3740	0.00
Transfers In:		
From General Fund	3610	0.00
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	0.00
From Special Revenue Funds	3640	0.00
From Internal Service Funds	3670	0.00
From Enterprise Funds	3690	0.00
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	0.00
To Debt Service Funds	920	0.00
To Capital Projects Funds	930	0.00
To Special Revenue Funds	940	0.00
To Internal Service Funds	970	0.00
To Enterprise Funds	990	0.00
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2025	2800	0.00
Adjustments to Fund Balance	2891	0.00
Ending Fund Balance:		
Nonspendable Fund Balance	2710	0.00
Restricted Fund Balance	2720	0.00
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	0.00
Unassigned Fund Balance	2750	0.00
Total Fund Balances, June 30, 2026	2700	0.00

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2026

Exhibit K-9
FDOE Page 20
Funds 900

INCOME OR (LOSS)	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Totals
OPERATING REVENUES									
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation and Amortization	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONCAPITAL SUBSIDIES									
Gifts, Grants and Bequests - Not restricted for capital assets	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from General Fund	3610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from Special Revenue Funds	3640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from Interfund	3650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from Internal Service Funds	3670	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To General Fund	910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Special Revenue Funds	940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Interfund	950	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Internal Service Funds	970	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Noncapital Subsidies		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss) and Noncapital Subsidies		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER NONOPERATING REVENUES (EXPENSES)									
Investment Income	3430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gifts, Grants and Bequests - Restricted for capital assets	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Capital Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Capital Assets (Function 9900)	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from General Fund - Restricted for capital assets	3610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from Capital Projects Funds	3630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CHANGES IN NET POSITION									
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2025	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, June 30, 2026	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

ESE 348

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2026

Exhibit K-10
FDOE Page 21
Funds 700

INCOME OR (LOSS)	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Totals
OPERATING REVENUES									
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	3484	61,569,745.00	3,452,734.00	0.00	0.00	0.00	0.00	0.00	65,022,479.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues		61,569,745.00	3,452,734.00	0.00	0.00	0.00	0.00	0.00	65,022,479.00
OPERATING EXPENSES (Function 9900)									
Salaries	100	629,223.00	200,710.00	0.00	0.00	0.00	0.00	0.00	829,933.00
Employee Benefits	200	172,977.00	95,593.00	0.00	0.00	0.00	0.00	0.00	268,570.00
Purchased Services	300	3,313,580.00	0.00	0.00	0.00	0.00	0.00	0.00	3,313,580.00
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	500	1,996.00	0.00	0.00	0.00	0.00	0.00	0.00	1,996.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation and Amortization	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	700	60,847,851.00	4,120,936.00	0.00	0.00	0.00	0.00	0.00	64,968,787.00
Total Operating Expenses		64,965,627.00	4,417,239.00	0.00	0.00	0.00	0.00	0.00	69,382,866.00
Operating Income (Loss)		(3,395,882.00)	(964,505.00)	0.00	0.00	0.00	0.00	0.00	(4,360,387.00)
NONCAPITAL SUBSIDIES									
Gifts, Grants and Bequests - Not restricted for capital assets	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from General Fund	3610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from Special Revenue Funds	3640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from Interfund	3650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from Enterprise Funds	3690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To General Fund	910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Special Revenue Funds	940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Interfund	950	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Enterprise Funds	990	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Noncapital Subsidies		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss) and Noncapital Subsidies		(3,395,882.00)	(964,505.00)	0.00	0.00	0.00	0.00	0.00	(4,360,387.00)
OTHER NONOPERATING REVENUES (EXPENSES)									
Investment Income	3430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gifts, Grants and Bequests - Restricted for capital assets	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Capital Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Capital Assets (Function 9900)	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from General Fund - Restricted for capital assets	3610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from Capital Projects Funds	3630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CHANGES IN NET POSITION									
Change in Net Position		(3,395,882.00)	(964,505.00)	0.00	0.00	0.00	0.00	0.00	(4,360,387.00)
Net Position, July 1, 2025	2880	13,017,764.00	3,729,319.00	0.00	0.00	0.00	0.00	0.00	16,747,083.00
Adjustments to Net Position	2896	0.00	1,320,004.00	0.00	0.00	0.00	0.00	0.00	1,320,004.00
Net Position, June 30, 2026	2780	9,621,882.00	4,084,818.00	0.00	0.00	0.00	0.00	0.00	13,706,700.00

ESE 348

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION
SCHOOL INTERNAL FUNDS
June 30, 2026

Exhibit K-11
FDOE Page 22
Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2025	Additions	Deductions	Ending Balance June 30, 2026
Cash	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
NET POSITION					
Restricted for:					
Other purposes		0.00			0.00
Individuals, organizations and other governments		0.00			0.00
Total Net Position	2785	0.00			0.00

ESE 348

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
June 30, 2026

Exhibit K-12
FDOE Page 23
Fund 601

	Account Number	Governmental Activities Total Balance [1] June 30, 2026	Business-Type Activities Total Balance [1] June 30, 2026	Total	Governmental Activities - Debt Principal Payments 2025-26	Governmental Activities - Principal Due Within One Year 2026-27	Governmental Activities - Debt Interest Payments 2025-26	Governmental Activities - Interest Due Within One Year 2026-27
Notes Payable	2310			0.00				
Obligations Under Leases and SBITA	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321	814,533.00		814,533.00	297,000.00	184,000.00	50,200.00	35,350.00
District Bonds Payable	2322			0.00				
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326	79,785,171.00		79,785,171.00	8,580,000.00	9,010,000.00	3,882,750.00	3,443,000.00
Total Bonds Payable	2320	80,599,704.00	0.00	80,599,704.00	8,877,000.00	9,194,000.00	3,932,950.00	3,478,350.00
Liability for Compensated Absences	2330	46,685,762.00		46,685,762.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	590,045,363.00		590,045,363.00	10,615,000.00	22,720,000.00	20,240,787.00	26,122,259.00
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00				
Qualified School Construction Bonds (QSCB) Payable	2343	19,920,000.00		19,920,000.00				
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349	4,097,850.00		4,097,850.00	1,788,009.00	1,694,846.00	136,214.00	133,638.00
Total Lease-Purchase Agreements Payable	2340	614,063,213.00	0.00	614,063,213.00	12,403,009.00	24,414,846.00	20,377,001.00	26,255,897.00
Estimated Liability for Long-Term Claims	2350	16,043,118.00		16,043,118.00				
Net Other Postemployment Benefits Obligation	2360	20,064,878.00		20,064,878.00				
Net Pension Liability	2365	256,080,127.00		256,080,127.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		1,033,536,802.00	0.00	1,033,536,802.00	21,280,009.00	33,608,846.00	24,309,951.00	29,734,247.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2026, including discounts and premiums.

ESE 348

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
SCHEDULE OF CATEGORICAL PROGRAMS
REPORT OF EXPENDITURES AND AVAILABLE FUNDS
For the Fiscal Year Ended June 30, 2026

Exhibit K-13
FDOE Page 24

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2025	Returned To FDOE	Revenues 2025-26	Expenditures 2025-26	Flexibility [1] 2025-26	Unexpended June 30, 2026
Academic Acceleration Options Supplement (FEFP Earmark)	C0001	7,906,935.00	0.00	8,214,752.00	6,815,188.00		9,306,499.00
Class Size Reduction Operating Funds (3355)	94740	0.00	0.00	50,988,145.00	50,988,145.00		0.00
Educational Enrichment (FEFP Earmark) [3]	91280	2,244,688.00	0.00	14,400,525.00	12,394,566.00		4,250,647.00
Evidence-Based Reading Instruction (FEFP Earmark) [3]	90800	0.00	0.00		0.00		0.00
Florida Digital Classrooms (FEFP Earmark)	98250	7.00	0.00		7.00		0.00
Florida School Recognition Funds (3361)	92040	170,430.00	0.00	1,931,965.00	1,935,419.00		166,976.00
Instructional Materials (FEFP Earmark) [2]	90880	0.00	0.00		0.00		0.00
Library Media (FEFP Earmark) [2]	90881	0.00	0.00		0.00		0.00
Mental Health Assistance (FEFP Earmark)	90280	850,614.00	0.00	3,363,009.00	3,609,732.00		603,891.00
Preschool Projects (3372)	97950	0.00	0.00	0.00	0.00		0.00
Safe Schools (FEFP Earmark) [4]	90803	0.00	0.00	5,360,278.00	5,177,466.00		182,812.00
Student Transportation (FEFP Earmark)	90830	0.00	0.00	10,076,952.00	10,076,952.00		0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	0.00	0.00		0.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440	0.00	0.00	2,708,212.00	2,708,212.00		0.00
Voluntary Prekindergarten - Summer Program (3371)	96441	0.00	0.00	0.00	0.00		0.00

[1] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction and improve school safety.
[2] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."
[3] Expenditures for designated low-performing elementary schools should be included in expenditures.
[4] Combine all programs funded from the improve Safe Schools allocation on one line, "Safe Schools."

ESE 348

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2026

Exhibit K-14
FDOE Page 25

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:						
Public Utility Services Other than Energy - All Functions	**380**	3,638,467.00	0.00	0.00	0.00	3,638,467.00
Public Utility Services Other than Energy - ***Functions 7900 & 8100***	380	3,638,467.00		0.00	0.00	3,638,467.00
Natural Gas - All Functions	**411**	2,126,205.00	143,259.00	0.00	0.00	2,269,464.00
Natural Gas - ***Functions 7900 & 8100***	411	2,126,205.00		0.00	0.00	2,126,205.00
Bottled Gas - All Functions	**421**	453,129.00	49,236.00	0.00	0.00	502,365.00
Bottled Gas - ***Functions 7900 & 8100***	421	452,799.00		0.00	0.00	452,799.00
Electricity - All Functions	**430**	15,014,634.00	491,620.00	0.00	0.00	15,506,254.00
Electricity - ***Functions 7900 & 8100***	430	15,014,634.00		0.00	0.00	15,014,634.00
Heating Oil - All Functions	**440**	0.00	0.00	0.00	0.00	0.00
Heating Oil - ***Functions 7900 & 8100***	440	0.00		0.00	0.00	0.00
Gasoline - All Functions	**450**	299,354.00	0.00	0.00	0.00	299,354.00
Gasoline - ***Functions 7900 & 8100***	450	296,354.00		0.00	0.00	296,354.00
Diesel Fuel - All Functions	**460**	1,188,748.00	0.00	0.00	0.00	1,188,748.00
Diesel Fuel - ***Functions 7900 & 8100***	460	53,579.00		0.00	0.00	53,579.00
Other Energy Services - All Functions	**490**	0.00	0.00	0.00	0.00	0.00
Other Energy Services - ***Functions 7900 & 8100***	490	0.00		0.00	0.00	0.00
Subtotal - *Functions 7900 & 8100*		21,582,038.00	0.00	0.00	0.00	21,582,038.00
Total - All Functions		22,720,537.00	684,115.00	0.00	0.00	23,404,652.00
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)						
Compressed Natural Gas	412	0.00		0.00	0.00	0.00
Liquefied Petroleum Gas	422	0.00		0.00	0.00	0.00
Gasoline	450	0.00		0.00	0.00	0.00
Diesel Fuel	460	1,135,168.00		0.00	0.00	1,135,168.00
Oil and Grease	540	14,063.00		0.00	0.00	14,063.00
Total		1,149,231.00		0.00	0.00	1,149,231.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stablilization Fund 440	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651	0.00	0.00	0.00	3,326,217.00	3,326,217.00

ESE 348

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2026

Exhibit K-14
FDOE Page 26

TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stablilization Fund 440	Capital Projects Funds 3XX	Total
Noncapitalized Expenditures:						
Technology-Related Professional and Technical Services	319	89,441.00	-	-		89,441.00
Technology-Related Repairs and Maintenance	359	13,923.00	-	-		13,923.00
Technology-Related Rentals	369	122,325.00	790,195.00	-		912,520.00
Telephone and Other Data Communication Services	379	734,375.00	-	(566.00)		733,809.00
Other Technology-Related Purchased Services	399	-	-	-		0.00
Technology-Related Materials and Supplies	5X9	3,720.00	64,118.00	(1.00)		67,837.00
Technology-Related Library Books	619	68.00	-	-	-	68.00
Noncapitalized Computer Hardware	644	1,006,642.00	125,882.00	-	3,161,736.00	4,294,260.00
Technology-Related Noncapitalized Fixtures and Equipment	649	130,207.00	115,645.00	-	5,062,641.00	5,308,493.00
Noncapitalized Software	692	20,166.00	-	-	4,757,449.00	4,777,615.00
Miscellaneous Technology-Related	799	-	-	-		0.00
Total		2,120,867.00	1,095,840.00	(567.00)	12,981,826.00	16,197,966.00

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stablilization Fund 440	Capital Projects Funds 3XX	Total
Capitalized Expenditures:						
Capitalized Computer Hardware and Technology-Related Infrastructure	643	49,721.00	0.00	0.00	6,235,849.00	6,285,570.00
Technology-Related Capitalized Fixtures and Equipment	648	61,673.00	26,151.00	0.00	766,139.00	853,963.00
Capitalized Software	691	180,000.00	0.00	0.00	241,251.00	421,251.00
Total		291,394.00	26,151.00	0.00	7,243,239.00	7,560,784.00

* Include (1) technology-related hardware: network equipment, servers, PCs, printers, and other peripherals and devices that exceed the district's capitalization threshold; and (2) technology software: purchased software used for educational or administrative purposes that exceed the district's capitalization threshold.

ESE 348

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2026

Exhibit K-14
FDOE Page 27

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
SUBAWARDS FOR INDIRECT COST RATE:						
Professional and Technical Services:						
Subawards Under Subagreements - First $50,000	311	0.00	0.00	0.00	0.00	0.00
Subawards Under Subagreements - In Excess of $50,000	312	0.00	0.00	0.00	0.00	0.00
Other Purchased Services:						
Subawards Under Subagreements - First $50,000	391	0.00	0.00	0.00	0.00	0.00
Subawards Under Subagreements - In Excess of $50,000	392	0.00	0.00	0.00	0.00	0.00

	Subobject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	1,082,927.00
Food	570	16,452,250.00
Donated Foods	580	2,359,948.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
TEACHER SALARIES					
Basic Programs 101, 102 and 103 (Function 5100)	120	139,900,379.00	689,991.00	0.00	140,590,370.00
Basic Programs 101, 102 and 103 (Function 5100)	140	183,791.00	0.00	0.00	183,791.00
Basic Programs 101, 102 and 103 (Function 5100)	750	0.00	0.00	0.00	0.00
Total Basic Program Salaries		140,084,170.00	689,991.00	0.00	140,774,161.00
Other Programs 130 (ESOL) (Function 5100)	120	2,856,725.00	58,599.00	0.00	2,915,324.00
Other Programs 130 (ESOL) (Function 5100)	140	0.00	0.00	0.00	0.00
Other Programs 130 (ESOL) (Function 5100)	750	0.00	0.00	0.00	0.00
Total Other Program Salaries		2,856,725.00	58,599.00	0.00	2,915,324.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	26,894,236.00	749,261.00	0.00	27,643,497.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	11,295.00	0.00	0.00	11,295.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	0.00	0.00	0.00	0.00
Total ESE Program Salaries		26,905,531.00	749,261.00	0.00	27,654,792.00
Career Program 300 (Function 5300)	120	11,686,073.00	0.00	0.00	11,686,073.00
Career Program 300 (Function 5300)	140	0.00	0.00	0.00	0.00
Career Program 300 (Function 5300)	750	4,116.00	12,137.00	0.00	16,253.00
Total Career Program Salaries		11,690,189.00	12,137.00	0.00	11,702,326.00
TOTAL		181,536,615.00	1,509,988.00	0.00	183,046,603.00

TEXTBOOKS (used for classroom instruction)	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
Textbooks (Function 5000)	520	2,369,143.00	31,657.00	0.00	2,400,800.00

EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES	Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420)	100 through 700	150,226,951.00	20,140,787.00	0.00	170,367,738.00
Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000)	100 through 700	90,748,157.00	12,070,643.00	0.00	102,818,800.00
Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100)	100 through 700	8,289,564.00	516,340.00	0.00	8,805,904.00
Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500)	100 through 700	7,551,941.00	7,436,553.00	0.00	14,988,494.00
Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800)	100 through 700	3,808,674.00	78,247.00	0.00	3,886,921.00

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
CATEGORICAL FLEXIBLE SPENDING AND OTHER DATA COLLECTION
For the Fiscal Year Ended June 30, 2026

Exhibit K-14
FDOE Page 28

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Student Transportation	Evidence-Based Reading Instruction	Instructional Materials & Library Media	Educational Enrichment	Subtotals
I. Instruction:						
Basic	5100	0.00		0.00	0.00	0.00
Exceptional	5200	0.00		0.00	0.00	0.00
Career Education	5300	0.00		0.00	0.00	0.00
Adult General	5400	0.00		0.00	0.00	0.00
Prekindergarten	5500	0.00			0.00	0.00
Other Instruction	5900	0.00		0.00	0.00	0.00
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00		0.00	0.00	0.00
II. School Safety:						0.00
Total Flexible Spending Expenditures		0.00		0.00	0.00	0.00

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES - CONTINUED	Account Number	Class Size Reduction Operating	Florida Digital Classrooms	Federally-Connected Student Funds	Guaranteed Allocation	Totals
I. Instruction:						
Basic	5100	0.00		0.00	0.00	0.00
Exceptional	5200	0.00		0.00	0.00	0.00
Career Education	5300	0.00		0.00	0.00	0.00
Adult General	5400	0.00		0.00	0.00	0.00
Prekindergarten	5500	0.00		0.00	0.00	0.00
Other Instruction	5900	0.00		0.00	0.00	0.00
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00		0.00	0.00	0.00
II. School Safety:						0.00
Total Flexible Spending Expenditures		0.00		0.00	0.00	0.00

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (FEFP) (Subobject 393)	Direct Payment (Non-FEFP) (Subobjects 394 & 794)	Charter School Local Capital Improvement & Capital Outlay Sales Tax (Subobjects 793 & 795)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools
Expenditures:						
General Fund	100	92,627,331.00	22,354,695.00		1,079,675.00	0.00
Special Revenue Funds - Food Services	410		0.00		0.00	0.00
Special Revenue Funds - Other Federal Programs	420		2,661,534.00		76,344.00	0.00
Special Revenue Funds - Federal Education Stabilization Fund	440		0.00		0.00	0.00
Capital Projects Funds	3XX			11,619,868.00	0.00	0.00
Total Charter School Distributions		92,627,331.00	25,016,229.00	11,619,868.00	1,156,019.00	0.00

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
Expenditures:		
General Fund	5900	0.00
Special Revenue Funds - Other Federal Programs	5900	0.00
Special Revenue Funds - Federal Education Stabilization Fund	5900	0.00
Total	5900	0.00

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2025	Earnings 2025-26	Expenditures 2025-26	Unexpended June 30, 2026
Earnings, Expenditures and Carryforward Amounts:	0.00	1,376,403.00	1,376,403.00	0.00
Expenditure Program or Activity:				
Exceptional Student Education			1,376,403.00	
School Nurses and Health Care Services			0.00	
Occupational Therapy, Physical Therapy and Other Therapy Services			0.00	
ESE Professional and Technical Services			0.00	
Gifted Student Education			0.00	
Staff Training and Curriculum Development			0.00	
Medicaid Administration and Billing Services			0.00	
Student Services			0.00	
Consultants			0.00	
Other			0.00	
Total Expenditures			1,376,403.00	

GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting)	Fund Number	Amount
Balance Sheet Amount, June 30, 2026		
Total Assets and Deferred Outflows of Resources	100	132,916,130.00
Total Liabilities and Deferred Inflows of Resources	100	31,407,509.00

DISTRICT SCHOOL BOARD OF MANATEE COUNTY
VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
For the Fiscal Year Ended June 30, 2026

Exhibit K-15
FDOE Page 29
Supplemental Schedule - Fund 100

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Prekindergarten	5500	2,159,079.00	965,751.00	1,396.00	0.00	226,488.00	0.00	108.00	3,352,822.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	189,931.00	76,659.00	943.00	0.00	0.00	0.00	0.00	267,533.00
Instructional Staff Training Services	6400	4,718.00	1,012.00	18,298.00	0.00	0.00	0.00	4,100.00	28,128.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						0.00		0.00
Debt Service: (Function 9200)									
Redemption of Principal	710							0.00	0.00
Interest	720							0.00	0.00
Total Expenditures		2,353,728.00	1,043,422.00	20,637.00	0.00	226,488.00	0.00	4,208.00	3,648,483.00

[1] Include expenditures for the summer program (section 1002.61, F.S.) and the school-year program (section 1002.63, F.S.).

ESE 348

NOTES TO THE FINANCIAL STATEMENTS

Changes in Long-Term Liabilities

The following is a summary of changes in long-term liabilities:

Description	Beginning Balance	Additions	Deductions	Ending Balance	Due in One Year
GOVERNMENTAL ACTIVITIES					
Bonds Payable					
Direct Borrowing and Direct Placement	$ 81,945,000	$ -	$ 8,580,000	$ 73,365,000	$ 9,010,000
Plus: Premium	7,704,205	-	1,284,034	6,420,171	-
Other	1,004,000	-	297,000	707,000	184,000
Plus: Premium	151,324	-	43,791	107,533	-
Total Bonds Payable	90,804,529	-	10,204,825	80,599,704	9,194,000
Certificates of Participation Payable (COP)					
Direct Borrowing and Direct Placement	360,095,000	227,015,000	34,375,000	552,735,000	22,720,000
Plus: Premium on COP's	38,691,583	24,856,866	6,318,086	57,230,363	-
Total Certificates of Participation Payable	398,786,583	251,871,866	40,693,086	609,965,363	22,720,000
Leases Payable	4,421,776	1,491,294	1,815,220	4,097,850	1,694,846
Early Retirement Plan Payable (2)	21,917	-	21,917	-	-
Estimated Insurance Claims Payable	14,408,082	64,616,876	62,981,840	16,043,118	8,689,000
Total Other Postemployment Benefits Payable	17,783,974	4,140,487	1,859,583	20,064,878	-
Net Pension Liability	318,688,203	96,076,873	158,684,949	256,080,127	-
Compensated Absences Payable, Net (1)	43,518,465	3,167,297	-	46,685,762	14,401,563
Total Governmental Activities	**$ 888,433,529**	**$ 421,364,693**	**$ 276,261,420**	**$ 1,033,536,802**	**$ 56,699,409**

(1) Compensated Absences Payable beginning balance has been restated per implementation of GASB 101, as discussed in Note II. The change in in compensated absences payable is presented as a net change.

(2) Early Retirement Plan Payable will be removed from long term-liability schedule based on materiality.

For the governmental activities, pensions, early retirement plan, and other postemployment benefits are generally liquidated with resources of the General Fund. The estimated insurance claims are generally liquidated with resources of the proprietary funds.

The District's outstanding bonds and certificates of participation from direct borrowings and direct placements related to governmental activities of $79,785,171 and $609,965,363, respectively; contain a provision that in an event of default, outstanding amounts become immediately due if the District is unable to make payment, except for those Certificates which require the written consent of the Insurer if the Insurer is not in payment default. In addition, the District's outstanding direct placement sales tax bonds are secured by the associated sales tax revenues, whereas the Certificates of Participation from direct placement are secured by the applicable properties listed in the associated ground leases as noted above.

Fund Balance Reporting

The following is a schedule of fund balances by category at June 30, 2026:

	Major Funds					
		Debt Service	Capital Projects			
	General	Other Debt Service	Section 1011.71(2), F.S., Local Capital Improvement Tax	Other Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
Fund Balances						
Nonspendable:						
Inventories	$ 631,163	$ -	$ -	$ -	$ 1,346,628	$ 1,977,791
Restricted:						
State Required Carryover	14,538,632	-	-	-	-	14,538,632
Food Service	-	-	-	-	9,480,909	9,480,909
Debt Service	-	45,817	-	-	15,908,019	15,953,836
Capital Projects	-	-	83,182,260	334,674,125	4,165,029	422,021,414
Other Purposes	16,997,395	-	-	-	7,143,327	24,140,722
Assigned:						
Encumbrances	3,583,719	-	-	-	-	3,583,719
School and Local Programs	1,655,748	-	-	-	-	1,655,748
Unassigned	64,101,964	-	-	-	-	64,101,964
Total Fund Balances	$ 101,508,621	$ 45,817	$ 83,182,260	$ 334,674,125	$ 38,043,912	$ 557,454,735

*Does not include Special Revenue-Federal Education Stabilization Fund as this fund has a zero fund balance.

In addition to committed and assigned fund balance categories discussed in Note I.G.13., fund balances may be classified as follows:

- **Nonspendable Fund Balance**. Nonspendable fund balance is the net current financial resources that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. Generally, not in spendable form means that an item is not expected to be converted to cash.
- **Restricted Fund Balance**. Restricted fund balance is the portion of fund balance on which constraints have been placed by creditors, grantors, contributors, laws or regulations of other governments, constitutional provisions, or enabling legislation. Restricted fund balance places the most binding level of constraint on the use of fund balance.
- **Unassigned Fund Balance**. The unassigned fund balance is the portion of fund balance that is the residual classification for the General Fund. This balance represents amounts that have not been assigned to other funds and that have not been restricted, committed, or assigned for specific purposes.

Fiscal Year

2026

The School District of Manatee County

Year to Date Financial Report

through the

Period Ending June 30, 2026

(Unaudited)

School District of Manatee County, Florida
Balance Sheet (Unaudited)
June 30, 2026

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds *	Internal Service Funds	Trust & Agency Funds	Total June 2026	Total June 2025
Assets									
Current Assets									
Cash	$ 120,671,325	$ 36,790,101	$ 437,328,964	$ 9,249,979	$ -	$ 32,568,085	$ 2,247,221	$ 638,855,676	561,822,197
Taxes Receivable	-	-	-	-	-	-	-	-	-
Accounts Receivable	3,412,144	1	-		1,284	41,424	89,737	3,544,591	3,412,709
Due From/(To)	1,325,062	-	-	-	(1,325,062)	-		-	-
Inventory	4,010,504	-	-	1,149,945		-	-	5,160,449	1,282,232
Investments	-	26,439	-	-	-	-	-	26,439	34,986
Other Current Assets									
Deposits Receivable	-	-	-		-	-	-	-	-
Prepaid Expense	-	-	-	-	-	-	-	-	-
Due From Other Agencies	3,497,095	-	17,009,468	591,184	1,874,582	69,572	-	23,041,901	21,458,115
Total Assets	**$ 132,916,130**	**$ 36,816,542**	**$ 454,338,432**	**$ 10,991,109**	**$ 550,805**	**$ 32,679,082**	**$ 2,336,958**	**$ 670,629,057**	**588,010,240**
Liabilities									
Current Liabilities									
Salaries & Wages Payable	16,009,264	-	-	-	-	-	-	16,009,264	9,883,972
Payroll Deductions & WH	5,066,962	-	-	-	-	-	-	5,066,962	4,648,848
Accounts Payable	7,956,217	-	3,385,634	150,282	550,805	2,929,264	5,416	14,977,618	11,622,303
Construction Payable	-	-	19,095,851	-	-	-	-	19,095,851	29,566,188
Retainage Payable	-	-	6,330,782	-	-	-	-	6,330,782	5,479,252
Other Current Liabilities					-				
Matured Bond/Interest Payable	-	20,862,705	-	-	-	-	-	20,862,705	16,028,796
Accrued Interest Payable	-	-	-	-	-	-	-	-	-
Due To Other Agencies	-	-	-	-	-	-	-	-	-
Sales Tax Payable	43	-	-	-	-	-	-	43	2,859
Estimated Unpaid Claims	-	-	-	-	-	16,043,118	-	16,043,118	15,728,086
Long-Term Liabilities	-	-	-	-	-	-	-	-	-
Other Credits									
Section 1011.13 Loan	-	-	-	-	-	-	-	-	-
Unearned Revenue	2,375,023	-	2,200,000	210,194	-	-	163,757	4,948,974	5,067,126
Deferred Revenue	-	-	1,304,751	-	-	-	-	1,304,751	6,876,413
Total Liabilities	**$ 31,407,509**	**$ 20,862,705**	**$ 32,317,018**	**$ 360,476**	**$ 550,805**	**$ 18,972,382**	**$ 169,173**	**$ 104,640,068**	**104,903,843**
				-					
Fund Balances									
Revenues Over (Under) Expenditures	(19,219,951)	1,047,680	104,286,139	(738,993)	-	(4,360,387)	441,021	81,455,508	23,829,448
Nonspendable									
Inventories	574,555	-	-	589,054	-	-	-	1,163,609	1,106,853
Restricted									
State Required Carryover	11,122,986	-	-	-	-	-	-	11,122,986	9,077,460
Food Services	-	-	-	10,780,571	-	-	-	10,780,571	11,999,490
Debt Service	-	14,906,156	-	-	-	-	-	14,906,156	13,864,339
Capital Projects	-	-	317,735,276	-	-	-	-	317,735,276	303,480,407
Other Purposes	17,909,866	-	-	-	-	18,067,087	1,726,764	37,703,717	31,674,687
Assigned									
Encumbrances	2,089,771	-	-	-	-	-	-	2,089,771	1,534,954
School and Local Programs	1,214,299	-	-	-	-	-	-	1,214,299	2,156,312
Unassigned	87,817,095	-	-	-	-	-	-	87,817,095	84,382,446
Total Fund Balances	101,508,621	15,953,836	422,021,414	10,630,633	-	13,706,700	2,167,785	565,988,989	483,106,397
Total Liabilities & Fund Balances	**$ 132,916,130**	**$ 36,816,542**	**$ 454,338,432**	**$ 10,991,109**	**$ 550,805**	**$ 32,679,082**	**$ 2,336,958**	**$ 670,629,056**	**588,010,240**

*Fund 49101 - School Internal Funds excluded, will be reported at fiscal year-end. Monthly reports on file with SDMC.

School District of Manatee County, Florida
Statement of Revenues, Expenditures and Changes in Fund Balance (Unaudited)
For Month Ended June 30, 2026

	General Fund	Debt Service Funds	Capital Projects Funds	Food Service Fund	Other Special Revenue Funds*	Internal Service Funds	Trust & Agency Funds	Total June 2026	Total June 2025
REVENUES									
Federal Direct	$ 762,702	$ 952,167	$ -	$ -	$ 2,837,900	$ -	$ 187,215	4,739,984	4,985,641
Federal Through State	2,901,787	-	628,432	29,915,180	38,382,967	-	-	71,828,366	86,588,613
State	190,324,127	347,200	14,353,666	300,140	-	-	-	205,325,133	208,420,983
Local	402,279,318	631,186	231,538,435	7,742,919	-	65,022,479	669,540	707,883,878	680,315,356
Total Revenues	596,267,933	1,930,552	246,520,532	37,958,239	41,220,868	65,022,479	856,755	989,777,360	980,310,593
EXPENDITURES									
Instruction	414,544,697	-	-	-	22,931,030	-	361,443	437,837,170	428,730,976
Student Support Services	29,770,315	-	-	-	1,908,041	-	324	31,678,681	30,255,347
Instructional Media Services	6,239,111	-	-	-	6,000	-	17,878	6,262,989	5,756,484
Instruction & Curriculum Development	11,310,026	-	-	-	9,543,976	-	-	20,854,002	20,193,703
Instructional Staff Training Services	4,696,555	-	-	-	4,345,841	-	774	9,043,170	7,531,699
Instruction Related Technology	7	-	-	-	2,317	-	-	2,324	23,847
School Board	1,195,829	-	-	-	-	-	-	1,195,829	945,894
General Administration	4,127,353	-	-	-	1,679,621	-	33,883	5,840,857	5,778,506
School Administration	38,794,750	-	-	-	118,304	-	-	38,913,054	36,334,080
Facilities Acquisition & Construction	9,323,294	-	298,305,345	-	34,500	-	-	307,663,139	322,489,390
Fiscal Services	3,645,042	-	-	-	418	-	-	3,645,461	3,492,200
Food Services	-	-	-	38,698,742	-	-	-	38,698,742	37,498,715
Central Services	16,456,327	-	-	-	23,923	69,382,867	-	85,863,117	75,459,365
Student Transportation	20,684,706	-	-	-	386,793	-	-	21,071,499	20,241,614
Operation of Plant	53,906,473	-	-	-	66,644	-	-	53,973,117	50,432,143
Maintenance of Plant	12,038,522	-	-	-	-	-	-	12,038,522	10,670,735
Administrative Technology Services	9,315,628	-	-	-	173,458	-	1,433	9,490,519	10,549,002
Community Services	7,731,710	-	-	-	-	-	-	7,731,710	7,712,907
Debt Service	1,018,614	70,126,808	1,535,340	-	-	-	-	72,680,761	38,524,612
Total Expenditures	644,798,958	70,126,808	299,840,685	38,698,742	41,220,868	69,382,867	415,735	1,164,484,662	1,112,621,220
Excess (Deficiency) of Revenue Over (Under) Expenditures	(48,531,025)	(68,196,256)	(53,320,153)	(740,503)	-	(4,360,387)	441,021	(174,707,303)	(132,310,627)
Other Financing Sources (Uses)									
Other Financing Sources	1,954,507	-	254,206,794	1,510	-	-	-	256,162,811	156,140,074
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers In	27,356,567	69,243,936	-	-	-	-	-	96,600,503	51,893,182
Transfers Out	-	-	(96,600,503)	-	-	-	-	(96,600,503)	(51,893,182)
Total Other Financing Sources (Uses)	29,311,074	69,243,936	157,606,291	1,510	-	-	-	256,162,811	156,140,074
Net Change in Fund Balance	(19,219,951)	1,047,680	104,286,139	(738,993)	-	(4,360,387)	441,021	81,455,508	23,829,448
Fund Balances, Beginning	120,728,572	14,906,156	317,735,276	11,369,626	-	18,067,087	1,726,764	484,533,481	459,276,949
Fund Balances, Ending	$ 101,508,621	$ 15,953,836	$ 422,021,414	$ 10,630,633	$ -	$ 13,706,700	$ 2,167,785	565,988,989	483,106,397

*Fund 49101 - School Internal Funds excluded, will be reported at fiscal year-end. Monthly reports on file with SDMC.

Expenditures by Function
All Funds

Instruction	37.60%
Facilities Acquisition & Construction	26.42%
Central Services	7.37%
Debt Service	6.24%
Operation of Plant	4.63%
School Administration	3.34%
Food Services	3.32%
Student Support Services	2.72%
Student Transportation	1.81%
Instruction & Curriculum Development	1.79%
Maintenance of Plant	1.03%
Administrative Technology Services	0.81%
Instructional Staff Training Services	0.78%
Community Services	0.66%
Instructional Media Services	0.54%
General Administration	0.50%
Fiscal Services	0.31%
School Board	0.10%
Instruction Related Technology	0.00%
	100.00%

School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
General Fund
For Month Ending June 30, 2026

	Original Budget	Current Budget	YTD Actual	Variance with Current Budget Positive (Negative)	% of YTD Actual to Current Budget	YTD Actual June 2025
REVENUES						
Federal Direct:						
Reserve Officers Training Corps (ROTC)	$ 720,000	$ 730,253	760,167	$ 29,914	104%	$ 758,317
Miscellaneous Federal Direct	-	2,535	2,535	-	100%	2,520
Total Federal Direct	720,000	732,788	762,702	29,914	104%	760,837
Federal Through State:						
Vocational Education Act	-	17,503	17,503	-	100%	22,465
Medicaid	905,000	1,376,403	1,376,403	-	100%	1,284,938
Individuals with Disabilities	128,000	242,500	230,508	(11,992)	95%	275,933
Miscellaneous Federal Through State	428,000	1,331,755	1,277,373	(54,383)	96%	1,238,615
Total Federal Through State	1,461,000	2,968,161	2,901,787	(66,374)	98%	2,821,951
State:						
Florida Education Finance Program (FEFP)	130,545,995	120,739,747	120,739,747	-	100%	125,840,566
Workforce Development	10,511,121	10,511,121	10,511,121	-	100%	10,347,179
Workforce Education Performance Incentive	690,638	385,045	385,045	-	100%	645,897
CO&DS Withheld for Administrative Expenditures	31,200	31,200	-	(31,200)	0%	33,425
State License Tax	360,000	360,000	359,991	(9)	100%	362,997
Discretionary Lottery	-	-	-	-		-
Categorical Programs:						
Class Size Reduction Operating Funds	52,530,186	50,988,145	50,988,145	-	100%	51,287,887
Florida School Recognition Funds	-	1,931,965	1,931,965	-	100%	3,176,777
Voluntary Prekindergarten Program	2,414,880	2,708,212	2,708,212	-	100%	2,702,412
Other Miscellaneous State Revenue	407,325	2,908,813	2,699,901	(208,912)	93%	3,249,619
Total State	197,491,345	190,564,248	190,324,127	(240,121)	100%	197,646,759
Local:						
Required Local Effort & District Nonvoted Operatin	293,809,996	294,721,101	294,721,101	-	100%	285,774,797
District Voted Additional Operating Tax	77,237,118	77,928,782	77,928,782	-	100%	74,061,264
After School Tax Collector Fee	-	(1,544,718)	(1,544,718)	-	100%	-
Lease Revenue	265,000	447,673	447,673	-	100%	420,173
Interest on Investments	9,100,000	9,766,160	9,766,160	-	100%	13,420,852
Net Increase (Decrease) in Fair Value	-	(2,003)	(2,003)	-	100%	2,584
Gifts, Grants and Bequests	-	2,931	2,931	-	100%	2,730
Student Fees:						
Adult Gen Ed Course Fees	179,707	133,940	124,850	(9,090)	93%	190,090
Post Secondary Vocational Ed Course Fees	2,813,910	1,712,359	1,779,834	67,475	104%	1,961,210
Continuing Workforce Education Course Fees	70,018	134,630	143,463	8,833	107%	106,778
Capital Improvement Fees	250,478	240,684	217,984	(22,700)	91%	228,901
Post Secondary Lab Fees	1,695,510	1,566,013	1,566,013	-	100%	1,567,471
Lifelong Learning Fees	1,300	785	785	-	100%	1,318
GED Testing Fees	12,000	19,078	19,078	-	100%	17,913
Other Student Fees	998,266	908,796	863,210	(45,586)	95%	1,017,752
Other Fees:						
Preschool Program Fees	948,420	1,123,467	1,118,798	(4,669)	100%	981,461
School Age Child Care Fees	7,308,975	7,218,059	7,218,059	-	100%	6,703,349
Other Schools, Courses and Classes Fees	8,200	29,778	30,846	1,068	104%	14,137
Miscellaneous Local:						
Bus Fees	65,000	214,439	-	(214,439)	0%	-
Transportation Services Rendered for School Activ	35,000	34,901	-	(34,901)	0%	-
Sale of Junk	-	95,251	95,251	-	100%	154,974
Receipt of Federal Indirect Cost Rate	1,400,000	1,695,661	1,695,661	-	100%	2,262,735
Other Miscellaneous Local Sources	2,291,369	4,665,265	3,535,853	(1,129,412)	76%	3,256,202
Refund of Prior Year's Expenditures	-	7,042	7,042	-	100%	7,543
Collections for Lost, Damaged and Sold Textbooks	-	15,616	15,118	(498)	97%	19,197
Receipt of Food Service Indirect Costs	2,000,000	2,527,546	2,527,546	-	100%	2,288,420
Total Local	400,490,266	403,663,237	402,279,318	(1,383,919)	100%	394,461,849
Total Revenues	600,162,611	597,928,435	596,267,933	(1,660,501)	100%	595,691,395
Expenditures (by Function)						
Current:						
Instruction	444,114,162	443,901,753	414,544,697	29,357,057	93%	394,134,488
Student Support Services	30,090,443	30,315,579	29,770,315	545,263	98%	26,444,195
Instructional Media Services	6,002,483	6,283,222	6,239,111	44,110	99%	5,755,295
Instruction & Curriculum Development Services	12,196,449	11,992,429	11,310,026	682,404	94%	9,232,425
Instructional Staff Training Services	5,670,883	5,399,564	4,696,555	703,009	87%	1,835,858
Instruction-Related Technology	7	7	7	-	100%	141
School Board	1,577,882	1,571,688	1,195,829	375,859	76%	945,894
General Administration	4,330,652	4,567,587	4,127,353	440,234	90%	3,526,344
School Administration	40,399,725	39,842,896	38,794,750	1,048,146	97%	36,018,766
Facilities Acquisition & Construction	9,413,576	9,365,776	9,323,294	42,482	100%	8,279,369
Fiscal Services	4,216,388	3,840,204	3,645,042	195,162	95%	3,428,416
Food Services	-	-	-	-		-
Central Services	18,680,939	18,847,298	16,456,327	2,390,971	87%	14,611,008
Student Transportation Services	21,124,595	21,167,611	20,684,706	482,905	98%	19,923,690
Operation of Plant	55,703,833	56,534,256	53,906,473	2,627,783	95%	50,241,799
Maintenance of Plant	12,865,818	12,250,207	12,038,522	211,685	98%	10,670,735
Administrative Technology Services	9,327,047	9,458,017	9,315,628	142,389	98%	10,549,002
Community Services	7,442,185	7,773,702	7,731,710	41,992	99%	7,701,544
Debt Service	1,211,533	1,018,614	1,018,614	-	100%	822,552
Total Expenditures	684,368,598	684,130,408	644,798,958	39,331,450	94%	604,121,523
Excess (Deficiency) of Revenues Over (Under) Expenditures	(84,205,987)	(86,201,974)	(48,531,025)	37,670,948		(8,430,128)
OTHER FINANCING SOURCES (USES)						
Lease Agreements and SBITAs	1,418,417	1,422,487	1,422,487	-	100%	-
Other Loss Recovery	-	532,020	532,020	-	100%	250,844
Premium on Sale of Bonds	-	-	-	-		-
Transfers In:						
From Capital Project Funds	25,825,797	27,356,567	27,356,567	-	100%	17,029,708
From Special Revenue Funds	-	-	-	-		11,835
Transfers Out:						
To Capital Project Funds	-	-	-	-		(875,508)
To Internal Service Funds		-	-	-		-
Total Other Financing Sources (Uses)	27,244,215	29,311,074	29,311,074	-	100%	16,416,880
Net Change in Fund Balance	(56,961,772)	(56,890,900)	(19,219,951)	37,670,948		7,986,752
Fund Balance, Beginning	120,728,572	120,728,572	120,728,572	-		112,741,820
Nonspendable	574,555	574,555		-		-
Restricted	4,561,108	4,561,108		-		-
Assigned	-	-		-		-
Unassigned	58,631,137	58,702,010		-		
Fund Balance, Ending	$ 63,766,800	$ 63,837,672	101,508,621	$ 37,670,948		$ 120,728,572

Expenditures by Function
General Fund

Instruction	64.29%
Operation of Plant	8.36%
School Administration	6.02%
Student Support Services	4.62%
Student Transportation Services	3.21%
Central Services	2.55%
Maintenance of Plant	1.87%
Instruction & Curriculum Development Services	1.75%
Facilities Acquisition & Construction	1.45%
Administrative Technology Services	1.44%
Community Services	1.20%
Instructional Media Services	0.97%
Instructional Staff Training Services	0.73%
General Administration	0.64%
Fiscal Services	0.57%
School Board	0.19%
Debt Service	0.16%
Food Services	0.00%
Instruction-Related Technology	0.00%
	100.00%

School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Debt Service Funds
For Month Ended June 30, 2026

	Original Budget	Current Budget	YTD Actuals	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual June 2025
REVENUES						
Federal Direct:						
Miscellaneous Federal Direct	$ 1,005,960	$ 1,005,960	$ 952,167	$ (53,793)	95%	$ 954,671
Total Federal Direct	1,005,960	1,005,960	952,167	(53,793)		954,671
State:						
CO&DS Withheld for Bonds	346,650	346,650	347,200	550	100%	330,689
SBE/COBI Bond Interest	1,400	1,400	-	(1,400)	0%	1,017
Total State	348,050	348,050	347,200	(850)	100%	331,707
Local:						
Interest on Investments	400,000	608,475	608,475	-	100%	560,160
Net Increase (Decrease) in the Fair Value	-	345,837	22,711	(323,126)	7%	44,539
Total Local	400,000	954,312	631,186	(323,126)	66%	604,699
Total Revenues	1,754,010	2,308,322	1,930,552	(377,770)	84%	1,891,077
EXPENDITURES						
Current:						
Redemption of Principal	23,235,363	19,965,363	19,492,000	473,363	98%	19,520,000
Interest	23,093,659	25,179,697	25,179,697	-	100%	15,289,128
Dues and Fees	16,360	1,345,157	1,313,281	31,875	98%	16,264
Payments to Refunded Lease-Purchase Agreements	-	24,141,830	24,141,830			
Other Debt Service	-	-	-	-		-
Total Debt Service	46,345,382	70,632,046	70,126,808	505,238	99%	34,825,391
Total Expenditures	46,345,382	70,632,046	70,126,808	505,238	99%	34,825,391
Excess (Deficiency) of Revenues Over (Under) Expenditures	(44,591,372)	(68,323,724)	(68,196,256)	127,468		(32,934,314)
OTHER FINANCING SOURCES (USES)						
Transfers In:						
From Capital Project Funds	44,991,372	69,243,936	69,243,936	-	100%	33,976,131
Other Financing Sources						
Fair Value of Refunding Bonds	-	-	-	-		-
Premium on Refunding Bonds	-	-	-	-		-
Other Financing Sources	-	-	-	-		-
Total Transfers In & Other Financing Sources	44,991,372	69,243,936	69,243,936	-		33,976,131
Total Other Financing Sources (Uses)	44,991,372	69,243,936	69,243,936	-	100%	33,976,131
Net Change in Fund Balances	400,000	920,212	1,047,680	127,468		1,041,817
Fund Balances, Beginning	14,914,703	14,906,156	14,906,156	-		13,864,339
Fund Balances, Ending	$ 15,314,703	$ 15,826,368	$ 15,953,836	$ 127,468		$ 14,906,156

School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Capital Project Funds
For Month Ended June 30, 2026

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual June 2025
REVENUES						
Federal Through State:						
MIscellaneous Federal Through State	$ -	$ 628,432	$ 628,432	$ -	100%	$ -
Total Federal Through State	-	628,432	628,432	-	100%	-
State:						
CO&DS Distributed	$ 1,771,556	$ 1,894,505	$ 1,894,505	$ -	100%	$ 1,864,226
Interest on CO&DS	55,566	97,454	97,454	-	100%	78,484
Public Education Capital Outlay PECO	5,276,120	4,921,918	4,921,918	-	100%	923,241
Charter School Cap Outlay PECO	6,712,833	6,790,045	6,790,045	-	100%	6,222,197
Other Miscellaneous State Revenue	1,599,733	649,744	649,744	-	100%	1,165,302
Total State Sources	15,415,807	14,353,666	14,353,666	-	100%	10,253,450
Local:						
District Capital Taxes	115,855,677	116,204,894	116,204,894	-	100%	112,708,332
Local Sales Tax	54,891,909	53,340,999	53,340,999	-	100%	52,780,682
Interest on Investments	4,200,000	9,565,238	9,565,238	-	100%	8,812,027
Sale of Junk	-	52,250	52,250	-	100%	31,526
Other Miscellaneous Local Sources	79,875	80,744	80,744	-	100%	138,934
Impact Fees	36,650,000	52,292,710	52,292,710	-	100%	40,852,129
Refund of Prior Year Expense	-	1,601	1,601	-	100%	6,883
Total Local Sources	211,677,461	231,538,435	231,538,435	-	100%	215,330,513
Total Revenues	227,093,268	246,520,532	246,520,532	-	100%	225,583,963
EXPENDITURES						
Capital Outlay:						
Buildings and Fixed Equipment	495,634,088	199,231,203	199,231,203	-	100%	231,294,822
Furniture, Fixtures, and Equipment	25,251,488	23,589,491	23,217,179	372,312	98%	20,529,249
School Buses	3,326,217	3,326,217	3,326,217	-	100%	1,059,593
Motor Vehicles	350,000	749,181	332,595	416,586	44%	1,045,175
Land	5,450,000	1,817,461	1,817,461	-	100%	4,534,370
Improvements Other Than Buildings	6,540,321	5,560,592	5,560,592	-	100%	3,179,593
Remodeling and Renovation	80,990,688	64,931,273	48,201,531	16,729,743	74%	43,203,531
Computer Software	5,205,666	5,099,104	4,998,700	100,404	98%	4,083,663
Total Capital Outlay	622,748,467	304,304,522	286,685,477	17,619,044	94%	308,929,996
Other Expenses:						
Charter School Capital Outlay 1.5 M	8,354,546	8,008,769	8,008,769	-	100%	5,190,528
Charter School Capital Outlay Sales Tax	4,370,557	4,370,557	3,611,099	759,458	83%	89,497
Total Other Expenses	12,725,103	12,379,326	11,619,868	759,458		5,280,025
Debt Service:						
Redemption of Principal	1,648,608	1,411,822	1,399,126	12,696	99%	1,666,468
Interest	-	136,214	136,214	-	100%	136,801
Dues and Fees	-	-	-	-		1,073,314
Total Debt Service	1,648,608	1,548,036	1,535,340	12,696	99%	2,876,583
Total Expenditures	637,122,179	318,231,884	299,840,685	18,391,198	94%	317,086,604
Excess (Deficiency) of Revenues Over (Under) Expenditures	(410,028,910)	(71,711,351)	(53,320,153)	18,391,198		(91,502,641)
OTHER FINANCING SOURCES (USES)						
Loans	-	-	-	-		-
Lease Agreements and SBITAs	-	68,807	68,807	-		2,188,350
Insurance Loss Recovery	-	2,266,121	2,266,121	-	100%	2,624,006
Proceeds of Lease-Purchase Agreements	-	-	-	-		-
Certificates of Participation Issued	229,500,000	207,530,000	207,530,000	-	100%	135,940,000
Premiums on Certificates of Participation Issued	-	-	-	-		15,135,484
Refunding Lease-Purchase Agreements	-	19,485,000	19,485,000	-	100%	-
Other Lease-Purchase Agreements	-	-	-	-		-
Premium on Lease-Purchase Agreements	-	23,628,704	23,628,704	-	100%	-
Premium on Refunding Lease-Purchase Agreements	-	1,228,162	1,228,162	-	100%	-
Transfers In:						
From General Fund	-	-	-	-		875,508
Transfers Out:						
To General Fund	(25,825,797)	(27,356,567)	(27,356,567)	-	100%	(17,029,708)
To Debt Service	(44,991,372)	(69,243,936)	(69,243,936)	-	100%	(33,976,131)
Total Transfers	(70,817,169)	(96,600,503)	(96,600,503)	-		(51,005,839)
Total Other Financing Sources (Uses)	158,682,831	157,606,291	157,606,291	-	100%	105,757,509
Net Change in Fund Balances	(251,346,080)	85,894,940	104,286,139	18,391,198		14,254,868
Fund Balances, Beginning	317,619,648	317,735,276	317,735,276	-		303,480,407
Fund Balances, Ending	$ 66,273,569	$ 403,630,216	$ 422,021,414	$ 18,391,198		$ 317,735,276

Expenditures by Object
Capital Projects Funds

New Construction	69.49%
Remodeling and Renovation	16.81%
Furniture, Fixtures, and Equipment	8.10%
Improvements Other Than Buildings	1.94%
Computer Software	1.74%
School Buses	1.16%
Land	0.63%
Motor Vehicles	0.12%
Library Books	0.00%
Audio Visual Materials	0.00%
	100.00%

School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Food Service Funds
For Month Ended June 30, 2026

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual June 2025
REVENUES						
Federal Through State:						
Fresh Fruit & Vegetables	$ -	-	-	$ -		$ 56,031
School Lunch Reimbursement	19,863,832	19,863,832	17,949,685	1,914,147	90%	18,121,118
School Breakfast Reimbursement	7,286,865	7,286,865	6,943,604	343,261	95%	6,777,457
After-School Snack Reimbursement	206,436	206,436	208,570	(2,134)	101%	178,660
Child Care Food Program	1,252,392	1,252,392	1,100,550	151,842	88%	1,120,715
USDA Donated Commodities	2,213,190	2,213,190	2,521,774	(308,584)	114%	2,047,291
Cash n Lieu of Donated	82,342	82,342	73,006	9,336	89%	75,915
Summer Food Service Program	-	-	918,101	(918,101)		460,573
Other Food Service Revenue	-	4,682	4,682	-	100%	31,828
Miscelleneous Federal Through State	-	195,207	195,207	-	100%	-
Total Federal Through State	30,905,057	31,104,947	29,915,180	1,189,767	96%	28,869,588
State:						
School Breakfast Supplement	142,608	142,608	150,310	(7,702)	105%	142,608
School Lunch Supplement	155,678	155,678	149,830	5,848	96%	155,679
Other Miscellaneous State	-	-	-	-		-
Total State	298,286	298,286	300,140	(1,854)	101%	298,287
Local:						
Interest on Investments	201,500	450,115	450,115	-	100%	532,088
Student Lunches	4,254,964	4,254,964	4,757,789	(502,825)	112%	4,025,442
Student Breakfasts	-	-	-	-		-
Adult Breakfast/Lunch	190,200	190,200	117,266	72,934	62%	107,542
Student/Adult Ala Carte	2,400,000	2,400,000	2,223,732	176,268	93%	2,257,138
Catering/Special	47,500	47,500	48,709	(1,209)	103%	48,662
Other Food Sales	-	-	-	-		-
Vending Sales	-	-	-	-		-
Cash Over/(Short)	-	-	(533)	533		(641)
Sale of Junk	-	-	1,785	(1,785)		1,989
Other Miscellaneous Local Sources	150,000	150,000	144,058	5,942	96%	150,149
Refund of Prior Year Expense	-	-	-	-		-
Total Local	7,244,164	7,492,778	7,742,919	(250,141)	103%	7,122,367
Total Revenues	38,447,507	38,896,011	37,958,239	937,772	98%	36,290,242
EXPENDITURES						
Current:						
Salaries	10,113,772	10,024,147	9,773,907	250,240	98%	9,367,853
Employee Benefits	4,147,658	4,327,608	4,241,078	86,530	98%	4,039,547
Purchased Services	819,692	832,227	671,985	160,242	81%	661,628
Energy Services	640,000	696,654	684,116	12,538	98%	589,815
Materials and Supplies	20,908,806	21,296,234	20,341,080	955,154	96%	20,091,502
Capital Outlay	591,760	679,410	448,119	231,291	66%	447,003
Other Expenses	2,124,000	2,603,322	2,538,458	64,864	98%	2,301,366
Total Food Service	39,345,688	40,459,602	38,698,742	1,760,860	96%	37,498,715
Total Expenditures	39,345,688	40,459,602	38,698,742	1,760,860	96%	37,498,715
Excess (Deficiency) of Revenues Over (Under) Expenditures	(898,181)	(1,563,591)	(740,503)	(823,089)		(1,208,474)
OTHER FINANCING SOURCES (USES)						
Other Loss Recovery	150	1,510	1,510	-	100%	1,390
Transfers Out:						
To General Fund	-	-	-	-		(11,835)
	-	-	-	-		-
Total Other Financing Sources (Uses)	150	1,510	1,510	-		(10,445)
Net Change in Fund Balance	(898,031)	(1,562,081)	(738,993)	(823,089)		(1,218,919)
Fund Balance, Beginning	11,369,626	11,369,626	11,369,626	-		12,588,545
Fund Balance, Ending	$ 10,471,594	9,807,544	10,630,633	$ (823,089)		$ 11,369,626

Expenditures by Object
Food Service Funds

Materials and Supplies	52.56%
Salaries	25.26%
Employee Benefits	10.96%
Other Expenses	6.56%
Energy Services	1.77%
Purchased Services	1.74%
Capital Outlay	1.16%
	100.00%

School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Other Special Revenue Funds*
For Month Ended June 30, 2026

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual June 2025
REVENUES						
Federal Direct:						
Pell	$ -	$ 2,442,722	2,446,201	$ (3,480)	$ 1	2,722,570
Miscellaneous Federal Direct	89,369	89,369	391,699	(302,330)	438%	279,551
Total Federal Direct	89,369	2,532,091	2,837,900	(305,810)	112%	3,002,121
Federal Through State:						
Career and Technical Education	-	984,693	1,150,144	(165,451)	117%	848,906
Teacher/Principal Training & Recruiting	-	1,761,606	1,979,458	(217,852)	112%	1,833,428
Adult Migrant Education	-	237,195	239,446	(2,251)	101%	291,259
Eng Lit and Civics Education	-	-	121,560	(121,560)		109,466
Individuals with Disabilities Education Act	16,906,727	17,603,105	16,108,859	1,494,246	92%	15,784,274
Elementary and Secondary Education Act Title I	11,682,456	16,665,662	13,817,226	2,848,436	83%	16,945,579
Language Instruction Title III	-	1,203,424	1,193,283	10,141	99%	1,107,582
Adult General Education	-	859,535	669,990	189,545	78%	730,177
21st Century Schools - Title IV	-	1,270,616	1,125,053	145,563	89%	1,123,520
Educational Stabilization Funds - K-12	-	-	(1,534)	1,534		14,897,172
Educational Stabilization Funds - Workforce		-	-	-		-
Other Federal Through State	679,243	1,805,867	1,979,483	(173,617)	110%	1,225,711
Total Federal Through State	29,268,426	42,391,704	38,382,967	4,008,736	91%	54,897,075
Total Revenues	29,357,795	44,923,795	41,220,868	3,702,927	92%	57,899,196
EXPENDITURES						
Current:						
Instruction	18,510,352	24,471,148	22,931,030	1,540,118	94%	34,207,133
Student Support Services	985,859	2,058,996	1,908,041	150,955	93%	3,810,658
Instructional Media Services	-	48,000	6,000	42,000	13%	-
Instruction and Curriculum Development Services	7,894,639	10,734,288	9,543,976	1,190,311	89%	10,958,396
Instructional Staff Training Services	1,185,475	4,612,384	4,345,841	266,543	94%	5,695,841
Board	-	-	-	-		-
Instruction Related Technology	2,454	2,454	2,317	136	94%	23,706
General Administration	708,725	1,894,322	1,679,621	214,701	89%	2,252,261
School Administration	-	169,856	118,304	51,552	70%	315,315
Facility Acquisition & Construction	-	34,841	34,500	341	99%	-
Fiscal Services	-	4,292	418	3,874	10%	63,784
Food Services	-	-	-	-		-
Central Services	17,000	81,272	23,923	57,349	29%	60,210
Student Transportation Services	53,292	635,565	386,793	248,772	61%	310,184
Operation of Plant	-	61,035	66,644	(5,609)	109%	190,344
Admin Technology Services	-	115,342	173,458	(58,116)	150%	-
Community Services	-	-	-	-		11,363
Total Expenditures	29,357,795	44,923,795	41,220,868	3,702,927	92%	57,899,196
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-		0
OTHER FINANCING SOURCES (USES)						
Transfers Out:						
To General Fund	-	-	-	-		-
To Internal Service Fund	-	-	-	-		-
Total Other Financing Sources (Uses)	-	-	-	-		-
Net Change in Fund Balance	-	-	0	0		0
Fund Balance, Beginning	-	-	-	-		-
Fund Balance, Ending	$ -	$ -	0	$ (0)		0

*Fund 49101 - School Internal Funds excluded, will be reported at fiscal year-end. Monthly reports on file with SDMC.
*The Special Revenue Fund Report does not reflect Current Budget for grants that cross fiscal years.

Expenditures by Function
Other Special Revenue Funds

Instruction	55.63%
Instruction and Curriculum Development Services	23.15%
Instructional Staff Training Services	10.54%
Student Support Services	4.63%
General Administration	4.07%
Student Transportation Services	0.94%
Admin Technology Services	0.42%
School Administration	0.29%
Operation of Plant	0.16%
Facility Acquisition & Construction	0.08%
Central Services	0.06%
Instructional Media Services	0.01%
Instruction Related Technology	0.01%
Fiscal Services	0.00%
Community Service	0.00%
Board	0.00%
Food Services	0.00%
Maintenance of Plant	0.00%
	100.00%

School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Internal Service Funds - Health
For Month Ended June 30, 2026

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual June 2025
REVENUES						
Operating Revenues:						
Premium - Employer	$ 46,478,640	$ 45,809,000	$ 45,770,925	$ 38,075	100%	$ 42,320,594
Premium - Employee	14,426,360	14,181,000	14,180,060	940	100%	13,505,291
Premium - Retiree	1,195,000	1,296,039	1,296,039	-	100%	1,194,283
Premium - Leave/COBRA	367,000	367,000	322,722	44,278	88%	367,252
Miscellaneous Local Revenue	-	-	-	-		-
Refund of Prior Year Expenditure	-	-	-	-		(120,984)
Total Operating Revenues	62,467,000	61,653,039	61,569,745	83,293	100%	57,266,436
Total Revenues	62,467,000	61,653,039	61,569,745	83,293	100%	57,266,436
EXPENDITURES						
Operating Expenditures:						
Salaries	555,345	633,865	629,224	4,642	99%	585,657
Employee Benefits	346,935	224,285	172,977	51,308	77%	338,136
Purchased Services	3,567,065	3,534,618	3,313,580	221,038	94%	3,214,663
Materials and Supplies	3,650	2,318	1,996	322	86%	3,531
Capital Outlay	-	-	-	-		-
Other Expenses:						
Dues and Fees	25,000	50,490	50,490	-	100%	63,527
Subs for ATD	-	-	-	-		-
Claims Expense - Health	46,084,869	48,478,381	48,268,234	210,147	100%	43,505,073
Claims Expense - Prescriptions	12,293,000	14,554,242	14,305,289	248,953	98%	12,460,247
E&O Claims	-	-	-	-		-
Claims Refunds - Health	-	(199,186)	(199,186)	-	100%	(1,232,693)
Claims Refunds - Prescriptions	-	(1,544,437)	(1,576,975)	32,539	102%	(1,325,750)
Total Other Expenses	58,402,869	61,339,490	60,847,851	491,639	99%	53,470,404
Total Expenditures	62,875,864	65,734,577	64,965,628	768,949	99%	57,612,391
Operating Income (Loss)	(408,864)	(4,081,538)	(3,395,882)	685,656		(345,955)
Transfers In:						
From General Fund	-	-	-			-
From Special Revenue	-	-	-	-		-
Total Transfers		-	-			-
Change in Net Position	(408,864)	(4,081,538)	(3,395,882)	685,656		(345,955)
Net Position, Beginning	13,017,764	13,017,764	13,017,764	-		13,363,719
Net Position, Ending	$ 12,608,900	$ 8,936,226	$ 9,621,882	$ 685,656		$ 13,017,764

Expenditures by Object
Internal Service Funds
Health Insurance

Operating Expenditures:	
Other Expenses*	93.66%
Purchased Services	5.10%
Salaries	0.97%
Employee Benefits	0.27%
Materials and Supplies	0.00%
Capital Outlay	0.00%
	100.00%

*Other Expenses :	
Claims Expense - Health	79.33%
Claims Expense - Prescriptions	23.51%
Dues and Fees	0.08%
E&O Claims	0.00%
Subs for ATD	0.00%
Claims Refunds - Health	-0.33%
Claims Refunds - Prescriptions	-2.59%
	100.00%

School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Internal Service Funds - Workers Compensation
For Month Ended June 30, 2026

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual June 2025
REVENUES						
Operating Revenues:						
Premium - Employer	$ 3,000,000	$ 3,479,111	$ 3,452,734	$ 26,377	99%	$ 4,914,038
Total Operating Revenues	3,000,000	3,479,111	3,452,734	26,377	99%	4,914,038
Total Revenues	3,000,000	3,479,111	3,452,734	26,377	99%	4,914,038
EXPENDITURES						
Operating Expenditures:						
Salaries	188,237	201,044	200,710	334	100%	191,772
Employee Benefits	103,826	98,255	95,593	2,661	97%	95,115
Purchased Services	-	-	-	-		-
Other Expenses:						
Dues and Fees	333,177	330,000	301,421	28,579	91%	288,905
Claims Expense - Workers' Comp	3,200,000	4,048,036	3,946,727	101,309	97%	1,327,218
Claims Refund	-	(127,211)	(127,211)	-	100%	(47,258)
Total Other Expenses	3,533,177	4,250,825	4,120,936	129,888	97%	1,568,866
Total Expenditures	3,825,239	4,550,123	4,417,239	132,884	97%	1,855,753
Operating Income (Loss)	(825,239)	(1,071,012)	(964,505)	106,507		3,058,285
Change in Net Position	(825,239)	(1,071,012)	(964,505)	106,507		3,058,285
Net Position, Beginning	3,729,319	5,049,323	5,049,323	-		1,991,038
Net Position, Ending	$ 2,904,080	$ 3,978,311	$ 4,084,818	$ 106,507		$ 5,049,323

Expenditures by Object
Internal Service Funds
Workers Compensation

Claims Expense - Workers Compensation	89.35%
Dues and Fees	6.82%
Salaries	4.54%
Employee Benefits	2.16%
Purchased Services	0.00%
Claims Refund - Workers Compensation	-2.88%
	100.00%

School District of Manatee County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance
Trust and Agency Funds
For Month Ended June 30, 2026

	Original Budget	Current Budget	YTD Actual	Under (Over) Collected/ Expended	% of YTD Actual to Current Budget	YTD Actual June 2025
REVENUES						
Miscellaneous Federal Direct:						
Federal Direct	$ 268,000	$ 187,215	$ 187,215	$ -	100%	$ 268,012
Total Federal Direct	268,000	187,215	187,215	-	100%	268,012
Local:						
Gifts, Grants, & Bequests	-	120,722	120,722	-	100%	29,922
Financial Aid Fees	457,800	435,972	435,972	-	100%	457,806
Other Miscellaneous Local Sources	127,725	112,846	112,846	-	100%	127,726
Total Local	585,525	669,540	669,540	-	100%	615,454
Total Revenues	853,525	856,755	856,755	-	100%	883,466
EXPENDITURES						
Instruction	2,533,796	2,423,964	361,443	2,062,521	15%	389,354
Student Support Services	1,149	51,214	324	50,890	1%	493
Instructional & Curriculum Dev	-	-	-	-		2,881
Instructional Staff Training	-	774	774	-	100%	-
General Administration	16,193	39,600	33,883	5,717	86%	2,125
Facility Acquisition & Construction	-	20,000	-	20,000	0%	-
Food Service	-	-	-	-		-
Central Services	5,184	25,453	17,878	7,576	70%	1,190
Student Transportation	-	-	-	-		7,740
Operation of Plant	1,753	-	-	-		-
Admin. Technology Services	-	-	-	-		-
Community Services	22,214	22,514	1,433	21,081	6%	-
Total Expenditures	2,580,289	2,583,519	415,735	2,167,785	16%	403,783
Change in Net Position	(1,726,764)	(1,726,764)	441,021	2,167,785		479,683
Net Position, Beginning	1,726,764	1,726,764	1,726,764	-		1,247,081
Net Position, Ending	$ 0	$ 0	$ 2,167,785	$ 2,167,785		$ 1,726,764

Expenditures by Function
Trust and Agency Funds

Instruction	86.94%
General Administration	8.15%
Central Services	4.30%
Community Services	0.34%
Instructional Staff Training	0.19%
Student Support Services	0.08%
Student Transportation	0.00%
Instructional & Curriculum Dev	0.00%
Food Service	0.00%
Operation of Plant	0.00%
Admin. Technology Services	0.00%
	100.00%

AGENDA ITEM NO. 7.2

School Board of Manatee County
September 8, 2026 - Regular Board Meeting and Public Hearing
Action Item

Title
Approval of the Budget Amendments for June 2026 (No Financial Impact)

Executive Summary
State Board of Administration Rule 6A-1.007(2) states, "The School Board shall approve amendments to the district school budget whenever the function and object amounts in the accounts prescribed by the State Board for the budget form are changed in the original budget approved by the School Board."

The following table reflects changes in fund balance by fund for the month of June 2026:

	General Fund	Debt Service	Capital Projects	Federal Funds	Food Service	Internal Service *	Trust & Agency
Budgeted Ending Fund Balance 05/31/2026	$57,463,421	$15,800,079	$101,060,966	$0	$9,807,544	$13,160,310	$0
Fiscal Impact	$6,371,886	$26,289	$302,569,250	$0	$0	$(245,773)	$0
Budgeted Ending Fund Balance 06/30/2026	$63,835,307	$15,826,368	$403,630,216	$0	$9,807,544	$12,914,537	$0

* Self-insurance Health Fund and Worker's Compensation Fund

General Fund budgeted ending fund balance increased by $6,371,886 primarily due to State provided declining enrollment revenue $2,668,356, 2025-26 FLDOE FEFP Fourth Calculation FTE updates for charter school and contract sites resulting in net reduced payments $1,660,927, 2025-26 FLDOE FEFP Fourth Calculation increases in revenue $678,444, additional district school tax collections above estimates $911,105, and higher transfers in from the Capital Fund $567,583.

Debt Service Fund budgeted ending fund balance increased by $26,289 due to increase fair market value of

investment $42,861 and interest on investments $268 partially offset by a decrease to the transfer from Capital Fund $16,840.

Capital Projects Fund budgeted ending fund balance increased by $302,828,014 mainly due to the roll-forward of remaining unspent project balances to 2026-27 budget $302,337,774 and an increase in actual collected impact fees $2,000,000 partially offset by the Braden River MS chiller water lines project $1,600,000.

Internal Service Fund budgeted ending fund balance decreased by $245,773 due to higher than estimated claims $465,773 partially offset by higher than estimated revenues $220,000 in the Workers Compensation Fund.

There were no other changes to the budgeted ending fund balances.

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Ready To Grow | Goal 5
Continue our secure financial position, utilize referendum millage funds effectively, and modernize and enhance our current schools to meet our school community needs, including building vibrant, new schools

Recommendation
The Superintendent recommends approval of the budget amendments for June 2026 (No Financial Impact).

Financial Impact
No Financial Impact.

Contact
Submitting Department: Budget Department
Initiated By: Gina Maliniak, Budget Director

Attachments:
June 2026 Budget Amendments Summary
Combined June 2026 Budget Amendments

Year	2026
Posting Period	12
Entry Type	(All)

Row Labels	Sum of YTD Current
1	**($6,371,886)**
3	
10101 General Fund	($5,549,076)
10102 General Fund Grants	($504,258)
4	
10101 General Fund	($822,810)
10102 General Fund Grants	$504,258
2	**($26,289)**
3	
29123 Lease Purchase Bond 2023	$2,087
29190 Lease Purchase Bond 2015	$1,840
29193 Lease Purchase Bond 2017	$6,980
29196 Lease Purchase Bond 2016	$284,095
21001 SBOE/COBI Bonds	$0
29125 Lease Purchase Bond 2025	($12)
29187 Sales Tax Revenue Bond 2017	$2,000
29901 QSCB 2010	($40,673)
29116 Least Purchase Bond 2026B-2016	($17)
29126 Lease Purchase Bond 2026A	($89)
4	
29196 Lease Purchase Bond 2016	($280,500)
29125 Lease Purchase Bond 2025	($0)
29187 Sales Tax Revenue Bond 2017	($2,000)
29116 Least Purchase Bond 2026B-2016	$0
3	**($302,569,250)**
3	
39123 COPS Series 2023A	($59,992)
37026 Local Capital Improvement 2026	($423,236)
34043 PECO Construction MTC	$354,201
36001 Capital Outlay & Debt Service	($167,678)
39125 COPS Series 2025A	($238,702)
39126 COPS Series 2026A	($621,403)
39192 Sales Tax Proceeds	$1,389,268
39196 Charter School Capital Outlay	($3,650)
39197 Impact Fees	($3,798,364)
39198 Ed Facilities Security Grants	$949,989
4	
39123 COPS Series 2023A	($16,506,329)
37024 Local Capital Improvement 2024	($297,684)
37025 Local Capital Improvement 2025	($214,529)
37026 Local Capital Improvement 2026	($11,978,412)
34043 PECO Construction MTC	($354,201)
36001 Capital Outlay & Debt Service	$2,841
39125 COPS Series 2025A	($43,738,294)
39126 COPS Series 2026A	($193,810,843)
39192 Sales Tax Proceeds	($12,133,213)
39194 Other Capital Projects	($7,399,056)
39196 Charter School Capital Outlay	$3,650
39197 Impact Fees	($12,573,623)
39198 Ed Facilities Security Grants	($949,989)
4	**($0)**
3	
41001 Food Services	($443,392)
42101 Federal Cash Advance	$109,397
42201 Federal Non Cash Advance	($13,291)
4	
41001 Food Services	$443,392
42101 Federal Cash Advance	($109,397)
42201 Federal Non Cash Advance	$13,291
7	**$245,772**
3	
71101 Self-Insurance - Health	$0
71201 Self-Insurance - Workers Compe	($220,000)
4	
71101 Self-Insurance - Health	$0
71201 Self-Insurance - Workers Compe	$465,772
8	**($0)**
3	
85001 Financial Aid Fee Trust	$21,828
85002 Donations & Scholarship Fund	$25,363
4	
85001 Financial Aid Fee Trust	($21,828)
85002 Donations & Scholarship Fund	($25,363)
Grand Total	**($308,721,652)**

General Fund
June 2026 Budget Amendment Summary

Function	FunctionDescr	YTD Prior	YTD Current	Budget Amendment	Percent Change	Reference
	Beginning Fund Balance	(120,728,572)	(120,728,572)	-	0.00%	
3XX	Revenues	(592,343,850)	(597,931,242)	(5,587,392)	0.94%	
3XX	Transfers In and Other Funding Sources	(28,845,132)	(29,311,074)	(465,942)	1.62%	
5XX	Instructional	442,641,848	443,210,835	568,987	0.13%	
61X	Student Support Services	30,427,903	30,562,276	134,373	0.44%	
62X	Instructional Media Services	6,355,899	6,305,566	(50,332)	-0.79%	
63X	Instruction and Curriculum Development	12,164,767	12,039,454	(125,313)	-1.03%	
64X	Instructional Staff Training	5,190,572	5,457,612	267,040	5.14%	1
65X	Instructional Technology	7	7	-	0.00%	
71X	Board	1,569,511	1,571,688	2,176	0.14%	
72X	General Admin Superintendent	4,554,376	4,575,403	21,026	0.46%	
73X	School Administration	40,436,886	39,912,337	(524,549)	-1.30%	
74X	Facility Acquisition and Construction	9,504,079	9,367,026	(137,054)	-1.44%	
75X	Fiscal Services	3,883,825	3,840,204	(43,621)	-1.12%	
76X	Food Services	-	-	-	n/a	
77X	Central Services	19,169,757	18,866,320	(303,437)	-1.58%	
78X	Transportation	21,564,425	21,298,875	(265,551)	-1.23%	
79X	Operation of Plant	55,808,551	56,624,041	815,490	1.46%	
81X	Maintenance of Plant	13,040,733	12,251,534	(789,199)	-6.05%	2
82X	Administrative Technology	9,400,801	9,460,087	59,286	0.63%	
91X	Community Services	7,720,847	7,773,702	52,855	0.68%	
92X	Debt Service	1,019,345	1,018,614	(732)	-0.07%	
97X	Transfer Out	-	-	-	n/a	
9XX	Budgeted Fund Balance	57,463,421	63,835,307	6,371,886	11.09%	3

Reference 1 - Comments for Functional Changes over 5%:	Budget Amendment
25.26 UF Science of Reading Grant transfer budget to cover professional and technical services	166,756
26.27 RISE - Bishop Parker Grant Budget Transfer	108,000
Other misc adjustments	(7,716)
Total	267,040

General Fund
June 2026 Budget Amendment Summary

Reference 2 - Comments for Functional Changes over 5%:	Budget Amendment
Reduce reserve budget	(716,731)
Pull-back remaining discretionary budgets	(31,601)
Other misc adjustments	(40,867)
Total	(789,199)

Reference 3 - Comments for Functional Changes over 5%:	Budget Amendment
State provided Declining Enrollment Supplemental revenue	(2,668,356)
Charter FLDOE FEFP Fourth Calculation updates	(1,660,927)
District School Tax actual collections adjustment	(911,105)
2025-26 FLDOE FEFP Fourth Calculation revenue increase	(678,444)
Increase Capital Transfer In to the General Fund	(567,583)
Other misc adjustments	114,530
Total	(6,371,886)

General Fund
June 2026 Budget Amendment Summary

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
1	Includes 419 lines of detail. Please contact the District office for a copy of information.																			
1																	Total			-

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
2	Includes 390 lines of detail. Please contact the District office for a copy of information.																			
2																	Total			-

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
3	Includes 766 lines of detail. Please contact the District office for a copy of information.																			
3																	Total			-

Debt Service Fund
June 2026 Budget Amendment Summary

Function	FunctionDescr	YTD Prior	YTD Current	Budget Amendment	Percent Change	Reference
	Beginning Fund Balance*	(14,906,156)	(14,906,156)	-	0.00%	
3XX	Revenues	(2,265,193)	(2,308,322)	(43,129)	1.90%	
3XX	Transfers In	(69,543,276)	(69,243,936)	299,340	-0.43%	
92X	Debt Service	70,914,546	70,632,046	(282,500)	-0.40%	
9XX	Budgeted Fund Balance	15,800,079	15,826,368	26,289	0.17%	

Capital Fund
June 2026 Budget Amendment Summary

Function	FunctionDescr	YTD Prior	YTD Current	Budget Amendment	Percent Change	Reference
	Beginning Fund Balance	(317,735,276)	(317,735,276)	-	0.00%	
3XX	Revenues	(243,903,805)	(246,523,373)	(2,619,568)	1.07%	
3XX	Transfers In and Other Funding Sources	(254,206,794)	(254,206,794)	-	0.00%	
74X	Facility Acquisition and Construction	616,796,568	316,683,848	(300,112,720)	-48.66%	1
92X	Debt Service	1,554,440	1,550,877	(3,564)	-0.23%	
97X	Transfer Out	96,433,901	96,600,503	166,602	0.17%	
9XX	Budgeted Fund Balance	101,060,966	403,630,216	302,569,250	299.39%	2

Reference 1 - Comments for Functional Changes over 5%:	Budget Amendment
Remaining Project Balance roll forwards	(302,337,744)
Budget for Braden River MS Chilled Water Lines project	1,600,000
Other misc adjustments	625,024
Total	(300,112,720)

-

Reference 2 - Comments for Functional Changes over 5%:	Budget Amendment
Remaining Project Balance roll forwards	(302,337,744)
Increase in estimated impact fees	(2,000,000)
Budget for the 2026-BRMS Chilled Water Lines (1.6, remainder of 1.4 budgeted in 26/27)	1,600,000
Other misc adjustments	168,494
Total	(302,569,250)

Capital Fund
June 2026 Budget Amendment Summary

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
1	Includes 380 lines of detail. Please contact the District office for a copy of information.																			
1																		Total		-

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
2	12	KK_REV_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	30000	Revenue	343101	Interest on Investments		00000	Discretionary				Budget for interest	0000149713	(1,992.17)
2	12	KK_REV_BUD	SDMC1	Adjustment	Posted	39125	COPS Series 2025A	30000	Revenue	343101	Interest on Investments		00000	Discretionary				Budget for interest	0000149713	(561.21)
2	12	KK_REV_BUD	SDMC1	Adjustment	Posted	39126	COPS Series 2026A	30000	Revenue	343101	Interest on Investments		39126	2026 Series COPS				Budget for Interest	0000149727	(621,403.49)
2	12	KK_REV_BUD	SDMC1	Adjustment	Posted	37026	Local Capital Improvement 2026	30000	Revenue	349301	Sale of Junk		38760	Disctrictwide FF&E				Budget for Sales of Scrap	0000149824	(11,083.50)
2	12	KK_REV_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	30000	Revenue	349601	Impact Fees		00000	Discretionary				Increase estimated impact fee budget	0000150027	(2,000,000.00)
2	12	KK_REV_BUD	SDMC1	Adjustment	Posted	37026	Local Capital Improvement 2026	30000	Revenue	341301	District Local Capital Improve		00000	Discretionary				Adjust Budget for 1.5LCI Tax	0000150049	(299,930.23)
2	12	KK_REV_BUD	SDMC1	Adjustment	Posted	39196	Charter School Capital Outlay	30000	Revenue	339701	Charter School Capital Outlay		00000	Discretionary				Budget to Actual for 25/26 PECO Charter	0000150350	(3,650.00)
2	12	KK_REV_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	30000	Revenue	343101	Interest on Investments		00000	Discretionary				Budget for June Interest SBA	0000150492	(161,642.29)
2	12	KK_REV_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	30000	Revenue	343101	Interest on Investments		00000	Discretionary				Budget for June Interest SBA	0000150492	(155,654.47)
2	12	KK_REV_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	30000	Revenue	343101	Interest on Investments		00000	Discretionary				Budget for interest June 2026	0000150572	(58,000.16)
2	12	KK_REV_BUD	SDMC1	Adjustment	Posted	39125	COPS Series 2025A	30000	Revenue	343101	Interest on Investments		00000	Discretionary				Budget for interest June 2026	0000150572	(238,140.88)
2	12	KK_REV_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	30000	Revenue	339901	Other Miscellaneous State Reve		40525	TR Ed Facilities Grant #5				25/26 SS Grant Rev Roll for Tr Portion	0000150575	105,291.20
2	12	KK_REV_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	30000	Revenue	339901	Other Miscellaneous State Reve		41760	AME Guy Harvey Grant				25/26 Proj Roll Revenue for Anna Maria Guy Harvey Grant	0000150791	407,682.60
2	12	KK_REV_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	30000	Revenue	349601	Impact Fees		00000	Discretionary				25/26 Adj Impact Fee Budget per actual	0000150990	(1,649,602.91)
2	12	KK_REV_BUD	SDMC1	Adjustment	Posted	37026	Local Capital Improvement 2026	30000	Revenue	339901	Other Miscellaneous State Reve		13745	Emergency Mngt. - Helene				Recognize FEMA revenue Milton and Helene	0000151337	(74,309.07)
2	12	KK_REV_BUD	SDMC1	Adjustment	Posted	37026	Local Capital Improvement 2026	30000	Revenue	339901	Other Miscellaneous State Reve		13746	Emerg Mngt - Milton				Recognize FEMA revenue Milton and Helene	0000151337	(62,935.47)
2	12	KK_REV_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	30000	Revenue	339901	Other Miscellaneous State Reve		41760	AME Guy Harvey Grant				25/26 Roll AMI Project	0000151458	6,116.00
2	12	KK_REV_BUD	SDMC1	Adjustment	Posted	34043	PECO Construction MTC	30000	Revenue	339101	Public Education Capital Outla		41160	MTC Aviation Maint School				25/26 Roll Forward 34043 and 39198 Grant Revenues	0000151507	1,011,130.08
2	12	KK_REV_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	30000	Revenue	339901	Other Miscellaneous State Reve		40525	TR Ed Facilities Grant #5				25/26 Roll Forward 34043 and 39198 Grant Revenues	0000151507	438,650.37
2	12	KK_REV_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	30000	Revenue	339901	Other Miscellaneous State Reve		40525	TR Ed Facilities Grant #5				Budget for Accrued Expense	0000151531	(7,751.25)
2	12	KK_REV_BUD	SDMC1	Adjustment	Posted	37026	Local Capital Improvement 2026	30000	Revenue	341301	District Local Capital Improve		00000	Discretionary				Budget to actual for final LCI revenue	0000151593	(19,755.73)
2	12	KK_REV_BUD	SDMC1	Adjustment	Posted	37026	Local Capital Improvement 2026	30000	Revenue	341301	District Local Capital Improve		00000	Discretionary				Adjust LCI Revenue to Actual	0000151609	(29,530.85)
2	12	KK_REV_BUD	SDMC1	Adjustment	Posted	34043	PECO Construction MTC	30000	Revenue	339101	Public Education Capital Outla		41160	MTC Aviation Maint School				Budget revenue for accrued expense to PECO Grant	0000151775	(656,928.92)
2	12	KK_REV_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	30000	Revenue	349601	Impact Fees		00000	Discretionary				Budget for Reimb of Impact Fees	0000151853	6,893.00
2	12	KK_REV_BUD	SDMC1	Adjustment	Posted	36001	Capital Outlay & Debt Service	30000	Revenue	332101	CO&DS Distributed		00000	Discretionary				To recognize revenue	0000152057	(122,948.87)
2	12	KK_REV_BUD	SDMC1	Adjustment	Posted	36001	Capital Outlay & Debt Service	30000	Revenue	332501	Interest on Undistributed CO&D		00000	Discretionary				To recognize revenue	0000152057	(41,888.11)
2	12	KK_REV_BUD	SDMC1	Adjustment	Posted	37026	Local Capital Improvement 2026	30000	Revenue	329901	Miscellaneous Federal Through		13745	Emergency Mngt. - Helene				To recognize revenue	0000152057	74,309.07
2	12	KK_REV_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	30000	Revenue	341901	School District Local Sales Ta		13745	Emergency Mngt. - Helene				To recognize revenue	0000152057	1,550,910.37
2	12	KK_REV_BUD	SDMC1	Adjustment	Posted	36001	Capital Outlay & Debt Service	30000	Revenue	332501	Interest on Undistributed CO&D		00000	Discretionary				25/26 CODS Adjustment	0000153158	(2,840.90)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37026	Local Capital Improvement 2026	74010	Facilities Acquisition and Con	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951531220	3000000200	Move to Sales tax funds for 26/27 (will not roll forward) Vestibule Project	0000149037	(766,568.82)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951520135	3000000200	Budget BSHS Columns (moved from 26/27)	0000149119	22,372.50
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37026	Local Capital Improvement 2026	74010	Facilities Acquisition and Con	467201	Imp other than Build-Non Cap	9515	30001	Capital Projects	SDMC3	3951500006	3000000200	Roll forward project budgets	0000149193	(608,799.78)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37026	Local Capital Improvement 2026	74010	Facilities Acquisition and Con	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951539865	3000000200	Roll forward project budgets	0000149193	(4,000,000.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951537575	3000000200	Roll forward project budgets	0000149193	(9,000,000.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39126	COPS Series 2026A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539835	3000000200	Roll forward project budgets	0000149193	(29,000,000.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39194	Other Capital Projects	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951520145	3000000200	Roll forward project budgets	0000149193	(4,509,334.55)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39194	Other Capital Projects	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531160	3000000200	Roll forward project budgets	0000149193	(2,307,580.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37026	Local Capital Improvement 2026	74010	Facilities Acquisition and Con	468101	Remodeling & Renovations-Cap	9512	30001	Capital Projects	SDMC3	3951200046	3951200046	Budget for BRMS Chilled Water Lines (1.6, remainder of 1.4 budgeted in 26/27)	0000149353	1,600,000.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575980	3000000100	Close BCMS Addition	0000149646	(47,397.26)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37026	Local Capital Improvement 2026	74010	Facilities Acquisition and Con	467101	Imp other than Build-Cap	9515	30001	Capital Projects	SDMC3	3951531870	3000000200	Project roll to 26/27-Miller Drive	0000149864	(700,000.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	464201	FF&E-Non Capitalized	9515	30001	Capital Projects	SDMC3	3951539849	3000000400	FFE Funds not Spent-PCH Addition	0000149872	(239,033.13)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37026	Local Capital Improvement 2026	74010	Facilities Acquisition and Con	464101	FF&E-Capitalized	9573	34052	KM Copier Lease Schools				Reverse BA 149651	0000149888	(1,953.71)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37026	Local Capital Improvement 2026	74010	Facilities Acquisition and Con	467101	Imp other than Build-Cap	9515	30001	Capital Projects	SDMC3	3951575955	3000000200	HS Fields Project Complete	0000149911	(66,998.07)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39126	COPS Series 2026A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539380	3000000200	Project Roll Forward Rangeland HS	0000149912	(100,000,000.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539869	3000000200	Williams Addition Project complete	0000149915	(736,092.99)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37026	Local Capital Improvement 2026	74010	Facilities Acquisition and Con	467201	Imp other than Build-Non Cap	9515	30001	Capital Projects	SDMC3	3951531147	3000000200	Matzke Tower Final CO #1	0000149916	(35,173.10)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37026	Local Capital Improvement 2026	74010	Facilities Acquisition and Con	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951500525	3000000200	Project Roll forward SS Vestibules District Funds	0000149917	(353,377.93)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	464201	FF&E-Non Capitalized	9515	30001	Capital Projects	SDMC3	3951539869	3000000400	Williams Project Complete	0000149942	(76,088.68)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37026	Local Capital Improvement 2026	74010	Facilities Acquisition and Con	467201	Imp other than Build-Non Cap	9515	30001	Capital Projects	SDMC3	3951500006	3000000200	Move fencing project to 25/26 from 26/27	0000149948	260,201.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	464901	FF&E-Tech Related Non Cap	9515	30001	Capital Projects	SDMC3	3951539869	3000000500	Williams Tech complete	0000149985	(12,569.04)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539750	3000000200	Move BHK8 Budget to Impact Fees from Sales Tax	0000150020	(6,244,840.61)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	464201	FF&E-Non Capitalized	9515	30001	Capital Projects	SDMC3	3951539750	3000000400	Move BHK8 Budget to Impact Fees from Sales Tax	0000150020	(38,263.94)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	464901	FF&E-Tech Related Non Cap	9515	30001	Capital Projects	SDMC3	3951539750	3000000500	Move BHK8 Budget to Impact Fees from Sales Tax	0000150020	(21,654.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	464901	FF&E-Tech Related Non Cap	9615	30001	Capital Projects	SDMC3	3951539750	3000000500	Move BHK8 Budget to Impact Fees from Sales Tax	0000150020	(2,600.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539750	3000000200	Move BHK8 Budget to Impact Fees from Sales Tax	0000150020	6,244,840.61
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	464201	FF&E-Non Capitalized	9515	30001	Capital Projects	SDMC3	3951539750	3000000400	Move BHK8 Budget to Impact Fees from Sales Tax	0000150020	38,263.94
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	464901	FF&E-Tech Related Non Cap	9515	30001	Capital Projects	SDMC3	3951539750	3000000500	Move BHK8 Budget to Impact Fees from Sales Tax	0000150020	21,654.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	464901	FF&E-Tech Related Non Cap	9615	30001	Capital Projects	SDMC3	3951539750	3000000500	Move BHK8 Budget to Impact Fees from Sales Tax	0000150020	2,600.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and Con	464901	FF&E-Tech Related Non Cap	9615	30001	Capital Projects	SDMC3	3951575966	3000000500	Tech Budget Haile Complette	0000150033	(3,533.93)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539750	3000000200	Correct move to impact fees (moved 9k too much)	0000150035	9,000.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539750	3000000200	Correct move to impact fees (moved 9k too much)	0000150035	(9,000.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37026	Local Capital Improvement 2026	74010	Facilities Acquisition and Con	464201	FF&E-Non Capitalized	9307	38760	Disctrictwide FF&E				Close Misc Programs	0000150068	(1,757.50)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37026	Local Capital Improvement 2026	74010	Facilities Acquisition and Con	464201	FF&E-Non Capitalized	9513	38764	Vehicle Leases				Close Misc Programs	0000150068	(432.93)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37026	Local Capital Improvement 2026	74010	Facilities Acquisition and Con	464201	FF&E-Non Capitalized	9798	38760	Disctrictwide FF&E				Close Misc Programs	0000150068	(34,146.24)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37026	Local Capital Improvement 2026	74010	Facilities Acquisition and Con	464201	FF&E-Non Capitalized	9798	38799	Uninsured Capital Losses CW				Close Misc Programs	0000150068	(150,000.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37026	Local Capital Improvement 2026	74010	Facilities Acquisition and Con	465201	Other Motor Vehicles	9512	38769	Vehicles - Other				Close Misc Programs	0000150068	(33,414.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37026	Local Capital Improvement 2026	74010	Facilities Acquisition and Con	468201	Remodeling & Renovations-NonCa	9531	38911	S/S Safety Initiatives				Close Misc Programs	0000150068	(300,000.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	469101	Computer Software-Capitalized	9514	38767	EZ Routing				Close Misc Programs	0000150068	

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2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37026	Local Capital Improvement 2026	74010	Facilities Acquisition and Con	465201	Other Motor Vehicles	9512	38763	Other Motor Vehicles-Specialty				Close Misc Programs	0000150070	(17,405.41)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	34043	PECO Construction MTC	74010	Facilities Acquisition and Con	464901	FF&E-Tech Related Non Cap	9515	30001	Capital Projects	SDMC3	3951531160	3000000500	22/26 Project Tech Budget rolled to 26/27	0000150221	(29,399.87)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and Con	464801	FF&E-Tech Related Capitalized	9515	30001	Capital Projects	SDMC3	3951531215	3000000500	22/26 Project Tech Budget rolled to 26/27	0000150221	(39,263.31)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and Con	464901	FF&E-Tech Related Non Cap	9515	30001	Capital Projects	SDMC3	3951531215	3000000500	22/26 Project Tech Budget rolled to 26/27	0000150221	(65,327.87)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and Con	464901	FF&E-Tech Related Non Cap	9615	30001	Capital Projects	SDMC3	3951531215	3000000500	22/26 Project Tech Budget rolled to 26/27	0000150221	(12,201.65)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and Con	464901	FF&E-Tech Related Non Cap	9615	30001	Capital Projects	SDMC3	3951539860	3000000500	22/26 Project Tech Budget rolled to 26/27	0000150221	(1,899.92)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39125	COPS Series 2025A	74010	Facilities Acquisition and Con	464901	FF&E-Tech Related Non Cap	9515	30001	Capital Projects	SDMC3	3951539360	3000000500	22/26 Project Tech Budget rolled to 26/27	0000150221	(102,334.73)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39125	COPS Series 2025A	74010	Facilities Acquisition and Con	464901	FF&E-Tech Related Non Cap	9515	30001	Capital Projects	SDMC3	3951539880	3000000500	22/26 Project Tech Budget rolled to 26/27	0000150221	(59,995.91)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39125	COPS Series 2025A	74010	Facilities Acquisition and Con	464901	FF&E-Tech Related Non Cap	9615	30001	Capital Projects	SDMC3	3951539360	3000000500	22/26 Project Tech Budget rolled to 26/27	0000150221	(7,222.87)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39125	COPS Series 2025A	74010	Facilities Acquisition and Con	464901	FF&E-Tech Related Non Cap	9615	30001	Capital Projects	SDMC3	3951539880	3000000500	22/26 Project Tech Budget rolled to 26/27	0000150221	(8,461.20)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39126	COPS Series 2026A	74010	Facilities Acquisition and Con	464901	FF&E-Tech Related Non Cap	9515	30001	Capital Projects	SDMC3	3951532050	3000000500	22/26 Project Tech Budget rolled to 26/27	0000150221	(153,718.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	464901	FF&E-Tech Related Non Cap	9515	30001	Capital Projects	SDMC3	3951531131	3000000500	22/26 Project Tech Budget rolled to 26/27	0000150221	(77,846.39)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	464901	FF&E-Tech Related Non Cap	9515	30001	Capital Projects	SDMC3	3951539720	3000000500	22/26 Project Tech Budget rolled to 26/27	0000150221	(374,400.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	464901	FF&E-Tech Related Non Cap	9615	30001	Capital Projects	SDMC3	3951531131	3000000500	22/26 Project Tech Budget rolled to 26/27	0000150221	(5,391.19)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951520135	3000000200	Move budget from 26/27 to 25/26 for Invoice BSHS Column Repairs	0000150325	152,130.50
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and Con	464201	FF&E-Non Capitalized	9515	30001	Capital Projects	SDMC3	3951531215	3000000400	25/26 Project Roll - FFE	0000150332	(8,791.24)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39125	COPS Series 2025A	74010	Facilities Acquisition and Con	464201	FF&E-Non Capitalized	9515	30001	Capital Projects	SDMC3	3951539360	3000000400	25/26 Project Roll - FFE	0000150332	(221,899.98)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39125	COPS Series 2025A	74010	Facilities Acquisition and Con	464201	FF&E-Non Capitalized	9515	30001	Capital Projects	SDMC3	3951539880	3000000400	25/26 Project Roll - FFE	0000150332	(209,239.73)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39126	COPS Series 2026A	74010	Facilities Acquisition and Con	464201	FF&E-Non Capitalized	9515	30001	Capital Projects	SDMC3	3951532050	3000000400	25/26 Project Roll - FFE	0000150332	(133,999.02)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	464201	FF&E-Non Capitalized	9515	30001	Capital Projects	SDMC3	3951539720	3000000400	25/26 Project Roll - FFE	0000150332	(409,012.59)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39125	COPS Series 2025A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539360	3000000200	25/26 Project roll to 26/27	0000150424	(10,000,000.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39125	COPS Series 2025A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539880	3000000200	25/26 Project roll to 26/27	0000150424	(10,000,000.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39126	COPS Series 2026A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539380	3000000200	25/26 Project roll to 26/27	0000150424	(20,000,000.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	34043	PECO Construction MTC	74010	Facilities Acquisition and Con	464901	FF&E-Tech Related Non Cap	9515	30001	Capital Projects	SDMC3	3951531160	3000000500	C0rrect rolled budget MTC AVI	0000150438	29,399.87
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951537575	3000000200	25/26 Rolled Forward Projects	0000150470	(282,734.65)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39126	COPS Series 2026A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539835	3000000200	25/26 Rolled Forward Projects	0000150470	(789,724.26)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951520145	3000000200	25/26 Rolled Forward Projects	0000150470	(5,550,469.26)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39194	Other Capital Projects	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951500405	3000000200	25/26 Rolled Forward Projects	0000150470	(525,654.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and Con	467101	Imp other than Build-Cap	9515	30001	Capital Projects	SDMC3	3951213760	3000000200	25/26 Project Roll Anna Maria Guy Harvey Activity 200	0000150788	(407,682.60)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37026	Local Capital Improvement 2026	74010	Facilities Acquisition and Con	464201	FF&E-Non Capitalized	9615	38760	Disctrictwide FF&E				25/26 9615 Project Roll	0000150794	(8,699.76)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37026	Local Capital Improvement 2026	74010	Facilities Acquisition and Con	468201	Remodeling & Renovations-NonCa	9615	38768	Auditorium Upgrades-AV&Lightin				25/26 9615 Project Roll	0000150794	(7,556.82)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	466001	Land	9515	30001	Capital Projects				25/26 9615 Project Roll	0000150794	(3,632,539.05)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37026	Local Capital Improvement 2026	74010	Facilities Acquisition and Con	467101	Imp other than Build-Cap	9515	30001	Capital Projects	SDMC3	3951531870	3000000200	Move from 26/27 for invoice - Miller Drive project	0000150846	117,603.83
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531861	3000000300	25/26 Oneco Act 300 Roll forward Budget	0000151097	(56,869.76)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39126	COPS Series 2026A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951532050	3000000200	25/26 Project Roll Forward LM Addition	0000151205	(7,000,000.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2024	74010	Facilities Acquisition and Con	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951531220	3000000100	25/26 Project Roll Forward	0000151439	(2,000.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2024	74010	Facilities Acquisition and Con	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951539865	3000000100	25/26 Project Roll Forward	0000151439	(2,500.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37025	Local Capital Improvement 2025	74010	Facilities Acquisition and Con	468201	Remodeling & Renovations-NonCa	9515	30001	Capital Projects	SDMC3	3951520015	3000000200	25/26 Project Roll Forward	0000151439	(232,068.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39125	COPS Series 2025A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539360	3000000300	25/26 Project Roll Forward	0000151439	(100,000.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and Con	467101	Imp other than Build-Cap	9515	30001	Capital Projects	SDMC3	3951213760	3000000300	Project Roll AMI Grant	0000151457	(6,116.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and Con	464901	FF&E-Tech Related Non Cap	9515	30001	Capital Projects	SDMC3	3951531215	3000000500	PO's closed in roll	0000151504	(15,651.66)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and Con	464901	FF&E-Tech Related Non Cap	9515	30001	Capital Projects	SDMC3	3951575966	3000000500	PO's closed in roll	0000151504	(4,425.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39125	COPS Series 2025A	74010	Facilities Acquisition and Con	464201	FF&E-Non Capitalized	9515	30001	Capital Projects	SDMC3	3951539360	3000000400	PO's closed in roll	0000151504	(299.24)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39125	COPS Series 2025A	74010	Facilities Acquisition and Con	464901	FF&E-Tech Related Non Cap	9615	30001	Capital Projects	SDMC3	3951539360	3000000500	PO's closed in roll	0000151504	(1,238.33)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951575965	3000000200	25/26 Clean up budget Seabreeze Rood Complete	0000151506	(1,000.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	34043	PECO Construction MTC	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531160	3000000100	25/26 Project Roll	0000151510	(143,055.25)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	34043	PECO Construction MTC	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531160	3000000200	25/26 Project Roll	0000151510	(300,603.85)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	34043	PECO Construction MTC	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531160	3000000300	25/26 Project Roll	0000151510	(21,299.77)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37025	Local Capital Improvement 2025	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575990	3000000200	25/26 Project Roll	0000151510	(258,057.93)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37025	Local Capital Improvement 2025	74010	Facilities Acquisition and Con	468101	Remodeling & Renovations-Cap	9515	13746	Emerg Mngt - Milton	SDMC3	3951530181	3000000100	25/26 Project Roll	0000151510	(2,931.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37025	Local Capital Improvement 2025	74010	Facilities Acquisition and Con	468101	Remodeling & Renovations-Cap	9515	13746	Emerg Mngt - Milton	SDMC3	3951530181	3000000200	25/26 Project Roll	0000151510	(515,229.75)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37025	Local Capital Improvement 2025	74010	Facilities Acquisition and Con	468101	Remodeling & Renovations-Cap	9515	13746	Emerg Mngt - Milton	SDMC3	3951530181	3000000300	25/26 Project Roll	0000151510	(15,671.98)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37025	Local Capital Improvement 2025	74010	Facilities Acquisition and Con	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951532500	3000000300	25/26 Project Roll	0000151510	(2,500.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37026	Local Capital Improvement 2026	74010	Facilities Acquisition and Con	467101	Imp other than Build-Cap	9515	30001	Capital Projects	SDMC3	3951531230	3000000200	25/26 Project Roll	0000151510	(93,378.90)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37026	Local Capital Improvement 2026	74010	Facilities Acquisition and Con	467201	Imp other than Build-Non Cap	9515	30001	Capital Projects	SDMC3	3951531147	3000000200	25/26 Project Roll	0000151510	(19,449.87)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37026	Local Capital Improvement 2026	74010	Facilities Acquisition and Con	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951531250	3000000100	25/26 Project Roll	0000151510	(135,568.50)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37026	Local Capital Improvement 2026	74010	Facilities Acquisition and Con	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951531250	3000000200	25/26 Project Roll	0000151510	(4,401,544.51)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37026	Local Capital Improvement 2026	74010	Facilities Acquisition and Con	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951531250	3000000300	25/26 Project Roll	0000151510	(113,390.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37026	Local Capital Improvement 2026	74010	Facilities Acquisition and Con	468201	Remodeling & Renovations-NonCa	9512	30001	Capital Projects	SDMC3	3951275325	3951275325	25/26 Project Roll	0000151510	(185,122.74)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531005	3000000100	25/26 Project Roll	0000151510	(28,770.66)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531005	3000000200	25/26 Project Roll	0000151510	(977,898.53)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531005	3000000300	25/26 Project Roll	0000151510	(41,762.09)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531215	3000000100	25/26 Project Roll	0000151510	(38,779.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531215	3000000200	25/26 Project Roll	0000151510	(4,191,576.44)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531215	3000000300	25/26 Project Roll	0000151510	(12,630.41)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531861	3000000100	25/26 Project Roll	0000151510	(79,286.49)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531861	3000000200	25/26 Project Roll	0000151510	(1,152,112.07)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539860	3000000100	25/26 Project Roll	0000151510	(41,516.25)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539860	3000000200	25/26 Project Roll	0000151510	(223,672.84)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539860	3000000300	25/26 Project Roll	0000151510	(11,714.14)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575966	3000000100	25/26 Project Roll	0000151510	(37,058.56)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575966	3000000300	25/26 Project Roll	0000151510	(8,090.75)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39125	COPS Series 2025A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539360	3000000100	25/26 Project Roll	0000151510	(463,430.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39125	COPS Series 2025A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539360	3000000200	25/26 Project Roll	0000151510	(6,071,791.93)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39125	COPS Series 2025A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539360	3000000300	25/26 Project Roll	0000151510	(47,983.10)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39125	COPS Series 2025A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539880	3000000100	25/26 Project Roll	0000151510	(286,585.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39125	COPS Series 2025A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539880	3000000200	25/26 Project Roll	0000151510	(10,456,971.90)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39125	COPS Series 2025A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539880	3000000300	25/26 Project Roll	0000151510	(118,783.65)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39126	COPS Series 2026A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951532050	3000000100	25/26 Project Roll	0000151510	(159,192.74)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39126	COPS Series 2026A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951532050	3000000200	25/26 Project Roll	0000151510	(2,249,715.33)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39126	COPS Series 2026A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951532050	3000000300	25/26 Project Roll	0000151510	[illegible]
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39126	COPS Series 2026A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539380	3000000100	25/26 Project Roll	0000151510	[illegible]

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39126	COPS Series 2026A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539380	3000000200	25/26 Project Roll	0000151510	(11,648,590.34)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39126	COPS Series 2026A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539380	3000000300	25/26 Project Roll	0000151510	(411,356.41)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951520140	3000000300	25/26 Project Roll	0000151510	(1,929.85)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951520145	3000000100	25/26 Project Roll	0000151510	(368,707.50)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951575990	3000000300	25/26 Project Roll	0000151510	(25,526.90)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951520011	3000000100	25/26 Project Roll	0000151510	(17,100.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951520011	3000000300	25/26 Project Roll	0000151510	(2,000.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39194	Other Capital Projects	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951500405	3000000300	25/26 Project Roll	0000151510	(12,750.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39194	Other Capital Projects	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531160	3000000100	25/26 Project Roll	0000151510	(43,737.80)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531131	3000000100	25/26 Project Roll	0000151510	(48,310.32)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531131	3000000200	25/26 Project Roll	0000151510	(6,025,204.86)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531131	3000000300	25/26 Project Roll	0000151510	(20,580.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539720	3000000100	25/26 Project Roll	0000151510	(266,247.50)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539720	3000000200	25/26 Project Roll	0000151510	(1,471,863.29)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539720	3000000300	25/26 Project Roll	0000151510	(54,700.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539750	3000000100	25/26 Project Roll	0000151510	(35,000.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539750	3000000200	25/26 Project Roll	0000151510	(1,587,952.13)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539750	3000000300	25/26 Project Roll	0000151510	(54,697.50)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539830	3000000100	25/26 Project Roll	0000151510	(78,467.24)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539830	3000000200	25/26 Project Roll	0000151510	(976,284.76)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539830	3000000300	25/26 Project Roll	0000151510	(11,521.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539849	3000000100	25/26 Project Roll	0000151510	(18,678.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539849	3000000300	25/26 Project Roll	0000151510	(25,526.90)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539869	3000000200	25/26 Project Roll	0000151510	(1,000.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539869	3000000300	25/26 Project Roll	0000151510	(4,414.85)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and Con	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951500525	3000000100	25/26 Project Roll	0000151510	(29,588.50)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and Con	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951500525	3000000200	25/26 Project Roll	0000151510	(402,561.87)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and Con	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951500525	3000000300	25/26 Project Roll	0000151510	(6,500.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37026	Local Capital Improvement 2026	74010	Facilities Acquisition and Con	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951531250	3000000200	25/26 Expense Accrual Budget	0000151528	110,267.16
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531861	3000000100	25/26 Expense Accrual Budget	0000151528	7,971.90
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	74010	Facilities Acquisition and Con	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951500525	3000000100	25/26 Expense Accrual Budget	0000151528	7,751.25
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39125	COPS Series 2025A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539880	3000000100	25/26 Budget for Accruals	0000151578	117,000.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39125	COPS Series 2025A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539880	3000000200	25/26 Budget for Accruals	0000151578	22,759.84
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39126	COPS Series 2026A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951532050	3000000100	25/26 Budget for Accruals	0000151578	38,628.51
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39126	COPS Series 2026A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539835	3000000100	25/26 Budget for Accruals	0000151578	186,500.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531131	3000000100	25/26 Budget for Accruals	0000151578	40,728.54
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	34043	PECO Construction MTC	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531160	3000000200	Budget for 25/26 Accrued Expenses	0000151761	656,928.92
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39126	COPS Series 2026A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539380	3000000100	Budget for 25/26 Accrued Expenses	0000151761	182,424.93
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39126	COPS Series 2026A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539380	3000000200	Budget for 25/26 Accrued Expenses	0000151761	7,975.69
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39125	COPS Series 2025A	74010	Facilities Acquisition and Con	464901	FF&E-Tech Related Non Cap	9515	30001	Capital Projects	SDMC3	3951539360	3000000500	Budget for accruals	0000151768	74,033.97
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39125	COPS Series 2025A	74010	Facilities Acquisition and Con	464901	FF&E-Tech Related Non Cap	9515	30001	Capital Projects	SDMC3	3951539880	3000000500	Budget for accruals	0000151768	74,033.97
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39125	COPS Series 2025A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539360	3000000200	:Move for 6/30 expenses posting late	0000151846	820.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39125	COPS Series 2025A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539880	3000000200	:Move for 6/30 expenses posting late	0000151846	205.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	34043	PECO Construction MTC	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531160	3000000200	25/263 Adjust budget for PO Roll	0000151860	(433,602.26)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	34043	PECO Construction MTC	74010	Facilities Acquisition and Con	464201	FF&E-Non Capitalized	9515	30001	Capital Projects	SDMC3	3951531160	3000000400	25/263 Adjust budget for PO Roll	0000151860	(67,602.15)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	34043	PECO Construction MTC	74010	Facilities Acquisition and Con	464901	FF&E-Tech Related Non Cap	9515	30001	Capital Projects	SDMC3	3951531160	3000000500	25/263 Adjust budget for PO Roll	0000151860	(44,966.80)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37026	Local Capital Improvement 2026	74010	Facilities Acquisition and Con	468101	Remodeling & Renovations-Cap	9515	30001	Capital Projects	SDMC3	3951531250	3000000200	25/263 Adjust budget for PO Roll	0000151860	(205,118.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37026	Local Capital Improvement 2026	74010	Facilities Acquisition and Con	468201	Remodeling & Renovations-NonCa	9512	30001	Capital Projects	SDMC3	3951200070	3951200070	25/263 Adjust budget for PO Roll	0000151860	(1,589,293.19)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37026	Local Capital Improvement 2026	74010	Facilities Acquisition and Con	468201	Remodeling & Renovations-NonCa	9512	30001	Capital Projects	SDMC3	3951275325	3951275325	25/263 Adjust budget for PO Roll	0000151860	(462.86)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531861	3000000200	25/263 Adjust budget for PO Roll	0000151860	(151,440.23)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539860	3000000200	25/263 Adjust budget for PO Roll	0000151860	(179,671.28)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and Con	464901	FF&E-Tech Related Non Cap	9515	30001	Capital Projects	SDMC3	3951531215	3000000500	25/263 Adjust budget for PO Roll	0000151860	(9,697.58)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and Con	464901	FF&E-Tech Related Non Cap	9615	30001	Capital Projects	SDMC3	3951531215	3000000500	25/263 Adjust budget for PO Roll	0000151860	(3,571.42)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39125	COPS Series 2025A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539360	3000000200	25/263 Adjust budget for PO Roll	0000151860	(1,084,175.62)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39125	COPS Series 2025A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539880	3000000200	25/263 Adjust budget for PO Roll	0000151860	(918,744.85)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39125	COPS Series 2025A	74010	Facilities Acquisition and Con	464101	FF&E-Capitalized	9515	30001	Capital Projects	SDMC3	3951539360	3000000400	25/263 Adjust budget for PO Roll	0000151860	(40,475.86)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39125	COPS Series 2025A	74010	Facilities Acquisition and Con	464101	FF&E-Capitalized	9515	30001	Capital Projects	SDMC3	3951539880	3000000400	25/263 Adjust budget for PO Roll	0000151860	(40,475.86)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39125	COPS Series 2025A	74010	Facilities Acquisition and Con	464201	FF&E-Non Capitalized	9515	30001	Capital Projects	SDMC3	3951539360	3000000400	25/263 Adjust budget for PO Roll	0000151860	(1,580,991.71)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39125	COPS Series 2025A	74010	Facilities Acquisition and Con	464201	FF&E-Non Capitalized	9515	30001	Capital Projects	SDMC3	3951539880	3000000400	25/263 Adjust budget for PO Roll	0000151860	(1,559,672.62)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39125	COPS Series 2025A	74010	Facilities Acquisition and Con	464301	Computer Hardware-Capitalized	9515	30001	Capital Projects	SDMC3	3951539360	3000000500	25/263 Adjust budget for PO Roll	0000151860	(16,419.05)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39125	COPS Series 2025A	74010	Facilities Acquisition and Con	464301	Computer Hardware-Capitalized	9515	30001	Capital Projects	SDMC3	3951539880	3000000500	25/263 Adjust budget for PO Roll	0000151860	(16,419.05)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39125	COPS Series 2025A	74010	Facilities Acquisition and Con	464801	FF&E-Tech Related Capitalized	9515	30001	Capital Projects	SDMC3	3951539360	3000000500	25/263 Adjust budget for PO Roll	0000151860	(304,784.33)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39125	COPS Series 2025A	74010	Facilities Acquisition and Con	464801	FF&E-Tech Related Capitalized	9515	30001	Capital Projects	SDMC3	3951539880	3000000500	25/263 Adjust budget for PO Roll	0000151860	(127,794.04)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39125	COPS Series 2025A	74010	Facilities Acquisition and Con	464901	FF&E-Tech Related Non Cap	9515	30001	Capital Projects	SDMC3	3951539360	3000000500	25/263 Adjust budget for PO Roll	0000151860	(95,344.15)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39125	COPS Series 2025A	74010	Facilities Acquisition and Con	464901	FF&E-Tech Related Non Cap	9515	30001	Capital Projects	SDMC3	3951539880	3000000500	25/263 Adjust budget for PO Roll	0000151860	(95,344.15)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39125	COPS Series 2025A	74010	Facilities Acquisition and Con	464901	FF&E-Tech Related Non Cap	9615	30001	Capital Projects	SDMC3	3951539360	3000000500	25/263 Adjust budget for PO Roll	0000151860	(4,190.92)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39125	COPS Series 2025A	74010	Facilities Acquisition and Con	464901	FF&E-Tech Related Non Cap	9615	30001	Capital Projects	SDMC3	3951539880	3000000500	25/263 Adjust budget for PO Roll	0000151860	(4,052.50)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39126	COPS Series 2026A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951532050	3000000200	25/263 Adjust budget for PO Roll	0000151860	(532,837.33)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39126	COPS Series 2026A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539380	3000000200	25/263 Adjust budget for PO Roll	0000151860	(16,984,794.44)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39126	COPS Series 2026A	74010	Facilities Acquisition and Con	464201	FF&E-Non Capitalized	9515	30001	Capital Projects	SDMC3	3951532050	3000000400	25/263 Adjust budget for PO Roll	0000151860	(332,558.98)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	74010	Facilities Acquisition and Con	467101	Imp other than Build-Cap	9612	30001	Capital Projects	SDMC3	3951213760	3000000300	25/263 Adjust budget for PO Roll	0000151860	(18,874.13)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531131	3000000200	25/263 Adjust budget for PO Roll	0000151860	(142,394.63)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539720	3000000200	25/263 Adjust budget for PO Roll	0000151860	(1,248,598.74)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539750	3000000200	25/263 Adjust budget for PO Roll	0000151860	(864,880.32)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539830	3000000200	25/263 Adjust budget for PO Roll	0000151860	(195,386.85)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	464201	FF&E-Non Capitalized	9515	30001	Capital Projects	SDMC3	3951531131	3000000400	25/263 Adjust budget for PO Roll	0000151860	(27,576.66)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	464201	FF&E-Non Capitalized	9515	30001	Capital Projects	SDMC3	3951539750	3000000400	25/263 Adjust budget for PO Roll	0000151860	(1,459.90)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	464301	Computer Hardware-Capitalized	9515	30001	Capital Projects	SDMC3	3951531131	3000000500	25/263 Adjust budget for PO Roll	0000151860	(3,600.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	74010	Facilities Acquisition and Con	464901	FF&E-Tech Related Non Cap	9515	30001	Capital Projects	SDMC3	3951531131	3000000500	25/263 Adjust budget for PO Roll	0000151860	(135,994.45)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39126	COPS Series 2026A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539380	3000000200	Adjust accrual budget	0000151930	(75,345.55)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531861	3000000200	Adj budget for accruals	0000152052	91,197.30
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39126	COPS Series 2026A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951532050	3000000200	Adj budget for accruals	0000152052	7,479.60
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39126	COPS Series 2026A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539380	3000000200	Adj budget for accruals	0000152052	25,300.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39123	COPS Series 2023A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951531215	3000000200	Budget for Accrued Expenses	0000152380	74,449.71
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39126	COPS Series 2026A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539380	3000000200	Budget for accrued expense	0000152557	174,315.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39125	COPS Series 2025A	74010	Facilities Acquisition and Con	463001	Building & Fixed Equipment	9515	30001	Capital Projects	SDMC3	3951539360	3000000100	Budget for accrued expense	0000152571	10,000.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37026	Local Capital Improvement 2026	92010	Debt Service	471001	Redemption of Principal	9513	38764	Vehicle Leases				Equity Adj for Vehicle Lease 4076 Totaled	0000149599	8,605.74
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37026	Local Capital Improvement 2026	92010	Debt Service	471001	Redemption of Principal	9573	34052	KM Copier Lease Schools				Budget for June Lease KM Copier New Schools	0000149600	1,953.71
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37026	Local Capital Improvement 2026	92010	Debt Service	471001	Redemption of Principal	9513	38764	Vehicle Leases				Close Misc Programs	0000150068	(432.93)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37026	Local Capital Improvement 2026	92010	Debt Service	471001	Redemption of Principal	9513	38764	Vehicle Leases				Close Misc Programs	0000150070	(494.89)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	36001	Capital Outlay & Debt Service	92010	Debt Service	473001	Dues and Fees	9798	39210	State Memo SBE Bonds				Budget for CODS Entry	0000153108	2,840.90
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39196	Charter School Capital Outlay	97010	Transfers	491001	Transfers to General Fund	9798	40003	TR Charter Sch CO - PECO				Budget to Actual PECO Charter Transfer	0000150351	3,650.00
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2024	97010	Transfers	492001	Transfers to Debt Service Fund	9798	39093	2017 Series COPS				Budget to actual DS Transfer Expenses	0000150359	(6,999.41)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2024	97010	Transfers	492001	Transfers to Debt Service Fund	9798	39123	2023 Series COPS				Budget to actual DS Transfer Expenses	0000150359	(2,090.55)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37025	Local Capital Improvement 2025	97010	Transfers	492001	Transfers to Debt Service Fund	9798	39090	2015 Series COPS				Budget to actual DS Transfer Expenses	0000150359	(3,351.08)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37025	Local Capital Improvement 2025	97010	Transfers	492001	Transfers to Debt Service Fund	9798	39901	2010 Series QSCB				Budget to actual DS Transfer Expenses	0000150359	(2,310.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39192	Sales Tax Proceeds	97010	Transfers	492001	Transfers to Debt Service Fund	9798	39087	2017 Series Sales Tax Bond				Budget to actual DS Transfer Expenses	0000150359	(2,000.00)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39197	Impact Fees	97010	Transfers	492001	Transfers to Debt Service Fund	9798	39125	2025 Series COPS				Budget to actual DS Transfer Expenses	0000150359	

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37024	Local Capital Improvement 2024	97010	Transfers	492001	Transfers to Debt Service Fund	9798	39096	2016 Series COPS				Adjust DS Budget and Transfer to actual	0000150484	(284,093.75)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37025	Local Capital Improvement 2025	97010	Transfers	492001	Transfers to Debt Service Fund	9798	39090	2015 Series COPS				Adj DS Transfer 29190	0000150488	1,504.46
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	39198	Ed Facilities Security Grants	97010	Transfers	491001	Transfers to General Fund	9798	40525	TR Ed Facilities Grant #5				25/26 SS Grant roll for TR Portion	0000150576	(105,291.20)
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37025	Local Capital Improvement 2025	97010	Transfers	491001	Transfers to General Fund	9798	40002	TR General School Maintenance				Transfer budget adjusted to actuals	0000151341	875,116.04
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	37026	Local Capital Improvement 2026	97010	Transfers	491001	Transfers to General Fund	9798	38745	TR Musical Equipment				Transfer budget adjusted to actuals	0000151341	(49,496.16)
2																		**Total**		**(302,569,249.62)**

Special Revenue Fund
June 2026 Budget Amendment Summary

Function	FunctionDescr	YTD Prior	YTD Current	Budget Amendment	Percent Change	Reference
	Beginning Fund Balance	-	-	-	n/a	
3XX	Revenues	(45,019,901)	(44,923,795)	96,107	-0.21%	
3XX	Transfers In and Other Funding Sources	-	-	-	n/a	
5XX	Instructional	24,508,500	24,471,148	(37,352)	-0.15%	
61X	Student Support Services	2,074,385	2,058,996	(15,389)	-0.74%	
62X	Instructional Media Services	48,000	48,000	-	0.00%	
63X	Instruction and Curriculum Development	10,753,955	10,734,288	(19,667)	-0.18%	
64X	Instructional Staff Training	4,760,894	4,612,384	(148,510)	-3.12%	
65X	Instructional Technology	2,454	2,454	-	0.00%	
72X	General Admin Superintendent	1,895,900	1,894,322	(1,578)	-0.08%	
73X	School Administration	62,784	169,856	107,072	170.54%	1
74X	Facility Acquisition and Construction	34,841	34,841	-	0.00%	
75X	Fiscal Services	4,292	4,292	0	0.00%	
77X	Central Services	54,458	81,272	26,814	49.24%	2
78X	Transportation	647,050	635,565	(11,485)	-1.77%	
79X	Operation of Plant	57,047	61,035	3,988	6.99%	**3**
82X	Administrative Technology	115,342	115,342	-	0.00%	
9XX	Budgeted Fund Balance	0	0	0	n/a	

Reference 1 - Comments for Functional Changes over 5%:	Budget Amendment
LWR Prep Academy CSP budget adj to match approved amend #2	107,072
Other misc adjustments	
Total	107,072

Reference 2 - Comments for Functional Changes over 5%:	Budget Amendment
LWR Prep Academy CSP budget adj to match approved amend #2	26,814
Other misc adjustments	-
Total	26,814

Special Revenue Fund
June 2026 Budget Amendment Summary

Reference 3 - Comments for Functional Changes over 5%:	Budget Amendment
LWR Prep Academy CSP budget adj to match approved amend #2	3,988
Other misc adjustments	-
Total	3,988

Special Revenue Fund
June 2026 Budget Amendment Details

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
1	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	73010	School Admin - Principal	439401	Dist to Charter-NonFEFP	2182	15001	Grants Program	SDMC4	4218204605	7300000000	4605 LWR Prep Academy CSP budget adj to match approved amend #2	0000150693	107,072.02
1																		Total		107,072.02

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
2	12	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	42101	Federal Cash Advance	77310	Personnel Services	473001	Dues and Fees	9305	15001	Grants Program	SDMC4	4930504096	7730000000	OPEN LINES FOR PCARD REBATE	0000151266	0.00
2	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	77610	Internal Services	439401	Dist to Charter-NonFEFP	2182	15001	Grants Program	SDMC4	4218204605	7760000000	4605 LWR Prep Academy CSP budget adj to match approved amend #2	0000150693	26,814.00
2																		Total		26,814.00

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
3	12	PROJ_C_BUD	SDMC1	Adjustment	Posted	42101	Federal Cash Advance	79010	Operation of Plant	439401	Dist to Charter-NonFEFP	2182	15001	Grants Program	SDMC4	4218204605	7900000000	4605 LWR Prep Academy CSP budget adj to match approved amend #2	0000150693	3,988.00
3																		Total		3,988.00

Food Service Fund
June 2026 Budget Amendment Summary

Function	FunctionDescr	YTD Prior	YTD Current	Budget Amendment	Percent Change	Reference
	Beginning Fund Balance	(11,369,626)	(11,369,626)	-	0.00%	
3XX	Revenues	(38,452,929)	(38,896,011)	(443,082)	1.15%	
3XX	Other Funding Source	(1,200)	(1,510)	(310)	25.83%	1
76X	Food Services	40,016,210	40,459,602	443,392	1.11%	
97xx	Transfers Out	-	-	-	n/a	
9XX	Budgeted Fund Balance	9,807,544	9,807,544	(0)	0.00%	

Reference 1 - Comments for Functional Changes over 5%:	Budget Amendment
Other misc adjustments	(310)
Total	(310)

Food Service Fund
June 2026 Budget Amendment Details

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	41001	Food Services	30000	Revenue	374201	Other Loss Recovery		00000	Discretionary				Rev Rec June v8	0000152568	(310.00)
1																		Total		(310.00)

Health Insurance Fund
June 2026 Budget Amendment Summary

Function	FunctionDescr	YTD Prior	YTD Current	Budget Amendment	Percent Change	Reference
	Beginning Fund Balance	(13,017,764)	(13,017,764)	-	0.00%	
3XX	Revenues	(61,552,000)	(61,653,039)	(101,039)	0.16%	
3XX	Transfers In		-	-	n/a	
77X	Central Services	65,633,538	65,734,577	101,039	0.15%	
9XX	Budgeted Fund Balance	8,936,226	8,936,226	0	0.00%	

Workers Comp Fund
June 2026 Budget Amendment Summary

Function	FunctionDescr	YTD Prior	YTD Current	Budget Amendment	Percent Change	Reference
	Beginning Fund Balance	(5,049,323)	(5,049,323)	-	0.00%	
3XX	Revenues	(3,259,111)	(3,479,111)	(220,000)	6.75%	1
77X	Central Services	4,084,351	4,550,123	465,772	11.40%	2
9XX	Budgeted Fund Balance	4,224,084	3,978,311	(245,772)	-5.82%	3

Reference 1 - Comments for Functional Changes over 5%:	Budget Amendment
Premium revenue estimate adjustment	(220,000)
Other misc adjustments	-
Total	(220,000)

Reference 2 - Comments for Functional Changes over 5%:	Budget Amendment
06.30.26 Actuarial Report used to record IBNR	245,772
Claims forecast adjustment	220,000
Other misc adjustments	-
Total	465,772

Reference 3 - Comments for Functional Changes over 5%:	Budget Amendment
Premium revenue estimate adjustment	(220,000)
06.30.26 Actuarial Report used to record IBNR	245,772
Claims forecast adjustment	220,000
Other misc adjustments	-
Total	245,772

Workers Comp Fund
June 2026 Budget Amendment

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	71201	Self-Insurance - Workers Compe	30000	Revenue	348411	Premium - Employer WC		00000	Discretionary				Davies Workers Comp Increase	0000149786	(220,000.00)
1																		Total		(220,000.00)

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	71201	Self-Insurance - Workers Compe	77310	Personnel Services	477001	Claims Expense	9537	00000	Discretionary				Davies Workers Comp Increase	0000149785	220,000.00
2	12	KK_DET_BUD	SDMC1	Transfer Adjus	Posted	71201	Self-Insurance - Workers Compe	77310	Personnel Services	411101	Adm/Direct Regular Pay	9537	00000	Discretionary				Fund 71201 Negative	0000152576	(26.82)
2	12	KK_DET_BUD	SDMC1	Transfer Adjus	Posted	71201	Self-Insurance - Workers Compe	77310	Personnel Services	422001	FICA	9537	00000	Discretionary				Fund 71201 Negative	0000152576	26.82
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	71201	Self-Insurance - Workers Compe	77310	Personnel Services	477001	Claims Expense	9537	00000	Discretionary				IBNR Fund 71201 - 06.30.26 Actuarial Report	0000152717	245,772.29
2																		Total		465,772.29

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
3	12	KK_REV_BUD	SDMC1	Adjustment	Posted	71201	Self-Insurance - Workers Compe	30000	Revenue	348411	Premium - Employer WC		00000	Discretionary				Davies Workers Comp Increase	0000149786	(220,000.00)
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	71201	Self-Insurance - Workers Compe	77310	Personnel Services	477001	Claims Expense	9537	00000	Discretionary				Davies Workers Comp Increase	0000149785	220,000.00
3	12	KK_DET_BUD	SDMC1	Transfer Adjus	Posted	71201	Self-Insurance - Workers Compe	77310	Personnel Services	411101	Adm/Direct Regular Pay	9537	00000	Discretionary				Fund 71201 Negative	0000152576	(26.82)
3	12	KK_DET_BUD	SDMC1	Transfer Adjus	Posted	71201	Self-Insurance - Workers Compe	77310	Personnel Services	422001	FICA	9537	00000	Discretionary				Fund 71201 Negative	0000152576	26.82
3	12	KK_DET_BUD	SDMC1	Adjustment	Posted	71201	Self-Insurance - Workers Compe	77310	Personnel Services	477001	Claims Expense	9537	00000	Discretionary				IBNR Fund 71201 - 06.30.26 Actuarial Report	0000152717	245,772.29
3																		Total		245,772.29

Trust & Agency Fund
June 2026 Budget Amendment Summary

Function	FunctionDescr	YTD Prior	YTD Current	Budget Amendment	Percent Change	Reference
	Beginning Fund Balance	(1,726,764)	(1,726,764)	-	0.00%	
3XX	Revenues	(903,947)	(856,755)	47,192	-5.22%	1
5XX	Instructional	2,541,456	2,423,964	(117,492)	-4.62%	
61X	Student Support Services	1,214	51,214	50,000	4118.60%	2
63X	Instruction and Curriculum Development	-	-	-	n/a	
64X	Instructional Staff Training	774	774	0	0.01%	
72X	General Admin Superintendent	39,600	39,600	0	0.00%	
74X	Food Services	-	20,000	20,000	n/a	
76X	Food Services	-	-	-	n/a	
77X	Central Services	13,684	25,453	11,769	86.01%	3
78X	Transportation	-	-	-	n/a	
79X	Operation of Plant	11,769	-	(11,769)	-100.00%	4
91X	Community Services	22,214	22,514	300	1.35%	
9XX	Budgeted Fund Balance	0	0	0	25.00%	

Reference 1 - Comments for Functional Changes over 5%:	Budget Amendment
MTC Revenue adjustments to actual received	67,492
Palmetto HS and Bayshore High School construction project donation	(20,000)
Other misc adjustments	(300)
Total	47,192

Reference 2 - Comments for Functional Changes over 5%:	Budget Amendment
Donation for MTC Recruiter	50,000
Other misc adjustments	-
Total	50,000

Reference 3 - Comments for Functional Changes over 5%:	Budget Amendment
FNS Bad Debt Transfer	11,769
Other misc adjustments	-
Total	11,769

Reference 4 - Comments for Functional Changes over 5%:	Budget Amendment
FNS Bad Debt Transfer	(11,769)
Other misc adjustments	-
Total	(11,769)

Trust & Agency Fund
June 2026 Budget Amendment Details

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85001	Financial Aid Fee Trust	30000	Revenue	344001	Gifts, Grants and Bequests	0211	14298	MTC Recruiter				Rev Rec June 2026	0000150480	(50,000.00)
1	12	KK_REV_BUD	SDMC1	Transfer Adjus	Posted	85001	Financial Aid Fee Trust	30000	Revenue	344001	Gifts, Grants and Bequests	0211	14298	MTC Recruiter				Rev wrong fund adjustment	0000150545	50,000.00
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85001	Financial Aid Fee Trust	30000	Revenue	346801	Financial Aid Fees	0211	14649	MTC PostSec. Tuition Othr Fee				Rev Rec June 2026	0000150480	(23,572.01)
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85001	Financial Aid Fee Trust	30000	Revenue	346801	Financial Aid Fees	0211	14649	MTC PostSec. Tuition Othr Fee				Rev Rec June v9	0000152574	45,400.25
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donations & Scholarship Fund	30000	Revenue	319901	Miscellaneous Federal Direct	0211	14296	Veteran's Assistance-MTC				Rev Rec June 2026 v4	0000151459	80,784.75
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donations & Scholarship Fund	30000	Revenue	344001	Gifts, Grants and Bequests		00000	Discretionary				Daily Receipts 06.09.26	0000149421	(300.00)
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donations & Scholarship Fund	30000	Revenue	344001	Gifts, Grants and Bequests		14835	HS Const. Programs Donation				Rev Rec June 2026 v3	0000151176	(20,000.00)
1	12	KK_REV_BUD	SDMC1	Transfer Adjus	Posted	85002	Donations & Scholarship Fund	30000	Revenue	344001	Gifts, Grants and Bequests	0211	14298	MTC Recruiter				Rev wrong fund adjustment	0000150545	(50,000.00)
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donations & Scholarship Fund	30000	Revenue	349501	Other Misc Local Sources		14296	Veteran's Assistance-MTC				Rev Rec June 2026	0000150480	(1,433.72)
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donations & Scholarship Fund	30000	Revenue	349501	Other Misc Local Sources	0211	14649	MTC PostSec. Tuition Othr Fee				Revenue budget to match actuals	0000149019	32,632.89
1	12	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donations & Scholarship Fund	30000	Revenue	349501	Other Misc Local Sources	0211	14649	MTC PostSec. Tuition Othr Fee				Rev Rec June 2026	0000150480	(16,320.49)
1																		**Total**		**47,191.67**

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
2	12	KK_DET_BUD	SDMC1	Adjustment	Posted	85002	Donations & Scholarship Fund	61210	Guidance Services	411201	Other SAMP Regular Pay	0211	14298	MTC Recruiter				Rev Rec Offset June 2026 v2	0000150547	50,000.00
2																		**Total**		**50,000.00**

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
3	12	KK_DET_BUD	SDMC1	Transfer Adjus	Posted	85002	Donations & Scholarship Fund	77910	Other Central Services	479004	Bad Debt	9516	14259	FNS Donations				FNS Bad Debt Transfer	0000151128	11,769.10
3																		**Total**		**11,769.10**

Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
4	12	KK_DET_BUD	SDMC1	Transfer Adjus	Posted	85002	Donations & Scholarship Fund	79010	Operation of Plant	479004	Bad Debt	9516	14259	FNS Donations				FNS Bad Debt Transfer	0000151128	(11,769.10)
4																		**Total**		**0.00**

AGENDA ITEM NO. 7.3

School Board of Manatee County
September 8, 2026 - Regular Board Meeting and Public Hearing
Action Item

Title
Approval of the Final Millage Rates for Fiscal Year 2026-2027

Executive Summary
Motion and approval of Required Local Effort for the Fiscal Year 2026-2027 of 3.027 mills.

Motion and approval of Discretionary Operating Millage for the Fiscal Year 2026-2027 of 0.748 mills.

Motion and approval of Additional Operating (Voted Levy) Millage for the Fiscal Year 2026-2027 of 1.000 mill.

Motion and approval of the Local Capital Outlay Millage for the Fiscal Year 2026-2027 of 1.500 mills.

The following Resolutions are attached hereto and will need to be approved and signed by the School Board Chairman and the Superintendent.

- 2026-003 - Resolution Adopting Final Millage Rates (Signed by Chairman Spray)
- 2026-004 - FDOE Form ESE 524 - Resolution Determining Revenues and Millages Levied (Signed by Superintendent Breslin)

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Ready To Grow | Goal 5
Continue our secure financial position, utilize referendum millage funds effectively, and modernize and enhance our current schools to meet our school community needs, including building vibrant, new schools

Recommendation

The Superintendent recommends that the School Board approve the Required Local Effort Millage for the Fiscal Year 2026-2027 of 3.027 mills.

The Superintendent recommends that the School Board approve the Discretionary Operating Millage for the Fiscal Year 2026-2027 of 0.748 mill.

The Superintendent recommends that the School Board approve the Additional Operating (Voted Levy) Millage for the Fiscal Year 2026-2027 of 1.000 mill.

The Superintendent recommends that the School Board approve the Local Capital Outlay Millage for the Fiscal Year 2026-2027 of 1.500 mills.

The Superintendent recommends that the School Board approve the following Resolutions which are attached

hereto:

- 2026-003 - Resolution Adopting Final Millage Rates (Signed by Chairman Spray)
- 2026-004 - FDOE Form ESE524 - Resolution Determining Revenues and Millages Levied (Signed by Superintendent Breslin)

Financial Impact
2026-2027 Adopted Budget

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

Attachments:
Resolution 2026-004 - ESE 524 - FDOE Resolution Determining Revenues and Millages Levied
Resolution 2026-003 - Adoption of Final Millage

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

FLORIDA DEPARTMENT OF EDUCATION
RESOLUTION DETERMINING
REVENUES AND MILLAGES LEVIED

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF 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, 2026, AND ENDING JUNE 30, 2027.

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

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

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

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

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 85,356,226,369	Required Local Effort	$ 246,645,352	3.0100 mills s. 1011.62(4), F.S.
	Prior-Period Funding Adjustment Millage	$ 1,393,014	0.0170 mills s. 1011.62(4)(e), F.S.
	Total Required Millage	$ 248,038,366	3.0270 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
$ 85,356,226,369	Discretionary Operating	$ 61,292,600	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
$ 85,356,226,369	Additional Operating	$ 81,941,978	1.0000 mills ss. 1011.71(9) and 1011.73(2), F.S.
	Additional Capital Improvement	$ 0	mills s. 1011.73(1), F.S.

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 85,356,226,369	Local Capital Improvement	$ 122,912,966	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 2.87 PERCENT.

STATE OF FLORIDA

COUNTY OF MANATEE

I, Laurie Breslin, superintendent of schools and ex-officio secretary of the District School Board of Manatee County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Manatee County, Florida, on July 28, 2026.

_____ Signature of District School Superintendent

_____ Date of Signature

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

Resolution Adopting Final Millage
Resolution Number 2026-003

A RESOLUTION OF THE MANATEE COUNTY SCHOOL BOARD ADOPTING THE FINAL MILLAGE RATE FOR FISCAL YEAR JULY 1, 2026, TO JUNE 30, 2027

WHEREAS, the School Board of Manatee County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve the Required Local Effort Millage for Fiscal Year 2026-2027 of 3.027; and

WHEREAS, the School Board of Manatee County, Florida, approved the Discretionary Operating Millage for Fiscal Year 2026-2027 of 0.748; and

WHEREAS, the School Board of Manatee County approved the Additional Operating (Voted Levy) Millage for Fiscal Year 2026-2027 of 1.000; and

WHEREAS, the School Board of Manatee County approved the Local Capital Outlay Millage for Fiscal Year 2026-2027 of 1.500 mills; and

WHEREAS, the School Board of Manatee County approved this Resolution Numbered 2026-003 Adopting the Fiscal Year 2026-2027 Total Millage of 6.275.

NOW THEREFORE, BE IT RESOLVED:

That the millage rates as set forth therein are hereby adopted by the School Board of Manatee County for the fiscal year July 1, 2026, to June 30, 2027.

_____

Cindy Spray, Chairman

Dated: September 8, 2026

(S E A L)

AGENDA ITEM NO. 7.4

School Board of Manatee County
September 8, 2026 - Regular Board Meeting and Public Hearing
Action Item

Title
Approval of the Final Budget for 2026-2027

Executive Summary
Motion and approval of the Fiscal Year 2026-2027 Final Budget in the amount of $1,661,179,073.

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Ready To Grow | Goal 5
Continue our secure financial position, utilize referendum millage funds effectively, and modernize and enhance our current schools to meet our school community needs, including building vibrant, new schools

Recommendation
The Superintendent recommends that the Board approve the Fiscal Year 2026-2027 Final Budget, in the amount of $1,661,179,073.

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

Attachments:
Resolution 2026-005 - Adoption of Final Budget
Final Budget Book 2026-2027

Resolution Adopting Final Budget
Resolution Number 2026-005

A RESOLUTION OF THE MANATEE COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR JULY 1, 2026, TO JUNE 30, 2027.

WHEREAS, the School Board of Manatee County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and final budget for the fiscal year July 1, 2026, to June 30, 2027; and

WHEREAS, the Manatee County School Board set forth the appropriations and revenue estimate for the Budget for the fiscal year July 1, 2026, to June 30, 2027.

WHEREAS, AT THE PUBLIC HEARING AND IN FULL COMPLIANCE WITH Chapter 200, Florida Statutes, the Manatee County School Board adopted the final millage rates and the budget in the amount of $1,661,179,073 for the fiscal year July 1, 2026, to June 30, 2027.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of the Manatee County School Board, including the millage rates set forth therein, is hereby adopted by the School Board of Manatee County as the final budget for the categories indicated for the fiscal year July 1, 2026, to June 30, 2027.

_____

Cindy Spray, Chairman

Dated: September 8, 2026

School District of Manatee County

Final Annual Budget

2026-2027

September 8, 2026

Dr. Laurie Breslin,

Superintendent

Cindy Spray, Chair

Richard Tatem, Vice Chair

Heather Felton, Member

Charlie Kennedy, Member

Chad Choate III, Member

Dr. Laurie Breslin, Superintendent

The School District of Manatee County

215 Manatee Avenue West

Bradenton, Florida 34205

941-708-8770

www.manateeschools.net

TABLE OF CONTENTS

SECTION I	**INTRODUCTION & OVERVIEW……1**	
	Budget Transmittal Letter	2
	Budget Summary	3
	Executive Summary	4
	2026-2029 Strategic Plan	7
	Student Growth	8
SECTION II	**FINANCIAL STRUCTURE, POLICY & PROCESS……..10**	
	Organizational Chart	11
	Budget Process	12
	Financial Policies and Procedures	13
	Truth in Millage (TRIM) Calendar	19
	Overview and Millage Information	20
	Effects of New Millage	21
	DR420S Certification of School Taxable Value	29
SECTION III	**FINANCIAL SUMMARIES……..31**	
	2026-2027 Budget by Fund	32
	General Operating Fund Budget Overview	33
	2026-2027 FEFP Second Calculation Overview	34
	General Fund Budget Overview	35
	Debt Service Fund Budget Overview	38
	Capital Projects Fund Budget Overview	45
	Special Revenue Fund – Other Federal Programs Budget Overview	53

Special Revenue Fund – Food Service Budget Overview 57

Internal Service Fund Budget Overview 59

Trust and Agency Fund Budget Overview 62

SECTION IV DEPARTMENTS……64

Instructional Financial & Staff Allocations 65

Operations Financial & Staff Allocations 74

Business Services Financial & Staff Allocations 84

Superintendent Financial & Staff Allocations 89

Strategic Plan & Enroll Management 93

Reserves & Misc. Cost Centers 98

SECTION V SCHOOLS……101

School Level Staffing Key 102

Elementary School Financial & Staff Allocations 103

K-8 School Financial & Staff Allocations 118

Middle School Financial & Staff Allocations 121

High School Financial & Staff Allocations 126

Charter Schools, Contracted and Alternative Sites,

MTC Financial & Staff Allocations 130

SECTION VI GENERAL MISCELLANEOUS……..137

Glossary 138

SECTION I

INTRODUCTION & OVERVIEW

- BUDGET TRANSMITTAL LETTER
- BUDGET SUMMARY
- EXECUTIVE SUMMARY
- 2026-2029 STRATEGIC PLAN
- STUDENT GROWTH

SCHOOL DISTRICT OF MANATEE COUNTY

SCHOOL BOARD

Cindy Spray
Chair

Richard Tatem
Vice Chair

Heather Felton
Charlie Kennedy
Chad Choate III

SUPERINTENDENT

Dr. Laurie Breslin

MEMORANDUM

DATE: September 8, 2026

TO: Members of the School Board

FROM: Dr. Laurie Breslin, Superintendent

SUBJECT: 2026-2027 Final Budget

The following pages disclose the School District of Manatee County's Final Annual Budget for the 2026-2027 school year which is allocated among the following funds:

Fund Name	Budgeted Revenue, Transfers In and Beginning Fund Balance	Budgeted Expenses and Transfers Out	Budgeted Ending Fund Balance
General Fund	$749,962,288	$701,012,922	$48,949,366
Capital Fund	$660,562,826	$603,245,649	$57,317,177
Special Revenue	$79,856,816	$69,824,306	$10,032,510
Internal Services	$88,451,700	$73,270,696	$15,181,004
Debt Services	$79,404,619	$62,950,783	$16,453,836
Trust and Agency	$2,940,824	$2,940,824	$0
Total	$1,661,179,073	$1,513,245,180	$147,933,893

This budget is based on funding expected to be received from the State based on 59,534 unweighted FTE for K-12 students and is included in the FL DOE 2026-2027 second calculation.

On Tuesday, September 8, 2026, the Board will be recommended to approve final millage rates and final budget for Fiscal Year 2026-2027.

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

P.O. Box 9069
Bradenton, FL 34206-9069
215 Manatee Avenue West
Bradenton, FL 34205
941.708.8770
www.manateeschools.net

BUDGET SUMMARY - 2026-2027 Final 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
$101,508,621		$10,630,633		$13,706,700		$2,167,785		$15,953,836		$422,021,414		$565,988,989

Total Revenues

General Fund	+	Special Revenue Fund	+	Internal Service Fund	+	Trust and Agency Fund	+	Debt Service Fund	+	Capital Projects Fund	=	Total Revenues
$614,228,885		$69,224,983		$74,145,000		$773,039		$1,710,860		$238,541,412		$998,624,178

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
$34,224,782		$1,200		$600,000		$0		$61,739,923		$0		$96,565,905

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
$749,962,288		**$79,856,816**		**$88,451,700**		**$2,940,824**		**$79,404,619**		**$660,562,826**		**$1,661,179,073**

EXECUTIVE SUMMARY

The School District of Manatee County continues to demonstrate strong financial stewardship. The district ended FY 2025-2026 with a positive General Fund ending fund balance of **$**101,508,621, reflecting an assigned/unassigned ending fund balance of 11.63%. FY 2026-2027 General Fund ending fund balance is estimated at $48,949,366, reflecting an assigned/unassigned budgeted ending fund balance of 7.05%. The 2026-2027 Final Budget includes the re-appropriation of $31,824,869 in restricted and assigned carryforward program budgets.

MAJOR INITIATIVES AND ACCOMPLISHMENTS

Fiscal year 2025-2026 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.
- Global Financial Ratings firms – Fitch Ratings issued an upgrade to "AA-" 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 for long-term IDR was stable. Standard and Poor Global Ratings affirmed its "A+" ratings on the board's COPs, and rating outlook remained stable. Moody's ratings affirmed A1 issuer rating and upgrade of rating outlook from stable to positive.

WE ARE PAYING COMPETITIVE SALARIES

- This past school year marked the tenth consecutive year the District provided pay increases to teachers and other employees.
- Pay for a beginner teacher increased from $38,285 in 2015-2016 to $59,239 (including referendum supplement) in 2025-2026.

WE ARE PREPARING FOR GROWTH

- Lake Manatee K-8 Elementary campus opened August 11, 2025, and the K-8 Middle campus completion is scheduled for July 2026. The Lake Manatee K-8 Addition is under construction and scheduled for complete December 2026.
- Barbara Harvey K-8 North River Ranch opened on August 11, 2025, and the Addition is scheduled for completion in July 2027.
- Veterans Elementary and Rye Ranch Elementary are scheduled to open for the 2026-2027 school year.
- Rangeland High School is under construction and scheduled to open for the 2027-2028 school year.
- Moody Elementary School renovation is scheduled to be completed in July 2028. The project will include renovation of mechanical, electrical, and plumbing systems, kitchen equipment, and enhancement to campus security.

- Tillman Elementary School renovation is scheduled to be completed in August 2028. The project will include all campus renovation and HVAC systems.
- Bayshore High School renovation is scheduled to be completed in February 2029. The project will include renovation of mechanical, electrical, and plumbing systems; Career and Technical Education (CTE) addition and renovation.
- Lakewood Ranch High School HVAC renovation is scheduled to be completed in December 2028. The project will include campus-wide replacement of existing HVAC systems.

WE ARE IMPLEMENTING OUR STRATEGIC PLAN AND TECHNOLOGY PLAN

- Successfully implementing the District's READY 2026 Strategic Plan.
- Board approved District Technology Plan October 28, 2025 - June 30, 2030.
- Completed fiber infrastructure at two new elementary schools.
- Electronically transferred 13,569 student records and online transcripts.
- Generated over 41,000,000 total impressions across the Enterprise Print Center and School MFD devices.
- Deployed 8,000+ student and staff computer devices.
- Installed 941 digital interactive display panels in classrooms across 11 schools including professional development training.
- Completed comprehensive audio system upgrades across 18 schools, enhancing coverage and clarity in ballfields, cafeterias, car rider dismissal areas, gymnasiums, and stadiums to improve communication, safety, and event experiences.
- Implemented an enterprise-grade Network Access Control (NAC) solution to enforce identity-based access policies, enhance endpoint visibility, and strengthen the District's overall cybersecurity posture.

WE ARE CONTINUING TO MAKE SAFETY AND SECURITY A PRIORITY

- Annual Florida Safe Schools Assessment Tool (FSSAT) are performed by school officials and first responders to identify threats and vulnerabilities in all schools.
- School Safety Guardians completed advanced training and are prepared to protect staff and students on our school campuses.
- We prepared all schools and district buildings for a crisis utilizing an advanced crisis alert system in compliance with Alyssa's Law.
- We enhanced school safety with Weapons Detection Systems and a specially trained firearms detection canine.
- Phase 5 of the security fencing projects are ongoing.

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.

FISCAL YEAR 2026-2027 BUDGET OBJECTIVES

Full Time Equivalent (FTE) Student enrollment has increased 2,130 FTE from the FY 2025-2026 Fourth Calculation to the FY 2026-2027 Second Calculation. District leadership developed the FY 2026-2027 budget to prepare for potential higher enrollment, maintain financial stability, advance academic achievement, support loss of Federal grant funding, and provide staff satisfaction.

The FY 2026-2027 Total Budget is $1,661,179,073 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 2026-2027 beginning fund balance, revenues, transfers in from all sources, and other funding sources are budgeted at $749,962,288 or an increase of 0.5% versus FY 2025-2026. This minor growth in FY 2026-2027 is partially a result of the increase in the base student allocation of $85.00 versus 2025-2026 Fourth Calculation. Also, the school taxable value growth for 2026-2027 Second Calculation grew 6.1% versus 2025-2026 Fourth Calculation.

Capital Projects fund FY 2026-2027 beginning fund balance, revenues, transfers in, and other funding sources is budgeted to be $660,562,826 down by 19.3% versus FY 2025-2026 due to no issuance of Certificates of Participation as in the prior fiscal year.

MANATEE MOMENTUM

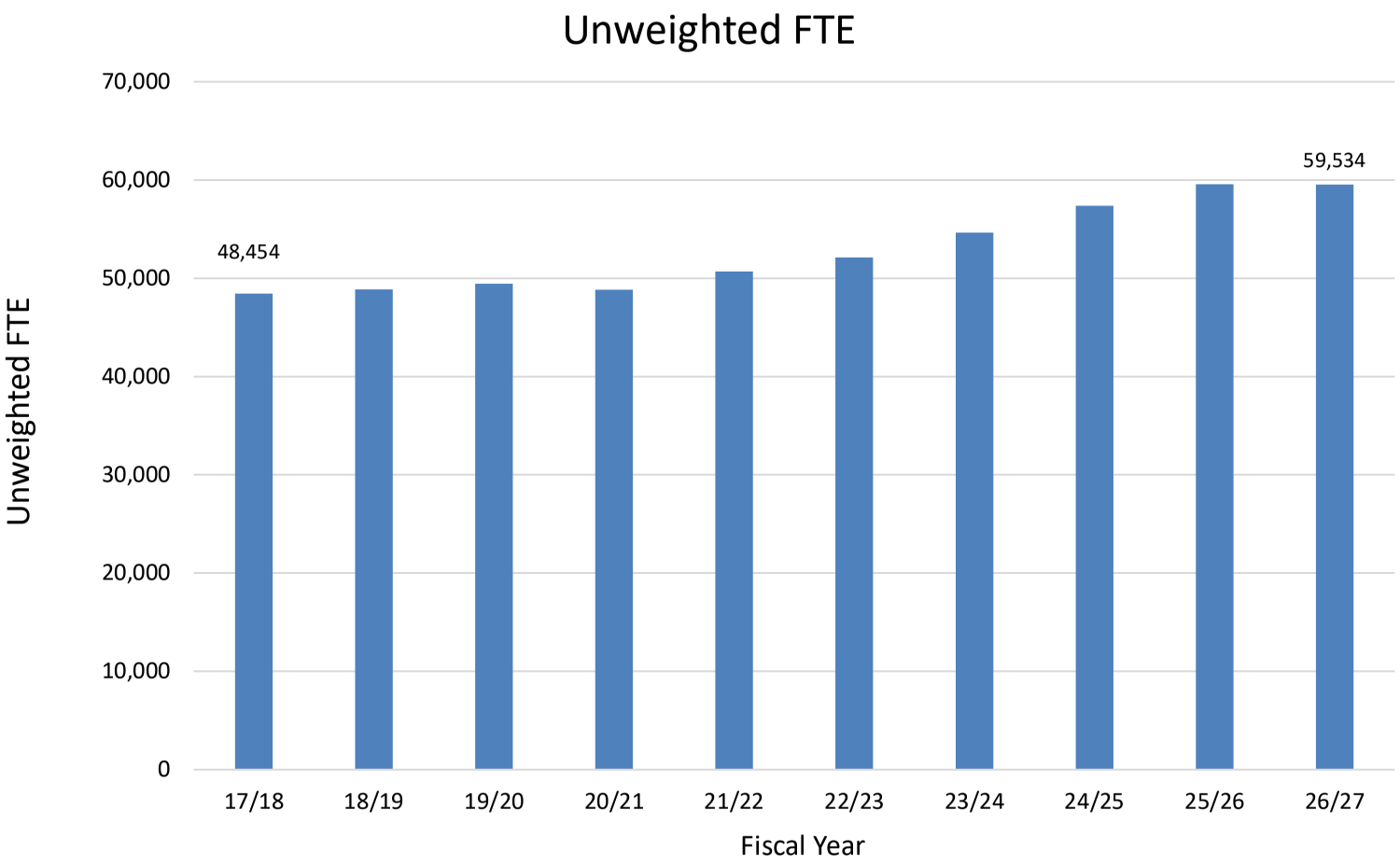
School District of Manatee County
Strategic Plan 2026 - 2029

The 2026-2029 Strategic Plan Can Be Viewed In Its Entirety On The District Website.
https://www.manateeschools.net/o/sdmc/page/strategic-plan-2026-2029

STUDENT GROWTH

Fiscal Year	Unweighted FTE	Actual Growth	Growth Rate
26/27 2nd Calc	59,534	2,130	3.71%
25/26 4th Calc	57,404	330	0.58%
24/25 Final Calc	57,074	2,444	4.47%
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%

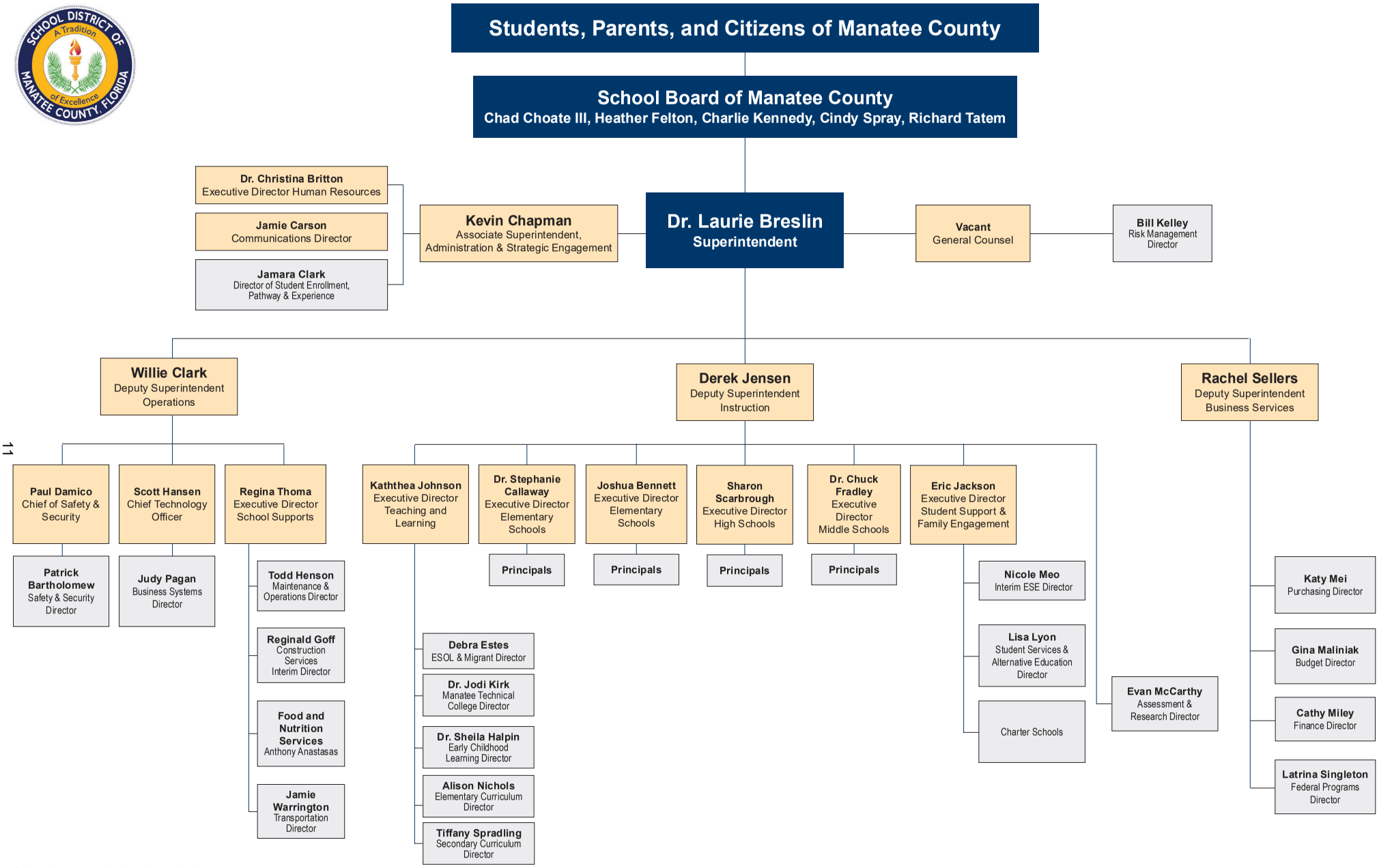
Note: 2nd Calc, 4th Calc, and Final Calc refer to the Florida Education Finance Program (FEFP) calculation period provided to the School District from the Department of Education.


Unweighted FTE
70,000
60,000
50,000
40,000
30,000
20,000
10,000
0
Unweighted FTE
48,454
59,534
17/18
18/19
19/20
20/21
21/22
22/23
23/24
24/25
25/26
26/27
Fiscal Year

SECTION II

FINANCIAL STRUCTURE, POLICY & PROCESS

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



Cabinet Members are indicated by gold background.
Revised 062226_MS

BUDGET PROCESS

The District has developed an effective budgeting system involving the School Board, administration, and staff in all phases of budget development. The District prepares its budgets, which are submitted to the Florida Department of Education using Generally Accepted Accounting Principles (GAAP) applicable to governmental entities.

Budgeting in the District is on a July 1 through June 30 fiscal year basis and is essentially a year-round process. The cycle begins in the fall of the prior school year and continues until the final budget is approved by the School Board and filed with the Florida Department of Education.

The process of budget formulation involves numerous participants. In a typical year, division leaders, after reviewing their various budget needs, submit their requests for staffing, supplies and materials, equipment, and other budget needs to the Budget Department, whose responsibility it is to prepare tentative and final budgets for consideration by the Superintendent and presentation to the School Board for approval.

The following provides a summary of the District's budget cycle:

December/January: The District's projection for county-wide student enrollment is submitted to the Florida Department of Education for inclusion into the Governor's budget request for public school funding for the following school year. Based on that county-wide estimate the staff allocation committee then meets to determine projected student enrollment on a school-by-school basis. These projections are then communicated to school principals for review and comment. The staff allocation committee reviews the comments and establishes projected student enrollment for each school. These student enrollment numbers form the basis for staff allocations at each school for the coming year.

February/March: Staff allocations are discussed with principals on an individual basis and the process of establishing personnel budgets for the coming year is started.

April/May: Proposed budgets are entered at the school and departmental level.

June/September: Workshops are held on the budget for the coming fiscal year. Approval to advertise the Tentative budget is received in mid-July. The Tentative and Final budget hearings are held following the requirements and timelines dictated in Florida Statutes.

FINANCIAL POLICIES AND PROCEDURES

BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures, or expenses, are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide financial statements are prepared using the accrual basis of accounting, as are the proprietary funds and fiduciary funds financial statements. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized in the year for which they are levied. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements imposed by the provider have been satisfied.

Governmental fund financial statements are prepared using the modified accrual basis of accounting. Revenues, except for certain grant revenues, are recognized when they become measurable and available. Revenues are available when they are collectable within the current period or soon enough thereafter to pay liabilities of the current period. The District considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. When grant terms provide that the expenditure of resources is the prime factor for determining eligibility for Federal, State, and other grant resources, revenue is recognized at the time the expenditure is made. Under the modified accrual basis of accounting, expenditures are generally recognized when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, other postemployment benefits, and compensated absences, which are recognized when due. Allocations of cost, such as depreciation, are not recognized in governmental funds.

Property taxes, sales taxes, state education funding, and interest associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. All other revenue items are measurable and available only when cash is received by the District.

The proprietary and fiduciary funds use the accrual basis of accounting. That is, revenues and expenses are generally recognized when they occur, regardless of the timing of the related cash flows.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds' principal ongoing operations. The principal operating revenues of the District's internal service funds are charges for employee health insurance premiums and workers' compensation premiums. Operating expenses include insurance claims and excess coverage premiums.
An encumbrance system that charges each purchase order, contract or salary commitment to an appropriation should be used as part of a budgetary accounting system. Transactions cease to be encumbrances when paid or canceled, or when the actual liability is recorded.

FINANCIAL ACCOUNTS

The accounts of the District are organized based on funds and account groups. The individual funds account for the governmental resources allocated for the purpose of carrying on specific activities in accordance with special regulations, restrictions, or limitations. The funds used by the District are grouped into four broad fund types and several generic funds as follows:

Governmental Funds
To account for the programs and activities of the governmental functions of the District.

General Fund
To account for all financial resources not required to be accounted for in another fund, and for certain revenues from the State that are legally restricted to be expended for specific current operating purposes.

Special Revenue Funds
To account for the financial resources of the school food service program, and certain Federal grant program resources. Also, to account for resources of the school internal funds which are used to administer monies collected at schools in connection with school student athletics, class, and club activities.

Debt Service Funds
To account for the accumulation of resources for general long-term debt and the payment of principal, interest, and related costs associated with this debt.

Capital Project Funds
To account for other capital financial resources to be used for educational capital outlay needs including new construction, renovation, and remodeling projects.

Additionally, the District reports the following proprietary and fiduciary fund types:

Internal Service Funds
To account for the District's individual self-insurance programs.

Private-Purpose Trust Fund
To account for financial fees and other monies for which principal and income benefit individuals or private organizations.

ADDITIONAL FINANCIAL POLICIES

Inventories
Inventories consist of expendable supplies held for consumption in the course of District operations. Inventories are stated at cost on either the moving average or the first-in, first-out-basis. The exception to this is United States Department of Agriculture donated foods. These are stated at their fair value as determined at the time of donation to the District's food service program by the Florida Department of

Agriculture and Consumer Services, Bureau of Food Distribution. The costs of inventories are recorded as expenditures when used rather than purchased.

Capital Assets

Expenditures for capital assets acquired or constructed for general District purposes are reported in the governmental fund that financed the acquisition or construction. The capital assets acquired are reported at cost in the government-wide statement of net position but are not reported in the governmental fund financial statements. Capital assets are defined by the District as those costing more than $5,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated assets are recorded at fair value at the date of donation. Land and buildings acquired or constructed prior to July 1, 1967, are stated at estimated historical cost. Land acquired prior to July 1, 1967, is valued at 1974 assessed values (Manatee County Property Appraiser's report of assessed values dated August 23, 1975). Buildings acquired prior to July 1, 1967, are valued at their "depreciated value" (estimated replacement costs, multiplied by the percent of remaining estimated life) at June 30, 1978. Improvements other than buildings (parking lots, sidewalks, fences, etc.) include assets acquired subsequent to July 1, 1979.

State Revenue Sources

Revenues from State sources for current operations are primarily from the Florida Education Finance Program administered by the Florida Department of Education (Department) under the provisions of Section 1011.62, Florida Statutes. In accordance with this law, the District determines and reports the number of full-time equivalent (FTE) students and related data to the Department. The Department performs certain edit checks on the reported number of FTE and related data and calculates the allocation of funds to the District. The District is permitted to amend its original reporting for a period of five months following the date of the original reporting. Such amendments may impact funding allocations for subsequent years. The Department may also adjust subsequent fiscal period allocations based upon an audit of the District's compliance in determining and reporting FTE and related data. Normally, such adjustments are treated as reductions or additions of revenue in the year when the adjustments are made.

The State provides financial assistance to administer certain educational programs. State Board of Education rules require that revenue earmarked for certain programs be expended only for the program for which the money is provided and requires that the money not expended as of the close of the fiscal year be carried forward into the following year to be expended for the same educational programs. The Department generally requires that these educational program revenues be accounted for in the General Fund. A portion of the fund balance of the General Fund is restricted in the governmental fund financial statements for the balance of categorical and earmarked educational program resources.

The School Board is authorized by State law to levy property taxes for district school operations, capital improvements, and debt service.

Property taxes consist of ad valorem taxes on real and personal property within the District. Property values are determined by the Manatee County Property Appraiser, and property taxes are collected by the Manatee County Tax Collector.

The School Board adopted the 2024 tax levy on September 10, 2024. Tax bills are mailed in October and taxes are payable between November 1 of the year assessed and March 31 of the following year at discounts of up to 6 percent for early payment.

Taxes become a lien on the property on January 1 and are delinquent on April 1 of the year following the year of assessment. State law provides for enforcement of collection of personal property taxes by seizure of the property to satisfy unpaid taxes, and for enforcement of collection of real property taxes by the sale of interest-bearing tax certificates to satisfy unpaid taxes. The procedures result in the collection of essentially all taxes prior to June 30 of the year following the year of assessment.

Property tax revenues are recognized in the government-wide financial statements when the Board adopts the tax levy. Property tax revenues are recognized in the governmental fund financial statements when taxes are received by the District, except that revenue is accrued for taxes collected by the Manatee County Tax Collector at fiscal year-end but not yet remitted to the District. Because any delinquent taxes collected after June 30 would not be material, delinquent taxes receivable are not accrued, and no delinquent tax revenue is recorded.

Federal Revenue Sources

The District receives Federal awards for the enhancement of various educational programs. Federal awards are generally received based on applications submitted to, and approved by, various granting agencies. For Federal awards in which a claim to these grant proceeds is based on incurring eligible expenditures, revenue is recognized to the extent that eligible expenditures have been incurred.

Balanced Budget

A balanced budget means the beginning fund balance plus revenues and transfers in equals expenditures, transfers out, and ending fund balances. In other words:

Beginning fund balance + revenues + transfers in = Expenditures + transfers out + ending Fund Balance

When a set of circumstances occurs that will create a situation in which the budget will be out of balance, the administration will bring a plan to the Board that will bring the budget back in balance.

Non-recurring Revenue

The District rarely encounters one-time revenue sources of a substantial amount. However, the District's policy is to use recurring revenues for recurring expenses and discourages the use of non-recurring revenues for recurring purposes.

Debt Capacity, Issuance and Management

The District has adopted Policy 6145 Borrowing. This policy was established to govern and guide debt management decisions for short- and long-term debt.

Fund Balance

The District has adopted Policy 6235 Fund Balance. This policy establishes a minimum fund balance in the General Fund of 5% of revenues. It also establishes a goal of a 8.5% fund balance.

Long Range Planning

The District adopted the Concurrency requirements established in Florida Statute. The District's Planning Department uses the data captured as a part of this program to estimate student enrollment trends. These trends assist the District in developing its long-range plan.

The District conducted a Comprehensive Facility Assessment (CFA) to evaluate the District's immediate and long-range capital needs and to provide the Board with alternatives for meeting those needs. The CFA is only a PART of the District's Capital Plan. It is an inventory of facilities and their components. It does not include new schools, additions, enhancements, shelter hardening, bringing the facility up to current codes, new and evolving technology (i.e.: new instructional technology), furniture, equipment, educational adequacy, demographics and projections, enrollment vs. capacity, redistricting, revenues, and other complex components of a well-constructed Capital Plan.

The Long-Range Planning Committee facilitates a complete plan taking all factors into consideration. The committee includes the Superintendent, the Deputy Superintendents, the Executive Directors of Education, the Director of Maintenance, the Director of Construction Services, the Executive Director of Administration, and the Office of Student Demographics and Assignments.

BUDGETARY COMPLIANCE AND ACCOUNTABILITY

The Board follows procedures established by State statutes and State Board of Education rules in establishing budget balances for governmental funds as described below:

Budgets are prepared, public hearings are held, and original budgets are adopted annually for all governmental fund types in accordance with procedures and time intervals prescribed by law and State Board of Education rules.

Appropriations are controlled at the object level (e.g., salaries, purchased services, and capital outlay) within each activity (e.g., instruction, pupil personnel services, and school administration) and may be amended at any School Board meeting prior to the due date for the annual financial report.

Actual results of operations are compared to budget as follows:

Revenues are compared monthly to the budget and adjusted quarterly based on projections and changes in FL DOE calculations. This occurs on the 10th day of school, after the Florida Education Finance Program Third Calculation in December, after the Florida Education Finance Program Fourth Calculation in April and at year end.

Expenses are compared to budget on a monthly basis.

Budgets are prepared using the same modified accrual basis as is used to account for governmental funds.

Budgetary information is integrated into the accounting system and, to facilitate budget control, budget balances are encumbered when purchase orders are issued. Appropriations lapse at fiscal year-end and encumbrances outstanding are honored from the subsequent year's appropriations. The District has

adopted a policy that monthly financial statements and budget reports are to be approved for the School Board. The financial reports reflect actual revenues and expenditures as well as budget versus actual. In addition, the budget reports reflect all budget amendments made.

Special Revenue Funds

The Special Revenue Funds are mostly comprised of Federal revenues for specific educational programs administered by the District. Individual budgets reflecting the purpose and needs of each grant are prepared in collaboration with appropriate grant administrators and submitted with each grant application; those budgets become a part of the District's budget as grants are formally awarded. Also included are the School Internal Accounts which are used to account for student and club activity funds that are collected by schools and held for students, athletics, classes, club activities and more.

School Food Service Funds make up the remainder of the Special Revenue Funds. These revenues, received from Federal, State and Local sources, are appropriated to provide for District-wide school food service operations, based upon student enrollment and participation in free and reduced lunch programs.

Internal Service Funds

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

Fiduciary Funds (Trust and Agency Funds)

Funds used to report resources held by the school district in a trustee or custodial capacity for others that, therefore, cannot be used to support the school district's own programs. Trust and Agency Funds mainly consist of Financial Aid Fees assessed on student course fees. These are reliably stable from year-to-year and are budgeted based upon historical data.

Basis of Budgeting

The Financial and Program Cost Accounting and Reporting for Florida Schools manual has established a modified accrual basis as the standard for governmental fund budgeting and reporting. All Florida school districts must adhere to this basis. An encumbrance system is used in this basis, which charges each purchase order, salary commitment or other expenditure to a particular appropriation (function/object). These transactions are no longer encumbrances when paid, canceled, or when actual liability is recorded.

Budgetary control is maintained at the chart string level. Each principal and department head are responsible for his or her own respective budget. No expenditures are authorized in excess of budgetary appropriations without documented approval. As with any projection, however, changes to the budgeted appropriations are necessary to meet critical needs as they are identified. Therefore, budget amendments are prepared on an ongoing basis and submitted to the School Board for approval. This allows the best use of limited resources.

All funds are adopted by the School Board in September and amendments are made to all funds throughout the year. Budget amendments are submitted to the School Board on a regular basis, detailing changes in revenue and appropriations. Final amendments to each fund are prepared at year end to complete the budgetary cycle.

SCHOOL DISTRICT OF MANATEE COUNTY
INTERNAL TRIM CALENDAR

Day 1	Tuesday, July 1, 2026	Property Appraiser certifies taxable value
Day 19	Sunday, July 19, 2026	No later than July 19th, the Commissioner of the DOE certifies the Required Local Effort millage rate
Day 24	Tuesday, July 21, 2026	Within 24 days, Superintendent sends budget to the school board for advertising (Regular Meeting)
Day 29	Friday, July 24, 2026	Within 29 days of certification of values, District advertises tentative budget and millage rates
Day 34	Tuesday, July 28, 2026	Within 2-5 days of advertisements, School Board holds public hearing on Tentative Budget/Millages (Special Meeting)
Day 35	Wednesday, July 30, 2026	Within 35 days of certification of values, District notifies Property Appraiser of Tentative Millages
Day 80	Tuesday, September 8, 2026	Within 65 to 80 days of certification of values, School District holds Public Hearing on Final Budget/Millages (Regular Meeting)
Day 83	Friday, September 11, 2026	Within 3 days of Final Hearing - District sends final millage rates to Property Appraiser, Tax Collector, and the Department of Revenue
Day 83	Friday, September 11, 2026	Within 3 days of Certification of Final Taxable Values, District certifies final millages to the Property Appraiser

MILLAGE OVERVIEW

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

This year the proposed tentative levy is 6.275 and is composed of the following:

Required Local Effort	3.010
Prior Period Millage Adjustment	0.017
Additional Voted Millage	1.000
	4.027
Local Capital Improvement (Capital Outlay)	1.500
Discretionary Operating	0.748
Total Millage	**6.275**

The Required Local Effort Millage is an appropriated amount set by the Florida Department of Education. The School Board must levy this amount to receive 2026-2027 FLDOE Second Calculation state funding of $229,999,502. The Required Local Effort Millage (Prior Year Adjustment) is an appropriated amount set by the Florida Department of Education. This millage is levied if the prior period Unrealized Required Local Effort funds are greater than zero. The District is required to levy this amount.

Additional Voted Approved Millage will continue to be levied for three years remaining including 2026-2027. 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, but has remained the same since 2009-2010. From FY 1991-1992 until FY 2008-2009 the millage was set at 0.510 mill. For FY 2008-2009, the Legislature capped the millage at 0.498 mill. In FY 2009-2010, 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 1994-1995, this millage was capped at 2.00 mill. For 2008-2009, 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 2009-2010, 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.

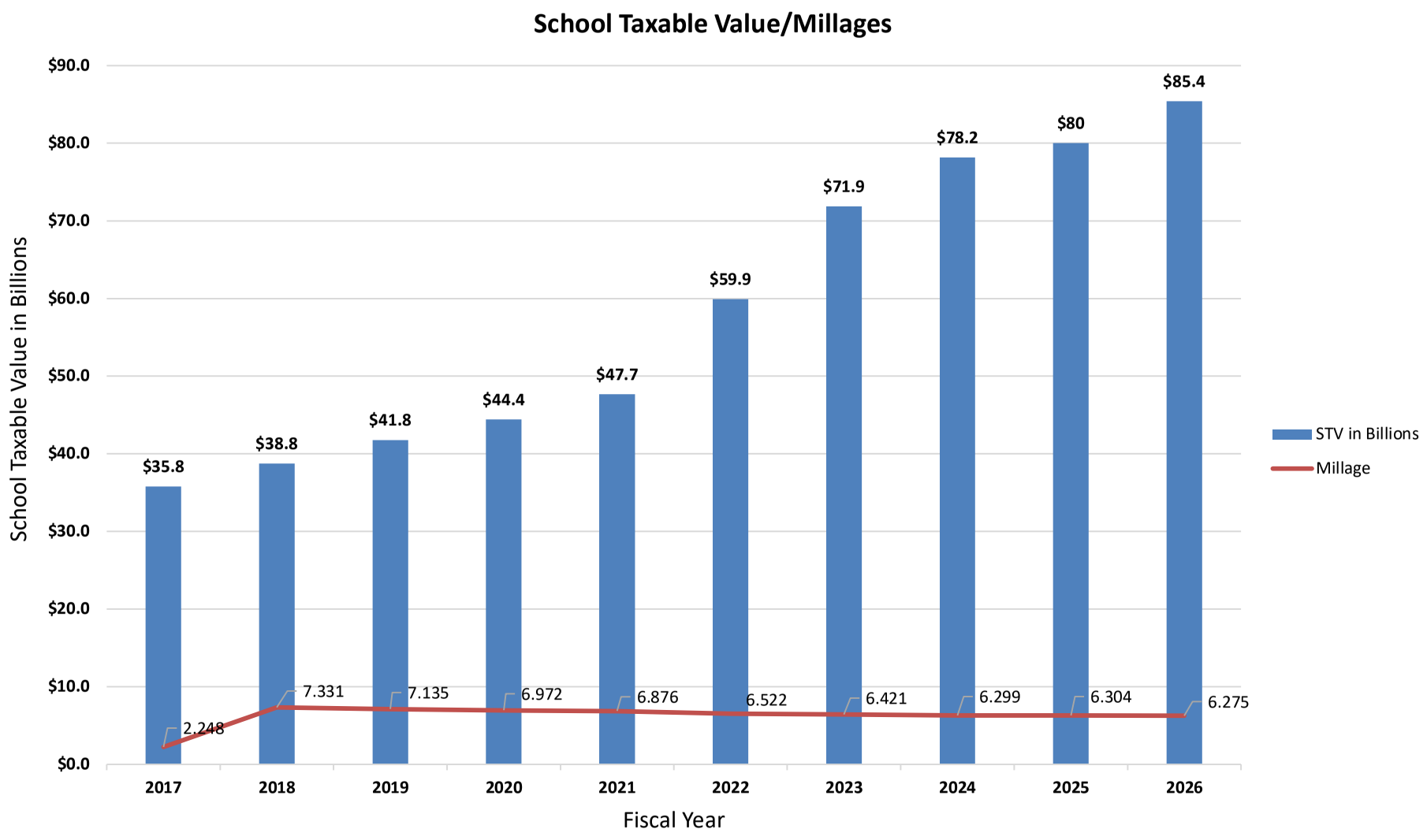
School Board of Manatee County
Millage Levy

	2023-2024	2024-2025	2025-2026	2026-2027	Percentage of Millage Generated Revenue	2025-2026 vs 2026-2027 Increase / (Decrease)	2025-2026 vs 2026-2027 % Increase Increase / (Decrease)
General Fund							
Local Required Effort (Inlcuding Prior Year Adjustment)	3.173	3.051	3.056	3.027	48%	(0.029)	
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 Projects Fund	1.500	1.500	1.500	1.500	24%	0.000	
Total Millage	6.421	6.299	6.304	6.275	100%	(0.029)	-0.5%

The proposed millage rate for 2026/2027 is -0.5% lower than the millage rate levied last year.
The decrease is attributable to Required Local Effort (RLE) which is mandated by statute.
The School Board must levy the RLE to receive state funding.

SCHOOL DISTRICT MILLAGE HISTORY
MANATEE COUNTY, FLORIDA
MILLAGE RATES

Fiscal Year	Required Local Effort	Discretionary	Voted	Debt Service	Capital Projects	Total	Non Exempt Tax Roll
2017	4.360	0.748	0.000	0	1.500	2.248	$ 35,849,173,561
2018	4.083	0.748	1.000	0	1.500	7.331	$ 38,766,742,392
2019	3.887	0.748	1.000	0	1.500	7.135	$ 41,780,543,525
2020	3.724	0.748	1.000	0	1.500	6.972	$ 44,398,287,814
2021	3.628	0.748	1.000	0	1.500	6.876	$ 47,666,050,988
2022	3.274	0.748	1.000	0	1.500	6.522	$ 59,935,768,812
2023	3.173	0.748	1.000	0	1.500	6.421	$ 71,864,882,526
2024	3.051	0.748	1.000	0	1.500	6.299	$ 78,167,220,289
2025	3.056	0.748	1.000	0	1.500	6.304	$ 79,984,439,417
2026	3.027	0.748	1.000	0	1.500	6.275	$ 85,356,226,369


School Taxable Value/Millages
School Taxable Value in Billions
$90.0
$80.0
$70.0
$60.0
$50.0
$40.0
$30.0
$20.0
$10.0
$0.0
$35.8
$38.8
$41.8
$44.4
$47.7
$59.9
$71.9
$78.2
$80
$85.4
2.248
7.331
7.135
6.972
6.876
6.522
6.421
6.299
6.304
6.275
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026
Fiscal Year
STV in Billions
Millage

Rolled Back Rate

Last year's property tax levy

A. Initially proposed tax levy	$	507,190,406
B. Less tax reductions due to Value Adjustment Board and other assessment changes.	$	2,968,500
C. Actual property tax levy	**$**	**504,221,906**
This year's proposed tax levy	**$**	**535,610,320**

A portion of the tax levy is required under state law in order for the school board to receive **$229,999,502** in state education grants. The required portion has **increased by 2.37** percent and represents approximately five-tenths of the total proposed taxes.

Current Year Proposed State Law (RLE)	3.0270
Current Year Proposed Local Board	3.2480
TOTAL	**6.2750**

Current Year State Law (RLE) RBR	2.9570
Current Year Local Board RBR	3.1428
TOTAL	**6.0998**

RLE = Required Local Effort
RBR = Rolled-Back Rate

Gross Taxable Value Comparison			
	Prior Year Final Gross Taxable Value	Current Year Gross Taxable Value	Increase/ (Decrease)
	$ 79,984,439,417	$ 85,356,226,369	$ 5,371,786,952
	2025	2026	
By State Law	**Millage Rate**	**Millage Rate**	**Increase/ (Decrease)**
Required Local Effort (RLE)	3.0370	3.0100	(0.0270)
Prior Year RLE Adjustment	0.0190	0.0170	(0.0020)
Subtotal - State	**3.0560**	**3.0270**	**(0.0290)**
By Local Board			
Discretionary Operating	0.7480	0.7480	0.0000
Critical Operating Needs - 1 mil	1.0000	1.0000	0.0000
Local Capital Improvement	1.5000	1.5000	0.0000
Critical Capital Outlay Needs	0.0000	0.0000	0.0000
Subtotal - Local	**3.2480**	**3.2480**	**0.0000**
Total Millage	**6.3040**	**6.2750**	**(0.0290)**

Note: The Millage Rate Reflects the amount of Taxes per $1,000 of Taxable Value

Gross Taxable Value			
	Prior Year Final Gross Taxable Value	Current Year Gross Taxable Value	Increase/ (Decrease)
	$ 79,984,439,417	$ 85,356,226,369	$ 5,371,786,952

	2025	2026	Increase/ (Decrease)
By State Law	**Millage Revenue @ 96%**	**Millage Revenue @ 96%**	
Required Local Effort (RLE)	$ 233,196,233	$ 246,645,352	$ 13,449,119
Prior Year RLE Adjustment	$ 1,458,916	$ 1,393,014	$ (65,902)
Subtotal - State	**$ 234,655,149**	**$ 248,038,366**	**$ 13,383,217**
By Local Board			
Discretionary Operating	$ 57,435,226	$ 61,292,599	$ 3,857,373
Voted Millage - 1 mil	$ 76,785,062	$ 81,941,977	$ 5,156,915
Local Capital Improvement	$ 115,177,593	$ 122,912,966	$ 7,735,373
Critical Capital Outlay Needs	$ -	$ -	$ -
Subtotal - Local	**$ 249,397,881**	**$ 266,147,542**	**$ 16,749,661**
Total Millage	**$ 484,053,030**	**$ 514,185,908**	**$ 30,132,878**

School District of Manatee County

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

FY 2025-26 vs. FY 2026-27 (Final)

No Increase in Average Assessed Value	2025	2026	Change from Prior Year	Change
Taxable value (i)	$326,390	$326,390	$0	0.00%
Exemptions	Included above			
Net taxable value	$326,390	$326,390	$0	0.00%
Millage rate	6.3040	6.2750	-0.0290	-0.46%
Annual taxes	$2,057.56	$2,048.10	-$9.47	-0.46%

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

Use drpc_report 2025vab and drpc_report 2026 preliminary for Real Property only

School District of Manatee County

Effect of Tax Rate Change on Manatee County Property Owner with increase in Assessed Value

FY 2025-26 vs. FY 2026-27 (Final)

Increase in Average Assessed Value	2025	2026	Change from Prior Year	% Change
Taxable value (i)	$326,390	$338,066	$11,676	3.58%
Exemptions	Included above			
Net taxable value	$326,390	$338,066	$11,676	3.58%
Millage rate	6.3040	6.2750	-0.0290	-0.46%
Annual taxes	$2,057.56	$2,121.37	$63.80	3.10%

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

FLORIDA

CERTIFICATION OF SCHOOL TAXABLE VALUE

DR-420S
R 5/13
Rule 120-16.002, FAC
Effective 5/13
Provisional

Year: 2026	County: Manatee

Name of School District :
School District of Manatee County

SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT

1.	Current year taxable value of real property for operating purposes	$	80,254,605,542	(1)
2.	Current year taxable value of personal property for operating purposes	$	5,093,140,160	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	$	8,480,667	(3)
4.	Current year gross taxable value for operating purposes *(Line 1plus Line 2 plus line 3)*	$	85,356,226,369	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	$	2,693,282,287	(5)
6.	Current year adjusted taxable value *(line 4 minus Line 5)*	$	82,662,944,082	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	$	79,984,439,417	(7)
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? *(Ifyes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)*	☐ Yes	No	(8)

SIGN HERE	Property Appraiser Certification I I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser : Electronically Certified by Property Appraiser	Date: 6/25/2026 11 :41:10 AM

SECTION II: COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER

Local board millage includes discretionary and capital outlay.

9.	Prior year state law millage levy: Required Local Effort (RLE) *(Sum of previous year's RLE and prior period funding adjustment)*	3.0560 per $1,000	(9)
10.	Prior year local board millage levy *(All discretionary millages)*	3.2480 per $1,000	(10)
11.	Prior year state law proceeds *(Line 9 multiplied by line 7, divided by 1,000)*	$ 244,432,447	(11)
12.	Prior year local board proceeds *(line 10 multiplied by line 7, divided by 7,000)*	$ 259,789,459	(12)
13.	Prior year total state law and local board proceeds *(line 71 plus line 12)*	$ 504,221,906	(13)
14.	Current year state law rolled-back rate *(line 11 divided by Line 6, multiplied by 1,000)*	2.9570 per $1,000	(14)
15.	Current year local board rolled-back rate *(Line 12 divided by Line 6, multiplied by 7,000)*	3.1428 per $1,000	(15)
16.	Current year proposed state law millage rate *(Sum of RLE and prior period funding adjustment)*	3.0270 per $1,000	(16)

17.	A.Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue	E. Additional Voted Millage	(17)
	1.5000	0.7480	0.0000		1.0000	
	Current year proposed local board millage rate *(17A plus 178, plus 17C, plus 17D, plus 17E)*				3.2480 per $1,000	

Continued on page 2

Name of School District : School District of Manatee County	DR-420S R. 5/13 Page 2

18.	Current year state law proceeds *(Line 16 multiplied by Line 4, divided by 1,000)*	$ 258,373,297	(18)
19.	Current year local board proceeds *(Line 17 multiplied by Line 4, divided by 1,000)*	$ 277,237,023	(19)
20.	Current year total state law and local board proceeds *(Line 18 plus Line 19)*	$ 535,610,320	(20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate *(Line 16 divided by Line 14, minus 1, multiplied by 100)*	2.37 %	(21)
22.	Current year total proposed rate as a percent change of rolled-back rate *{[(Line 16 plus Line 17) divided by (Line 14 plus Line 15)], minus 1}, multiplied by 100*	2.87 %	(22)

Final public budget hearing	Date :	Time :	Place :
	9/8/2026	5:30 PM EST	215 Manatee Avenue West Bradenton 34205

SIGN HERE

Taxing Authority Certification	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.	
Signature of Chief Administrative Officer :		Date : 7-28-2023
Title : Superintendent	Contact Name And Contact Title : Gina Maliniak, Budget Director	
Mailing Address : 215 Manatee Avenue West	Physical Address : Same	
City, State, Zip : Bradenton, FL 34205	Phone Number : (941) 708-8770	Fax Number :

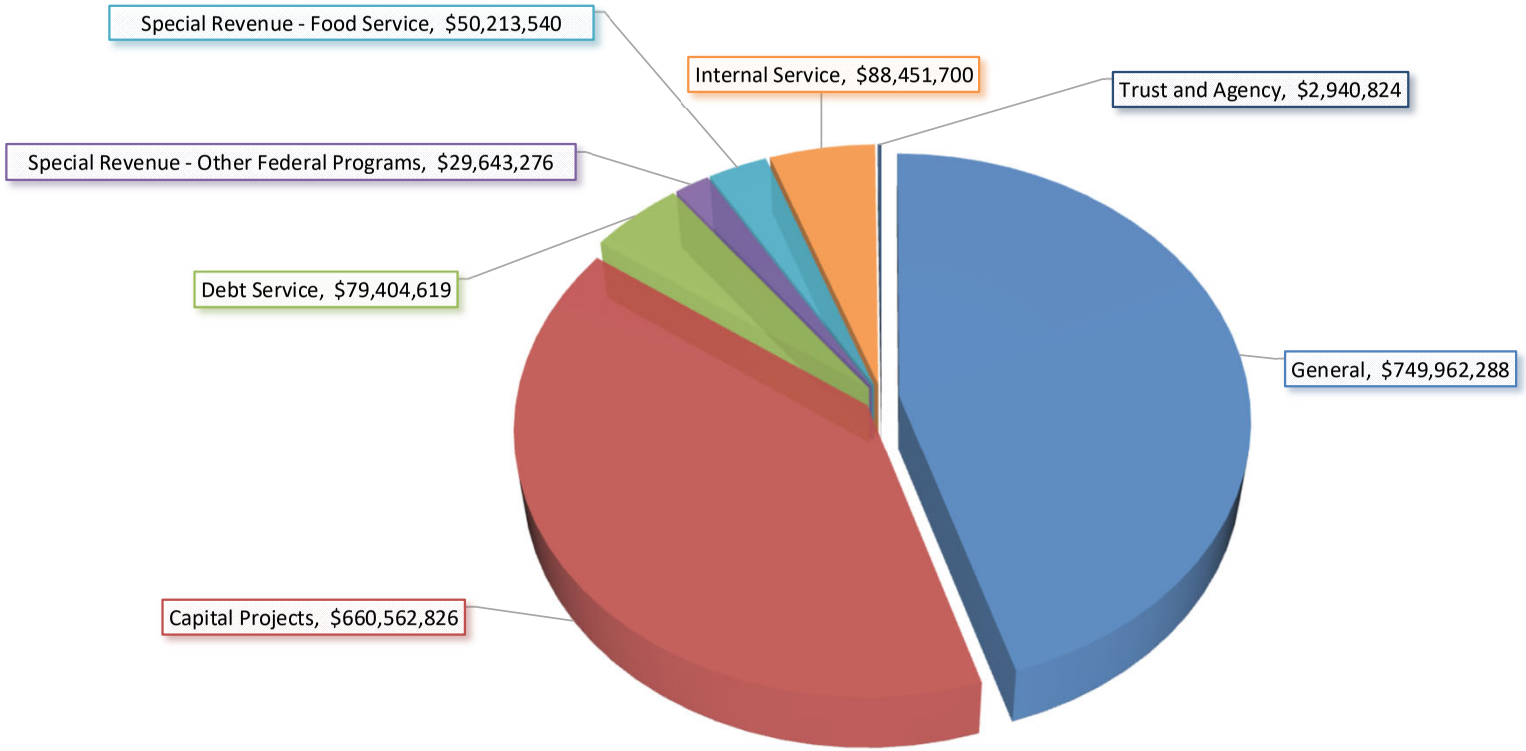
Continued on page 3

SECTION III

FINANCIAL SUMMARIES

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

SCHOOL BOARD OF MANATEE COUNTY 2026-2027 TENTATIVE BUDGET BY FUND



TOTAL TENTATIVE BUDGET BY FUND - $1,661,179,073

GENERAL OPERATING FUND
BUDGET OVERVIEW FY 2026-2027

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 funding 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.

FEFP Calculation Schedule

2026-2027 FL DOE FEFP 2nd Calc Report

	Unweighted FTE Students	x	Program Weights	=	Weighted FTE Students	x	Base Student Allocation (BSA)	x	Comparable Wage Factor (CWF)	=
2027 2nd Calc	$59,533.92				$62,723.16		$5,457.60		1.0002	
2026 4th Calc	**$57,403.99**				**$60,615.02**		**$5,372.60**		**1.0000**	

	Base Funding	+	Academic Acceleration Options	+	ESE Guaranteed Allocation	+	Department of Juvenile Justice (DJJ)	+	Mental Health Assistance	+
2027 2nd Calc	$342,386,382		$8,214,752		$26,878,325		$178,024		$3,474,729	
2026 4th Calc	**$325,660,256**		**$8,214,752**		**$24,829,697**		**$181,843**		**$3,363,009**	

	Safe Schools	+	Education Enrichment	+	Student Transportation	+	Proration to Appropriation	+	Educational Enrollment Stabilization Allocation	=	Gross State and Local Funding
2027 2nd Calc	$5,471,210		$14,923,256		$10,163,658		$0		$0		$411,690,336
2026 4th Calc	**$5,360,278**		**$14,400,525**		**$10,076,952**		**$0**		**$0**		**$392,087,312**

	Required Local Effort 2026-27: 3.010 2025-26: 3.056 incl py adj	+	Prior Year Adjustments	=	Net State FEFP	+	Class Size Reduction	+	State Funded Discretionary Supplement	=
2027 2nd Calc	$246,645,352		$0		$165,044,984		$52,054,243		$12,900,275	
2026 4th Calc	**$234,569,127**		**-$2,784,843**		**$154,733,342**		**$50,988,145**		**$11,313,355**	

	Total State Funding incl PY Adj	+	Required Local Effort (RLE)	+	.748 Discretionary Local Effort	=	Total FEFP Funding Including PY Adj	-	FES incld py adj 2026-27 UFTE 6,178.5 2025-26 UFTE 5,389.75	=	District FEFP Funding including PY adjustment
2027 2nd Calc	$229,999,502		$246,645,352		$61,292,599		$537,937,453		$56,722,348		$481,215,105
2026 4th Calc	**$217,034,842**		**$234,569,127**		**$57,773,364**		**$509,377,333**		**$48,653,750**		**$460,723,583**

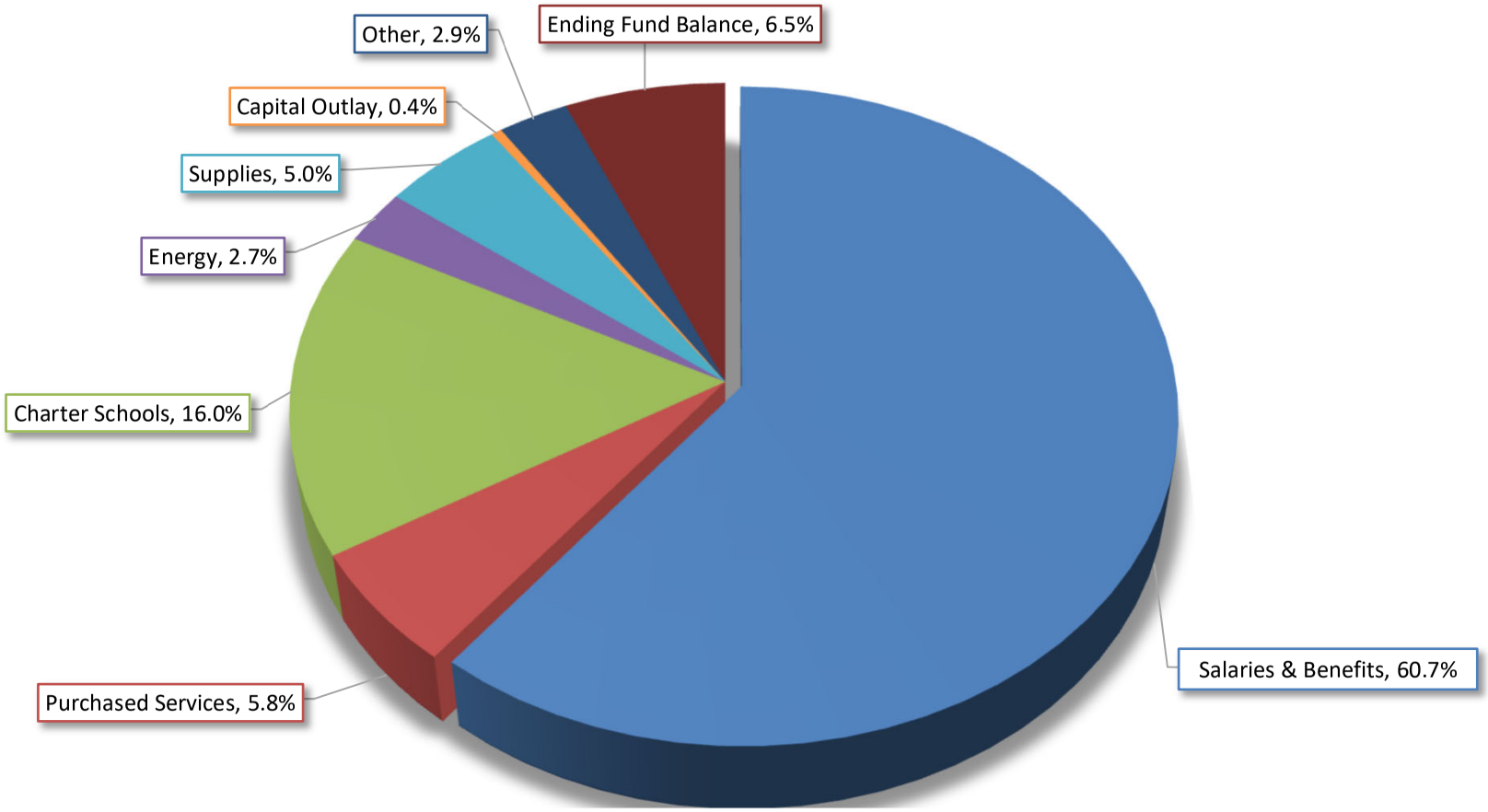
GENERAL FUND

	2024-2025 ACTUAL	2025-2026 ACTUALS	2026-2027 BUDGET	2025 - 2026 TO 2026 - 2027 CHANGE	PERCENT
REVENUES					
FEDERAL REVENUE					
Reserve Officer Training (JROTC)	$ 758,317	$ 760,167	$ 720,000	$ (40,167)	-5.3%
Misc. Federal Direct	$ 2,520	$ 2,535	$ -	$ (2,535)	-100.0%
Medicaid	$ 1,284,938	$ 1,376,403	$ 1,305,000	$ (71,403)	-5.2%
Federal thru Local	$ 298,398	$ 248,011	$ 133,000	$ (115,011)	-46.4%
Other Federal Through State	$ 1,238,615	$ 1,277,373	$ 28,000	$ (1,249,373)	-97.8%
TOTAL FEDERAL REVENUE	**$ 3,582,788**	**$ 3,664,488**	**$ 2,186,000**	**$ (1,478,488)**	**-40.3%**
STATE SOURCES					
FEFP REVENUE					
FEFP State Payment	$ 125,840,566	$ 120,739,747	$ 121,222,911	$ 483,164	0.4%
School Recognition	$ 3,176,777	$ 1,931,965	$ -	$ (1,931,965)	-100.0%
TOTAL FEFP REVENUE	**$ 129,017,343**	**$ 122,671,712**	**$ 121,222,911**	**$ (1,448,801)**	**-1.2%**
Work Force Development	$ 10,347,179	$ 10,511,121	$ 10,511,121	$ -	0.0%
CO & DS Withheld - Admin Exp	$ 33,425	$ -	$ 31,200	$ 31,200	n/a
Workforce Education Performance	$ 645,897	$ 385,045	$ 404,250	$ 19,205	5.0%
State License Tax	$ 362,997	$ 359,991	$ 360,000	$ 9	0.0%
Voluntary Pre-K Program	$ 2,702,412	$ 2,708,212	$ 2,844,720	$ 136,508	5.0%
Class Size Constitutional Amendment	$ 51,287,887	$ 50,988,145	$ 52,054,243	$ 1,066,098	2.1%
Misc & Other State Revenue	$ 3,249,619	$ 2,699,901	$ 301,802	$ (2,398,098)	-88.8%
TOTAL STATE REVENUE	**$ 68,629,416**	**$ 67,652,415**	**$ 66,507,336**	**$ (1,145,079)**	**-1.7%**
TOTAL FEFP AND STATE REVENUE	**$ 197,646,759**	**$ 190,324,127**	**$ 187,730,247**	**$ (2,593,880)**	**-1.4%**
LOCAL SOURCES					
District School Tax	$ 285,774,797	$ 294,721,101	$ 309,330,966	$ 14,609,865	5.0%
District Additional School Tax	$ 74,061,264	$ 76,384,064	$ 81,941,978	$ 5,557,914	7.3%
Lease Revenue	$ 420,173	$ 447,673	$ 317,000	$ (130,673)	-29.2%
Interest on Investments	$ 13,423,436	$ 9,764,157	$ 8,600,000	$ (1,164,157)	-11.9%
Gifts, Grants & Bequests	$ 2,730	$ 2,931	$ -	$ (2,931)	-100.0%
Post Secondary Course Fees	$ 3,718,771	$ 3,470,697	$ 4,530,279	$ 1,059,582	30.5%
Continuing Workforce Ed Fees	$ 106,778	$ 143,463	$ 76,075	$ (67,388)	-47.0%
Capital Improvement Fees	$ 228,901	$ 217,984	$ 330,787	$ 112,803	51.7%
Other Schools, Class Fees	$ 33,368	$ 50,708	$ 39,358	$ (11,350)	-22.4%
Other Student Fees, Financial Aid	$ 1,017,752	$ 863,210	$ 1,128,851	$ 265,641	30.8%
School Age Child Care	$ 7,684,810	$ 8,336,857	$ 9,164,110	$ 827,253	9.9%
Charges for Services	$ 4,091	$ 4,227	$ -	$ (4,227)	-100.0%
Bus Fees	$ -	$ -	$ 80,000	$ 80,000	n/a
Activity Bus Fees	$ -	$ -	$ 25,000	$ 25,000	n/a
Sale of Assets	$ 154,974	$ 95,251	$ 80,000	$ (15,251)	-16.0%
Federal Indirect Cost	$ 2,262,735	$ 1,695,661	$ 1,575,000	$ (120,661)	-7.1%
Other Local Sources	$ 3,252,111	$ 3,531,626	$ 4,663,234	$ 1,131,608	32.0%
Refunds of prior Year Expenses	$ 7,543	$ 7,042	$ -	$ (7,042)	-100.0%
Lost, Damaged, Sold Textbooks	$ 19,197	$ 15,118	$ -	$ (15,118)	-100.0%
Food Service and Other Indirect Costs	$ 2,288,420	$ 2,527,546	$ 2,430,000	$ (97,546)	-3.9%
TOTAL LOCAL REVENUE	**$ 394,461,849**	**$ 402,279,318**	**$ 424,312,638**	**$ 22,033,319**	**5.5%**
TOTAL REVENUES	**$ 595,691,395**	**$ 596,267,933**	**$ 614,228,885**	**$ 17,960,951**	**3.0%**

GENERAL FUND

	2024-2025 ACTUAL	2025-2026 ACTUALS	2026-2027 BUDGET	2025 - 2026 TO 2026 - 2027 CHANGE	PERCENT
EXPENDITURES, APPROPRIATIONS					
Instructional Services	$ 394,134,488	$ 414,544,697	$ 458,466,818	$ 43,922,121	10.6%
Pupil Personnel Services	$ 26,444,195	$ 29,770,315	$ 30,552,083	$ 781,768	2.6%
Instructional Media Services	$ 5,755,295	$ 6,239,111	$ 6,205,697	$ (33,414)	-0.5%
Instr., Curr. Development Services	$ 9,232,425	$ 11,310,026	$ 11,783,556	$ 473,530	4.2%
Instructional Staff Training Services	$ 1,835,858	$ 4,696,555	$ 4,746,288	$ 49,733	1.1%
Instructional Technology	$ 141	$ 7	$ -	$ (7)	-100.0%
Board of Education	$ 945,894	$ 1,195,829	$ 1,608,893	$ 413,064	34.5%
General Administration	$ 3,526,344	$ 4,127,353	$ 3,629,753	$ (497,600)	-12.1%
School Administration	$ 36,018,766	$ 38,794,750	$ 41,254,296	$ 2,459,546	6.3%
Facilities Acquisition & Construction	$ 8,279,369	$ 9,323,294	$ 9,083,794	$ (239,499)	-2.6%
Fiscal Services	$ 3,428,416	$ 3,645,042	$ 4,299,615	$ 654,572	18.0%
Central Services	$ 14,611,008	$ 16,456,327	$ 18,808,651	$ 2,352,324	14.3%
Pupil Transportation Services	$ 19,923,690	$ 20,684,706	$ 20,358,097	$ (326,609)	-1.6%
Operation of Plant	$ 50,241,799	$ 53,906,473	$ 58,601,580	$ 4,695,107	8.7%
Maintenance of Plant	$ 10,670,735	$ 12,038,522	$ 13,308,990	$ 1,270,468	10.6%
Administrative Technology Services	$ 10,549,002	$ 9,315,628	$ 8,944,956	$ (370,672)	-4.0%
Community Services	$ 7,701,544	$ 7,731,710	$ 7,784,920	$ 53,210	0.7%
Debt Service	$ 822,552	$ 1,018,614	$ 974,935	$ (43,679)	-4.3%
TOTAL EXPENDITURES, APPROPRIATIONS	**$ 604,121,523**	**$ 644,798,958**	**$ 700,412,922**	**$ 55,613,963**	**8.6%**
TRANSFERS OUT					
Transfers Out Capital Fund	$ 875,508	$ -	$ -	$ -	n/a
Transfers Out Internal Service Health	$ -	$ -	$ 600,000	$ 600,000	n/a
TOTAL TRANSFERS OUT	**$ -**	**$ -**	**$ 600,000**	**$ 600,000**	**n/a**
TRANSFERS IN					
From Capital Fund	$ 17,029,708	$ 27,356,567	$ 34,224,782	$ 6,868,215	25.1%
From Special Revenue Fund	$ 11,835	$ -	$ -	$ -	n/a
TOTAL TRANSFERS IN	**$ 17,041,543**	**$ 27,356,567**	**$ 34,224,782**	**$ 6,868,215**	**25.1%**
OTHER FUNDING SOURCES	$ 250,844	$ 1,954,507	$ -	$ (1,954,507)	-100.0%
BEGINNING FUND BALANCE					
Nonspendable Fund Balance	$ 517,798	$ 574,555	$ 631,163	$ 56,608	9.9%
Restricted Fund Balance	$ 24,150,309	$ 29,032,852	$ 31,536,027	$ 2,503,175	8.6%
Assigned Fund Balance	$ 3,691,267	$ 3,304,070	$ 5,239,467	$ 1,935,397	58.6%
Unassigned Fund Balance	$ 84,382,446	$ 87,817,095	$ 64,101,964	$ (23,715,132)	-27.0%
TOTAL BEGINNING FUND BALANCE	**$ 112,741,820**	**$ 120,728,572**	**$ 101,508,621**	**$ (19,219,951)**	**-15.9%**
ENDING FUND BALANCE					
Nonspendable Fund Balance	$ 574,555	$ 631,163	$ 631,163	$ -	0.0%
Restricted Fund Balance	$ 29,032,852	$ 31,536,027	$ 4,988,490	$ (26,547,537)	-84.2%
Assigned Fund Balance	$ 3,304,070	$ 5,239,467	$ 1,600,000	$ (3,639,467)	-69.5%
Unassigned Fund Balance	$ 87,817,095	$ 64,101,964	$ 41,729,712	$ (22,372,252)	-34.9%
TOTAL ENDING FUND BALANCE	**$ 120,728,572**	**$ 101,508,621**	**$ 48,949,366**	**$ (52,559,255)**	**-51.8%**

GENERAL OPERATING FUND EXPENSE BY OBJECTS



DEBT SERVICE BUDGET OVERVIEW
FY 2026-2027

Debt Service Funds are used to repay long-term debt of the school district. Currently, this debt includes SBE bonds held by and operated by the State, the Certificates of Participation, and the Sales Tax Revenue Bonds.

This year, the district's long-term debt payments of principal, interest and administrative fees total $62,950,783 for all obligations.

Certificates of Participation (COP)

A COP is a pro-rata share of future lease payments and repaid primarily by transfers from the Local Capital Improvement Fund. The lease purchase financing of capital improvements through the issuance of COPs is a technique frequently utilized by Florida school districts to finance school facilities. According to F.S. 1011.71(2)(e), payments for educational facilities and sites due under a lease-purchase agreement shall not exceed an amount equal to three-fourths (75%) of the proceeds from the millage levied.

The District's current financial arrangements are as follows:

2010 Series

On October 29, 2010, the Board issued $21,600,000 in COPs through the Federal Qualified School Construction Bond program to fund the replacement of the Davis Building at on the campus of Manatee High School. The American Recovery and Reinvestment Act of 2009 created a new category of tax credit bonds called Qualified School Construction Bonds that can be used to finance capital projects for public school facilities. The District repaid principal in the amount of $1,680,000 with the balance in the project account. The outstanding principal is currently $19,920,000. This debt matures in 2029.

2015 Series, Refunding

On December 16, 2015, the Board issued $38,470,000 in COPs to refund the Series 2005 COPs and to partially refund the Series 2007A COPS. This debt matures in 2027.

2017 Series, Refunding

On December 20, 2017, the Board issued $55,890,000 in COPs to refund the outstanding Series 2008A Certificates and to partially refund the Series 2011A Certificates maturing in the years 2022 through 2031. The 2017 Series matures in 2031.

2023A Series

On May 25, 2023, the Board issued $151,730,000 in COPs to fund major construction projects at five schools. The COPs were issued at a premium and netted the District project fund $176,212,011. The 2023A Series matures in 2038.

2025A Series

On March 24, 2025, the Board issued $135,940,000 in COPs to fund major construction projects at five schools. The COPs were issued at a premium and netted the District project fund $15,135,484. The 2025A Series matures in 2045.

2026A Series

On March 3, 2026, the Board issued $207,530,000 in COPs to fund major construction projects at five schools. The COPs were issued at a premium and netted the District project fund $23,628,704. The 2026A Series matures in 2045.

2026B Series

On March 3, 2026, the Board issued $19,485,000 in COPs to Refund the 2016 Series. The COPs were issued at a premium and netted the District $1,228,162. The 2026B Series matures in 2029.

State School Bonds

The State Board of Education on behalf of the District issues these bonds. The bonds mature serially and are secured by a pledge of the District's portion of the State-assessed motor vehicle license tax and State's full faith credit. The District has a total of $707,000 State School Bonds payable for Series 2019A, and 2020A. The Department of Education acts as trustee and provides the District with the amounts for revenue, principal, and interest to budget in the Debt Service Fund.

Sales Tax Bond Issue

On November 8, 2016, the levy of an extension of the one-half cent Discretionary Sales Surtax was placed on the ballot and approved by a majority of the electors of Manatee County. Revenue collection from this extension began on January 1, 2018, and will continue through December 31, 2032.

On February 23, 2017, the District closed on a Sales Tax Revenue Bond issue, Series 2017. Par value of the bonds was $131,785,000. The bonds were sold at a premium and netted the district project fund of approximately $151,045,513.

The principal of, and interest on the 2017 Series Sales Tax Revenue Bonds are payable solely from and secured by a prior lien upon and pledge of the proceeds received by the District from the levy and collection of a one-half cent discretionary sales surtax pursuant to Section 212.055(6). Interest will be

payable semi-annually on April and October 1 of each year commencing April 1, 2006. This remaining issue matures on October 1, 2033.

Debt Summary and Legal Debt Limits

The Board's long-term capital plan includes all proposed debt issuance and relative debt service.

Legal Debt Limits

Section 1011.13 Florida Statutes allows the School Board to enter into short term loans to pay current fiscal year obligations provided the repayment of the loan is made with proceeds of revenues reasonably to be anticipated during the current fiscal year. These loans may be used for operating and capital purposes and are to solve cash flow shortages within the fiscal year.

Section 1011.14 Florida Statutes allows the School Board to borrow on a current basis without pledging the credit of the district or requiring the future levy of taxes for certain purposes. Such obligations may be extended from year to year with the consent of the lender for a period not to exceed 4 years, for a total of 5 years. The purposes for which such obligations may be incurred are for the purchase of school buses, land, and equipment for educational purposes, emergency purposes, and other purposes as detailed in 1011.14(1) and 1011.15. Such obligations shall not exceed one-fourth of district ad valorem tax revenue collected for operations for the preceding year.

Certificates of Participation (COP's)

Florida Statute 1011.71 (2)(e) limits debt service payments made from capital tax levies. The limitation is that debt service payments may not exceed 75% of the proceeds from the capital millage levied. The fiscal year 2025-2026 proceeds are calculated based on a levy of 1.50 mills. An estimated calculation of the borrowing capacity from COP's is as follows:

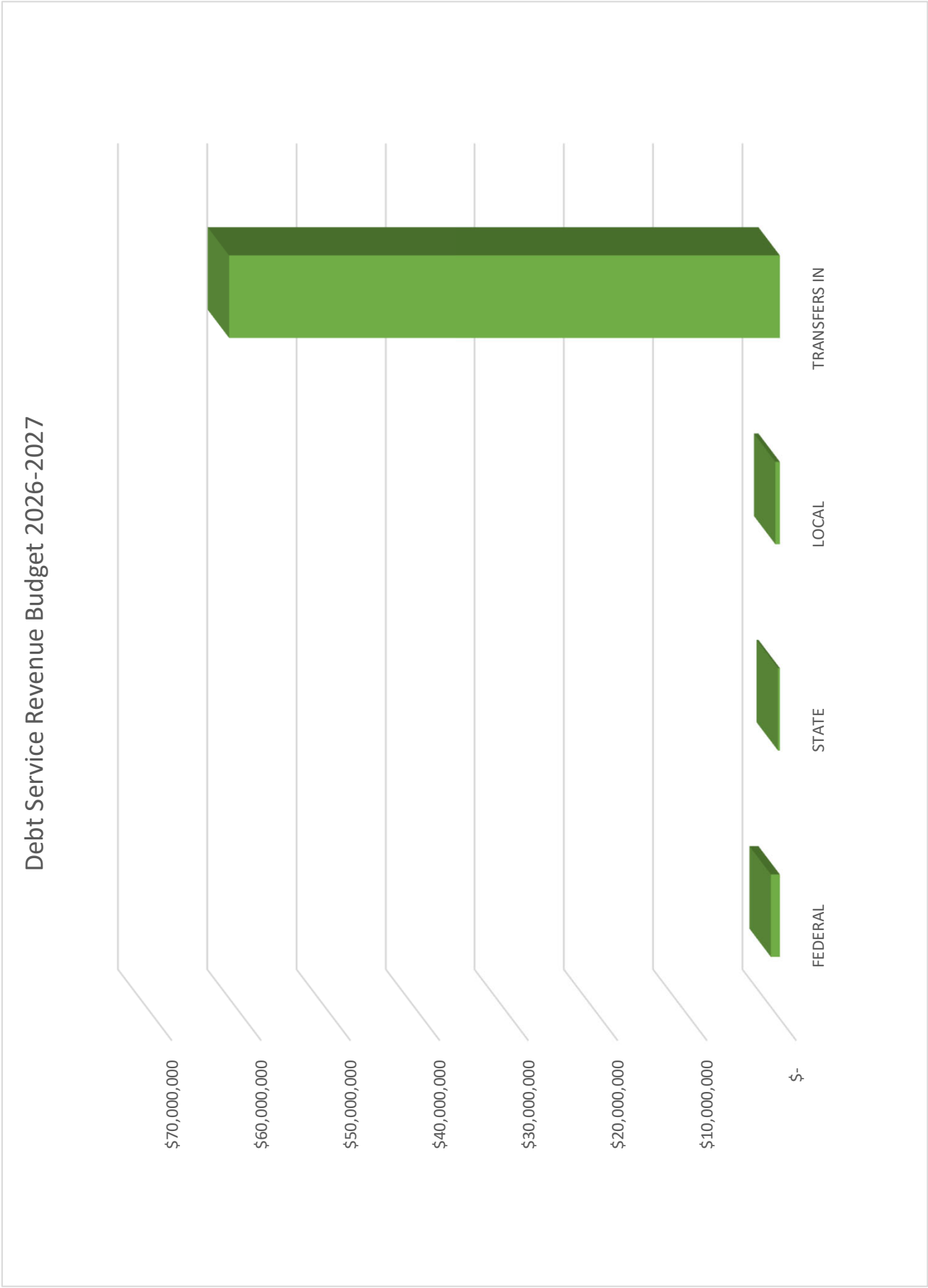
Fiscal Year 2025-2026 Local Capital Improvement proceeds	$ 116,204,894
75% of above proceeds	87,153,670
Less: Current COP Debt Service	- 49,274,662
Available Annual Debt Service from Capital Millage proceeds	$ 37,879,008

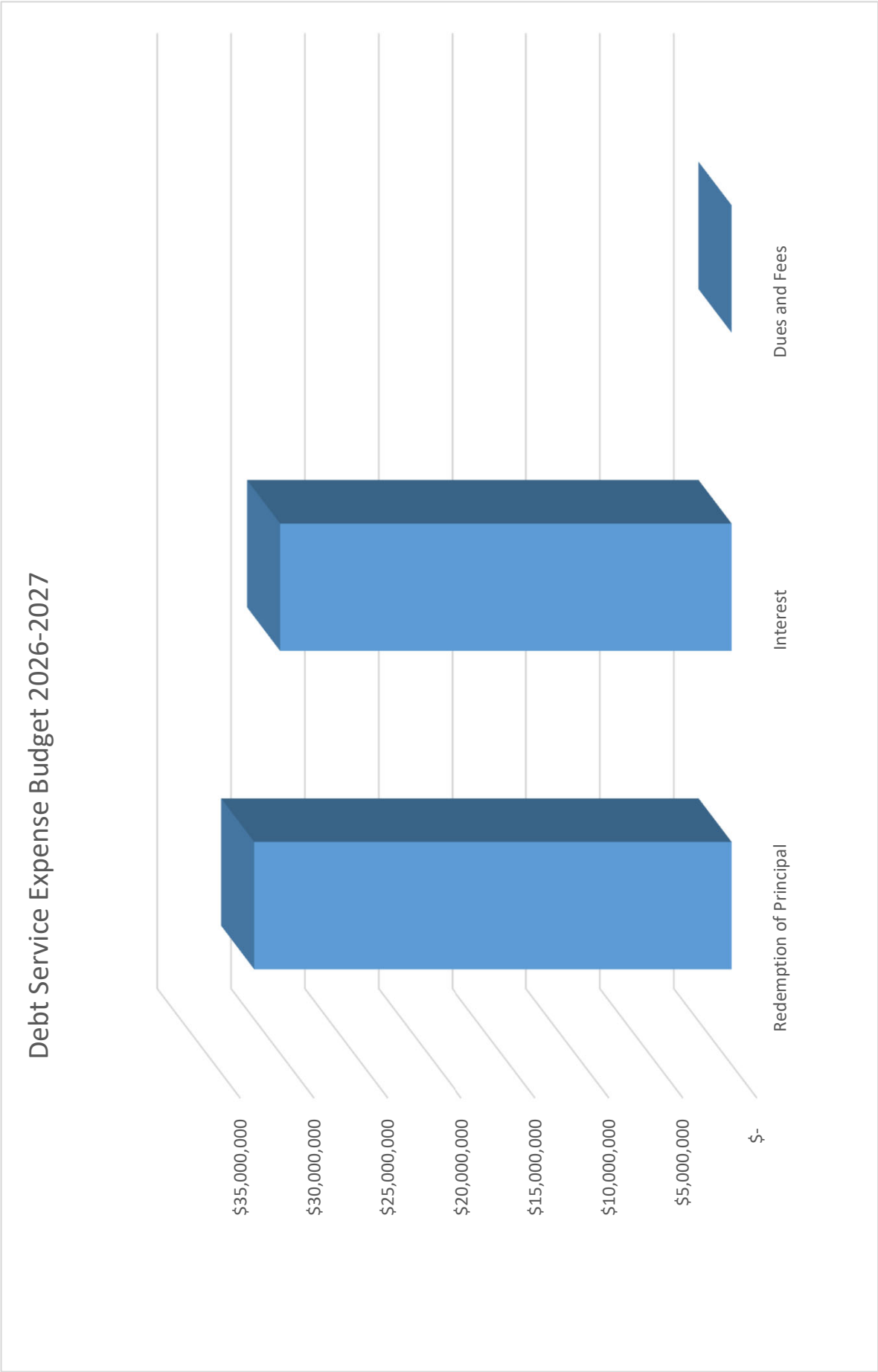
General Obligation Bonds

State Board of Education (SBE) Rule 6A-1.037(2) establishes a limit on the amount of General Obligation Bonds that a school district can issue. The bonds outstanding cannot exceed a value equal to 10% of the assessed value of taxable property on the tax roll.

DEBT SERVICE FUND

	2024-2025 ACTUAL	2025-2026 ACTUALS	2026-2027 BUDGET	2025 - 2026 TO 2026 - 2027 CHANGE	PERCENT
ESTIMATED REVENUE					
FEDERAL SOURCES					
Misc Federal Direct	$ 954,671	$ 952,166	$ 1,005,960	$ 53,794	5.35%
TOTAL FEDERAL SOURCES	**$ 954,671**	**$ 952,166**	**$ 1,005,960**	**$ 53,794**	**5.35%**
STATE SOURCES					
CO&DS Withheld for SBOE Bonds	$ 330,689	$ -	$ 203,850	$ 203,850	100.00%
SBE Bond Interest	$ 1,018	$ -	$ 1,050	$ 1,050	0.00%
TOTAL STATE SOURCES	**$ 331,707**	**$ -**	**$ 204,900**	**$ 204,900**	**100.00%**
LOCAL SOURCES					
Interest on Investments	$ 604,699	$ 631,186	$ 500,000	$ (131,186)	-26.24%
TOTAL LOCAL RESOURCES	**$ 604,699**	**$ 631,186**	**$ 500,000**	**$ (131,186)**	**-26.24%**
TOTAL ESTIMATED REVENUE	**$ 1,891,077**	**$ 1,583,352**	**$ 1,710,860**	**$ 127,508**	**7.45%**
INCOMING TRANSFERS					
From Capital Projects	$ 33,976,131	$ 69,243,936	$ 61,739,923	$ (7,504,013)	-12.15%
TOTAL INCOMING TRANSFERS	**$ 33,976,131**	**$ 69,243,936**	**$ 61,739,923**	**$ (7,504,013)**	**-12.15%**
EXPENDITURES, APPROPRIATIONS					
DEBT SERVICE					
Payments to Refunded Lease Purchase Agreement	$ -	$ 24,141,830	$ -	$ (24,141,830)	-100.00%
Redemption of Principal	$ 19,520,000	$ 19,195,000	$ 32,346,403	$ 13,151,403	40.66%
Interest	$ 15,289,127	$ 25,129,497	$ 30,591,269	$ 5,461,772	17.85%
Dues and Fees	$ 16,264	$ 1,313,281	$ 13,111	$ (1,300,170)	-9916.63%
TOTAL EXPENDITURES, APPROPRIATIONS	**$ 34,825,391**	**$ 69,779,608**	**$ 62,950,783**	**$ (6,828,825)**	**-10.85%**
BEGINNING FUND BALANCE	**$ 13,864,339**	**$ 14,906,156**	**$ 15,953,836**	**$ 1,047,680**	**6.57%**
Ending Fund Balance Restricted for Debt Service	**$ 14,906,156**	**$ 15,953,836**	**$ 16,453,836**	**$ 500,000**	**3.04%**


Debt Service Revenue Budget 2026-2027
$70,000,000
$60,000,000
$50,000,000
$40,000,000
$30,000,000
$20,000,000
$10,000,000
$-
FEDERAL
STATE
LOCAL
TRANSFERS IN


Debt Service Expense Budget 2026-2027
$35,000,000
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$-
Redemption of Principal
Interest
Dues and Fees

SCHOOL DISTRICT OF MANATEE COUNTY, FL
OUTSTANDING DEBT SERVICE
FOR THE FISCAL YEAR ENDING 6/30/27

	Amount Outstanding	Interest Rates (Percent)	Annual Maturity To	Issued Amount
State School Bonds:				
Series 2019A-Refunding	306,000	5.00	2029	744,000
Series 2020A-Refunding	401,000	2.00-5.00	2031	1,037,000
	$ 707,000			$ 1,781,000
District Revenue Bonds:				
Series 2017, Sales Tax	73,365,000	5.00	2033	131,785,000
	$ 73,365,000			$ 131,785,000
Certificates of Participation				
Series 2010A, QSCB	19,920,000	(1)	2029	21,600,000
Series 2015, Refunding	4,325,000	2.92	2027	38,470,000
Series 2017, Refunding	17,635,000	2.57	2031	55,890,000
Series 2023A	133,520,000	5.00	2038	151,730,000
Series 2025A	135,940,000	5.00	2045	135,940,000
Series 2026A	207,530,000	5.00	2045	207,530,000
Series 2026B, Refunding	19,485,000	5.00	2029	19,485,000
	$ 538,355,000			$ 630,645,000
Total	$ 612,427,000			$ 764,211,000

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

CAPITAL PROJECT FUNDS
BUDGET OVERVIEW FY 2026-27

The main sources of revenue for the Capital Project Funds are local property tax millage of 1.5 mils, sales tax, and local impact fees. The funds are primarily used to construct, repair, equip and maintain the District's schools and offices. On the following pages is a discussion of both revenue and expense of this fund.

Summary of Major Revenues

Sources of revenue in the Capital Projects funds are as follows:

Revenue from State Sources:

Capital Outlay & Debt Service Funds – CO & DS revenues are derived from motor vehicle license fees. It is also known as tag money. CO&DS funds are allocated by the Office of Educational Facilities Budgeting to the Manatee County School District based upon the constitutional funding formula. This formula provides $600 for each instruction unit for the base year and $800 for each growth unit. The base plus growth allocation equals the District's total entitlement. The District has the option to bond up to 90% of the annual capital outlay allocation for construction purposes. All future revenues will flow first to the annual debt service payment; then, if there are any revenues left, those funds will flow to the District.

Public Education & Capital Outlay (PECO) – Collections from gross receipts taxes (GRT) on utility services are the source of revenues for PECO funding. The Office of Economic and Demographic Research estimates PECO funds, which are then distributed to educational entities by the Department of Education.

PECO (Charter Schools) – These funds are provided from the state for Charter School capital outlay allocation. The district receives the funds from the state and passes them through to the charter school. The amount of this allocation is approximately $6.8 million annually and is brought into the budget as a budget amendment when the final allocations are determined by the state.

Revenue from Local Sources:

Ad Valorem Taxes – Prior to July 1, 2008, Section 1011.71(2), Florida Statutes authorized districts to levy up to 2.0 mills without voter approval. In the succeeding two fiscal years the statute was amended by .25 mill to reduce the maximum levy to 1.50 mills. Funds derived from this levy may be used for new construction and remodeling projects, as set forth in sections 1011 and 1013, Florida Statutes.

Sales Tax Proceeds – In May 2002, the voters of Manatee County approved a one-half cent discretionary sales surtax on sales in the County for 15 years, effective January 1, 2003, to pay construction, reconstruction or improvements of school facilities and related costs, land acquisitions, improvements and related costs, and costs for retrofitting and providing for technology implementation, including hardware and software for the various sites within the District in accordance with Section 212.055(6), Florida Statutes. In November 2016, the voters of Manatee County approved an extension of the one-half cent discretionary sales surtax, effective January 1, 2018, through December 31, 2032.

Impact Fee Revenue - Impact fees are one-time payments that are used to construct system improvements, such as public schools, needed to accommodate growth. The fees are assessed on each new dwelling unit within the County. Impact fee revenue for 2026-2027 is estimated to be $41,650,000.

Interest Income - The District invests idle funds in accordance with the board policy on investments.

Debt Proceeds - The District's construction program is driven by the need for new schools and the renovation/remodeling of existing schools and sites.

Long Term Capital Plan Revenues - The districts' planning for capital needs is communicated via the Tentative Educational Facilities Work Plan. The State requires a financially feasible 5-year capital plan.

Revenue estimates for the next 5 years are as follows:

SCHOOL BOARD OF MANATEE COUNTY

FIVE YEAR CAPITAL PLAN

CURRENT REVENUE - RATE OF CHANGE (PERCENTAGE)

	Budget FY 26/27	Budget FY 27/28	Budget FY 28/29	Budget FY 29/30	Budget FY 30/31
ESTIMATED REVENUE					
Current Revenue - Local					
AD VALOREM TAXES	$ 122,912,966	$ 119,937,744	$ 126,005,040	$ 134,116,704	$ 143,702,928
% Inc/(Dec)	5.77%	-2.42%	5.06%	6.44%	7.15%
SALES TAX PROCEEDS	54,407,819	55,495,975	56,605,895	57,738,013	58,892,773
% Inc/(Dec)	2.00%	2.00%	2.00%	2.00%	2.00%
IMPACT FEE REVENUE	41,650,000	36,650,000	36,650,000	36,650,000	36,650,000
% Inc/(Dec)	-20.35%	-12.00%	0.00%	0.00%	0.00%
MISC. LOCAL REVENUE	223,917	80,000	80,000	80,000	80,000
% Inc/(Dec)	-92.61%	-64.27%	0.00%	0.00%	0.00%
INTEREST	9,250,000	600,000	600,000	600,000	600,000
% Inc/(Dec)	-3.30%	-93.51%	0.00%	0.00%	0.00%
CERTIFICATES OF PARTICIPATION	-	-	-	24,600,000	-
% Inc/(Dec)	-100.00%	0.00%	0.00%	100.00%	0.00%
Local Revenue Total:	$ 228,444,702	$ 212,763,719	$ 219,940,935	$ 253,784,717	$ 239,925,701
Current Revenue - State					
CO & DS	1,991,959	1,991,959	1,991,959	1,991,959	1,991,959
% Inc/(Dec)	0.00%	0.00%	0.00%	0.00%	0.00%
MISC. STATE REVENUE	950,549	-	-	-	-
% Inc/(Dec)	0.00%	0.00%	0.00%	0.00%	0.00%
PECO (Charter Schools)	6,800,000	6,800,000	6,800,000	6,800,000	6,800,000
% Inc/(Dec)	0.15%	0.00%	0.00%	0.00%	0.00%
PECO (Construction)	354,201	-	-	-	-
% Inc/(Dec)	-92.80%	-100.00%	0.00%	0.00%	0.00%
State Revenue Total:	$ 10,096,709	$ 8,791,959	$ 8,791,959	$ 8,791,959	$ 8,791,959

Description of the impact on the Operating Budget from Major Capital Projects:

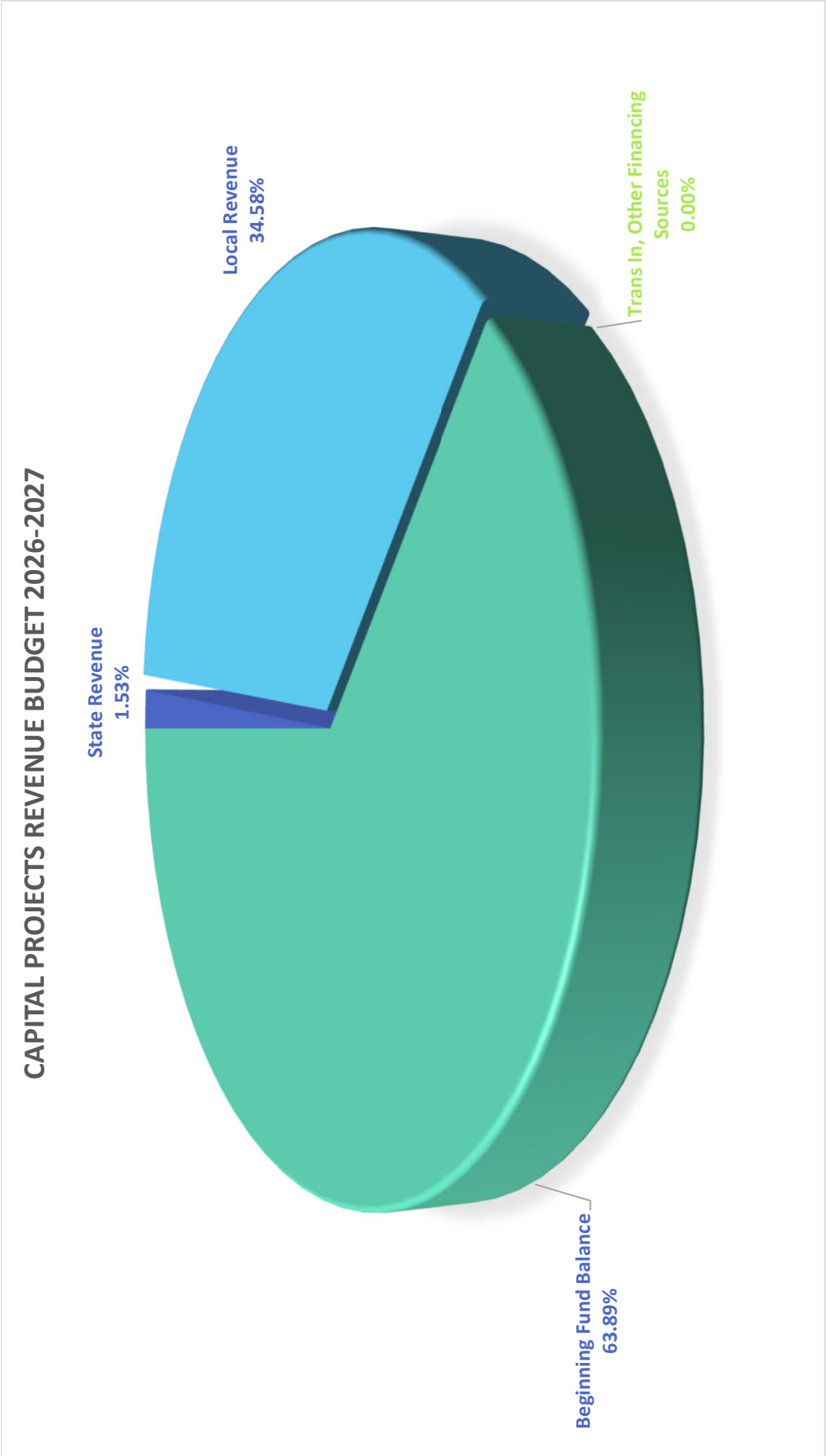
Renovation – Major renovation projects are planned at two High Schools, three Elementary Schools, and the School Support Center.

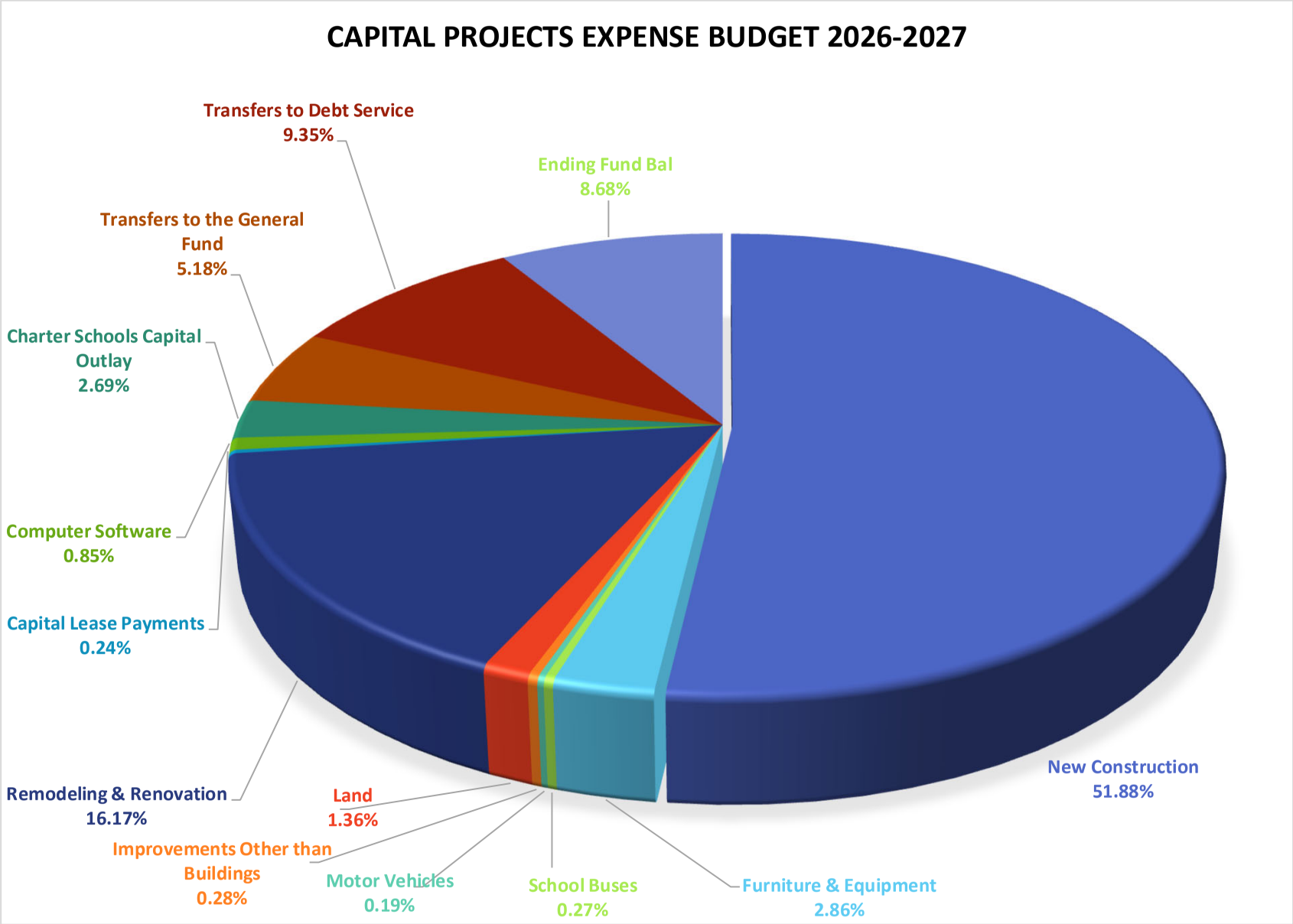
New Construction – We have two elementary additions, two new elementary schools, and a new high school in progress.

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

CAPITAL PROJECTS FUND

	2024-2025 ACTUAL	2025-2026 ACTUALS	2026-2027 BUDGET	2025 - 2026 TO 2026 - 2027 CHANGE	PERCENT
REVENUES					
STATE SOURCES					
CO & DS Distributed	$ 1,864,226	$ 1,894,505	$ 1,894,505	$ -	0.00%
Interest-Undistrib CO & DS	$ 78,484	$ 97,454	$ 97,454	$ -	0.00%
Public Education Capital Outlay-PECO-Construction	$ 923,241	$ 4,921,918	$ 354,201	$ (4,567,717)	-92.80%
Charter School Cap Outlay PECO	$ 6,222,197	$ 6,790,045	$ 6,800,000	$ 9,955	0.15%
Other Misc. State Revenue	$ 1,165,302	$ 1,278,176	$ 950,550	$ (327,626)	-25.63%
TOTAL STATE REVENUE	**$ 10,253,450**	**$ 14,982,098**	**$ 10,096,710**	**$ (4,885,388)**	**-32.61%**
LOCAL SOURCES					
District Local Capital Improvement	$ 112,708,332	$ 116,204,894	$ 122,912,966	$ 6,708,072	5.77%
Local Sales Tax	$ 52,780,682	$ 53,340,999	$ 54,407,819	$ 1,066,820	2.00%
Interest	$ 8,812,027	$ 9,565,238	$ 9,250,000	$ (315,238)	-3.30%
Other Misc. Local Sources	$ 2,801,349	$ 2,400,715	$ 223,917	$ (2,176,798)	-90.67%
Impact fees	$ 40,852,129	$ 52,292,710	$ 41,650,000	$ (10,642,710)	-20.35%
TOTAL LOCAL REVENUE	**$ 217,954,519**	**$ 233,804,556**	**$ 228,444,702**	**$ (5,359,854)**	**-2.29%**
TOTAL REVENUES	**$ 228,207,969**	**$ 248,786,654**	**$ 238,541,412**	**$ (10,245,242)**	**-4.12%**
EXPENDITURES, APPROPRIATIONS					
New Construction	$ 231,294,822	$ 199,231,203	$ 342,707,213	$ 143,476,010	72.01%
Furniture, Fixtures & Equipment	$ 20,529,249	$ 23,304,984	$ 18,859,277	$ (4,445,707)	-19.08%
School Buses	$ 1,059,593	$ 3,326,217	$ 1,800,000	$ (1,526,217)	-45.88%
Motor Vehicles	$ 1,045,175	$ 332,595	$ 1,270,000	$ 937,405	281.85%
Land	$ 4,534,370	$ 1,817,461	$ 8,959,539	$ 7,142,078	392.97%
Improvement Other than Bldgs	$ 3,179,593	$ 5,471,938	$ 1,877,057	$ (3,594,881)	-65.70%
Remodeling & Renovation/Other	$ 43,203,531	$ 48,201,531	$ 106,814,741	$ 58,613,210	121.60%
Computer Software	$ 4,083,663	$ 4,998,700	$ 5,612,173	$ 613,473	12.27%
Charter Schools Capital Outlay	$ 5,280,025	$ 11,619,868	$ 17,782,446	$ 6,162,578	53.03%
Debt Service:					
Principal on Lease Payments	$ 1,666,468	$ 1,422,481	$ 1,598,498	$ 176,017	12.37%
Interest and Dues and Fees	$ 1,210,115	$ 113,707	$ -	$ (113,707)	-100.00%
TOTAL EXPENDITURES, APPROPRIATIONS	**$ 317,086,604**	**$ 299,840,685**	**$ 507,280,944**	**$ 207,440,259**	**69.18%**
TRANSFERS OUT					
To Debt Service	$ 33,976,131	$ 69,243,936	$ 61,739,923	$ (7,504,013)	-12.15%
To General Fund	$ 17,029,708	$ 27,356,567	$ 34,224,782	$ 6,868,215	20.07%
TOTAL TRANSFERS OUT	**$ 51,005,839**	**$ 96,600,503**	**$ 95,964,705**	**$ (635,798)**	**-0.66%**
TRANSFERS IN AND OTHER FINANCING SOURCES					
Cert of Participation (COPS)	$ 135,940,000	$ 207,530,000	$ -	$ (207,530,000)	-100.00%
Premium on Lease-Purchase Agreement	$ 15,135,484	$ 23,628,704	$ -	$ (23,628,704)	-100.00%
Refunding Lease-Purchase Agreement	$ -	$ 19,485,000	$ -	$ -	0.00%
Premium on Refunding Lease-Purhase Agreement	$ -	$ 1,228,162	$ -	$ -	0.00%
Inception of Leases	$ 2,188,350	$ 68,807	$ -	$ (68,807)	-100.00%
From General Fund	$ 875,508	$ -	$ -	$ -	0.00%
TOTAL TRANSFERS IN, OTHER FINANCING SOURCES	$ 154,139,342	$ 251,940,673	$ -	$ (251,940,673)	-100.00%
BEGINNING FUND BALANCE	**$ 303,480,407**	**$ 317,735,275**	**$ 422,021,414**	**$ 104,286,139**	**32.82%**
ENDING FUND BALANCE	**$ 317,735,275**	**$ 422,021,414**	**$ 57,317,177**	**$ (364,704,237)**	**-86.42%**


CAPITAL PROJECTS REVENUE BUDGET 2026-2027
State Revenue
1.53%
Local Revenue
34.58%
Trans In, Other Financing Sources
0.00%
Beginning Fund Balance
63.89%


CAPITAL PROJECTS EXPENSE BUDGET 2026-2027
Transfers to Debt Service
9.35%
Ending Fund Bal
8.68%
Transfers to the General Fund
5.18%
Charter Schools Capital Outlay
2.69%
Computer Software
0.85%
Capital Lease Payments
0.24%
Remodeling & Renovation
16.17%
Land
1.36%
Improvements Other than Buildings
0.28%
Motor Vehicles
0.19%
School Buses
0.27%
Furniture & Equipment
2.86%
New Construction
51.88%

Manatee County School District
Proposed Five Year Capital Plan 2027-2031

		Year 0 FY 25/26	Year 1 FY 26/27	Year 2 FY 27/28	Year 3 FY 28/29	Year 4 FY 29/30	Year 5 FY 30/31	5 Yr Total
3	Ad Valorem Taxes 1.5 Mill-District	$ 108,196,125	$ 110,325,981	$ 102,881,985	$ 107,301,914	$ 111,539,004	$ 118,447,390	$ 550,496,274
4	Ad Valorem Taxes 1.5 Mill-Charter Schools	$ 8,008,769	$ 12,586,985	$ 17,055,759	$ 18,703,126	$ 22,577,700	$ 25,255,538	$ 96,179,108
5	CO & DS	$ 1,894,505	$ 1,894,505	$ 1,894,505	$ 1,894,505	$ 1,894,505	$ 1,894,505	$ 9,472,525
6	CO & DS Interest	$ 97,454	$ 97,454	$ 97,454	$ 97,454	$ 97,454	$ 97,454	$ 487,270
7	PECO - MTC Aviation Maintenance School	$ 4,921,918	$ 354,201	$ -	$ -	$ -	$ -	$ 354,201
9	Ed Facitilities -Vestibule Security	$ 507,272	$ 536,190	$ -	$ -	$ -	$ -	$ 536,190
10	Anna Maria-Guy Harvey	$ 142,472	$ 414,359	$ -	$ -	$ -	$ -	$ 414,359
11	PECO - Charter School Capital Outlay	$ 6,790,045	$ 6,800,000	$ 6,800,000	$ 6,800,000	$ 6,800,000	$ 6,800,000	$ 34,000,000
12	Sales Tax Revenue-District	$ 49,729,900	$ 49,212,358	$ 47,648,905	$ 46,825,234	$ 47,531,404	$ 48,646,365	$ 239,864,266
13	Sales Tax Revenue-Charter Schools	$ 3,611,099	$ 5,195,461	$ 7,847,070	$ 9,780,661	$ 10,206,609	$ 10,246,408	$ 43,276,209
14	Impact Fee Revenue	$ 52,292,710	$ 41,650,000	$ 36,650,000	$ 36,650,000	$ 36,650,000	$ 36,650,000	$ 188,250,000
15	Fuel Tax Refund	$ 80,744	$ 80,000	$ 80,000	$ 80,000	$ 80,000	$ 80,000	$ 400,000
17	Interest and Refunds	$ 9,565,238	$ 9,250,000	$ 600,000	$ 600,000	$ 600,000	$ 600,000	$ 11,650,000
18	Miscellaneous Local Revenue	$ 2,319,972	$ 143,917	$ -	$ -	$ -	$ -	$ 143,917
20	Miscellaneous Federal through State	$ 628,432	$ -	$ -	$ -	$ -	$ -	$ -
21	Lease Agreements	$ 68,807	$ -	$ -	$ -	$ -	$ -	$ -
22	Certificates of Participation	$ 251,871,866	$ -	$ -	$ -	$ 24,600,000	$ -	$ 24,600,000
28	**TOTAL REVENUES**	**$ 500,727,327**	**$ 238,541,411**	**$ 221,555,678**	**$ 228,732,894**	**$ 262,576,676**	**$ 248,717,660**	**$ 1,200,124,319**
29								
30	**EXPENDITURES**							
31								
32	**Construction**	**$ 220,191,565**	**$ 408,992,507**	**$ 73,865,000**	**$ 27,465,000**	**$ 34,965,000**	**$ 52,925,000**	**$ 598,212,507**
35	Anna Maria - Guy Harvey Project	$ 173,597	$ 433,233	$ -	$ -	$ -	$ -	$ 433,233
37	Ballard Elementary School Renovation	$ -	$ -	$ 10,000,000	$ 14,600,000	$ -	$ -	$ 24,600,000
40	Barbara Harvey K-8 Addition	$ 1,204,794	$ 16,295,206	$ -	$ -	$ -	$ -	$ 16,295,206
41	Barbara Harvey K-8 North River Ranch	$ 7,277,166	$ 2,543,990	$ -	$ -	$ -	$ -	$ 2,543,990
46	Bayshore High Renovation/Addition/MTC CTE Programs	$ 80,823	$ 26,574,431	$ 30,000,000	$ -	$ -	$ -	$ 56,574,431
47	Bayshore High Repair of Structural Columns	$ 174,503	$ 2,825,497	$ -	$ -	$ -	$ -	$ 2,825,497
48	Blackburn Elementary Renovate & Replace	$ 5,120,409	$ 1,048,431	$ -	$ -	$ -	$ -	$ 1,048,431
52	Buffalo Creek Addition in media center	$ 27,077	$ -	$ -	$ -	$ -	$ -	$ -
57	Haile Middle Renovation & Addition (889) 10-2-story	$ 941,559	$ 45,149	$ -	$ -	$ -	$ -	$ 45,149
59	Harllee Middle School -Soar in 4 Program	$ 188,200	$ -	$ -	$ -	$ -	$ -	$ -
63	Lake Manatee K-8 New School	$ 22,375,121	$ 6,446,170	$ -	$ -	$ -	$ -	$ 6,446,170
64	Lake Manatee K-8 Addition	$ 6,944,187	$ 10,555,813	$ -	$ -	$ -	$ -	$ 10,555,813
65	Lakewood Ranch Addition (20)	$ 309,234	$ 1,261,660	$ -	$ -	$ -	$ -	$ 1,261,660
67	Lakewood Ranch Water Line	$ 1,254,646	$ 6,397,354	$ -	$ -	$ -	$ -	$ 6,397,354
72	Lakewood Ranch Renovation	$ -	$ 5,000,000	$ 15,000,000	$ 10,000,000	$ -	$ -	$ 30,000,000
73	Lakewood Ranch Stadium Drainage	$ 558,624	$ 93,379	$ -	$ -	$ -	$ -	$ 93,379
74	Lincoln MS Renovation	$ -	$ -	$ -	$ -	$ -	$ 10,000,000	$ 10,000,000
75	Manatee ES Auditorium Renovations	$ 71,837	$ 19,100	$ -	$ -	$ -	$ -	$ 19,100
76	Manatee ES HVAC Water Line Replacement	$ 1,039,273	$ 2,500	$ -	$ -	$ -	$ -	$ 2,500
77	Manatee Elementary School Renovations	$ -	$ 9,000,000	$ 11,000,000	$ -	$ -	$ -	$ 20,000,000
78	Manatee High Paint & Roof	$ 38,800	$ -	$ -	$ -	$ -	$ -	$ -
82	Manatee High - Storm Damage -Gym	$ 1,155,778	$ 533,833	$ -	$ -	$ -	$ -	$ 533,833
83	Manatee High - South Gym Replacement		$ 10,000,000	$ -	$ -	$ -	$ -	$ 10,000,000
84	Matzke Tower Repairs	$ 145,309	$ 19,450	$ -	$ -	$ -	$ -	$ 19,450
88	MTC Aircraft Maint Tech School SRQ	$ 5,027,947	$ 2,705,519	$ -	$ -	$ -	$ -	$ 2,705,519
89	MTC Hangar (District share)	$ (9,850)	$ 538,404	$ -	$ -	$ -	$ -	$ 538,404
90	MTC Law Academy Range	$ 190,013	$ 1,930	$ -	$ -	$ -	$ -	$ 1,930
94	MTC Training/Testing Center	$ -	$ -	$ -	$ -	$ 7,500,000	$ -	$ 7,500,000
95	Miller ES Drive	$ 117,604	$ 582,396	$ -	$ -	$ -	$ -	$ 582,396
96	Moody Elementary School Renovation	$ 396,776	$ 29,603,224	$ -	$ -	$ -	$ -	$ 29,603,224
97	Myakka Elementary School Renovation	$ -	$ -	$ -	$ -	$ 24,600,000	$ -	$ 24,600,000
98	Oneco Renovation	$ 8,374,597	$ 1,348,511	$ -	$ -	$ -	$ -	$ 1,348,511
99	Palma Sola Renovation	$ 15,868,152	$ 4,307,389	$ -	$ -	$ -	$ -	$ 4,307,389
102	Palm View K8 Renovation	$ -	$ -	$ -	$ -	$ -	$ 10,000,000	$ 10,000,000
103	Palmetto High Renovation	$ 445,724	$ 283,585	$ -	$ -	$ -	$ -	$ 283,585
106	Parrish Community High - Addition	$ 101,487	$ 44,205	$ -	$ -	$ -	$ -	$ 44,205
111	Rangeland High School	$ 28,847,863	$ 153,651,805	$ -	$ -	$ -	$ -	$ 153,651,805
112	Rowlett ES Renovation	$ -	$ -	$ -	$ -	$ -	$ 20,000,000	$ 20,000,000
113	Rye Ranch Elementary School	$ 47,724,108	$ 23,688,542	$ -	$ -	$ -	$ -	$ 23,688,542
114	Samoset Elementary Renovation	$ -	$ -	$ -	$ -	$ -	$ 10,000,000	$ 10,000,000
119	Southeast High Science Building	$ 67,251	$ -	$ -	$ -	$ -	$ -	$ -
121	SSC Renovation HVAC	$ 52,052	$ 25,002,500	$ 5,000,000	$ -	$ -	$ -	$ 30,002,500
123	SSC Water Damage Restoration	$ 17,697	$ -	$ -	$ -	$ -	$ -	$ -
125	Tara Elementary School Addition & Renovation	$ 4,316,290	$ 458,474	$ -	$ -	$ -	$ -	$ 458,474
126	Tillman Elementary Renovation	$ 916	$ 30,999,084	$ -	$ -	$ -	$ -	$ 30,999,084
128	Veterans Elementary School (974) Artisan Lakes	$ 49,713,512	$ 20,073,395	$ -	$ -	$ -	$ -	$ 20,073,395
129	Williams Elementary Addition	$ 3,125,332	$ 5,415	$ -	$ -	$ -	$ -	$ 5,415
131	Districtwide - Auditorium/Theater Updates (MSTV)	$ 365,993	$ 1,911,450	$ -	$ -	$ -	$ 60,000	$ 1,971,450
132	Districtwide - Bus Hubs (2)	$ -	$ 1,500,000	$ -	$ -	$ -	$ -	$ 1,500,000
133	Districtwide - DCS Professional & Technical Services	$ 135,987	$ 215,000	$ 215,000	$ 215,000	$ 215,000	$ 215,000	$ 1,075,000
134	Districtwide - HS Field Upgrades Synthetic Turf	$ 3,573,933	$ -	$ -	$ -	$ -	$ -	$ -
137	Districtwide - Security Fencing	$ 376,870	$ 750,599	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 2,350,599
140	Districtwide - Site Acquisition	$ 1,817,461	$ 8,959,539	$ -	$ -	$ -	$ -	$ 8,959,539
141	Districtwide - Safety BDA DAS Communication System	$ 2,550	$ 232,068	$ -	$ -	$ -	$ -	$ 232,068
142	Districtwide - Vestibule Renovation for School Safety	$ 460,365	$ 3,034,277	$ 2,250,000	$ 2,250,000	$ 2,250,000	$ 2,250,000	$ 12,034,277
143	**Maintenance**	**$ 48,078,653**	**$ 61,015,783**	**$ 46,920,798**	**$ 48,911,819**	**$ 58,159,643**	**$ 41,209,693**	**$ 256,217,736**
145	Annual Repairs and Maintenance	$ 18,870,103	$ 24,561,461	$ 21,604,185	$ 22,721,889	$ 23,901,964	$ 25,148,969	$ 117,938,468
146	Bleachers	$ -	$ 250,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 2,250,000
147	CCTV	$ 2,007,025	$ 3,730,000	$ 1,085,000	$ 400,000	$ 1,800,000	$ 1,185,000	$ 8,200,000
148	Concrete Grinding	$ 50,000	$ 135,000	$ 145,000	$ 140,000	$ 132,000	$ 165,000	$ 717,000
149	Electrical	$ 381,472	$ 984,416	$ 250,000	$ 180,000	$ 180,000	$ 180,000	$ 1,774,416

		Year 0 FY 25/26	Year 1 FY 26/27	Year 2 FY 27/28	Year 3 FY 28/29	Year 4 FY 29/30	Year 5 FY 30/31	5 Yr Total
151	Emergency Management-Storm Damage	$ 1,112,358	$ -	$ -	$ -	$ -	$ -	$ -
152	Fire Alarm	$ 2,012,573	$ 2,474,239	$ 2,600,000	$ 3,250,000	$ 650,000	$ 1,050,000	$ 10,024,239
153	Flooring	$ 3,653,265	$ 3,323,475	$ 1,200,000	$ 2,500,000	$ 750,000	$ -	$ 7,773,475
154	HVAC	$ 5,289,691	$ 7,149,338	$ 5,520,000	$ 5,000,000	$ 12,440,000	$ 3,150,000	$ 33,259,338
156	Lighting	$ 44,655	$ 964,000	$ 655,000	$ 736,000	$ 905,000	$ 95,000	$ 3,355,000
157	Painting	$ 5,456,595	$ 9,108,295	$ 8,400,000	$ 7,000,000	$ 12,000,000	$ 5,000,000	$ 41,508,295
158	Parking	$ 220,857	$ 446,427	$ 141,671	$ 225,123	$ 285,291	$ 143,146	$ 1,241,658
159	Playcourts/Playgrounds	$ 2,057,166	$ 2,884,569	$ 859,942	$ 1,250,620	$ 435,388	$ 412,578	$ 5,843,097
160	Plumbing	$ 45,085	$ 243,524	$ 210,000	$ 258,187	$ 180,000	$ 180,000	$ 1,071,711
162	Roof Repair & Replacement	$ 4,531,724	$ 4,255,452	$ 3,750,000	$ 4,750,000	$ 4,000,000	$ 4,000,000	$ 20,755,452
163	Safety - Compliance HS1473	$ 227,101	$ -	$ -	$ -	$ -	$ -	$ -
164	Safety - Vape Detectors	$ 568,568	$ 320,000	$ -	$ -	$ -	$ -	$ 320,000
165	Lakewood Ranch Remediation	$ 1,550,414	$ 185,586	$ -	$ -	$ -	$ -	$ 185,586
167	**Other**	**$ 11,619,868**	**$ 18,232,446**	**$ 25,352,829**	**$ 28,933,787**	**$ 33,234,309**	**$ 35,951,946**	**$ 141,705,317**
168	Charter School Capital Outlay (1.5 Mill)	$ 8,008,769	$ 12,586,985	$ 17,055,759	$ 18,703,126	$ 22,577,700	$ 25,255,538	$ 96,179,108
169	Charter School Capital Outlay (Sales Tax)	$ 3,611,099	$ 5,195,461	$ 7,847,070	$ 9,780,661	$ 10,206,609	$ 10,246,408	$ 43,276,209
171	Safety Initiatives	$ -	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 1,500,000
172	Uninsured Property Losses	$ -	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 750,000
173	**Technology**	**$ 14,021,112**	**$ 13,869,372**	**$ 12,965,261**	**$ 15,379,337**	**$ 16,119,924**	**$ 14,685,966**	**$ 73,019,860**
174	CW Technology	$ 14,021,112	$ 13,869,372	$ 12,965,261	$ 15,379,337	$ 16,119,924	$ 14,685,966	$ 73,019,860
175	**Vehicles & Equipment**	**$ 4,135,786**	**$ 3,547,338**	**$ 2,825,000**	**$ 2,825,000**	**$ 2,825,000**	**$ 2,825,000**	**$ 14,847,338**
176	Buses	$ 3,326,217	$ 1,800,000	$ 1,815,000	$ 1,815,000	$ 1,815,000	$ 1,815,000	$ 9,060,000
178	Buses Routing System	$ 241,251	$ -	$ -	$ -	$ -	$ -	$ -
179	Districtwide FF&E	$ 235,724	$ 229,782	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 829,782
180	MSTV TV Studio/AV Equipment	$ -	$ 247,557	$ 240,000	$ 240,000	$ 240,000	$ 240,000	$ 1,207,557
181	Vehicles-Other	$ -	$ 950,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 2,950,000
182	Vehicles-Specialty	$ 332,595	$ 320,000	$ 120,000	$ 120,000	$ 120,000	$ 120,000	$ 800,000
183	**Leased Equipment**	**$ 1,793,700**	**$ 1,623,498**	**$ 1,653,700**	**$ 1,936,570**	**$ 1,218,818**	**$ 1,047,528**	**$ 7,480,114**
184	Leased Computers	$ 242,656	$ -	$ -	$ -	$ -	$ -	$ -
185	Leased Copiers	$ 515,782	$ 582,978	$ 582,978	$ 535,274	$ 641,427	$ 600,000	$ 2,942,657
186	Leased Metal Detectors	$ 439,346	$ 452,364	$ 451,068	$ 447,528	$ 447,528	$ 447,528	$ 2,246,016
187	Leased Vehicles	$ 595,916	$ 588,156	$ 583,016	$ 426,591	$ 14,359	$ -	$ 1,612,122
188	Leased Vehicle Purchase			$ 36,638	$ 527,177	$ 115,504	$ -	$ 679,319
189	**Transfers**	**$ 27,356,567**	**$ 34,224,782**	**$ 26,675,333**	**$ 26,675,333**	**$ 26,675,333**	**$ 26,675,333**	**$ 140,926,114**
190	Equipment - Music	$ 140,528	$ 197,381	$ 197,381	$ 197,381	$ 197,381	$ 197,381	$ 986,905
191	Equipment - Band Uniforms	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 250,000
192	Equipment - School FF&E	$ 312,835	$ 524,782	$ 524,782	$ 524,782	$ 524,782	$ 524,782	$ 2,623,910
194	Facility Project Management	$ 1,897,694	$ 2,179,933	$ 2,179,933	$ 2,179,933	$ 2,179,933	$ 2,179,933	$ 10,899,665
195	Educational Facilities Security Grant	$ 79,736	$ 105,291	$ -	-	$ -	$ -	$ 105,291
196	General School Maintenance	$ 10,378,840	$ 8,500,000	$ 8,500,000	$ 8,500,000	$ 8,500,000	$ 8,500,000	$ 42,500,000
197	Transportation - School Bus Drivers	$ 2,164,000	$ 10,164,000	$ 2,164,000	$ 2,164,000	$ 2,164,000	$ 2,164,000	$ 18,820,000
198	Charter School Capital Outlay (PECO)	$ 6,790,045	$ 6,800,000	$ 6,800,000	$ 6,800,000	$ 6,800,000	$ 6,800,000	$ 34,000,000
199	Property Insurance	$ 5,542,890	$ 5,703,395	$ 6,259,237	$ 6,259,237	$ 6,259,237	$ 6,259,237	$ 30,740,343
200	**Debt Service**	**$ 69,243,936**	**$ 61,739,923**	**$ 61,678,602**	**$ 61,627,237**	**$ 61,846,567**	**$ 62,652,947**	**$ 309,545,275**
201	Payments to Refunding Bond Escrow	$ 20,713,162	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
205	Sales Tax Revenue Bond, Series 2017	$ 12,462,750	$ 12,455,000	$ 12,443,250	$ 12,433,375	$ 12,417,250	$ 12,407,625	$ 62,156,500
210	Certificates of Participation, Series 2015	$ 4,455,479	$ 4,455,265	$ -	$ -	$ -	$ -	$ 4,455,265
211	Certificates of Participation, Series 2016	$ 4,177,881	$ -	$ -	$ -	$ -	$ -	$ -
212	Certificates of Participation, Series 2017	$ 3,804,234	$ 3,807,195	$ 3,806,100	$ 3,807,820	$ 3,807,228	$ 3,809,322	$ 19,037,664
213	Certificates of Participation, Series 2023	$ 8,269,909	$ 8,276,000	$ 8,013,000	$ 8,011,250	$ 17,188,250	$ 18,215,000	$ 59,703,500
214	Certificates of Participation, Series 2025	$ 11,048,414	$ 11,051,000	$ 11,047,250	$ 11,047,750	$ 11,046,750	$ 11,048,750	$ 55,241,500
215	Certificates of Participation, Series 2026A	$ 3,608,711	$ 17,171,500	$ 17,171,750	$ 17,170,000	$ 17,170,500	$ 17,172,250	$ 85,856,000
216	Certificates of Participation, Series 2026B	$ 230,031	$ 4,089,250	$ 8,803,500	$ 8,804,250	$ -	$ -	$ 21,697,000
217	Qualified School Construction Bond, Series 2010	$ 473,363	$ 434,713	$ 393,752	$ 352,792	$ 216,589	$ -	$ 1,397,846
224	**TOTAL EXPENDITURES**	**$ 396,441,188**	**$ 603,245,649**	**$ 251,936,522**	**$ 213,754,083**	**$ 235,044,593**	**$ 237,973,413**	**$ 1,541,954,261**
225								
226	**FUND BALANCE - BEGINNING**	**$ 317,735,276**	**$ 422,021,414**	**$ 57,317,176**	**$ 26,936,332**	**$ 41,915,143**	**$ 69,447,226**	**$ 422,021,414**
227								
228	**FUND BALANCE - ENDING**	**$ 422,021,414**	**$ 57,317,176**	**$ 26,936,332**	**$ 41,915,143**	**$ 69,447,226**	**$ 80,191,473**	**$ 80,191,473**

Revenue estimates and projects are subject to modification as actual data and District priorities change.

SPECIAL REVENUE FUND
OTHER FEDERAL PROGRAMS
BUDGET OVERVIEW
FY 2026-2027

The special revenue other federal project fund contains federal funds received by the school district. These funds are used to account for and report on activities of various Federal programs according to the specified purposes and requirements of each funding source. At this time, the School District of Manatee County estimates receipt of approximately $29.6 million in federal funds for the 2026-2027 school year. Other grants are expected, but the budgets are not approved.

SPECIAL REVENUE FUND - OTHER FEDERAL PROGRAMS

	2024-2025 ACTUAL	2025-2026 ACTUAL	2026-2027 BUDGET	2025 - 2026 TO 2026 - 2027 CHANGE	PERCENT
REVENUES					
FEDERAL REVENUE					
Other Federal Direct	$ 3,002,121	$ 2,837,900	$ -	$ (2,837,900)	-100.0%
Vocational Education Acts	$ 848,906	$ 1,150,144	$ -	$ (1,150,144)	-100.0%
I.D.E.A.	$ 15,784,274	$ 16,108,859	$ 14,143,307	$ (1,965,552)	-12.2%
Elem & Sec Education, Title I	$ 16,945,579	$ 13,817,226	$ 15,244,696	$ 1,427,470	10.3%
Teacher, Princ, Train and Recruit Title II	$ 1,833,428	$ 1,979,458	$ -	$ (1,979,458)	-100.0%
Adult General Education	$ 730,177	$ 669,990	$ -	$ (669,990)	-100.0%
English Literacy and Civics Education	$ 109,466	$ 121,560	$ -	$ (121,560)	-100.0%
Adult Migrant Education	$ 291,259	$ 239,446	$ -	$ (239,446)	-100.0%
Language Instruction - Title III	$ 1,107,582	$ 1,193,283	$ -	$ (1,193,283)	-100.0%
Twenty-First Century Schools - Title IV	$ 1,123,520	$ 1,125,053	$ -	$ (1,125,053)	-100.0%
Education Stabilization K-12	$ 14,897,172	$ (1,534)	$ -	$ 1,534	-100.0%
Other Federal thru State	$ 1,225,711	$ 1,979,483	$ 255,272	$ (1,724,211)	-87.1%
Other Miscellaneous State Revenue	$ -	$ -	$ -	$ -	n/a
TOTAL FEDERAL REVENUE	**$ 57,899,196**	**$ 41,220,868**	**$ 29,643,276**	**$ (11,577,592)**	**-28.1%**
				$ -	n/a
TOTAL ESTIMATED REVENUE	**$ 57,899,196**	**$ 41,220,868**	**$ 29,643,276**	**$ (11,577,592)**	**-28.1%**
EXPENDITURES, APPROPRIATIONS					
Instruction	$ 34,207,133	$ 22,931,030	$ 17,210,345	$ (5,720,685)	-24.9%
Student Support Services	$ 3,810,658	$ 1,908,041	$ 1,376,037	$ (532,004)	-27.9%
Instructional Media Services	$ -	$ 6,000	$ -	$ (6,000)	-100.0%
Instruction & Curriculum Development Services	$ 10,958,396	$ 9,543,976	$ 7,374,351	$ (2,169,625)	-22.7%
Instructional Staff Training Services	$ 5,695,841	$ 4,345,841	$ 1,938,407	$ (2,407,435)	-55.4%
Instruction-Related Technology	$ 23,706	$ 2,317	$ 2,473	$ 156	6.7%
Board	$ -	$ -	$ -	$ (1,679,621)	-100.0%
General Administration	$ 2,252,261	$ 1,679,621	$ 1,299,336	$ 1,181,032	n/a
School Administration	$ 315,315	$ 118,304	$ 41,621	$ (76,683)	-64.8%
Facilities Acquisition & Construction	$ -	$ 34,500	$ -	$ (34,500)	-100.0%
Fiscal Services	$ 63,784	$ 418	$ 25,077	$ 24,659	5895.2%
Food Services	$ -	$ -	$ -	$ -	n/a
Central Services	$ 60,210	$ 23,923	$ 39,547	$ 15,624	65.3%
Student Transportation Services	$ 310,184	$ 386,793	$ 336,082	$ (50,711)	-13.1%
Operation of Plant	$ 190,344	$ 66,644	$ -	$ (66,644)	-100.0%
Maintenance of Plant	$ -	$ -	$ -	$ -	n/a
Administrative Technology Services	$ -	$ 173,458	$ -	$ (173,458)	-100.0%
Community Services	$ 11,363	$ -	$ -	$ -	n/a
TOTAL EXPENDITURES, APPROPRIATIONS	**$ 57,899,196**	**$ 41,220,868**	**$ 29,643,276**	**$ (11,577,592)**	**-28.1%**
TRANSFERS OUT					
To General Fund	$ -	$ -	$ -	$ -	0.0%
To Internal Service	$ -	$ -	$ -	$ -	0.0%
TOTAL TRANSFERS OUT	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**
TOTAL ENDING FUND BALANCE	**$ 0**	**$ 0**	**$ (0)**	**$ (0)**	**-125.0%**

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

SPECIAL REVENUE – OTHER FEDERAL PROGRAMS
BUDGET OVERVIEW FY 2026-2027

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 – FOOD SERVICE
BUDGET OVERVIEW FY 2026-2027

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

	2024-2025	2025-2026	2026-2027	2025- 2026 TO 2026 - 2027	
	ACTUAL	ACTUAL	BUDGET	CHANGE	PERCENT
ESTIMATED REVENUE					
FEDERAL THRU STATE					
School Lunch Reimbursement	$ 18,121,118	$ 17,949,685	$ 19,400,000	$ 1,450,315	8.1%
School Breakfast Reimbursement	$ 6,777,457	$ 6,943,604	$ 7,500,001	$ 556,397	8.0%
After School Snack Reimbursement	$ 178,660	$ 208,570	$ 215,000	$ 6,430	3.1%
Child Care Food Program	$ 1,120,715	$ 1,100,550	$ 1,315,012	$ 214,462	19.5%
USDA Donated Foods	$ 2,047,291	$ 2,521,774	$ 2,323,850	$ (197,925)	-7.8%
Cash in Lieu of Donated	$ 75,915	$ 73,006	$ 86,458	$ 13,453	18.4%
Summer Food Service Program	$ 460,573	$ 918,101	$ 740,000	$ (178,101)	-19.4%
Fresh Fruit and Vegetabel Prog	$ 56,031	$ -	$ -	$ -	n/a
Other Food Services	$ 31,828	$ 4,682	$ -	$ (4,682)	-100.0%
Other Federal Through State	$ -	$ 195,207	$ -	$ (195,207)	-100.0%
TOTAL FEDERAL THRU STATE REVENUE	**$ 28,869,588**	**$ 29,915,180**	**$ 31,580,321**	**$ 1,665,141**	**5.6%**
STATE SOURCES					
Breakfast Supplement	$ 142,608	$ 150,310	$ 142,608	$ (7,702)	-5.1%
Lunch Supplement	$ 155,679	$ 149,830	$ 155,678	$ 5,848	3.9%
TOTAL STATE SOURCES	**$ 298,287**	**$ 300,140**	**$ 298,286**	**$ (1,854)**	**-0.6%**
LOCAL SOURCES					
Lease Revenue	$ -	$ -	$ -	$ -	n/a
Interest on Investments	$ 532,088	$ 450,115	$ 150,000	$ (300,115)	-66.7%
Student Lunch Sales	$ 4,025,442	$ 4,757,789	$ 4,750,000	$ (7,789)	-0.2%
Adult Breakfast/Lunch	$ 107,542	$ 117,266	$ 190,000	$ 72,734	62.0%
Student/Adult Ala Carte	$ 2,257,138	$ 2,223,732	$ 2,400,000	$ 176,268	7.9%
Catering/Special	$ 48,662	$ 48,709	$ 63,100	$ 14,391	29.5%
Other Food Sales	$ -	$ -	$ -	$ -	n/a
Cash Short and Over	$ (641)	$ (533)	$ -	$ 533	-100.0%
Other Misc. Local Sources	$ 152,137	$ 145,843	$ 150,000	$ 4,157	2.9%
Refunds of Prior Year Expend	$ -	$ -	$ -	$ -	n/a
TOTAL LOCAL SOURCES	**$ 7,122,367**	**$ 7,742,919**	**$ 7,703,100**	**$ (39,819)**	**-0.5%**
TOTAL ESTIMATED REVENUE	**$ 36,290,242**	**$ 37,958,239**	**$ 39,581,707**	**$ 1,623,467**	4.3%
OTHER FUNDING SOURCES	**$ 1,390**	**$ 1,510**	**$ 1,200**	**$ (310)**	**-20.5%**
EXPENDITURES, APPROPRIATIONS					
Personnel Cost	$ 13,407,400	$ 14,014,985	$ 14,875,577	$ 860,592	6.1%
Food Cost	$ 18,645,844	$ 18,812,198	$ 19,769,705	$ 957,506	5.1%
Operational Cost	$ 4,998,468	$ 5,423,439	$ 5,078,150	$ (345,289)	-6.4%
Capital Outlay	$ 447,003	$ 448,119	$ 457,597	$ 9,478	2.1%
TOTAL EXPENDITURES, APPROPRIATIONS	**$ 37,498,715**	**$ 38,698,742**	**$ 40,181,030**	**$ 1,482,288**	3.8%
TRANSFERS OUT					
To General Fund	$ 11,835	$ -	$ -	$ -	n/a
TOTAL TRANSFERS OUT	**$ 11,835**	**$ -**	**$ -**	**$ -**	**-100.0%**
TOTAL BEGINNING BALANCE	**$ 12,588,545**	**$ 11,369,626**	**$ 10,630,633**	**$ (1,957,912)**	**-15.6%**
ENDING FUND BALANCE	**$ 11,369,626**	**$ 10,630,633**	**$ 10,032,510**	**$ (1,817,042)**	**-17.1%**

INTERNAL SERVICE FUND
BUDGET OVERVIEW FY 2026-2027

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

	2024-2025 ACTUAL	2025-2026 ACTUAL	2026-2027 BUDGET	2025 - 2026 TO 2026 - 2027 CHANGE	PERCENT
REVENUES					
LOCAL SOURCES					
Gifts, Grants & Bequests	$ -	$ -	$ -	$ -	n/a
Premium Income	$ 57,387,420	$ 61,569,745	$ 70,745,000	$ 9,175,255	14.9%
Misc. Local Sources	$ -	$ -	$ -	$ -	n/a
Refunds of Prior Year's Expense	$ (120,984)	$ -	$ -	$ -	n/a
TOTAL LOCAL REVENUE	$ 57,266,436	$ 61,569,745	$ 70,745,000	$ 9,175,255	**14.9%**
TOTAL ESTIMATED REVENUE	**$ 57,266,436**	**$ 61,569,745**	**$ 70,745,000**	**$ 9,175,255**	**14.9%**
EXPENDITURES, APPROPRIATIONS					
Plan Administration	$ 4,141,986	$ 4,168,266	$ 5,025,681	$ 857,415	20.6%
Claims Expenses	$ 53,470,404	$ 60,797,361	$ 64,112,000	$ 3,314,639	5.5%
TOTAL EXPENDITURES, APPROPRIATIONS	**$ 57,612,391**	**$ 64,965,628**	**$ 69,137,681**	**$ 4,172,053**	**6.4%**
TRANSFERS IN					
From General Fund	$ -	$ -	$ 600,000	$ -	n/a
From Special Revenue	$ -	$ -	$ -	$ -	n/a
	$ -	**$ -**	**$ 600,000**	**$ -**	**n/a**
BEGINNING FUND BALANCE	**$ 13,363,719**	**$ 13,017,764**	**$ 9,621,882**	**$ (3,395,882)**	**-26.1%**
ENDING FUND BALANCE	**$ 13,017,764**	**$ 9,621,882**	**$ 11,829,201**	**$ 2,207,319**	**22.9%**

INTERNAL SERVICE FUND - WORKERS COMPENSATION

	2024-2025 ACTUAL	2025-2026 ACTUAL	2026-2027 BUDGET	2025 - 2026 TO 2026 - 2027 CHANGE	PERCENT
REVENUES					
LOCAL SOURCES					
Premium Income	$ 4,914,038	$ 3,452,735	$ 3,400,000	$ (52,735)	-1.5%
TOTAL LOCAL REVENUE	**$ 4,914,038**	**$ 3,452,735**	**$ 3,400,000**	**$ (52,735)**	**-1.5%**
TOTAL ESTIMATED REVENUE	**$ 4,914,038**	**$ 3,452,735**	**$ 3,400,000**	**$ (52,735)**	**-1.5%**
EXPENDITURES, APPROPRIATIONS					
Plan Administration	$ 575,792	$ 597,724	$ 633,015	$ 35,291	5.9%
Claims Expenses	$ 1,279,961	$ 3,819,515	$ 3,500,000	$ (319,515)	91.6%
TOTAL EXPENDITURES, APPROPRIATIONS	**$ 1,855,753**	**$ 4,417,239**	**$ 4,133,015**	**$ (284,224)**	**-6.4%**
TOTAL BEGINNING FUND BALANCE	**$ 1,991,038**	**$ 5,049,323**	**$ 4,084,818**	**$ (284,224)**	**-5.6%**
ENDING FUND BALANCE	**$ 5,049,323**	**$ 4,084,818**	**$ 3,351,803**	**$ (733,015)**	**-17.9%**

TRUST AND AGENCY FUND
BUDGET OVERVIEW FY 2026-2027

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

	2024-2025 ACTUAL	2025-2026 ACTUAL	2026-2027 BUDGET	2025 - 2026 TO 2026 - 2027 CHANGE	PERCENT
REVENUES					
ESTIMATED REVENUE					
Miscellaneus Federal Direct	$ 268,012	$ 187,215	$ 180,254	$ (6,961)	-3.7%
Gift, Grants and Benefits	$ 29,922	$ 120,722	$ -	$ (120,722)	-100.0%
Financial Aid Fees-FEFP Course	$ 457,806	$ 435,972	$ 481,372	$ 45,400	10.4%
Other Misc Local Sources	$ 127,726	$ 112,846	$ 111,413	$ (1,433)	-1.3%
TOTAL ESTIMATED REVENUE	**$ 883,466**	**$ 856,755**	**$ 773,039**	**$ (83,716)**	**-9.8%**
EXPENDITURES, APPROPRIATIONS					
Instructional Services	$ 389,354	$ 361,443	$ 2,835,557	$ 2,474,114	684.5%
Pupil Personnel Services	$ 493	$ 324	$ 50,825	$ 50,501	15585.2%
Instruction and Curriculum Development	$ 2,881	$ -	$ -	$ -	n/a
Instructional Staff Training Services	$ -	$ 774	$ -	$ (774)	-100.0%
General Administration	$ 2,125	$ 33,883	$ 7,936	$ (25,947)	-145.1%
Facilities Acquisition & Construction	$ -	$ -	$ 20,000	$ 20,000	n/a
Food Services	$ -	$ -	$ -	$ -	n/a
Central Services	$ 1,190	$ 17,878	$ 4,306	$ (13,571)	n/a
Student Transportation Services	$ 7,740	$ -	$ -	$ -	n/a
Operation of Plant	$ -	$ -	$ 1,351	$ 1,351	n/a
Community Services	$ -	$ 1,433	$ 20,849	$ 19,416	1354.7%
TOTAL EXPENDITURES, APPROPRIATIONS	**$ 403,783**	**$ 415,735**	**$ 2,940,824**	**$ 2,525,089**	**607.4%**
BEGINNING FUND BALANCE	**$ 1,247,081**	**$ 1,726,764**	**$ 2,167,785**	**$ 441,021**	**25.5%**
ENDING FUND BALANCE	**$ 1,726,764**	**$ 2,167,785**	**$ 0**	**$ (2,167,785)**	**-100%**

SECTION IV

DEPARTMENTS

- INSTRUCTIONAL FINANCIAL & STAFF ALLOCATIONS
- OPERATIONS FINANCIAL & STAFF ALLOCATIONS
- BUSINESS SERVICES FINANCIAL & STAFF ALLOCATIONS
- SUPERINTENDENT FINANCIAL & STAFF ALLOCATIONS
- STRATEGIC PLAN & ENROLL MANAGEMENT
- SCHOLARSHIP AND RESERVES

INSTRUCTIONAL DIVISION

INSTRUCTIONAL

7004 - E-TECH TEACHERS

E-tech provides an alternative for students to earn class credits virtually.

9301 - DEPUTY SUPERINTENDENT OF INSTRUCTION

The Division of Instructional Services consists of 15 Departments that guide and serve elementary, secondary, post-secondary, and adult education. The division provides rigorous standards-based curriculum, assessments of standards and targeted professional development for teachers and instructional leaders to ensure student achievement.

9302 - DISTRICT SUPPORT

District Support provides leadership and support for charter schools.

9303 – STUDENT DEMOGRAPHICS/PROJECTIONS

Manage the day-to-day process of student assignment activities, school choice, and home education status of students to develop accurate enrollment projections and FTE forecast. They also assimilate data and make recommendations for school boundaries.

9304 – PROFESSIONAL LEARNING

This department is responsible for supporting administrators, teachers, and non-instructional support staff. This includes ongoing professional development for new and beginning teachers, the Alternative Certification Program, Learn and Earn program for non-instructional staff, reading endorsement classes, and leadership development opportunities.

9306 - SCHOOL IMPROVEMENT

The Department of School Improvement facilitates the successful implementation of School Improvement Grants designed to support low-performing schools identified by the Department of Education. Each grant is designed to increase, enhance, and improve student and staff performance.

9307 - EARLY LEARNING

The Department of Early Learning coordinates prekindergarten curriculum and implementation, facilitates professional development for teachers and paraprofessionals, and coaches teachers to ensure all students are proficient in the Early Learning and Developmental Standards.

9308 - EXECUTIVE DIRECTOR, CURRICULUM

The Office of the Executive Director of Curriculum is responsible for curriculum development, Extended Day Enhancement Program, and ensuring instruction in kindergarten through twelfth grade is aligned with state standards.

9309 - RESEARCH AND ASSESSMENT

Supervision of Measurement and Data analysis, Information Applications and the Office of Equity. Provides oversight and direction in the areas of test management, data analysis, data collection and School Improvement planning.

9310 - ESE

The Exceptional Student Education Department partners with others to provide district leadership, support and coordination in the areas of curriculum, instruction, health, behavior, transportation and parent and community involvement for students with disabilities. The Department also monitors compliance of Federal and State laws related to Exceptional Student Education.

9311 - EXECUTIVE DIRECTOR PUPIL PERSONNEL SERVICES

Pupil Personnel Services encompasses several areas including Student Services, Exceptional Student Education (ESE), ESOL, Migrant & Dual Language, and Federal Programs & Grants.

9317 - STUDENT SERVICES

The Student Services Department includes the PreK Evaluation Team, school social workers and school psychologists. Staff provide mental health services, crisis intervention and prevention, and other types of academic and behavioral support to students. Student services also conduct assessments relating to RtI, Gifted, Section 504, and Exceptional Student Education. Student Services staff use their training and skills to team with educators and parents to ensure that all students learn in a safe, healthy and supportive environment.

9318 - DROPOUT PREVENTION

Develops, implements and administers the Dropout Prevention/Alternative Education/Juvenile Justice and Truancy instructional programs throughout the district. Alternative education provides programs for students who may not be successful in traditional education programs. Truancy program: identify and monitor students who fail to attend school on a regular basis. Monitors dropout and graduation coding.

9320 - SCHOOL MANAGEMENT ELEMENTARY

Oversees and provides leadership for Principals and Assistant Principals for all Elementary Schools.

9321 - SCHOOL MANAGEMENT MIDDLE

Provides administrative responsibility for managing, supervising and monitoring the daily operation and implementation of district goals for all middle schools and appropriate alternative school programs.

9322 - SCHOOL MANAGEMENT SECONDARY

Provides administrative responsibility for managing, supervising and monitoring the daily operation and implementation of district goals for all middle schools and appropriate alternative school programs.

9323 - ADULT CAREER AND TECHNICAL EDUCATION

The Adult, Career and Technical Education Department (ACT) consists of Career Pathways, Career and Technical Student Organizations, all elementary, secondary, postsecondary career & technical education programs, adult education, all programs at the Manatee Technical College and the satellite adult locations in addition to the Transition and OJT programs that serve ESE students.

GENERAL FUND FINANCIAL ALLOCATIONS - INSTRUCTIONAL DIVISION

	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
7004 - Etech Virtual - Manatee					
Personnel Costs	$ 377,834	$ 377,298	$ 299,108	$ (78,191)	-21%
Operational Costs	$ 104,907	$ 68,312	$ 107,644	$ 39,332	58%
Total	**$ 482,742**	**$ 445,610**	**$ 406,752**	**$ (38,858)**	**-9%**
9301 - Deputy Superintendent of Instruction					
Personnel Costs	$ 330,902	$ 346,491	$ 374,540	$ 28,049	8%
Operational Costs	$ 841,744	$ 961,248	$ 1,071,780	$ 110,532	11%
Capital Outlay	$ 2,155			$ -	0%
Total	**$ 1,174,801**	**$ 1,307,739**	**$ 1,446,320**	**$ 138,581**	**11%**
9302 - District Support					
Personnel Costs	$ 270,936	$ 297,682	$ 300,105	$ 2,424	1%
Operational Costs	$ 6,463	$ 6,705	$ 6,650	$ (55)	-1%
Total	**$ 277,399**	**$ 304,387**	**$ 306,755**	**$ 2,369**	**1%**
9303 - Student Demographics/Projections/Assignment					
Personnel Costs	$ 842,889	$ 820,871	$ 806,048	$ (14,823)	-2%
Operational Costs	$ 32,269	$ 8,960	$ 6,435	$ (2,525)	-28%
Total	**$ 875,158**	**$ 829,831**	**$ 812,483**	**$ (17,348)**	**-2%**
9304 - Professional Learning					
Personnel Costs	$ 104,901	$ 273,443	$ 139,767	$ (133,676)	-49%
Operational Costs	$ 67,980	$ 76,781	$ 116,167	$ 39,386	51%
Total	**$ 172,881**	**$ 350,224**	**$ 255,934**	**$ (94,290)**	**-27%**
9306 - School Improvement					
Personnel Costs	$ 259,281	$ 285,820	$ 62,427	$ (223,393)	-78%
Operational Costs	$ 41,455	$ 138,624	$ 148,000	$ 9,376	7%
Total	**$ 300,735**	**$ 424,443**	**$ 210,427**	**$ (214,016)**	**-50%**
9307 - Early Learning					
Personnel Costs	$ 1,292,884	$ 1,693,953	$ 1,684,480	$ (9,474)	-1%
Operational Costs	$ 156,449	$ 342,604	$ 210,947	$ (131,657)	-38%
Capital Outlay	$ 13,975	$ 44,144	$ -	$ (44,144)	-100%
Total	**$ 1,463,309**	**$ 2,080,701**	**$ 1,895,427**	**$ (185,274)**	**-9%**
9308 - Executive Director, Curriculum					
Personnel Costs	$ 7,119,836	$ 8,268,551	$ 8,416,816	$ 148,264	2%
Operational Costs	$ 6,803,895	$ 6,422,917	$ 9,597,398	$ 3,174,482	49%
Capital Outlay	$ 97,296	$ 159,765	$ 10,500	$ (149,265)	-93%
Total	**$ 14,021,027**	**$ 14,851,233**	**$ 18,024,714**	**$ 3,173,481**	**21%**
9309 - Research and Assessment					
Personnel Costs	$ 596,254	$ 610,719	$ 681,423	$ 70,704	12%
Operational Costs	$ 514,601	$ 360,621	$ 382,180	$ 21,559	6%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 1,110,855**	**$ 971,340**	**$ 1,063,603**	**$ 92,263**	**9%**
9310 - ESE					
Personnel Costs	$ 5,295,471	$ 3,129,364	$ 4,439,425	$ 1,310,061	42%
Operational Costs	$ 4,547,341	$ 3,188,109	$ 3,343,608	$ 155,500	5%
Capital Outlay	$ 6,455	$ -	$ 1,600	$ 1,600	0%
Total	**$ 9,849,267**	**$ 6,317,473**	**$ 7,784,634**	**$ 1,467,161**	**23%**
9311 - Executive Director Pupil Personnel Services					
Personnel Costs	$ 840,963	$ 346,477	$ 317,066	$ (29,410)	-8%
Operational Costs	$ 69,678	$ 48,758	$ 6,850	$ (41,908)	-86%
Total	**$ 910,641**	**$ 395,234**	**$ 323,916**	**$ (71,318)**	**-18%**
9317 - Student Services					
Personnel Costs	$ 2,041,969	$ 5,705,379	$ 5,842,512	$ 137,133	2%
Operational Costs	$ 29,839	$ 1,535,618	$ 1,563,826	$ 28,208	2%
Capital Outlay	$ -	$ 532	$ -	$ (532)	-100%
Total	**$ 2,071,808**	**$ 7,241,529**	**$ 7,406,338**	**$ 164,809**	**2%**

GENERAL FUND FINANCIAL ALLOCATIONS - INSTRUCTIONAL DIVISION

	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
9318 - Dropout Prevention					
Personnel Costs	$ 821,025	$ 521,351	$ 313,156	$ (208,195)	-40%
Operational Costs	$ 378,083	$ 392,105	$ 60,380	$ (331,724)	-85%
Capital Outlay	$ 2,405	$ 398	$ -	$ (398)	-100%
Total	**$ 1,201,513**	**$ 913,853**	**$ 373,537**	**$ (540,317)**	**-59%**
9320 - School Management Elementary					
Personnel Costs	$ 489,643	$ 683,821	$ 535,745	$ (148,076)	-22%
Operational Costs	$ 7,822	$ 53,881	$ 71,170	$ 17,289	32%
Capital Outlay	$ -	$ 20,645	$ 750	$ (19,895)	-96%
Total	**$ 497,465**	**$ 758,347**	**$ 607,665**	**$ (150,682)**	**-20%**
9321 - School Management Middle					
Personnel Costs	$ 511,767	$ 459,136	$ 291,047	$ (168,089)	-37%
Operational Costs	$ 114,007	$ 80,699	$ 10,180	$ (70,519)	-87%
Capital Outlay	$ 200	$ 7,389	$ -	$ (7,389)	-100%
Total	**$ 625,975**	**$ 547,223**	**$ 301,227**	**$ (245,997)**	**-45%**
9322 - School Management Secondary					
Personnel Costs	$ 192,176	$ 188,422	$ 686,614	$ 498,192	264%
Operational Costs	$ 154,968	$ 468,504	$ 279,404	$ (189,100)	-40%
Capital Outlay	$ 28,424	$ 142	$ -	$ (142)	-100%
Total	**$ 375,568**	**$ 657,068**	**$ 966,018**	**$ 308,950**	**47%**
9323 - Adult Career and Technical Education					
Personnel Costs	$ 841,682	$ 884,935	$ 802,080	$ (82,855)	-9%
Operational Costs	$ 411,458	$ 288,375	$ 579,640	$ 291,265	101%
Capital Outlay	$ 26,900	$ 40	$ -	$ (40)	-100%
Total	**$ 1,280,040**	**$ 1,173,350**	**$ 1,381,720**	**$ 208,371**	**18%**

INSTRUCTIONAL	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
Capital Outlay	$ 177,811	$ 233,054	$ 12,850	$ (220,204)	-94%
Operational Costs	$ 14,282,959	$ 14,442,817	$ 17,562,259	$ 3,119,442	22%
Personnel Costs	$ 22,230,413	$ 24,893,714	$ 25,992,360	$ 1,098,647	4%
Grand Total	**$ 36,691,183**	**$ 39,569,585**	**$ 43,567,469**	**$ 3,997,884**	**10%**

GENERAL FUND STAFF ALLOCATIONS - INSTRUCTIONAL

Cost Center	FY 25.26 Staffing Request	FY 25.26 Budget Current Staffing	FY 26.27 Budget Staffing Request to Date	Variance 25.26 vs 26.27 Staffing
7004 - SDMC E-Tech Teachers				
Registrar II	1.00	1.00	1.00	0.00
Spec, Prog Charter&Contr-12 Mo	1.00	1.00	0.00	-1.00
7004 Total	**2.00**	**2.00**	**1.00**	**-1.00**
9301 - Deputy Superintendent of Instruction				
Exec Secy, Administration	1.00	1.00	1.00	0.00
Specialist, Financial	0.20	0.20	0.20	0.00
Superintendent, Deputy, Instruction	1.00	1.00	1.00	0.00
9301 Total	**2.20**	**2.20**	**2.20**	**0.00**
9302 - District Support				
Coordinator, Instruction/Curriculum	1.00	1.00	1.00	0.00
Spec, Instructional	1.00	1.00	1.00	0.00
9302 Total	**2.00**	**2.00**	**2.00**	**0.00**
9303 - Student Demographics				
Coord, Info Applications	3.00	3.00	3.00	0.00
Secretary, Administative	1.00	1.00	1.00	0.00
Spec, State Reports I	4.00	4.00	4.00	0.00
Supv, Student Demo Proj &Assig	1.00	1.00	1.00	0.00
9303 Total	**9.00**	**9.00**	**9.00**	**0.00**
9306 - School Improvement				
Exec Dir, Sch Impr & Ldr Dev	1.00	1.00	0.00	-1.00
Exec Secy, Sch Impr & Ldr Dev	1.00	1.00	0.50	-0.50
9306 Total	**2.00**	**2.00**	**0.50**	**-1.50**
9307 - Early Learning				
Bookkeeper, School, 12 Mo - Voluntary PreK	1.00	1.00	1.00	0.00
Coord, Campaign Read/Vol Progr	1.00	1.00	1.00	0.00
Coord, Instruction/Curriculum - Millage	1.00	1.00	1.00	0.00
Dir, Early Childhood Education	0.20	0.00	0.00	0.00
Dir, Early Childhood Education - Voluntary PreK	0.00	0.20	0.20	0.00
Early Learn Spec, Compliance	1.00	1.00	1.00	0.00
Early Learn Spec, Compliance-Volunary Prek	0.00	0.00	1.00	1.00
Jr Accountant - Voluntary PreK	0.00	1.00	1.00	0.00
Path, Speech & Lang-Eval Cente	1.00	1.00	1.00	0.00
Program Admin, Ext Day Enrich-Volun Prek	1.00	1.00	0.00	-1.00
Registrar I	2.00	2.00	2.00	0.00
Registrar I - Voluntary PreK	0.00	1.00	1.00	0.00
School Psychologist	2.00	2.00	2.00	0.00
School Social Worker - 12 Mo	1.00	1.00	1.00	0.00
Secretary II	2.00	0.00	0.00	0.00
Secretary, Administrative	1.00	1.00	1.00	0.00
Spec, Curriculum	1.00	1.00	1.00	0.00
Spec, Curriculum - Millage	0.00	0.00	1.00	1.00
Spec, Early Learning Soar Lab	0.00	1.00	1.00	0.00
Tchr Asst, Child Dev. Assoc - Millage	0.00	1.00	1.00	0.00
Teacher Aide, ESE SOAR in 4 Lab - Millage	1.00	1.00	1.00	0.00
9307 Total	**16.20**	**18.20**	**19.20**	**1.00**

GENERAL FUND STAFF ALLOCATIONS - INSTRUCTIONAL

Cost Center	FY 25.26 Staffing Request	FY 25.26 Budget Current Staffing	FY 26.27 Budget Staffing Request to Date	Variance 25.26 vs 26.27 Staffing
9308 - Department of Curriculum				
Coordinator, Instruction/Curriculum	3.00	3.00	3.00	0.00
Coord , Instruction/Curriculum - Millage	1.00	1.00	1.00	0.00
Coordinator, K-12 STEM - Millage	1.00	1.00	1.00	0.00
Director, Elementary Curriculum	1.00	1.00	1.00	0.00
Director, Secondary Curriculum	1.00	1.00	1.00	0.00
Executive Director Teaching & Learning	0.00	0.00	1.00	1.00
Jr Accountant - Curriculum	1.00	1.00	0.60	-0.40
Jr Accountant - Curriculum - Millage	1.00	0.00	0.00	0.00
Jr Accountant - EDEP	1.00	1.00	0.40	-0.60
Mgr, Curriculum Services	0.00	1.00	1.00	0.00
Program Admin, Ext. Day Enrich - EDEP	2.00	2.00	2.00	0.00
Secretary, Administration	1.00	1.00	1.00	0.00
Secretary, Administrative	1.00	0.00	0.00	0.00
Spec, Curriculum	1.00	3.00	3.00	0.00
Spec, Curriculum, Media	1.00	1.00	1.00	0.00
Spec, Professional Learning - Millage	1.00	1.00	1.00	0.00
Specialist/Mgr, InstrctnCurric	3.00	0.00	0.00	0.00
Tchr, Spcl Assgn, Basic Instr	2.00	2.00	2.00	0.00
9308 Total	**22.00**	**20.00**	**20.00**	**0.00**
9309 - Research and Assessment				
Coordinator, Assessment	1.00	1.00	1.00	0.00
Data Analyst	0.00	0.00	1.00	1.00
Dir, Research & Assessment	1.00	1.00	1.00	0.00
Junior Data Analyst	1.00	1.00	1.00	0.00
Secretary, Administrative	1.00	1.00	0.00	-1.00
Senior Data Analyst	1.00	1.00	1.00	0.00
Specialist, Assessment	1.00	1.00	1.00	0.00
9309 Total	**6.00**	**6.00**	**6.00**	**0.00**
9310 - ESE/Student Services				
Asst, Physical Therapy	1.00	1.00	1.00	0.00
Behavior Specialist	1.00	1.00	1.00	0.00
CBI Bus Aide	1.00	0.00	0.00	0.00
CBI Bus Driver	1.00	0.00	0.00	0.00
Cluster Coord-ESE Student Svcs	0.40	0.60	0.60	0.00
Dir, Exceptional Student Pgm	1.00	1.00	1.00	0.00
Jr Accountant	0.20	0.20	0.20	0.00
Nurse, School, RN	1.40	1.00	1.00	0.00
Nurse, School, RN Team Lead	0.00	0.00	6.00	6.00
Occupational Therapist	2.00	2.00	2.00	0.00
Pathologist, Speech & Language	1.00	1.00	1.00	0.00
Physical Therapist	1.00	1.00	1.00	0.00
Secretary, Administrative	1.00	1.00	1.00	0.00
Secretary II - 12 Mo	0.00	1.00	0.00	-1.00
Spec, Charter/Contracted/ESE	1.00	1.00	1.00	0.00
Specialist, Medicaid	0.00	1.00	1.00	0.00
Specialist/Mgr, Health Svcs	0.70	0.70	0.70	0.00
Tchr-Spcl Assgn,Specialist, Gifted	0.00	0.00	1.00	1.00

GENERAL FUND STAFF ALLOCATIONS - INSTRUCTIONAL

Cost Center	FY 25.26 Staffing Request	FY 25.26 Budget Current Staffing	FY 26.27 Budget Staffing Request to Date	Variance 25.26 vs 26.27 Staffing
Tchr, Visually Impaired	1.00	1.00	1.00	0.00
Tech, Behavior I/II	2.50	2.75	2.75	0.00
9310 Total	**17.20**	**17.25**	**23.25**	**6.00**
9311 - Pupil Services				
Exec Dir, Stdnt Spt & Fam Eng	1.00	0.00	1.00	1.00
Exec Secy, Pupil Personnel Ser	1.00	0.00	1.00	1.00
Jr Accountant	1.00	0.00	0.00	0.00
Specialist, Medicaid	1.00	0.00	0.00	0.00
9311 Total	**4.00**	**0.00**	**2.00**	**2.00**
9317 - Student Services				
Coordinator, Instruction/Curriculum - Mental Health	0.75	1.00	1.00	0.00
Coordinator, Mental Health/SEL	1.00	1.00	1.00	0.00
Coordinator, Student Services - Mental Health	1.00	1.00	1.00	0.00
Director, Student Services	1.00	1.00	0.40	-0.60
Director, Student Services - Mental Health	0.00	0.00	0.60	0.60
Intern, Psycologist	2.00	0.00	0.00	0.00
School Psychologist - 10.5 Mo	5.00	5.00	5.00	0.00
School Psychologist - 10.5 Mo - Mental Health	0.00	0.00	1.00	1.00
School Psychologist - 11 Mo	15.00	15.00	15.00	0.00
School Psychologist - 12 Mo	1.00	1.00	1.00	0.00
School Social Worker-10 Month	21.50	10.50	10.50	0.00
School Social Worker-10 Month - Mental Health	0.00	11.00	13.00	2.00
School Social Worker-11 Month	3.00	3.00	3.00	0.00
Secretary, Administration	1.00	1.00	1.00	0.00
Secretary II	1.00	1.00	1.00	0.00
Tchr-Spcl Assgn,Basic Instruct - Mental Health	0.00	1.00	1.00	0.00
Transition Specialist - Millage	0.00	0.00	1.00	1.00
9317 Total	**53.25**	**52.50**	**56.50**	**4.00**
9318 - Dropout Prevention & Alternative Ed				
Custodian 8 Hr	1.00	1.00	0.00	-1.00
Custodian, Lead I	0.33	0.34	0.00	-0.34
Head Custodian II	0.34	0.34	0.00	-0.34
Registrar II	1.00	1.00	1.00	0.00
Secretary II - 12 Mo	1.00	1.00	1.00	0.00
Spec, Safe & Drug Free Program	1.00	1.00	1.00	0.00
Spec,Stud & Family Early Inter	1.00	1.00	0.00	-1.00
Spec, Student Asst Prog	1.00	1.00	1.00	0.00
9318 Total	**6.67**	**6.68**	**4.00**	**-2.68**
9320 - Elementary School Management				
Exec. Dir., Elementary Schools	2.00	2.00	2.00	0.00
Exec Secy, Instruction Curric	1.00	1.00	1.00	0.00
9320 Total	**3.00**	**3.00**	**3.00**	**0.00**
9321 - Middle School Management				
Exec Dir, High Schools	1.00	1.00	0.00	-1.00
Exec Dir, Middle Schools	0.00	1.00	1.00	0.00
Exec Secy, Sch Impr & Ldr Dev	0.00	0.00	0.50	0.50

GENERAL FUND STAFF ALLOCATIONS - INSTRUCTIONAL

Cost Center	FY 25.26 Staffing Request	FY 25.26 Budget Current Staffing	FY 26.27 Budget Staffing Request to Date	Variance 25.26 vs 26.27 Staffing
Exec Secy, Instruction Curric	1.00	1.00	0.00	-1.00
9321 Total	**2.00**	**3.00**	**1.50**	**-1.50**
9322- High School Management				
Exec Secy, Instruction Curric	0.00	0.00	1.00	1.00
Exec Dir, High Schools	0.00	0.00	1.00	1.00
9322 Total	**0.00**	**0.00**	**2.00**	**2.00**
9323 - Adult Career & Technical Education				
Asst Dir, Adult Career & Tech	1.00	1.00	1.00	0.00
Exec Dir, Adult Career & Tech	1.00	1.00	0.00	-1.00
Exec Secy, Instruction Curric	1.00	1.00	1.00	0.00
Jr. Accountant	1.00	1.00	1.00	0.00
Specialist, Financial	1.00	1.00	1.00	0.00
9323 Total	**5.00**	**5.00**	**4.00**	**-1.00**
Total Instructional	**152.52**	**148.83**	**156.15**	**7.32**

OPERATIONS DIVISION

OPERATIONS

9501 - DEPUTY SUPERINTENDENT OF OPERATIONS

Provides leadership and vision in the ongoing planning, implementation, development, direction, review, and evaluation of the district's finances, operations and related support activities. Assists in providing district leadership in the absence of the Superintendent. Provides executive level support to the Superintendent and district administration.

9511 - AUXILIARY SUPPORT SERVICES

Directs, oversees and administers the delivery of services and programs for the District in the areas of Support Services, which includes Food Services, Construction Services, Maintenance, Operations and Transportation.

9512 - MAINTENANCE & OPERATIONS

The Maintenance and Operations Department consists of employees responsible for the daily operations of the District; including custodial, mechanical, buildings maintenance, grounds maintenance, pest control, workload control and energy and recycling. The department provides services, support and assistance to all schools and ancillary sites on a daily basis.

9513 - VEHICLE MAINTENANCE/PARTS DEPARTMENT

The Vehicle Maintenance Department consists of employees responsible for the daily operations of school bus, vehicle and equipment inspection, maintenance, and repair. The Mission of the Vehicle Maintenance Department is to provide the safest mode of transportation for our students and staff.

9514 - SCHOOL BUS TRANSPORTATION

The Transportation Department consists of employees responsible for the daily requirements of getting students to and from school, including routing and extracurricular trips. The department provides transportation support and assistance to all schools, parents and district sites.

9515 - DEPARTMENT OF CONSTRUCTION SERVICES

Facilitates the planning, design and construction of all new facilities. Ensure that all new, remodeled and renovated facilities and sites meet the highest standard of design, construction and appropriateness for the educational activities they are intended to foster.

9517 - WAREHOUSE

The Central Receiving/Warehouse Operations Department supports all District sites providing a central receiving and distribution point for freight, printing, instructional supplies, textbooks, custodial supplies, and all testing materials. District mail is sorted and delivered to all sites daily.

9518 - ADMINISTRATIVE SERVICES (SSC)

Visitor registration, switchboard operator, mail processing, media equipment services and custodial services for the District Administration Building (SSC).

9519 - PROFESSIONAL SUPPORT CENTER

Two buildings totaling 134,909 square feet reside on 19.5 acres. 19 district departments are housed in this facility.

9531 - DEPARTMENT OF SECURITY

The Security Department is responsible for the overall security of our students, staff and facilities. The department responds to general alarms within our buildings and monitors the camera and access control systems throughout the district. Security works closely with local law enforcement to provide for the School Resource Officer program at our schools and to manage the Guardians at our schools. Security also oversees the visitor management procedures in the district.

9532 - DEPARTMENT OF SAFETY

The safety department ensures the safety of our students and employees. Emergency Management serves as the Fire Inspection and Sanitation Inspection entity, and handles all crisis planning, School Emergency Plans, Sanitation Guidelines, and a Hurricane Preparedness Plan.

9571 – INFORMATION TECHNOLOGY

Provides technological support to schools and departments. They repair all district computer equipment, develop and implement core district computer applications and provide user support.

9572 - PROPERTY RECORDS & RECORDS RETENTION

Property Records is responsible for recording and tracking fixed assets district wide, with respect to the asset record update, location tracking, inventory audits, transfers and disposals. Provide support and training for schools and departments for property accountability. **Records Retention** provides support and training to schools and departments to promote appropriate records retention, maintenance and disposition. This includes storing, scanning and destruction of records. Fulfill requests by former students of school records (transcripts, immunizations, etc.) 5 years after graduation.

9573 - PRINTING AND DUPLICATING

Offers document essentials to meet the educational printing/copying needs of the District on a timely basis. *Printing expense is offset by printing revenue at fiscal yearend.

GENERAL FUND FINANCIAL ALLOCATIONS - OPERATIONAL DIVISION

	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
9501 - Deputy Superintendent of Operations					
Personnel Costs	$ 329,726	$ 366,738	$ 381,635	$ 14,897	4%
Operational Costs	$ 11,239	$ 12,239	$ 7,225	$ (5,014)	-41%
Total	**$ 340,966**	**$ 378,976**	**$ 388,860**	**$ 9,883**	**3%**
9511 - Auxiliary Support Services					
Personnel Costs	$ 129,044	$ 102,039	$ 130,956	$ 28,917	28%
Operational Costs	$ 3,764	$ 4,023	$ 207,920	$ 203,897	5068%
Total	**$ 132,808**	**$ 106,062**	**$ 338,876**	**$ 232,814**	**220%**
9512 - Maintenance & Operations					
Personnel Costs	$ 10,715,612	$ 10,462,685	$ 10,987,621	$ 524,936	5%
Operational Costs	$ 2,710,659	$ 2,779,760	$ 3,547,479	$ 767,719	28%
Capital Outlay	$ 283,862	$ 329,356	$ 374,374	$ 45,018	14%
Total	**$ 13,710,133**	**$ 13,571,801**	**$ 14,909,474**	**$ 1,337,673**	**10%**
9513 - Vehicle Maintenance/Parts Department					
Personnel Costs	$ 1,330,937	$ 1,325,879	$ 1,687,086	$ 361,207	27%
Operational Costs	$ 2,016,227	$ 2,736,346	$ 2,614,813	$ (121,533)	-4%
Capital Outlay	$ -	$ 76,306	$ 17,000	$ (59,306)	-78%
Total	**$ 3,347,164**	**$ 4,138,531**	**$ 4,318,899**	**$ 180,368**	**4%**
9514 - School Bus Transportation					
Personnel Costs	$ 12,830,516	$ 12,898,812	$ 12,863,991	$ (34,821)	0%
Operational Costs	$ 726,636	$ 615,930	$ 727,965	$ 112,035	18%
Capital Outlay	$ 269,242	$ 308,498	$ 88,632	$ (219,866)	-71%
Total	**$ 13,826,394**	**$ 13,823,239**	**$ 13,680,588**	**$ (142,651)**	**-1%**
9515 -Department of Construction Services					
Personnel Costs	$ 1,697,258	$ 1,869,417	$ 2,085,603	$ 216,186	12%
Operational Costs	$ 44,932	$ 266,864	$ 92,900	$ (173,964)	-65%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 1,742,190**	**$ 2,136,281**	**$ 2,178,503**	**$ 42,222**	**2%**
9516 - Food & Nutrition Services					
Personnel Costs	$ 1,855,836	$ 1,023,323	$ 944,388	$ (78,936)	-8%
Operational Costs	$ 149,365	$ 157,184	$ 168,209	$ 11,025	7%
Total	**$ 2,005,201**	**$ 1,180,507**	**$ 1,112,597**	**$ (67,910)**	**-6%**
9517 - Warehouse					
Personnel Costs	$ 866,002	$ 871,096	$ 867,402	$ (3,694)	0%
Operational Costs	$ 30,545	$ 59,799	$ 64,330	$ 4,531	8%
Capital Outlay	$ 23,053	$ -	$ -	$ -	0%
Total	**$ 919,601**	**$ 930,895**	**$ 931,732**	**$ 837**	**0%**
9518 - Administrative Services (SSC)					
Personnel Costs	$ 262,437	$ 289,802	$ 287,904	$ (1,898)	-1%
Operational Costs	$ 201,672	$ 190,639	$ 249,718	$ 59,079	31%
Capital Outlay	$ -	$ -	$ 22,000	$ 22,000	0%
Total	**$ 464,108**	**$ 480,441**	**$ 559,622**	**$ 79,180**	**16%**
9519 - Professional Support Center					
Personnel Costs	$ 465,813	$ 473,622	$ 511,464	$ 37,842	8%
Operational Costs	$ 277,870	$ 268,129	$ 318,277	$ 50,148	19%
Capital Outlay	$ 31,967	$ 20,871	$ 16,000	$ (4,871)	-23%
Total	**$ 775,649**	**$ 762,622**	**$ 845,741**	**$ 83,119**	**11%**
9531 - Department of Security					
Personnel Costs	$ 4,657,220	$ 6,394,455	$ 6,914,898	$ 520,443	8%
Operational Costs	$ 2,901,410	$ 3,240,329	$ 4,739,874	$ 1,499,545	46%
Capital Outlay	$ 52,726	$ 1,895,103	$ 45,375	$ (1,849,728)	-98%
Total	**$ 7,611,355**	**$ 11,529,888**	**$ 11,700,147**	**$ 170,259**	**1%**

GENERAL FUND FINANCIAL ALLOCATIONS - OPERATIONAL DIVISION

	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
9532 - Department of Safety					
Personnel Costs	$ 409,394	$ 426,212	$ 435,034	$ 8,822	2%
Operational Costs	$ 55,271	$ 47,456	$ 58,734	$ 11,278	24%
Capital Outlay	$ 91,354	$ 10,814	$ 50,266	$ 39,453	365%
Total	**$ 556,018**	**$ 484,482**	**$ 544,034**	**$ 59,552**	**12%**
9571 - Information Technology					
Personnel Costs	$ 6,023,971	$ 6,623,243	$ 6,832,592	$ 209,349	3%
Operational Costs	$ 2,167,770	$ 2,023,445	$ 1,888,243	$ (135,202)	-7%
Capital Outlay	$ 2,368,370	$ 898,409	$ 295,853	$ (602,556)	-67%
Total	**$ 10,560,110**	**$ 9,545,097**	**$ 9,016,688**	**$ (528,408)**	**-6%**
9572 - Property Records & Records Retention					
Personnel Costs	$ 354,755	$ 311,593	$ 350,828	$ 39,234	13%
Operational Costs	$ 40,783	$ 44,985	$ 46,845	$ 1,860	4%
Capital Outlay	$ 18,721	$ 11,731	$ 1,428	$ (10,303)	-88%
Total	**$ 414,259**	**$ 368,309**	**$ 399,100**	**$ 30,791**	**8%**
9573 - Printing and Duplicating					
Personnel Costs	$ -	$ 6,190	$ 273,222	$ 267,032	4314%
Operational Costs	$ (6,183)	$ (13,291)	$ 716,750	$ 730,041	-5493%
Capital Outlay	$ -	$ 15,183	$ -	$ (15,183)	-100%
Total	**$ (6,183)**	**$ 8,082**	**$ 989,972**	**$ 981,891**	**12149%**

OPERATIONAL	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
Capital Outlay	$ 3,139,294	$ 3,566,271	$ 910,928	$ (2,655,343)	-74%
Operational Costs	$ 11,331,961	$ 12,433,835	$ 15,449,282	$ 3,015,447	24%
Personnel Costs	$ 41,928,521	$ 43,445,107	$ 45,554,624	$ 2,109,516	5%
Grand Total	**$ 56,399,775**	**$ 59,445,213**	**$ 61,914,834**	**$ 2,469,621**	**4%**

GENERAL FUND STAFF ALLOCATIONS - OPERATIONS

Cost Center	FY 25.26 Staffing Request	FY 25.26 Budget Current Staffing	FY 26.27 Budget Staffing Request to Date	Variance 25.26 vs 26.27 Staffing
9501 - Deputy Superintendent of Operations				
Exec Secy, Administration	1.00	1.00	1.00	0.00
Superintendent, Deputy, Ops	1.00	1.00	1.00	0.00
9501 Total	**2.00**	**2.00**	**2.00**	**0.00**
9511 - Operations Support Services				
Exec Dir, School Support Svc	0.50	0.50	0.50	0.00
Exec Secy, Instruction Curric	0.15	0.15	0.15	0.00
9511 Total	**0.65**	**0.65**	**0.65**	**0.00**
9512 - Maintenance and Operations				
Analyst, Analysis & Improvemen	1.00	1.00	1.00	0.00
Assistant, HVAC Mechanic	4.00	4.00	4.00	0.00
Carpenter II, Cabinet Shop	2.00	2.00	2.00	0.00
Carpenter II, Outside	10.00	10.00	10.00	0.00
Carpenter, Capital Bldg Const	3.00	3.00	3.00	0.00
Carpenter, Lead, Outside	1.00	1.00	1.00	0.00
Clerk, Accounting II	5.00	5.00	5.00	0.00
Coord, Energy & Recycling	1.00	1.00	1.00	0.00
Custodian 8 Hr	6.00	6.00	6.00	0.00
Custodian 8 Hr, Floater	3.00	3.00	5.00	2.00
Custodian, Head I	2.00	2.00	2.00	0.00
Custodian, Head II	1.00	0.00	0.00	0.00
Director,Maint,Oper,Warehouse	1.00	1.00	1.00	0.00
Electrician II	4.00	4.00	4.00	0.00
Foreman, Carpet Cleaning	1.00	1.00	1.00	0.00
Foreman, Lawn Maintenance	1.00	1.00	1.00	0.00
HVAC Filter Changer	2.00	2.00	2.00	0.00
Irrigation II	3.00	3.00	3.00	0.00
Lead, Custodian II	1.00	1.00	1.00	0.00
Lead, Electrician	1.00	1.00	1.00	0.00
Lead, Grounds Maintenance	1.00	1.00	1.00	0.00
Locksmith	3.00	3.00	3.00	0.00
Manager, Bldg Maint Svcs	2.00	2.00	2.00	0.00
Manager, Business Services	1.00	1.00	1.00	0.00
Manager, Cap Bldg Construction	1.00	1.00	1.00	0.00
Manager, Electronics Maint Svcs	1.00	1.00	1.00	0.00
Manager, Grounds Maint	1.00	1.00	1.00	0.00
Manager, Mechanical Systems	5.00	5.00	5.00	0.00
Manager, Oper, Inspection/Trng	4.00	4.00	4.00	0.00
Mech, Lead Industrial Equip	1.00	1.00	1.00	0.00
Mech, Lead Refrig	1.00	1.00	1.00	0.00

GENERAL FUND STAFF ALLOCATIONS - OPERATIONS

Cost Center	FY 25.26 Staffing Request	FY 25.26 Budget Current Staffing	FY 26.27 Budget Staffing Request to Date	Variance 25.26 vs 26.27 Staffing
Mech, Resurfacing/Fencing	2.00	2.00	2.00	0.00
Mechanic, AC Refrigeration II	5.00	5.00	5.00	0.00
Mechanic, Heating	1.00	1.00	1.00	0.00
Mechanic, Industrial Equip II	3.00	3.00	3.00	0.00
Mechanic, Vehicle	2.00	2.00	2.00	0.00
Operator, Special Equipment	8.00	8.00	8.00	0.00
Painter	10.00	10.00	10.00	0.00
Painter, Lead	1.00	1.00	1.00	0.00
Plumber	3.00	3.00	3.00	0.00
Plumber Lead	1.00	1.00	1.00	0.00
Roofer	4.00	4.00	4.00	0.00
Roofer, Lead	1.00	1.00	1.00	0.00
Secretary II	1.00	1.00	0.00	-1.00
Secretary Administrative	1.00	1.00	1.00	0.00
Spec, Energy & Recycling	1.00	1.00	1.00	0.00
Supervisor, Building Maintenance	1.00	1.00	1.00	0.00
Supervisor, Custodial	1.00	1.00	1.00	0.00
Supervisor, Mechanical System	1.00	1.00	1.00	0.00
Supervisor, Sites Management	1.00	1.00	1.00	0.00
Tech, Electronics, Fire Alarm	4.00	4.00	4.00	0.00
Tech, Electronics, Security	3.00	3.00	3.00	0.00
Tech, Lead Elctrn, Fire Alarm	1.00	1.00	1.00	0.00
Tech, Lead, Elctrncs, Security	1.00	1.00	1.00	0.00
Tech, Pest Control/Fire Extgng	4.00	4.00	4.00	0.00
Tech, Playground Equip Repair	2.00	2.00	2.00	0.00
Technician, Carpet Cleaning	2.00	2.00	2.00	0.00
Technician, Controls	4.00	4.00	4.00	0.00
Technician, Lawn Maintenance	3.00	3.00	4.00	1.00
Technician, Lead Controls	1.00	1.00	1.00	0.00
Technician, Turf	1.00	1.00	1.00	0.00
9512 Total	**148.00**	**147.00**	**149.00**	**2.00**
9513 - Vehicle Maintenance				
Assistant, Clerical II	1.00	0.00	0.00	0.00
Assistant, Parts	3.00	3.00	3.00	0.00
Jr Accountant	0.50	0.50	0.50	0.00
Manager, Parts	1.00	1.00	1.00	0.00
Mechanic, Lead Vehicle	5.00	5.00	5.00	0.00
Mechanic, Vehicle	12.00	12.00	12.00	0.00
Supervisor Vehicle Maintenance	1.00	1.00	1.00	0.00
Vehicle Maint, Trades Helper	1.00	1.00	1.00	0.00
9513 Total	**24.50**	**23.50**	**23.50**	**0.00**

GENERAL FUND STAFF ALLOCATIONS - OPERATIONS

Cost Center	FY 25.26 Staffing Request	FY 25.26 Budget Current Staffing	FY 26.27 Budget Staffing Request to Date	Variance 25.26 vs 26.27 Staffing
9514 - School Bus Transportation				
Administrator, Route	4.00	4.00	4.00	0.00
Analyst, Route	4.00	4.00	4.00	0.00
Asst Director, Transportation	1.00	1.00	1.00	0.00
Asst, Clerical	1.00	1.00	1.00	0.00
Asst, Clerical II	2.00	2.00	2.00	0.00
Bus Aide	113.00	113.00	100.00	-13.00
Bus Driver	111.00	118.00	118.00	0.00
CBI Bus Aide	0.00	1.00	1.00	0.00
CBI Bus Operator/Tchr Aide	0.00	1.00	1.00	0.00
Clerk, Accounting II	2.00	2.00	2.00	0.00
Coodinator, Transportation	1.00	1.00	1.00	0.00
Coodinator, Transportation Data	0.00	0.00	0.00	0.00
Director, Transportation	1.00	1.00	1.00	0.00
Dispatcher, School Bus Trans	4.00	4.00	4.00	0.00
Jr Accountant	0.50	0.50	0.50	0.00
Liaison, Transportation	1.00	1.00	1.00	0.00
Rep, Customer Svc, Trans	4.00	4.00	4.00	0.00
Scheduler, School Bus	1.00	1.00	1.00	0.00
Secretary, Administrative	2.00	1.00	1.00	0.00
Spec, Trans Operations	1.00	1.00	1.00	0.00
Spec/Manager, Transportation	1.00	1.00	1.00	0.00
Student Assistant, Trans.	1.50	1.50	1.50	0.00
Trans Safety Officer/Trainer	3.00	3.00	3.00	0.00
Van Operator	7.00	7.00	7.00	0.00
9514 Total	**266.00**	**274.00**	**261.00**	**-13.00**

9515 - Construction Services				
Asst. Director, Construction	1.00	1.00	1.00	0.00
Associate Buyer	0.00	1.00	1.00	0.00
Buyer, Capital	0.00	1.00	1.00	0.00
Clerk, Plans Room	1.00	1.00	1.00	0.00
Coordinator, Project	1.00	1.00	1.00	0.00
Director, Capital Projects	1.00	1.00	1.00	0.00
Director, Project	4.00	4.00	4.00	0.00
Exec Dir, School Support Svc	0.50	0.50	0.50	0.00
Exec Secy, Instruction Curric	0.85	0.85	0.85	0.00
Executive Planner	1.00	1.00	1.00	0.00
Manager, Office	1.00	1.00	1.00	0.00
Mgr, School Planning & Concurr	1.00	1.00	1.00	0.00
Project Assistant	5.00	5.00	5.00	0.00
9515 Total	**17.35**	**19.35**	**19.35**	**0.00**

GENERAL FUND STAFF ALLOCATIONS - OPERATIONS

Cost Center	FY 25.26 Staffing Request	FY 25.26 Budget Current Staffing	FY 26.27 Budget Staffing Request to Date	Variance 25.26 vs 26.27 Staffing
9517 - Warehouse				
Clerk, Lead Receiving	1.00	1.00	1.00	0.00
Clerk, Receiving	2.00	2.00	2.00	0.00
Clerk, Stores	1.00	1.00	1.00	0.00
Foreman, Warehouse Operations	1.00	1.00	1.00	0.00
Manager, Warehouse	1.00	1.00	1.00	0.00
Specialist, Inventory/Material	1.00	1.00	1.00	0.00
Worker/Driver, Warehouse I	8.00	8.00	8.00	0.00
9517 Total	**15.00**	**15.00**	**15.00**	**0.00**
9518 - Central Admin Services - SSC				
Custodian 8 Hr	2.00	2.00	2.00	0.00
Head Custodian I	1.00	1.00	1.00	0.00
Manager, Admin & Building Svcs	1.00	1.00	1.00	0.00
Specialist, Admin Services	1.00	1.00	1.00	0.00
9518 Total	**5.00**	**5.00**	**5.00**	**0.00**
9519 - Professional Support Center				
Custodian 4 Hr	0.50	0.50	0.50	0.00
Custodian 8 Hr	4.00	4.00	4.00	0.00
Head Custodian I	1.00	2.00	2.00	0.00
Manager, Admin & Building Svcs	1.00	1.00	1.00	0.00
Specialist, Admin Services	1.00	1.00	1.00	0.00
9519 Total	**7.50**	**8.50**	**8.50**	**0.00**
9531 - Department of Security				
Camera Monitor	1.00	1.00	1.00	0.00
Coord, District Threat Mmgt	1.00	1.00	1.00	0.00
Director, Security	1.00	1.00	1.00	0.00
Weapons Detection Technician - Millage	1.00	1.00	1.00	0.00
Lead Guardian - Safe Schools	4.00	0.00	0.00	0.00
Security Manager - Safe Schools	0.00	4.00	4.00	0.00
Safety Guardian - Safe Schools	62.00	62.00	64.00	2.00
Safety Guardian - Millage	19.00	19.00	19.00	0.00
Secretary, Operations	1.00	1.00	1.00	0.00
Security Guard, Armed	4.00	2.00	0.00	-2.00
Security Officer	3.00	3.00	3.00	0.00
Spec, Background & Fingerprint	1.00	0.00	0.00	0.00
Specialist, Safety & Security	1.00	1.00	1.00	0.00
Supervisor, Security	1.00	1.00	1.00	0.00
9531 Total	**100.00**	**97.00**	**97.00**	**0.00**

GENERAL FUND STAFF ALLOCATIONS - OPERATIONS

Cost Center	FY 25.26 Staffing Request	FY 25.26 Budget Current Staffing	FY 26.27 Budget Staffing Request to Date	Variance 25.26 vs 26.27 Staffing
9532 - Department of Safety				
Chief Officer, Safety/Sec/Risk	1.00	1.00	1.00	0.00
Exec Secy, Instruction Curric	1.00	1.00	1.00	0.00
Mgr, Safety & Emergency	1.00	1.00	1.00	0.00
9532 Total	**3.00**	**3.00**	**3.00**	**0.00**
9571 - Information Technology				
Analyst, BI Publisher Admin	1.00	1.00	1.00	0.00
Analyst, Business Systems	4.00	4.00	4.00	0.00
Analyst, Systems	2.00	2.00	3.00	1.00
Coord, Info Applications	4.00	4.00	4.00	0.00
Developer, Sr Web & Media	2.00	2.00	2.00	0.00
Director, Business Systems	1.00	1.00	1.00	0.00
Engineer, Data Center Support	9.00	9.00	9.00	0.00
Engineer, Field Support	2.00	2.00	2.00	0.00
Engineer, Network Systems	4.00	4.00	4.00	0.00
Engineer, Sr. Field Support	4.00	4.00	4.00	0.00
Engineer, Sr Network Sys & Sec	3.00	3.00	3.00	0.00
Field Technician	24.00	24.00	24.00	0.00
Manager, Business Analysis	1.00	1.00	1.00	0.00
Manager, IT Site Support Serv	1.00	1.00	1.00	0.00
Manager, Systems & Programming	1.00	1.00	0.00	-1.00
Mgr, IT Site Supp Svcs & Train	1.00	1.00	1.00	0.00
Officer, Chief Technology	1.00	1.00	1.00	0.00
Secretary, Executive Director	1.00	1.00	1.00	0.00
Spec, Tech Svc Desk	2.00	2.00	2.00	0.00
Supervisor, Data Ctr Serv	1.00	1.00	1.00	0.00
Supervisor, Network Services	1.00	1.00	1.00	0.00
Supervisor,Site Support Services	1.00	1.00	1.00	0.00
Technician, Digital Device Install	2.00	2.00	2.00	0.00
9571 Total	**73.00**	**73.00**	**73.00**	**0.00**
9572 - Property Records and Retention				
Manager, Property Control	1.00	1.00	1.00	0.00
Spec, Records Management	3.00	3.00	3.00	0.00
Supervisor, Property Records	1.00	1.00	1.00	0.00
9572 Total	**5.00**	**5.00**	**5.00**	**0.00**
9573 - Print Shop				
Coordinator, Printer Serv	1.00	1.00	1.00	0.00
Printer, Senior	3.00	3.00	3.00	0.00
9573 Total	**4.00**	**4.00**	**4.00**	**0.00**
Total Operations	**671.00**	**677.00**	**666.00**	**-11.00**

BUSINESS SERVICES DIVISION

BUSINESS SERVICES

9305 - FEDERAL PROGRAMS & GRANTS

The Federal Programs and Grants department supports the successful implementation of the Title I, Title III, and Title X grant. Each grant is designed to increase, enhance and improve student and staff performance in the School District.

9551 - DEPUTY SUPERINTENDENT OF BUSINESS & FINANCE

Supervise and direct activities regarding budgeting, accounting, financial reporting, accounts payable, purchasing, cash management, investments, and capital financing.

9552 - BUDGET

Build, amend, monitor and report the District's revenue and expense budgets to provide the administration with timely, accurate fiscal information for the effective management of the financial resources of the school district. Assists in supervising, directing, planning and organizing the overall financial accounting and budgeting operations of the district.

9553 - FINANCE

Responsible for the daily financial transactions of the district; including accounts payable, accounts receivable, financial reporting, cash management, capital, debt, and accounting. Provides support and assistance to all school bookkeepers, senior school secretaries and departmental bookkeepers.

9554 - PURCHASING DEPARTMENT

It is the responsibility of the Purchasing Department to ensure that District funded purchases of goods and services are in compliance with Florida Statutes, State Department of Education Rules, and School Board Policies by obtaining the best value to the District. Purchasing promotes fair and open competition in the procurement process and provides professional leadership and guidance in understanding and using the best resources available.

9555 - PAYROLL

The Payroll Department supports all school sites and departments processing payroll for employees semi-monthly. The School District has 18 different pay calendars to meet the needs of its diverse workforce.

GENERAL FUND FINANCIAL ALLOCATIONS - BUSINESS SERVICES DIVISION

	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
9305 - Federal Programs and Grants					
Personnel Costs	$ 872,531	$ 1,016,536	$ 893,985	$ (122,550)	-12%
Operational Costs	$ 24,870	$ 34,770	$ 15,000	$ (19,770)	-57%
Capital Outlay	$ 504	$ 875	$ 600	$ (275)	-31%
Total	**$ 897,905**	**$ 1,052,180**	**$ 909,585**	**$ (142,595)**	**-14%**
9551 - Deputy Superintendent of Business & Finance					
Personnel Costs	$ 530,225	$ 473,040	$ 375,158	$ (97,882)	-21%
Operational Costs	$ 71,772	$ 47,179	$ 49,617	$ 2,438	5%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 601,997**	**$ 520,218**	**$ 424,774**	**$ (95,444)**	**-18%**
9552 - Budget					
Personnel Costs	$ 411,597	$ 565,338	$ 726,123	$ 160,785	28%
Operational Costs	$ 4,209	$ 1,411	$ 9,020	$ 7,610	539%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 415,806**	**$ 566,748**	**$ 735,143**	**$ 168,395**	**30%**
9553 - Finance					
Personnel Costs	$ 1,547,457	$ 1,648,636	$ 1,888,900	$ 240,264	15%
Operational Costs	$ 175,388	$ 125,977	$ 428,350	$ 302,373	240%
Capital Outlay	$ -	$ -	$ 1,100	$ 1,100	0%
Total	**$ 1,722,845**	**$ 1,774,612**	**$ 2,318,350**	**$ 543,737**	**31%**
9554 - Purchasing Department					
Personnel Costs	$ 590,003	$ 567,742	$ 590,917	$ 23,175	4%
Operational Costs	$ 28,119	$ 89,659	$ 12,450	$ (77,209)	-86%
Capital Outlay	$ 526	$ 461	$ 800	$ 339	74%
Total	**$ 618,648**	**$ 657,862**	**$ 604,167**	**$ (53,695)**	**-8%**
9555 - Payroll					
Personnel Costs	$ 489,813	$ 647,136	$ 660,353	$ 13,218	2%
Operational Costs	$ 8,221	$ 8,339	$ 9,400	$ 1,061	13%
Capital Outlay	$ -	$ 629	$ -	$ (629)	-100%
Total	**$ 498,034**	**$ 656,104**	**$ 669,753**	**$ 13,650**	**2%**

BUSINESS SERVICES	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
Capital Outlay	$ 1,030	$ 1,965	$ 2,500	$ 535	27%
Operational Costs	$ 312,579	$ 307,333	$ 523,837	$ 216,504	70%
Personnel Costs	$ 4,441,626	$ 4,918,427	$ 5,135,437	$ 217,009	4%
Grand Total	**$ 4,755,234**	**$ 5,227,725**	**$ 5,661,773**	**$ 434,048**	**8%**

GENERAL FUND STAFF ALLOCATIONS - BUSINESS SERVICES

Cost Center	FY 25.26 Staffing Request	FY 25.26 Budget Current Staffing	FY 26.27 Budget Staffing Request to Date	Variance 25.26 vs 26.27 Staffing
9305 - Federal Programs and Grants				
Asst, School Clerical, 10 Mo	4.00	4.00	4.00	0.00
Director, Federal Programs & Grants	0.20	0.20	0.20	0.00
Director, ESOL Migrant	1.00	1.00	1.00	0.00
Exec Secy, Pupil Personnel Ser	0.00	1.00	0.00	-1.00
Specialist, ESOL	1.00	1.00	1.00	0.00
Specialist, Grant Resource	1.00	1.00	1.00	0.00
Technician, Fed & State Compli	1.00	1.00	1.00	0.00
Translator, Alt. & Supp. Prgm	1.00	1.00	1.00	0.00
9305 Total	**9.20**	**10.20**	**9.20**	**-1.00**
9551 - Deputy Superintendent Business Services				
Administrator, Allocation	1.00	0.00	0.00	0.00
Deputy Supt, Bus & Finance	1.00	1.00	1.00	0.00
Exec Secy, Administration	1.00	1.00	1.00	0.00
9551 Total	**3.00**	**2.00**	**2.00**	**0.00**
9552 - Budget Department				
Administrator, Allocation	0.00	1.00	1.00	0.00
Analyst, Budget II	2.00	2.00	2.00	0.00
Analyst, Sr. Budget	1.00	1.00	1.00	0.00
Coordinator, Budget	1.00	1.00	1.00	0.00
Director, Budget	1.00	1.00	1.00	0.00
9552 Total	**5.00**	**6.00**	**6.00**	**0.00**
9553 - Finance Department				
Accountant	3.00	2.00	2.00	0.00
Accountant (Capital)	1.00	1.00	1.00	0.00
Accountant, Charter School	1.00	1.00	1.00	0.00
Accountant, Senior	2.00	2.00	2.00	0.00
Analyst, School Account	0.00	3.00	3.00	0.00
Budget Analyst II	2.00	0.00	0.00	0.00
Director, Finance	1.00	1.00	1.00	0.00
Financial Analyst	1.00	1.00	1.00	0.00
Manager, Accounting	1.00	1.00	1.00	0.00
PCard Administrator	1.00	1.00	1.00	0.00
Sec, Exec Dir, Finance	1.00	1.00	1.00	0.00
Spec Accounts Payable, Senior	1.00	1.00	1.00	0.00
Specialist, Accounting	1.00	1.00	1.00	0.00
Specialist, Accounts Payable	2.00	2.00	2.00	0.00
Specialist, Financial	1.80	1.80	1.80	0.00
9553 Total	**19.80**	**19.80**	**19.80**	0.00

GENERAL FUND STAFF ALLOCATIONS - BUSINESS SERVICES

Cost Center	FY 25.26 Staffing Request	FY 25.26 Budget Current Staffing	FY 26.27 Budget Staffing Request to Date	Variance 25.26 vs 26.27 Staffing
9554 - Purchasing				
Associate Buyer	3.00	3.00	3.00	0.00
Buyer, Capital	1.00	0.00	0.00	0.00
Buyer	2.00	2.00	2.00	0.00
Purchasing Manager	1.00	1.00	1.00	0.00
Dir, Purchasing & Distribution	1.00	1.00	1.00	0.00
9554 Total	**8.00**	**7.00**	**7.00**	0.00
9555 - Payroll Department				
Associate Director, Payroll	1.00	1.00	1.00	0.00
Coord, Payroll	2.00	2.00	2.00	0.00
Spec, Payroll	3.00	3.00	3.00	0.00
Spec, Senior Payroll	2.00	2.00	2.00	0.00
9555 Total	**8.00**	**8.00**	**8.00**	**0.00**
Total Business Services	**53.00**	**53.00**	**52.00**	**-1.00**

SUPERINTENDENT DIVISION

SUPERINTENDENT

9537 -RISK MANAGEMENT

Oversees the District's workers' compensation claims. Works to establish a safe environment for our employees, students, and visitors across the district.

9601 – SCHOOL BOARD

The School Board is the governing body of the District and is responsible for the control, operation, organization, management, and administration of public schools in the county pursuant to the provisions and minimum standards prescribed by Florida statues and State Board of Education Rules.

9611 - SUPERINTENDENT

The School Board is the governing body of the District and is responsible for the control, operation, organization, management, and administration of public schools in the county pursuant to the provisions and minimum standards prescribed by Florida statutes and State Board of Education Rules.

9612 - STAFF ATTORNEY

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

9613 - OFFICE OF PROFESSIONAL SERVICES - OPS

The Office of Professional Standards shall conduct investigations into alleged employee misconduct or other matters concerning the School District. They are to make recommendations as to the disposition of such complaints or matters and report legally sufficient complaints to the Education Practices commission.

GENERAL FUND FINANCIAL ALLOCATIONS - SUPERINTENDENT DIVISION

	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
9537 - Risk Management					
Personnel Costs	$ -	$ 1,219	$ 1,222	$ 3	0%
Operational Costs	$ 5,814,947	$ 5,837,680	$ 6,114,765	$ 277,085	5%
Total	**$ 5,814,947**	**$ 5,838,899**	**$ 6,115,987**	**$ 277,088**	**5%**
9601 - School Board					
Personnel Costs	$ 407,840	$ 410,205	$ 550,357	$ 140,152	34%
Operational Costs	$ 461,845	$ 617,331	$ 869,936	$ 252,605	41%
Capital Outlay	$ -	$ -	$ 10,000	$ 10,000	0%
Total	**$ 869,685**	**$ 1,027,535**	**$ 1,430,293**	**$ 402,757**	**39%**
9611 - Superintendent					
Personnel Costs	$ 500,255	$ 649,913	$ 494,097	$ (155,817)	-24%
Operational Costs	$ 119,599	$ 138,314	$ 125,570	$ (12,744)	-9%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 619,854**	**$ 788,228**	**$ 619,667**	**$ (168,561)**	**-21%**
9612 - Staff Attorney					
Personnel Costs	$ 319,160	$ 312,296	$ 74,924	$ (237,371)	-76%
Operational Costs	$ 274,748	$ 344,794	$ 714,508	$ 369,714	107%
Total	**$ 593,908**	**$ 657,090**	**$ 789,433**	**$ 132,343**	**20%**
9613 - Office of Professional Services - Ops					
Personnel Costs	$ 198,994	$ 202,907	$ 224,185	$ 21,278	10%
Operational Costs	$ 885	$ 1,746	$ 1,750	$ 4	0%
Total	**$ 199,879**	**$ 204,652**	**$ 225,935**	**$ 21,283**	**10%**

SUPERINTENDENT	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
Capital Outlay	$ -	$ -	$ 10,000	$ 10,000	0%
Operational Costs	$ 6,672,024	$ 6,939,864	$ 7,826,529	$ 886,665	13%
Personnel Costs	$ 1,426,249	$ 1,576,540	$ 1,344,786	$ (231,754)	-15%
Grand Total	**$ 8,098,273**	**$ 8,516,404**	**$ 9,181,315**	**$ 664,911**	**8%**

GENERAL FUND STAFF ALLOCATIONS - SUPERINTENDENT

Cost Center	FY 25.26 Staffing Request	FY 25.26 Budget Current Staffing	FY 26.27 Budget Staffing Request to Date	Variance 25.26 vs 26.27 Staffing
9537 - Risk Management (Fund 71201)				
Director, Risk Management	1.00	1.00	1.00	0.00
Spec, Risk Management	1.00	1.00	1.00	0.00
9537 Total	**2.00**	**2.00**	**2.00**	**0.00**
9601 - School Board				
Assoc, Agency Administrative	1.00	1.00	1.00	0.00
Board Chair	1.00	1.00	1.00	0.00
Board Member	3.00	3.00	3.00	0.00
Board Vice Chair	1.00	1.00	1.00	0.00
9601 Total	**6.00**	**6.00**	**6.00**	**0.00**
9611 - Office of the Superintendent				
Assoc, Supt Admin	1.00	1.00	1.00	0.00
Superintendent	1.00	1.00	1.00	0.00
9611 Total	**2.00**	**2.00**	**2.00**	**0.00**
9612 - Staff Attorney				
General Counsel	1.00	1.00	0.00	-1.00
Paralegal	1.00	1.00	0.00	-1.00
Secretary, Executive	1.00	1.00	1.00	0.00
9612 Total	**3.00**	**3.00**	**1.00**	**-2.00**
9613 - Office of Professional Services - OPS				
Investigator, OPS	1.00	1.00	1.00	0.00
Research Associate	1.00	1.00	1.00	0.00
9613 Total	**2.00**	**2.00**	**2.00**	**0.00**
Total Superintendent	**15.00**	**15.00**	**13.00**	**-2.00**

STRATEGIC PLAN & ENROLL MANAGEMENT

STRATEGIC PLAN & ENROLL MANAGEMENT

9534 - PERSONNEL DEPARTMENT

Develop, implement and monitor all personnel resource services required by the District. Coordinates recruitment, employment, performance assessment, certification, licensure, retirement, FMLA/Leaves, salary determination, employee discipline, and termination for full and part-time employees.

9535- BENEIFTS DEPARTMENT

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

9536- CHIEF HUMAN RESOURCE OFFICER

Plan, organize, direct, coordinate, and supervise the operations of the Human Resource Services Division and Labor Relations.

9602 – ENROLLMENT MANAGEMENT

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

9614 - COMMUNICATIONS & FAMILY/COMMUNITY ENGAGEMENT

Lead and direct the development, implementation and operation of an integrated plan for all communication, interactive and public relations messaging to external and internal constituents of Manatee County Public Schools.

9615 - INSTRUCTIONAL TELEVISION PROGRAM

Acquire, prepare and produce educational programming for broadcast and classroom use. In addition, the Instructional Television Program Manager assists to increase competency and use of effective television technology integration strategies for the School District.

9617 - STRATEGIC PLANNING

Lead and direct the development and implementation of the Strategic Plan for the School District.

GENERAL FUND FINANCIAL ALLOCATIONS - STRATEGIC PLAN DIVISION

	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
9534 - Personnel Department					
Personnel Costs	$ 1,549,273	$ 1,659,550	$ 1,709,804	$ 50,254	3%
Operational Costs	$ 1,042,415	$ 1,061,947	$ 1,465,892	$ 403,945	38%
Capital Outlay	$ 338			$ -	0%
Total	**$ 2,592,025**	**$ 2,721,497**	**$ 3,175,696**	**$ 454,199**	**17%**
9535 - Benefits Department					
Personnel Costs	$ -	$ 12,205	$ 13,476	$ 1,271	10%
Operational Costs	$ -			$ -	0%
Total	**$ -**	**$ 12,205**	**$ 13,476**	**$ 1,271**	**10%**
9536 - Chief Human Resources Officer					
Personnel Costs	$ 455,513	$ 539,191	$ 606,271	$ 67,080	12%
Operational Costs	$ 17,764	$ 135,535	$ 34,575	$ (100,960)	-74%
Total	**$ 473,276**	**$ 674,725**	**$ 640,846**	**$ (33,880)**	**-5%**
9602 - Enrollment Management					
Personnel Costs	$ 608,889	$ 869,612	$ 895,603	$ 25,991	3%
Operational Costs	$ 193,381	$ 219,202	$ 91,100	$ (128,102)	-58%
Capital Outlay	$ -	$ 7,744	$ -	$ (7,744)	-100%
Total	**$ 802,270**	**$ 1,096,558**	**$ 986,703**	**$ (109,855)**	**-10%**
9614 - Communications & Family/Community Engagement					
Personnel Costs	$ 437,177	$ 540,397	$ 1,144,112	$ 603,715	112%
Operational Costs	$ 50,086	$ 49,975	$ 112,532	$ 62,556	125%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 487,263**	**$ 590,372**	**$ 1,256,643**	**$ 666,271**	**113%**
9615 - Instructional Television Program					
Personnel Costs	$ 566,202	$ 571,327	$ 287,910	$ (283,418)	-50%
Operational Costs	$ 65,479	$ 70,397	$ 68,581	$ (1,816)	-3%
Capital Outlay	$ 25,267	$ 16,824	$ 24,100	$ 7,276	43%
Total	**$ 656,948**	**$ 658,548**	**$ 380,591**	**$ (277,957)**	**-42%**
9617 - Strategic Planning					
Personnel Costs	$ 474,805	$ 550,618	$ 470,703	$ (79,915)	-15%
Operational Costs	$ 364,684	$ 801,299	$ 416,044	$ (385,255)	-48%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ 839,489**	**$ 1,351,918**	**$ 886,747**	**$ (465,171)**	**-34%**

STRATEGIC PLAN	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
Capital Outlay	$ 25,604	$ 24,568	$ 24,100	$ (468)	-2%
Operational Costs	$ 1,733,808	$ 2,338,355	$ 2,188,723	$ (149,632)	-6%
Personnel Costs	$ 4,091,859	$ 4,742,900	$ 5,127,878	$ 384,978	8%
Grand Total	**$ 5,851,271**	**$ 7,105,823**	**$ 7,340,701**	**$ 234,878**	**3%**

Strategic Plan & Enroll Management

Cost Center	FY 25.26 Staffing Request	FY 25.26 Budget Current Staffing	FY 26.27 Budget Staffing Request to Date	Variance 25.26 vs 26.27 Staffing
9534 - Personnel				
Asst Dir, HR	2.00	2.00	2.00	0.00
Coordinator, Certification	1.00	1.00	1.00	0.00
Coordinator, Recruitment	1.00	1.00	1.00	0.00
Manager, Labor Relations	1.00	1.00	1.00	0.00
Secretary, Administrative	1.00	1.00	1.00	0.00
Spec III, Human Resources	5.00	5.00	5.00	0.00
Spec, Position Management	2.00	2.00	2.00	0.00
Specialist I, Human Resources	1.00	1.00	1.00	0.00
Specialist II, Human Resources	3.00	3.00	3.00	0.00
Specialist, Certification	2.00	2.00	2.00	0.00
9534 Total	**19.00**	**19.00**	**19.00**	**0.00**
9535 - Benefits and Compensation				
Admin, Employee Benefits	1.00	1.00	1.00	0.00
Analyst, Employee Leave of Abs	1.00	1.00	1.00	0.00
Assistant, Employee Benefits	1.00	1.00	1.00	0.00
Educator, Health & Well-Being	1.00	1.00	1.00	0.00
Specialist, Benefits	4.00	4.00	4.00	0.00
Specialist, Leave of Absence	1.00	1.00	1.00	0.00
Specialist, Term PO & Sick LB	1.00	1.00	1.00	0.00
9535 Total	**10.00**	**10.00**	**10.00**	**0.00**
9536 - Human Resources				
Admin, HR Data Services	1.00	1.00	1.00	0.00
Exec Director, Human Resources	1.00	1.00	1.00	0.00
Exec Secy, Staff Services	1.00	1.00	1.00	0.00
Spec, Background & Fingerprint	0.00	1.00	1.00	0.00
9536 Total	**3.00**	**4.00**	**4.00**	**0.00**
9602 - Enrollment Management				
Coord, Student Enrollment	1.00	1.00	1.00	0.00
Dir, Stdnt Enrlmt, Pthwy & Exp	1.00	1.00	1.00	0.00
Registrar I	4.00	4.00	4.00	0.00
Secretary II - 12 Mo	1.00	1.00	1.00	0.00
Secretary, Administration	1.00	1.00	1.00	0.00
Spec, Program (Choice)	0.00	0.00	0.00	0.00
Spec. Asst, Program (Choice)	1.00	1.00	1.00	0.00
Specialist, Instructional	1.00	1.00	1.00	0.00
Systems Analyst	0.00	0.00	0.00	0.00
9602 Total	**10.00**	**10.00**	**10.00**	0.00
9614 - Community Engagement				
Assoc Dir, Strat Initiatives	0.00	0.00	1.00	1.00
Communication Specialist	1.00	0.00	0.00	0.00
Manager, Live Video Prod	0.00	0.00	1.00	1.00
Newsroom Team Manager	0.00	1.00	1.00	0.00
Dir,Comm, Family & Community Engag.	1.00	1.00	1.00	0.00
Senior Producer	0.00	0.00	1.00	1.00
Spec, Graphic Design & Mktng	1.00	1.00	1.00	0.00
Spec, Safe & Drug Free Program	0.00	0.00	1.00	1.00
Specialist, Community Outreach & Events	0.00	1.00	1.00	0.00
Spec, Community Engagement	1.00	0.00	0.00	0.00
Specialist, Public Records	1.00	1.00	1.00	0.00

Strategic Plan & Enroll Management

Cost Center	FY 25.26 Staffing Request	FY 25.26 Budget Current Staffing	FY 26.27 Budget Staffing Request to Date	Variance 25.26 vs 26.27 Staffing
Spec, Video Production	0.00	0.00	1.00	1.00
9614 Total	**5.00**	**5.00**	**10.00**	**5.00**
9615 - Instructional TV and EDTV				
Manager, Live Video Prod	1.00	1.00	0.00	-1.00
Senior Producer	1.00	1.00	0.00	-1.00
Spec, Instr Tech Pgm-12 Mo	1.00	1.00	1.00	0.00
Spec, Video Production	1.00	1.00	0.00	-1.00
Supervisor, Television Service	1.00	0.00	0.00	0.00
Supervisor, A/V-Engineer	0.00	1.00	0.00	-1.00
Broadcast Operations and A/V Engineering	0.00	0.00	1.00	1.00
Tech, Electronic	1.00	1.00	1.00	0.00
9615 Total	**6.00**	**6.00**	**3.00**	**-3.00**
9617 - Strategic Planning				
Assoc Dir, Strat Initiatives	2.00	2.00	1.00	-1.00
Assoc Superintendent, Admin	1.00	1.00	1.00	0.00
9617 Total	**3.00**	**3.00**	**2.00**	**-1.00**
Total Strategic Planning & Enrollement Management	**56.00**	**57.00**	**58.00**	1.00

RESERVES & MISC. COST CENTERS

RESERVE

4001 - DUETTE

Historical one room schoolhouse. Utilities for the building.

9796 - DISTRICT RESERVES

Early Retirement Incentive Plan

9798 - DISTRICT EXPENDITURES

Terminal Pay, Teacher Lead, and Tan Interest and Fees.

9799 - DISTRICT RESERVES

This is a budget only cost center. Examples include Reserves for Referendum programs, Longevity Pay, L-T Subs FMLA, Grant Carryforward, and Leasing.

GENERAL FUND FINANCIAL ALLOCATIONS RESERVES, & MISC. COST CENTERS

	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
4001 - Duette					
Operational Costs	$ 5,994	$ 7,213	$ 7,391	$ 178	2%
Total	**$ 5,994**	**$ 7,213**	**$ 7,391**	**$ 178**	**2%**
9796 - Early Retire Incent Plan ERIP					
Personnel Costs	$ 7,769	$ 27,149	$ 32,651	$ 5,501	20%
Total	**$ 7,769**	**$ 27,149**	**$ 32,651**	**$ 5,501**	**20%**
9798 - District Expenditures					
Personnel Costs	$ 3,433,579	$ 3,623,259	$ 2,055,000	$ (1,568,259)	-43%
Operational Costs	$ 2,507,105	$ 1,417,864	$ 2,210,821	$ 792,957	56%
Total	**$ 5,940,684**	**$ 5,041,123**	**$ 4,265,821**	**$ (775,302)**	**-15%**
9799 - District Reserves					
Personnel Costs	$ -	$ -	$ 10,075,663	$ 10,075,663	0%
Operational Costs	$ -	$ -	$ 21,698,620	$ 21,698,620	0%
Capital Outlay	$ -	$ -	$ -	$ -	0%
Total	**$ -**	**$ -**	**$ 31,774,283**	**$ 31,774,283**	**0%**

RESERVE	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
Capital Outlay	$ -	$ -	$ -	$ -	0%
Operational Costs	$ 2,513,099	$ 1,425,077	$ 23,916,832	$ 22,491,755	1578%
Personnel Costs	$ 3,441,348	$ 3,650,408	$ 12,163,313	$ 8,512,905	233%
Grand Total	**$ 5,954,447**	**$ 5,075,485**	**$ 36,080,145**	**$ 31,004,660**	**611%**

SECTION V

SCHOOLS

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

FY 2026-2027 SCHOOL LEVEL STAFFING KEY	
Instructional and Administrative Units	
Teachers	Basic Instructional, Student Services, Enrichment
Student Support	Media Specialists, Certified School Counselors, Student Support Specialists, Program Support, Testing Administrators, Deans, Athletic Trainers, College & Career Advisors
Administration	Principals, Asst. Principals, Coordinators, Athletic Directors
Categorical/Grants	VPK, ROTC, Grant and special-funded positions
Non-Instructional Units	
Paraprofessionals	Teacher Aides, Teacher Assistants, Computer Lab Managers
Clerical Staff	Secretaries, Registrars, Clerks, Bookkeepers
Categorical/Grants	VPK CDAs, ESE 1:1 Aides, Behavior Specialists, RNs, LPNs, Health Aides, Grant and special-funded positions
Custodial Services	Plant Operators, Custodians

GENERAL FUND FINANCIAL ALLOCATIONS - ELEMENTARY SCHOOLS

	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
Abel Elementary School - 0621					
Personnel Costs	$ 4,421,170	$ 4,942,502	$ 4,752,685	$ (189,817)	-4%
Operational Costs	$ 391,758	$ 499,023	$ 419,642	$ (79,381)	-16%
Capital Outlay	$ 13,848	$ 9,482	$ 9,196	$ (286)	-3%
Total	**$ 4,826,776**	**$ 5,451,006**	**$ 5,181,523**	**$ (269,483)**	**-5%**
Anna Maria Elementary School - 0031					
Personnel Costs	$ 2,532,338	$ 2,630,285	$ 2,547,351	$ (82,934)	-3%
Operational Costs	$ 208,765	$ 209,282	$ 213,030	$ 3,748	2%
Capital Outlay	$ 115,397	$ 5,854	$ 4,043	$ (1,811)	-31%
Total	**$ 2,856,501**	**$ 2,845,422**	**$ 2,764,424**	**$ (80,997)**	**-3%**
Ballard Elementary School - 0051					
Personnel Costs	$ 4,071,111	$ 4,309,260	$ 4,134,721	$ (174,538)	-4%
Operational Costs	$ 314,129	$ 359,915	$ 345,924	$ (13,991)	-4%
Capital Outlay	$ 8,892	$ 9,013	$ 7,755	$ (1,258)	-14%
Total	**$ 4,394,131**	**$ 4,678,188**	**$ 4,488,400**	**$ (189,788)**	**-4%**
Bashaw Elementary School - 0641					
Personnel Costs	$ 5,585,513	$ 6,075,662	$ 5,943,945	$ (131,718)	-2%
Operational Costs	$ 353,693	$ 336,401	$ 357,134	$ 20,733	6%
Capital Outlay	$ 10,734	$ 7,979	$ 12,330	$ 4,351	55%
Total	**$ 5,949,939**	**$ 6,420,042**	**$ 6,313,408**	**$ (106,633)**	**-2%**
Bayshore Elementary School - 0061					
Personnel Costs	$ 5,626,059	$ 6,143,862	$ 6,613,826	$ 469,964	8%
Operational Costs	$ 396,494	$ 447,195	$ 427,830	$ (19,365)	-4%
Capital Outlay	$ 7,463	$ 19,856	$ 13,655	$ (6,202)	-31%
Total	**$ 6,030,015**	**$ 6,610,913**	**$ 7,055,311**	**$ 444,398**	**7%**
Blackburn Elementary School - 0541					
Personnel Costs	$ 4,793,059	$ 4,951,002	$ 4,964,300	$ 13,298	0%
Operational Costs	$ 318,682	$ 432,827	$ 323,442	$ (109,385)	-25%
Capital Outlay	$ 9,618	$ 3,539	$ 8,176	$ 4,637	131%
Total	**$ 5,121,359**	**$ 5,387,368**	**$ 5,295,918**	**$ (91,450)**	**-2%**
Braden River Elementary School - 0651					
Personnel Costs	$ 5,191,278	$ 5,348,248	$ 5,131,025	$ (217,223)	-4%
Operational Costs	$ 420,499	$ 465,494	$ 471,172	$ 5,678	1%
Capital Outlay	$ 14,821	$ 9,378	$ 9,523	$ 145	2%
Total	**$ 5,626,598**	**$ 5,823,120**	**$ 5,611,720**	**$ (211,400)**	**-4%**
Daughtrey Elementary School - 0411					
Personnel Costs	$ 6,350,315	$ 6,404,235	$ 6,771,917	$ 367,682	6%
Operational Costs	$ 329,163	$ 365,185	$ 360,326	$ (4,859)	-1%
Capital Outlay	$ 17,759	$ 13,508	$ 13,782	$ 275	2%
Total	**$ 6,697,237**	**$ 6,782,928**	**$ 7,146,026**	**$ 363,098**	**5%**
Freedom Elementary School - 0781					
Personnel Costs	$ 5,913,467	$ 5,746,751	$ 5,368,817	$ (377,933)	-7%
Operational Costs	$ 493,033	$ 554,665	$ 486,130	$ (68,536)	-12%
Capital Outlay	$ 7,098	$ 10,893	$ 10,398	$ (495)	-5%
Total	**$ 6,413,598**	**$ 6,312,309**	**$ 5,865,345**	**$ (446,964)**	**-7%**
Gullett Elementary School - 0821					
Personnel Costs	$ 9,093,956	$ 7,839,974	$ 6,435,520	$ (1,404,454)	-18%
Operational Costs	$ 437,887	$ 409,305	$ 449,550	$ 40,245	10%
Capital Outlay	$ 28,056	$ 6,417	$ 24,258	$ 17,841	278%
Total	**$ 9,559,900**	**$ 8,255,696**	**$ 6,909,328**	**$ (1,346,368)**	**-16%**
Kinnan Elementary School - 0741					
Personnel Costs	$ 4,912,463	$ 5,046,935	$ 5,183,323	$ 136,388	3%
Operational Costs	$ 298,681	$ 438,799	$ 313,809	$ (124,990)	-28%
Capital Outlay	$ 11,127	$ 4,621	$ 8,485	$ 3,864	84%
Total	**$ 5,222,271**	**$ 5,490,354**	**$ 5,505,617**	**$ 15,263**	**0%**

GENERAL FUND FINANCIAL ALLOCATIONS - ELEMENTARY SCHOOLS

	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
Manatee Elementary School - 0151					
Personnel Costs	$ 4,391,074	$ 4,397,191	$ 4,491,444	$ 94,253	2%
Operational Costs	$ 315,351	$ 403,463	$ 313,681	$ (89,782)	-22%
Capital Outlay	$ 4,235	$ 3,374	$ 8,357	$ 4,983	148%
Total	**$ 4,710,660**	**$ 4,804,028**	**$ 4,813,482**	**$ 9,454**	**0%**
McNeal Elementary School - 0771					
Personnel Costs	$ 5,780,754	$ 5,927,648	$ 5,733,956	$ (193,691)	-3%
Operational Costs	$ 344,928	$ 414,602	$ 400,872	$ (13,731)	-3%
Capital Outlay	$ 12,818	$ 12,800	$ 12,164	$ (636)	-5%
Total	**$ 6,138,500**	**$ 6,355,050**	**$ 6,146,992**	**$ (208,058)**	**-3%**
Miller Elementary School - 0221					
Personnel Costs	$ 5,174,810	$ 5,424,703	$ 5,655,572	$ 230,870	4%
Operational Costs	$ 394,941	$ 398,709	$ 392,110	$ (6,598)	-2%
Capital Outlay	$ 10,405	$ 13,346	$ 11,785	$ (1,562)	-12%
Total	**$ 5,580,156**	**$ 5,836,758**	**$ 6,059,467**	**$ 222,709**	**4%**
Mills Elementary School - 0791					
Personnel Costs	$ 6,456,134	$ 7,072,253	$ 6,591,410	$ (480,842)	-7%
Operational Costs	$ 428,328	$ 454,323	$ 474,127	$ 19,804	4%
Capital Outlay	$ 15,686	$ 11,159	$ 13,788	$ 2,630	24%
Total	**$ 6,900,148**	**$ 7,537,734**	**$ 7,079,326**	**$ (458,409)**	**-6%**
Moody Elementary School - 0601					
Personnel Costs	$ 5,403,455	$ 5,541,678	$ 4,869,251	$ (672,426)	-12%
Operational Costs	$ 312,134	$ 421,721	$ 347,515	$ (74,206)	-18%
Capital Outlay	$ 6,448	$ 8,887	$ 8,176	$ (711)	-8%
Total	**$ 5,722,037**	**$ 5,972,285**	**$ 5,224,942**	**$ (747,343)**	**-13%**
Myakka City Elementary School - 0231					
Personnel Costs	$ 3,586,864	$ 3,625,302	$ 3,594,302	$ (31,001)	-1%
Operational Costs	$ 285,868	$ 336,049	$ 281,265	$ (54,784)	-16%
Capital Outlay	$ 10,447	$ 3,319	$ 4,971	$ 1,652	50%
Total	**$ 3,883,179**	**$ 3,964,670**	**$ 3,880,538**	**$ (84,132)**	**-2%**
Oneco Elementary School - 0261					
Personnel Costs	$ 5,075,557	$ 5,233,938	$ 5,384,037	$ 150,099	3%
Operational Costs	$ 310,805	$ 345,543	$ 349,098	$ 3,555	1%
Capital Outlay	$ 8,365	$ 13,186	$ 9,851	$ (3,335)	-25%
Total	**$ 5,394,727**	**$ 5,592,666**	**$ 5,742,985**	**$ 150,319**	**3%**
Palma Sola Elementary School - 0291					
Personnel Costs	$ 4,463,154	$ 4,368,970	$ 3,989,834	$ (379,136)	-9%
Operational Costs	$ 258,371	$ 293,199	$ 264,644	$ (28,555)	-10%
Capital Outlay	$ 21,510	$ 7,834	$ 7,247	$ (587)	-7%
Total	**$ 4,743,035**	**$ 4,670,003**	**$ 4,261,725**	**$ (408,278)**	**-9%**
Palmetto Elementary School - 0301					
Personnel Costs	$ 4,799,365	$ 5,204,131	$ 5,017,852	$ (186,279)	-4%
Operational Costs	$ 350,265	$ 381,618	$ 392,402	$ 10,784	3%
Capital Outlay	$ 16,001	$ 4,091	$ 8,941	$ 4,850	119%
Total	**$ 5,165,630**	**$ 5,589,839**	**$ 5,419,195**	**$ (170,644)**	**-3%**
Prine Elementary School - 0381					
Personnel Costs	$ 6,112,498	$ 6,696,936	$ 6,917,755	$ 220,819	3%
Operational Costs	$ 447,383	$ 614,909	$ 511,200	$ (103,709)	-17%
Capital Outlay	$ 14,011	$ 12,326	$ 13,438	$ 1,112	9%
Total	**$ 6,573,891**	**$ 7,324,172**	**$ 7,442,393**	**$ 118,221**	**2%**
Samoset Elementary School - 0421					
Personnel Costs	$ 4,598,874	$ 5,046,322	$ 5,073,387	$ 27,065	1%
Operational Costs	$ 394,653	$ 514,807	$ 396,397	$ (118,410)	-23%
Capital Outlay	$ 10,240	$ 10,066	$ 9,190	$ (877)	-9%
Total	**$ 5,003,767**	**$ 5,571,195**	**$ 5,478,974**	**$ (92,221)**	**-2%**

GENERAL FUND FINANCIAL ALLOCATIONS - ELEMENTARY SCHOOLS

	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
Sea Breeze Elementary School - 0671					
Personnel Costs	$ 4,645,745	$ 5,002,165	$ 4,903,524	$ (98,640)	-2%
Operational Costs	$ 373,928	$ 449,251	$ 374,891	$ (74,360)	-17%
Capital Outlay	$ 12,245	$ 5,741	$ 8,504	$ 2,763	48%
Total	**$ 5,031,919**	**$ 5,457,156**	**$ 5,286,919**	**$ (170,237)**	**-3%**
Stewart Elementary School - 0631					
Personnel Costs	$ 3,897,342	$ 4,081,291	$ 3,581,170	$ (500,120)	-12%
Operational Costs	$ 348,787	$ 367,573	$ 357,542	$ (10,031)	-3%
Capital Outlay	$ 8,675	$ 4,809	$ 6,901	$ 2,092	44%
Total	**$ 4,254,804**	**$ 4,453,673**	**$ 3,945,613**	**$ (508,059)**	**-11%**
Tara Elementary School - 0681					
Personnel Costs	$ 5,447,065	$ 5,552,218	$ 5,446,623	$ (105,595)	-2%
Operational Costs	$ 381,818	$ 405,357	$ 424,686	$ 19,329	5%
Capital Outlay	$ 17,915	$ 8,302	$ 11,011	$ 2,709	33%
Total	**$ 5,846,799**	**$ 5,965,877**	**$ 5,882,320**	**$ (83,557)**	**-1%**
Tillman Elementary School - 0521					
Personnel Costs	$ 4,646,708	$ 5,068,831	$ 5,268,254	$ 199,423	4%
Operational Costs	$ 348,667	$ 463,687	$ 334,260	$ (129,426)	-28%
Capital Outlay	$ 12,637	$ 12,440	$ 9,961	$ (2,479)	-20%
Total	**$ 5,008,013**	**$ 5,544,957**	**$ 5,612,475**	**$ 67,518**	**1%**
Williams Elementary School - 0811					
Personnel Costs	$ 7,314,167	$ 7,962,829	$ 7,346,978	$ (615,851)	-8%
Operational Costs	$ 438,010	$ 546,845	$ 497,565	$ (49,279)	-9%
Capital Outlay	$ 19,481	$ 28,691	$ 14,453	$ (14,237)	-50%
Total	**$ 7,771,658**	**$ 8,538,365**	**$ 7,858,996**	**$ (679,368)**	**-8%**
Willis Elementary School - 0801					
Personnel Costs	$ 6,107,218	$ 6,645,480	$ 6,168,554	$ (476,926)	-7%
Operational Costs	$ 476,494	$ 552,020	$ 514,510	$ (37,510)	-7%
Capital Outlay	$ 7,864	$ 14,619	$ 14,243	$ (376)	-3%
Total	**$ 6,591,576**	**$ 7,212,119**	**$ 6,697,308**	**$ (514,811)**	**-7%**
Witt Elementary School - 0701					
Personnel Costs	$ 6,166,746	$ 6,417,814	$ 5,863,402	$ (554,412)	-9%
Operational Costs	$ 407,370	$ 429,775	$ 407,384	$ (22,391)	-5%
Capital Outlay	$ 10,533	$ 13,183	$ 12,874	$ (309)	-2%
Total	**$ 6,584,649**	**$ 6,860,772**	**$ 6,283,659**	**$ (577,112)**	**-8%**
Rogers Garden-Bullock Elementary School - 0271					
Personnel Costs	$ 5,598,303	$ 5,474,583	$ 4,877,519	$ (597,064)	-11%
Operational Costs	$ 354,736	$ 363,521	$ 390,267	$ 26,746	7%
Capital Outlay	$ 18,530	$ 4,811	$ 6,811	$ 2,000	42%
Total	**$ 5,971,570**	**$ 5,842,915**	**$ 5,274,597**	**$ (568,317)**	**-10%**
Rye Ranch Elementary School - 0156					
Personnel Costs		$ -	$ 3,307,528	$ 3,307,528	0%
Operational Costs		$ -	$ 385,940	$ 385,940	0%
Capital Outlay		$ -	$ 4,843	$ 4,843	0%
Total		**$ -**	**$ 3,698,311**	**$ 3,698,311**	**0%**
Veterans Elementary School - 1392					
Personnel Costs		$ -	$ 2,738,558	$ 2,738,558	0%
Operational Costs		$ -	$ 402,007	$ 402,007	0%
Capital Outlay		$ -	$ 3,533	$ 3,533	0%
Total		**$ -**	**$ 3,144,098**	**$ 3,144,098**	**0%**

ELEMENTARY SCHOOL TOTALS	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
Personnel Costs	$ 158,156,565	$ 164,182,995	$ 164,668,340	$ 485,345	0%
Operational Costs	$ 10,935,623	$ 12,675,061	$ 12,380,352	$ (294,709)	-2%
Capital Outlay	$ 482,857	$ 293,523	$ 322,643	$ 29,120	10%
Grand Total	**$ 169,575,045**	**$ 177,151,579**	**$ 177,371,335**	**$ 219,756**	**0%**

ELEMENTARY SCHOOL STAFFING ALLOCATIONS

Schools	Final Budget Staffing Units FY 25-26	FY 25.26 Budget Staffing Units as of June 2026	Final Budget Staffing Units FY 26-27	Variance Inc/(Dec) vs. 25-26 Budget
Abel Elementary - 0621				
Instructional and Administrative Units				
Teachers	37.0	37.0	34.0	(3.0)
Student Support	4.0	4.0	3.0	(1.0)
Administration	2.0	2.0	2.0	0.0
Categoricals/Grants	3.0	3.0	4.0	1.0
Non-Instructional Units				
Paraprofessionals	12.0	12.0	11.0	(1.0)
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	5.0	6.8	4.0	(2.8)
Custodial Services	4.0	4.0	4.0	0.0
0621 Total	**71.0**	**72.8**	**66.0**	**(6.8)**
Anna Maria Elementary - 0031				
Instructional and Administrative Units				
Teachers	16.0	16.0	18.0	2.0
Student Support	2.0	2.0	2.0	0.0
Administration	1.0	1.0	2.0	1.0
Categoricals/Grants	1.0	1.0	0.0	(1.0)
Non-Instructional Units				
Paraprofessionals	2.0	2.0	2.0	0.0
Clerical Staff	3.0	3.0	3.0	0.0
Categoricals/Grants	3.0	5.0	3.0	(2.0)
Custodial Services	3.0	3.0	3.0	0.0
0031 Total	**31.0**	**33.0**	**33.0**	**0.0**
Ballard Elementary - 0051				
Instructional and Administrative Units				
Teachers	29.0	29.0	27.0	(2.0)
Student Support	3.0	3.0	3.0	0.0
Administration	2.0	2.0	2.0	0.0
Categoricals/Grants	4.0	3.0	5.0	2.0
Non-Instructional Units				
Paraprofessionals	8.0	8.0	9.0	1.0
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	8.0	6.0	6.0	0.0
Custodial Services	3.0	3.0	3.0	0.0
0051 Total	**61.0**	**58.0**	**59.0**	**1.0**

ELEMENTARY SCHOOL STAFFING ALLOCATIONS

Schools	Final Budget Staffing Units FY 25-26	FY 25.26 Budget Staffing Units as of June 2026	Final Budget Staffing Units FY 26-27	Variance Inc/(Dec) vs. 25-26 Budget
Bashaw Elementary - 0641				
Instructional and Administrative Units				
Teachers	47.0	47.0	46.0	(1.0)
Student Support	3.0	3.0	3.0	0.0
Administration	2.0	2.0	2.0	0.0
Categoricals/Grants	4.0	4.0	5.0	1.0
Non-Instructional Units				
Paraprofessionals	12.0	12.0	12.0	0.0
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	11.0	13.5	6.0	(7.5)
Custodial Services	4.0	4.0	4.0	0.0
0641 Total	**88.0**	**90.5**	**83.0**	**(7.5)**
Bayshore Elementary - 0061				
Instructional and Administrative Units				
Teachers	49.0	48.0	50.0	2.0
Student Support	4.0	4.0	5.0	1.0
Administration	2.0	2.0	2.0	0.0
Categoricals/Grants	4.0	4.0	4.0	0.0
Non-Instructional Units				
Paraprofessionals	14.0	15.0	16.0	1.0
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	5.0	4.0	6.0	2.0
Custodial Services	5.0	5.0	5.0	0.0
0061 Total	**88.0**	**87.0**	**93.0**	**6.0**
Blackburn Elementary - 0541				
Instructional and Administrative Units				
Teachers	35.0	35.0	34.0	(1.0)
Student Support	4.0	4.0	4.0	0.0
Administration	3.0	3.0	4.0	1.0
Categoricals/Grants	3.0	3.0	3.0	0.0
Non-Instructional Units				
Paraprofessionals	11.0	12.0	10.0	(2.0)
Clerical Staff	4.0	4.0	5.0	1.0
Categoricals/Grants	12.0	12.0	9.0	(3.0)
Custodial Services	4.0	4.0	4.0	0.0
0541 Total	**76.0**	**77.0**	**73.0**	**(4.0)**

ELEMENTARY SCHOOL STAFFING ALLOCATIONS

Schools	Final Budget Staffing Units FY 25-26	FY 25.26 Budget Staffing Units as of June 2026	Final Budget Staffing Units FY 26-27	Variance Inc/(Dec) vs. 25-26 Budget
Braden River Elementary - 0651				
Instructional and Administrative Units				
Teachers	35.0	35.0	36.0	1.0
Student Support	4.0	4.0	5.0	1.0
Administration	2.0	2.0	2.0	0.0
Categoricals/Grants	2.0	2.0	2.0	0.0
Non-Instructional Units				
Paraprofessionals	13.0	13.0	11.0	(2.0)
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	7.0	11.0	5.0	(6.0)
Custodial Services	4.0	4.0	4.0	0.0
0651 Total	**71.0**	**75.0**	**69.0**	**(6.0)**
Daughtrey Elementary - 0411				
Instructional and Administrative Units				
Teachers	50.0	49.0	49.0	0.0
Student Support	4.0	4.0	6.0	2.0
Administration	3.0	3.0	3.0	0.0
Categoricals/Grants	3.0	3.0	3.0	0.0
Non-Instructional Units				
Paraprofessionals	22.0	22.0	17.0	(5.0)
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	8.0	10.0	7.0	(3.0)
Custodial Services	5.0	5.0	5.0	0.0
0411 Total	**99.0**	**100.0**	**94.0**	**(6.0)**
Freedom Elementary - 0781				
Instructional and Administrative Units				
Teachers	45.0	42.8	38.0	(4.8)
Student Support	3.0	3.0	3.0	0.0
Administration	2.0	2.0	2.0	0.0
Categoricals/Grants	3.0	3.0	3.0	0.0
Non-Instructional Units				
Paraprofessionals	13.0	13.0	11.0	(2.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	7.0	8.0	4.0	(4.0)
Custodial Services	5.0	5.0	5.0	0.0
0781 Total	**83.0**	**81.8**	**71.0**	**(10.8)**

ELEMENTARY SCHOOL STAFFING ALLOCATIONS

Schools	Final Budget Staffing Units FY 25-26	FY 25.26 Budget Staffing Units as of June 2026	Final Budget Staffing Units FY 26-27	Variance Inc/(Dec) vs. 25-26 Budget
Gullett Elementary - 0821				
Instructional and Administrative Units				
Teachers	60.0	61.8	48.0	(13.8)
Student Support	5.0	5.0	4.0	(1.0)
Administration	3.0	3.0	2.0	(1.0)
Categoricals/Grants	2.0	2.0	2.0	0.0
Non-Instructional Units				
Paraprofessionals	12.0	13.0	11.0	(2.0)
Clerical Staff	7.0	7.0	5.0	(2.0)
Categoricals/Grants	7.0	8.0	6.0	(2.0)
Custodial Services	6.0	6.0	6.0	0.0
0821 Total	**102.0**	**105.8**	**84.0**	**(21.8)**
Kinnan Elementary - 0741				
Instructional and Administrative Units				
Teachers	37.0	36.0	37.0	1.0
Student Support	3.0	3.0	3.0	0.0
Administration	2.0	2.0	2.0	0.0
Categoricals/Grants	3.0	3.0	2.0	(1.0)
Non-Instructional Units				
Paraprofessionals	13.0	13.0	14.0	1.0
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	6.0	7.0	7.0	0.0
Custodial Services	4.0	4.0	4.0	0.0
0741 Total	**73.0**	**73.0**	**74.0**	**1.0**
Manatee Elementary - 0151				
Instructional and Administrative Units				
Teachers	34.0	33.0	31.0	(2.0)
Student Support	3.0	3.0	3.0	0.0
Administration	3.0	3.0	2.0	(1.0)
Categoricals/Grants	4.0	4.0	4.0	0.0
Non-Instructional Units				
Paraprofessionals	10.0	11.0	9.0	(2.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	8.0	10.3	5.0	(5.3)
Custodial Services	4.0	4.0	4.0	0.0
0151 Total	**71.0**	**73.3**	**63.0**	**(10.3)**

ELEMENTARY SCHOOL STAFFING ALLOCATIONS

Schools	Final Budget Staffing Units FY 25-26	FY 25.26 Budget Staffing Units as of June 2026	Final Budget Staffing Units FY 26-27	Variance Inc/(Dec) vs. 25-26 Budget
McNeal Elementary - 0771				
Instructional and Administrative Units				
Teachers	42.0	41.8	41.8	0.0
Student Support	4.0	4.0	4.0	0.0
Administration	2.0	2.0	2.0	0.0
Categoricals/Grants	3.0	3.0	3.0	0.0
Non-Instructional Units				
Paraprofessionals	6.0	6.0	7.0	1.0
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	9.0	12.5	11.0	(1.5)
Custodial Services	5.0	5.0	5.0	0.0
0771 Total	**76.0**	**79.3**	**78.8**	**(0.5)**
Miller Elementary - 0221				
Instructional and Administrative Units				
Teachers	42.0	40.0	43.0	3.0
Student Support	3.0	3.0	3.0	0.0
Administration	2.0	2.0	2.0	0.0
Categoricals/Grants	3.0	3.0	3.0	0.0
Non-Instructional Units				
Paraprofessionals	13.0	14.0	13.0	(1.0)
Clerical Staff	4.0	5.0	5.0	0.0
Categoricals/Grants	5.0	5.0	6.0	1.0
Custodial Services	4.0	4.0	4.0	0.0
0221 Total	**76.0**	**76.0**	**79.0**	**3.0**
Mills Elementary - 0791				
Instructional and Administrative Units				
Teachers	53.0	50.6	49.0	(1.6)
Student Support	5.0	5.0	4.0	(1.0)
Administration	2.0	2.0	2.0	0.0
Categoricals/Grants	3.0	3.0	3.0	0.0
Non-Instructional Units				
Paraprofessionals	14.0	15.0	14.0	(1.0)
Clerical Staff	5.0	5.0	4.0	(1.0)
Categoricals/Grants	8.0	10.0	9.0	(1.0)
Custodial Services	5.0	5.0	5.0	0.0
0791 Total	**95.0**	**95.6**	**90.0**	**(5.6)**

ELEMENTARY SCHOOL STAFFING ALLOCATIONS

Schools	Final Budget Staffing Units FY 25-26	FY 25.26 Budget Staffing Units as of June 2026	Final Budget Staffing Units FY 26-27	Variance Inc/(Dec) vs. 25-26 Budget
Moody Elementary - 0601				
Instructional and Administrative Units				
Teachers	45.0	45.0	34.8	(10.2)
Student Support	3.0	3.0	3.0	0.0
Administration	2.0	2.0	2.0	0.0
Categoricals/Grants	2.0	2.0	2.0	0.0
Non-Instructional Units				
Paraprofessionals	13.0	15.0	11.0	(4.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	6.0	5.0	3.0	(2.0)
Custodial Services	4.0	4.0	4.0	0.0
0601 Total	**80.0**	**81.0**	**64.8**	**(16.2)**
Myakka Elementary - 0231				
Instructional and Administrative Units				
Teachers	21.0	21.0	23.0	2.0
Student Support	3.0	3.0	2.0	(1.0)
Administration	2.0	2.0	2.0	0.0
Categoricals/Grants	3.0	3.0	3.0	0.0
Non-Instructional Units				
Paraprofessionals	8.0	8.0	7.0	(1.0)
Clerical Staff	3.0	3.0	3.0	0.0
Categoricals/Grants	2.0	3.0	4.0	1.0
Custodial Services	4.0	4.0	4.0	0.0
0231 Total	**46.0**	**47.0**	**48.0**	**1.0**
Oneco Elementary - 0261				
Instructional and Administrative Units				
Teachers	41.0	42.0	40.0	(2.0)
Student Support	3.0	3.0	3.0	0.0
Administration	3.0	3.0	3.0	0.0
Categoricals/Grants	2.0	2.0	3.0	1.0
Non-Instructional Units				
Paraprofessionals	12.0	12.0	12.0	0.0
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	5.0	5.0	3.0	(2.0)
Custodial Services	4.0	4.0	5.0	1.0
0261 Total	**75.0**	**76.0**	**74.0**	**(2.0)**

ELEMENTARY SCHOOL STAFFING ALLOCATIONS

Schools	Final Budget Staffing Units FY 25-26	FY 25.26 Budget Staffing Units as of June 2026	Final Budget Staffing Units FY 26-27	Variance Inc/(Dec) vs. 25-26 Budget
Palma Sola Elementary - 0291				
Instructional and Administrative Units				
Teachers	28.0	28.2	28.0	(0.2)
Student Support	2.0	2.0	3.0	1.0
Administration	2.0	2.0	2.0	0.0
Categoricals/Grants	1.0	1.0	1.0	0.0
Non-Instructional Units				
Paraprofessionals	8.0	8.0	7.0	(1.0)
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	6.0	6.0	6.0	0.0
Custodial Services	4.0	4.0	4.0	0.0
0291 Total	**55.0**	**55.2**	**55.0**	**(0.2)**
Palmetto Elementary - 0301				
Instructional and Administrative Units				
Teachers	35.0	35.0	34.0	(1.0)
Student Support	5.0	5.0	5.0	0.0
Administration	2.0	2.0	2.0	0.0
Categoricals/Grants	4.0	4.0	3.0	(1.0)
Non-Instructional Units				
Paraprofessionals	14.0	13.0	11.0	(2.0)
Clerical Staff	4.0	5.0	5.0	0.0
Categoricals/Grants	10.0	10.0	7.0	(3.0)
Custodial Services	4.0	4.0	4.0	0.0
0301 Total	**78.0**	**78.0**	**71.0**	**(7.0)**
Prine Elementary - 0381				
Instructional and Administrative Units				
Teachers	53.0	52.0	51.0	(1.0)
Student Support	4.0	4.0	6.0	2.0
Administration	2.0	2.0	2.0	0.0
Categoricals/Grants	6.0	6.0	6.0	0.0
Non-Instructional Units				
Paraprofessionals	18.0	18.0	17.0	(1.0)
Clerical Staff	4.0	4.0	5.0	1.0
Categoricals/Grants	8.0	6.0	9.0	3.0
Custodial Services	5.0	5.0	5.0	0.0
0381 Total	**100.0**	**97.0**	**101.0**	**4.0**

ELEMENTARY SCHOOL STAFFING ALLOCATIONS

Schools	Final Budget Staffing Units FY 25-26	FY 25.26 Budget Staffing Units as of June 2026	Final Budget Staffing Units FY 26-27	Variance Inc/(Dec) vs. 25-26 Budget
Rogers Garden-Bullock Elementary - 0271				
Instructional and Administrative Units				
Teachers	38.0	36.0	33.0	(3.0)
Student Support	4.0	4.0	3.0	(1.0)
Administration	3.0	3.0	3.0	0.0
Categoricals/Grants	1.0	1.0	1.0	0.0
Non-Instructional Units				
Paraprofessionals	21.0	21.0	14.0	(7.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	5.0	4.0	3.0	(1.0)
Custodial Services	4.0	4.0	4.0	0.0
0271 Total	**81.0**	**78.0**	**66.0**	**(12.0)**
Rye Ranch Elementary - 0156				
Instructional and Administrative Units				
Teachers	0.0	0.0	24.0	24.0
Student Support	0.0	0.0	2.0	2.0
Administration	0.0	0.0	2.0	2.0
Categoricals/Grants	0.0	0.0	2.0	2.0
Non-Instructional Units				
Paraprofessionals	0.0	0.0	6.0	6.0
Clerical Staff	0.0	0.0	4.0	4.0
Categoricals/Grants	0.0	0.0	5.0	5.0
Custodial Services	0.0	0.0	4.0	4.0
0156 Total	**0.0**	**0.0**	**49.0**	**49.0**
Samoset Elementary - 0421				
Instructional and Administrative Units				
Teachers	39.0	40.0	35.0	(5.0)
Student Support	5.0	5.0	5.0	0.0
Administration	2.0	2.0	2.0	0.0
Categoricals/Grants	5.0	5.0	4.0	(1.0)
Non-Instructional Units				
Paraprofessionals	12.0	12.0	12.0	0.0
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	7.0	7.0	5.0	(2.0)
Custodial Services	4.0	4.0	4.0	0.0
0421 Total	**78.0**	**79.0**	**71.0**	**(8.0)**

ELEMENTARY SCHOOL STAFFING ALLOCATIONS

Schools	Final Budget Staffing Units FY 25-26	FY 25.26 Budget Staffing Units as of June 2026	Final Budget Staffing Units FY 26-27	Variance Inc/(Dec) vs. 25-26 Budget
Sea Breeze Elementary - 0671				
Instructional and Administrative Units				
Teachers	37.0	36.0	34.0	(2.0)
Student Support	3.0	3.0	3.0	0.0
Administration	2.0	2.0	2.0	0.0
Categoricals/Grants	4.0	4.0	4.0	0.0
Non-Instructional Units				
Paraprofessionals	13.0	13.0	12.0	(1.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	6.0	10.0	6.0	(4.0)
Custodial Services	4.0	4.0	4.0	0.0
0671 Total	**74.0**	**77.0**	**70.0**	**(7.0)**
Stewart Elementary - 0631				
Instructional and Administrative Units				
Teachers	25.0	25.0	24.0	(1.0)
Student Support	2.0	2.0	2.0	0.0
Administration	2.0	2.0	2.0	0.0
Categoricals/Grants	2.0	2.0	2.0	0.0
Non-Instructional Units				
Paraprofessionals	4.0	4.0	4.0	0.0
Clerical Staff	3.0	3.0	4.0	1.0
Categoricals/Grants	4.0	4.0	4.0	0.0
Custodial Services	3.0	3.0	3.0	0.0
0631 Total	**45.0**	**45.0**	**45.0**	**0.0**

ELEMENTARY SCHOOL STAFFING ALLOCATIONS

Schools	Final Budget Staffing Units FY 25-26	FY 25.26 Budget Staffing Units as of June 2026	Final Budget Staffing Units FY 26-27	Variance Inc/(Dec) vs. 25-26 Budget
Tara Elementary - 0681				
Instructional and Administrative Units				
Teachers	38.0	38.0	41.0	3.0
Student Support	3.0	3.0	3.0	0.0
Administration	2.0	2.0	2.0	0.0
Categoricals/Grants	3.0	3.0	3.0	0.0
Non-Instructional Units				
Paraprofessionals	8.0	8.0	9.0	1.0
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	7.0	7.0	6.0	(1.0)
Custodial Services	4.0	4.0	4.0	0.0
0681 Total	**70.0**	**70.0**	**73.0**	**3.0**
Tillman Elementary - 0521				
Instructional and Administrative Units				
Teachers	42.0	42.0	39.0	(3.0)
Student Support	3.0	3.0	3.0	0.0
Administration	3.0	3.0	2.0	(1.0)
Categoricals/Grants	2.0	2.0	2.0	0.0
Non-Instructional Units				
Paraprofessionals	15.0	15.0	14.0	(1.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	4.0	2.0	2.0	0.0
Custodial Services	4.0	4.0	4.0	0.0
0521 Total	**78.0**	**76.0**	**71.0**	**(5.0)**
Veterans Elementary - 1392				
Instructional and Administrative Units				
Teachers	0.0	0.0	21.0	21.0
Student Support	0.0	0.0	2.0	2.0
Administration	0.0	0.0	2.0	2.0
Categoricals/Grants	0.0	0.0	1.0	1.0
Non-Instructional Units				
Paraprofessionals	0.0	0.0	2.0	2.0
Clerical Staff	0.0	0.0	3.0	3.0
Categoricals/Grants	0.0	0.0	2.0	2.0
Custodial Services	0.0	0.0	4.0	4.0
1392 Total	**0.0**	**0.0**	**37.0**	**37.0**

ELEMENTARY SCHOOL STAFFING ALLOCATIONS

Schools	Final Budget Staffing Units FY 25-26	FY 25.26 Budget Staffing Units as of June 2026	Final Budget Staffing Units FY 26-27	Variance Inc/(Dec) vs. 25-26 Budget
Williams Elementary - 0811				
Instructional and Administrative Units				
Teachers	66.0	62.6	56.0	(6.6)
Student Support	5.0	5.0	5.0	0.0
Administration	3.0	3.0	2.0	(1.0)
Categoricals/Grants	2.0	2.0	2.0	0.0
Non-Instructional Units				
Paraprofessionals	14.0	14.0	15.0	1.0
Clerical Staff	7.0	7.0	5.0	(2.0)
Categoricals/Grants	10.0	11.0	14.0	3.0
Custodial Services	5.0	5.0	5.0	0.0
0811 Total	**112.0**	**109.6**	**104.0**	**(5.6)**
Willis Elementary - 0801				
Instructional and Administrative Units				
Teachers	48.0	48.0	47.0	(1.0)
Student Support	5.0	5.0	4.0	(1.0)
Administration	2.0	2.0	2.0	0.0
Categoricals/Grants	1.0	1.0	1.0	0.0
Non-Instructional Units				
Paraprofessionals	12.0	12.0	12.0	0.0
Clerical Staff	5.0	5.0	4.0	(1.0)
Categoricals/Grants	7.0	8.0	6.0	(2.0)
Custodial Services	5.0	5.0	5.0	0.0
0801 Total	**85.0**	**86.0**	**81.0**	**(5.0)**
Witt Elementary - 0701				
Instructional and Administrative Units				
Teachers	45.0	45.0	43.0	(2.0)
Student Support	3.0	3.0	4.0	1.0
Administration	2.0	2.0	2.0	0.0
Categoricals/Grants	2.0	2.0	2.0	0.0
Non-Instructional Units				
Paraprofessionals	8.0	8.0	8.0	0.0
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	9.0	9.0	9.0	0.0
Custodial Services	5.0	5.0	5.0	0.0
0701 Total	**78.0**	**78.0**	**77.0**	**(1.0)**

ELEMENTARY SCHOOL STAFFING ALLOCATIONS

Schools	Final Budget Staffing Units FY 25-26	FY 25.26 Budget Staffing Units as of June 2026	Final Budget Staffing Units FY 26-27	Variance Inc/(Dec) vs. 25-26 Budget
Totals:				
Instructional and Administrative Units				
Teachers	**1,212.0**	**1,197.8**	**1,189.6**	**(8.2)**
Student Support	**107.0**	**107.0**	**113.0**	**6.0**
Administration	**67.0**	**67.0**	**69.0**	**2.0**
Categoricals/Grants	**85.0**	**84.0**	**88.0**	**4.0**
Total Instructional and Administrative Units	**1,471.0**	**1,455.8**	**1,459.6**	**3.8**
Non-Instructional Units				
Paraprofessionals	**355.0**	**362.0**	**340.0**	**(22.0)**
Clerical Staff	**137.0**	**139.0**	**143.0**	**4.0**
Categoricals/Grants	**205.0**	**226.1**	**188.0**	**(38.1)**
Custodial Services	**128.0**	**128.0**	**137.0**	**9.0**
Total Non-Instructional Units	**825.0**	**855.1**	**808.0**	**(47.1)**
GRAND TOTAL	**2,296.0**	**2,310.9**	**2,267.6**	**(43.3)**

GENERAL FUND FINANCIAL ALLOCATIONS - K-8 SCHOOLS

	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
Lake Manatee K-8 - 0017					
Personnel Costs	$ 195	$ 4,824,041	$ 8,619,776	$ 3,795,735	79%
Operational Costs	$ -	$ 442,412	$ 615,625	$ 173,213	39%
Capital Outlay		$ 73,220	$ 29,733	$ (43,487)	-59%
Total	**$ 195**	**$ 5,339,673**	**$ 9,265,134**	**$ 3,925,461**	**74%**
Palm View K-8 School - 0281					
Personnel Costs	$ 6,108,859	$ 6,440,576	$ 6,321,420	$ (119,156)	-2%
Operational Costs	$ 415,703	$ 474,279	$ 425,439	$ (48,840)	-10%
Capital Outlay	$ 29,952	$ 19,965	$ 14,269	$ (5,696)	-29%
Total	**$ 6,554,513**	**$ 6,934,820**	**$ 6,761,128**	**$ (173,692)**	**-3%**
Johnson K-8 Sch of Int Studies - 0691					
Personnel Costs	$ 7,566,388	$ 8,259,217	$ 7,758,510	$ (500,707)	-6%
Operational Costs	$ 477,244	$ 486,358	$ 516,388	$ 30,030	6%
Capital Outlay	$ 18,348	$ 23,643	$ 45,431	$ 21,788	92%
Total	**$ 8,061,979**	**$ 8,769,218**	**$ 8,320,329**	**$ (448,890)**	**-5%**
Harvey K-8 School - 0857					
Personnel Costs	$ 8,815,249	$ 12,797,517	$ 14,710,508	$ 1,912,990	15%
Operational Costs	$ 571,296	$ 996,378	$ 1,111,757	$ 115,380	12%
Capital Outlay	$ 23,850	$ 35,152	$ 46,719	$ 11,567	33%
Total	**$ 9,410,395**	**$ 13,829,047**	**$ 15,868,984**	**$ 2,039,937**	**15%**

K-8 SCHOOL TOTALS	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
Personnel Costs	$ 22,490,690	$ 32,321,352	$ 37,410,213	$ 5,088,861	16%
Operational Costs	$ 1,464,243	$ 2,399,426	$ 2,669,209	$ 269,783	11%
Capital Outlay	$ 72,149	$ 151,980	$ 136,152	$ (15,828)	-10%
Grand Total	**$ 24,027,082**	**$ 34,872,758**	**$ 40,215,575**	**$ 5,342,817**	**15%**

K-8 SCHOOL STAFFING ALLOCATIONS

Schools	Final Budget Staffing Units FY 25-26	FY 25.26 Budget Staffing Units as of June 2026	Final Budget Staffing Units FY 26-27	Variance Inc/(Dec) vs. 25-26 Budget
Harvey K-8 - 0857				
Instructional and Administrative Units				
Teachers	102.0	104.8	120.0	15.2
Student Support	8.0	8.0	10.0	2.0
Administration	4.0	4.0	6.0	2.0
Categoricals/Grants	2.0	2.0	2.0	0.0
Non-Instructional Units				
Paraprofessionals	26.0	27.0	27.0	0.0
Clerical Staff	8.0	8.0	11.0	3.0
Categoricals/Grants	15.0	14.0	15.0	1.0
Custodial Services	12.0	12.0	12.0	0.0
0857 Total	**177.0**	**179.8**	**203.0**	**23.2**
Johnson K-8 - 0691				
Instructional and Administrative Units				
Teachers	57.0	57.4	57.0	(0.4)
Student Support	10.0	10.0	9.0	(1.0)
Administration	3.0	3.0	3.0	0.0
Categoricals/Grants	2.0	1.0	1.0	0.0
Non-Instructional Units				
Paraprofessionals	12.0	12.0	11.0	(1.0)
Clerical Staff	6.0	6.0	7.0	1.0
Categoricals/Grants	5.0	6.3	6.0	(0.3)
Custodial Services	7.0	7.0	7.0	0.0
0691 Total	**102.0**	**102.7**	**101.0**	**(1.7)**
Lake Manatee K-8 - 0017				
Instructional and Administrative Units				
Teachers	34.0	37.6	76.0	38.4
Student Support	3.0	3.0	6.0	3.0
Administration	2.0	2.0	3.0	1.0
Categoricals/Grants	1.0	1.0	2.0	1.0
Non-Instructional Units				
Paraprofessionals	5.0	5.0	13.0	8.0
Clerical Staff	4.0	4.0	5.0	1.0
Categoricals/Grants	9.0	9.0	10.0	1.0
Custodial Services	6.0	6.0	8.0	2.0
0017 Total	**64.0**	**67.6**	**123.0**	**55.4**

K-8 SCHOOL STAFFING ALLOCATIONS

Schools	Final Budget Staffing Units FY 25-26	FY 25.26 Budget Staffing Units as of June 2026	Final Budget Staffing Units FY 26-27	Variance Inc/(Dec) vs. 25-26 Budget
Palm View K-8 - 0281				
Instructional and Administrative Units				
Teachers	45.0	45.4	43.0	(2.4)
Student Support	9.0	9.0	9.0	0.0
Administration	3.0	3.0	3.0	0.0
Categoricals/Grants	1.0	1.0	2.0	1.0
Non-Instructional Units				
Paraprofessionals	14.0	14.0	11.0	(3.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	9.0	9.0	5.0	(4.0)
Custodial Services	5.0	5.0	5.0	0.0
0281 Total	**91.0**	**91.4**	**83.0**	**(8.4)**
Totals:				
Instructional and Administrative Units				
Teachers	**238.0**	**245.2**	**296.0**	**50.8**
Student Support	**30.0**	**30.0**	**34.0**	**4.0**
Administration	**12.0**	**12.0**	**15.0**	**3.0**
Categoricals/Grants	**6.0**	**5.0**	**7.0**	**2.0**
Total Instructional and Administrative Units	**286.0**	**292.2**	**352.0**	**59.8**
Non-Instructional Units				
Paraprofessionals	**57.0**	**58.0**	**62.0**	**4.0**
Clerical Staff	**23.0**	**23.0**	**28.0**	**5.0**
Categoricals/Grants	**38.0**	**38.3**	**36.0**	**(2.3)**
Custodial Services	**30.0**	**30.0**	**32.0**	**2.0**
Total Non-Instructional Units	**148.0**	**149.3**	**158.0**	**8.7**
GRAND TOTAL	**434.0**	**441.5**	**510.0**	**68.5**

GENERAL FUND FINANCIAL ALLOCATIONS - MIDDLE SCHOOLS

	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
Lincoln Memorial Middle School - 0861					
Personnel Costs	$ 4,391,064	$ 4,495,638	$ 4,129,374	$ (366,264)	-8%
Operational Costs	$ 459,311	$ 655,532	$ 488,849	$ (166,683)	-25%
Capital Outlay	$ 40,384	$ 31,056	$ 10,751	$ (20,305)	-65%
Total	**$ 4,890,760**	**$ 5,182,226**	**$ 4,628,974**	**$ (553,252)**	**-11%**
Sugg Middle School - 0581					
Personnel Costs	$ 6,327,570	$ 5,987,408	$ 5,979,442	$ (7,966)	0%
Operational Costs	$ 504,058	$ 600,372	$ 467,716	$ (132,656)	-22%
Capital Outlay	$ 47,307	$ 35,966	$ 41,066	$ 5,100	14%
Total	**$ 6,878,934**	**$ 6,623,746**	**$ 6,488,224**	**$ (135,522)**	**-2%**
King Middle School - 0611					
Personnel Costs	$ 6,104,428	$ 6,609,472	$ 6,615,605	$ 6,132	0%
Operational Costs	$ 528,223	$ 690,348	$ 577,616	$ (112,733)	-16%
Capital Outlay	$ 68,511	$ 58,177	$ 23,325	$ (34,852)	-60%
Total	**$ 6,701,162**	**$ 7,357,998**	**$ 7,216,545**	**$ (141,453)**	**-2%**
Braden River Middle School - 0652					
Personnel Costs	$ 5,777,374	$ 5,826,671	$ 5,592,421	$ (234,250)	-4%
Operational Costs	$ 440,393	$ 439,492	$ 487,430	$ 47,938	11%
Capital Outlay	$ 21,792	$ 26,098	$ 23,061	$ (3,036)	-12%
Total	**$ 6,239,559**	**$ 6,292,261**	**$ 6,102,913**	**$ (189,348)**	**-3%**
Haile Middle School - 0711					
Personnel Costs	$ 4,918,268	$ 5,317,382	$ 5,878,246	$ 560,864	11%
Operational Costs	$ 531,780	$ 611,475	$ 589,231	$ (22,244)	-4%
Capital Outlay	$ 42,459	$ 20,428	$ 32,149	$ 11,721	57%
Total	**$ 5,492,507**	**$ 5,949,285**	**$ 6,499,626**	**$ 550,341**	**9%**
Nolan Middle School - 0752					
Personnel Costs	$ 5,456,149	$ 5,918,248	$ 5,937,140	$ 18,892	0%
Operational Costs	$ 547,304	$ 686,846	$ 541,062	$ (145,784)	-21%
Capital Outlay	$ 26,619	$ 49,913	$ 21,803	$ (28,110)	-56%
Total	**$ 6,030,071**	**$ 6,655,007**	**$ 6,500,005**	**$ (155,002)**	**-2%**
Lee Middle School - 0761					
Personnel Costs	$ 5,268,229	$ 5,685,822	$ 5,829,207	$ 143,385	3%
Operational Costs	$ 466,578	$ 466,923	$ 459,569	$ (7,353)	-2%
Capital Outlay	$ 38,457	$ 61,402	$ 18,554	$ (42,848)	-70%
Total	**$ 5,773,264**	**$ 6,214,146**	**$ 6,307,330**	**$ 93,184**	**1%**
Buffalo Creek Middle School - 0842					
Personnel Costs	$ 7,552,801	$ 7,552,900	$ 6,737,297	$ (815,603)	-11%
Operational Costs	$ 614,985	$ 702,158	$ 662,163	$ (39,996)	-6%
Capital Outlay	$ 32,550	$ 57,127	$ 23,558	$ (33,569)	-59%
Total	**$ 8,200,336**	**$ 8,312,185**	**$ 7,423,018**	**$ (889,168)**	**-11%**
Jain Middle School - 0853					
Personnel Costs	$ 5,785,376	$ 6,746,046	$ 6,086,916	$ (659,131)	-10%
Operational Costs	$ 405,182	$ 480,306	$ 420,455	$ (59,851)	-12%
Capital Outlay	$ 43,538	$ 57,274	$ 22,344	$ (34,930)	-61%
Total	**$ 6,234,096**	**$ 7,283,626**	**$ 6,529,715**	**$ (753,912)**	**-10%**

MIDDLE SCHOOL TOTALS	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
Personnel Costs	$ 51,581,258	$ 54,139,588	$ 52,785,647	$ (1,353,941)	-3%
Operational Costs	$ 4,497,815	$ 5,333,452	$ 4,694,091	$ (639,361)	-12%
Capital Outlay	$ 361,616	$ 397,441	$ 216,611	$ (180,830)	-45%
Grand Total	**$ 56,440,689**	**$ 59,870,481**	**$ 57,696,349**	**$ (2,174,132)**	**-4%**

MIDDLE SCHOOL STAFFING ALLOCATIONS

Schools	Final Budget Staffing Units FY 25-26	FY 25.26 Budget Staffing Units as of June 2026	Final Budget Staffing Units FY 26-27	Variance Inc/(Dec) vs. 25-26 Budget
Braden River Middle School - 0652				
Instructional and Administrative Units				
Teachers	42.8	42.8	42.8	0.0
Student Support	5.0	5.0	5.0	0.0
Administration	3.0	3.0	3.0	0.0
Categoricals/Grants	0.0	0.0	0.0	0.0
Non-Instructional Units				
Paraprofessionals	5.0	6.0	6.0	0.0
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	4.0	4.0	5.0	1.0
Custodial Services	7.0	7.0	7.0	0.0
0652 Total	**71.8**	**72.8**	**73.8**	**1.0**
Buffalo Creek Middle School - 0842				
Instructional and Administrative Units				
Teachers	59.0	61.0	52.0	(9.0)
Student Support	7.0	7.0	5.0	(2.0)
Administration	3.0	3.0	3.0	0.0
Categoricals/Grants	0.0	0.0	0.0	0.0
Non-Instructional Units				
Paraprofessionals	11.0	11.0	8.0	(3.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	6.0	8.5	6.0	(2.5)
Custodial Services	8.0	8.0	8.0	0.0
0842 Total	**99.0**	**103.5**	**87.0**	**(16.5)**
Haile Middle School - 0711				
Instructional and Administrative Units				
Teachers	38.0	39.0	45.0	6.0
Student Support	6.0	6.0	6.0	0.0
Administration	3.0	3.0	3.0	0.0
Categoricals/Grants	0.0	0.0	0.0	0.0
Non-Instructional Units				
Paraprofessionals	6.0	6.0	8.0	2.0
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	2.0	2.0	3.0	1.0
Custodial Services	7.0	7.0	7.0	0.0
0711 - Total	**67.0**	**68.0**	**77.0**	**9.0**

MIDDLE SCHOOL STAFFING ALLOCATIONS

Schools	Final Budget Staffing Units FY 25-26	FY 25.26 Budget Staffing Units as of June 2026	Final Budget Staffing Units FY 26-27	Variance Inc/(Dec) vs. 25-26 Budget
Jain Middle School - 0853				
Instructional and Administrative Units				
Teachers	54.0	55.0	45.0	(10.0)
Student Support	5.0	5.0	5.0	0.0
Administration	3.0	3.0	3.0	0.0
Categoricals/Grants	0.0	0.0	1.0	1.0
Non-Instructional Units				
Paraprofessionals	6.0	7.0	6.0	(1.0)
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	5.0	4.5	2.0	(2.5)
Custodial Services	6.0	6.0	6.0	0.0
0853 Total	**84.0**	**85.5**	**73.0**	**(12.5)**
King Middle School - 0611				
Instructional and Administrative Units				
Teachers	50.0	48.0	50.0	2.0
Student Support	7.0	7.0	6.0	(1.0)
Administration	3.0	3.0	3.0	0.0
Categoricals/Grants	0.0	0.0	0.0	0.0
Non-Instructional Units				
Paraprofessionals	9.0	9.0	9.0	0.0
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	4.0	5.0	6.0	1.0
Custodial Services	7.0	7.0	7.0	0.0
0611 Total	**85.0**	**84.0**	**86.0**	**2.0**
Lee Middle School - 0761				
Instructional and Administrative Units				
Teachers	41.0	40.0	41.0	1.0
Student Support	7.0	6.0	6.0	0.0
Administration	3.0	3.0	3.0	0.0
Categoricals/Grants	3.0	3.0	3.0	0.0
Non-Instructional Units				
Paraprofessionals	10.0	10.0	11.0	1.0
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	6.0	6.0	5.0	(1.0)
Custodial Services	6.0	6.0	6.0	0.0
0761 Total	**81.0**	**79.0**	**80.0**	**1.0**

MIDDLE SCHOOL STAFFING ALLOCATIONS

Schools	Final Budget Staffing Units FY 25-26	FY 25.26 Budget Staffing Units as of June 2026	Final Budget Staffing Units FY 26-27	Variance Inc/(Dec) vs. 25-26 Budget
Lincoln Middle School - 0861				
Instructional and Administrative Units				
Teachers	27.0	28.0	24.0	(4.0)
Student Support	6.0	6.0	6.0	0.0
Administration	3.0	3.0	2.0	(1.0)
Categoricals/Grants	1.0	1.0	2.0	1.0
Non-Instructional Units				
Paraprofessionals	9.0	9.0	8.0	(1.0)
Clerical Staff	4.0	4.0	4.0	0.0
Categoricals/Grants	4.0	3.0	3.0	0.0
Custodial Services	6.0	6.0	6.0	0.0
0861 Total	**60.0**	**60.0**	**55.0**	**(5.0)**
Nolan Middle School - 0752				
Instructional and Administrative Units				
Teachers	44.0	45.0	44.0	(1.0)
Student Support	6.0	6.0	6.0	0.0
Administration	3.0	3.0	3.0	0.0
Categoricals/Grants	0.0	0.0	0.0	0.0
Non-Instructional Units				
Paraprofessionals	8.0	8.0	8.0	0.0
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	13.0	12.5	9.0	(3.5)
Custodial Services	6.0	6.0	6.0	0.0
0752 Total	**85.0**	**85.5**	**81.0**	**(4.5)**
Sugg Middle School - 0581				
Instructional and Administrative Units				
Teachers	53.5	52.0	43.0	(9.0)
Student Support	7.0	7.0	7.0	0.0
Administration	4.0	4.0	3.0	(1.0)
Categoricals/Grants	3.0	3.0	3.0	0.0
Non-Instructional Units				
Paraprofessionals	8.0	8.0	8.0	0.0
Clerical Staff	5.0	5.0	5.0	0.0
Categoricals/Grants	6.0	8.0	4.0	(4.0)
Custodial Services	7.0	6.0	6.0	0.0
0581 Total	**93.5**	**93.0**	**79.0**	**(14.0)**

MIDDLE SCHOOL STAFFING ALLOCATIONS

Schools	Final Budget Staffing Units FY 25-26	FY 25.26 Budget Staffing Units as of June 2026	Final Budget Staffing Units FY 26-27	Variance Inc/(Dec) vs. 25-26 Budget
Totals:				
Instructional and Administrative Units				
Teachers	**409.3**	**410.8**	**386.8**	**(24.0)**
Student Support	**56.0**	**55.0**	**52.0**	**(3.0)**
Administration	**28.0**	**28.0**	**26.0**	**(2.0)**
Categoricals/Grants	**7.0**	**7.0**	**9.0**	**2.0**
Total Instructional and Administrative Units	**500.3**	**500.8**	**473.8**	**(27.0)**
Non-Instructional Units				
Paraprofessionals	**72.0**	**74.0**	**72.0**	**(2.0)**
Clerical Staff	**44.0**	**44.0**	**44.0**	**0.0**
Categoricals/Grants	**50.0**	**53.5**	**43.0**	**(10.5)**
Custodial Services	**60.0**	**59.0**	**59.0**	**0.0**
Total Non-Instructional Units	**226.0**	**230.5**	**218.0**	**(12.5)**
GRAND TOTAL	**726.3**	**731.3**	**691.8**	**(39.5)**

GENERAL FUND FINANCIAL ALLOCATIONS - HIGH SCHOOLS

	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
Bayshore High School - 0072					
Personnel Costs	$ 10,534,735	$ 10,627,766	$ 9,904,322	$ (723,444)	-7%
Operational Costs	$ 1,120,245	$ 1,039,660	$ 1,121,442	$ 81,781	8%
Capital Outlay	$ 156,315	$ 118,870	$ 87,793	$ (31,077)	-26%
Total	**$ 11,811,296**	**$ 11,786,296**	**$ 11,113,557**	**$ (672,739)**	**-6%**
Manatee High School - 0181					
Personnel Costs	$ 12,453,503	$ 13,069,499	$ 12,492,855	$ (576,644)	-4%
Operational Costs	$ 1,565,379	$ 1,592,106	$ 2,122,851	$ 530,745	33%
Capital Outlay	$ 38,049	$ 274,965	$ 62,030	$ (212,935)	-77%
Total	**$ 14,056,932**	**$ 14,936,569**	**$ 14,677,736**	**$ (258,834)**	**-2%**
Palmetto High School - 0351					
Personnel Costs	$ 13,142,472	$ 13,989,686	$ 13,403,910	$ (585,776)	-4%
Operational Costs	$ 2,284,815	$ 1,993,938	$ 2,751,144	$ 757,206	38%
Capital Outlay	$ 354,396	$ 106,132	$ 134,830	$ 28,698	27%
Total	**$ 15,781,683**	**$ 16,089,756**	**$ 16,289,885**	**$ 200,128**	**1%**
Southeast High School - 0431					
Personnel Costs	$ 11,186,107	$ 11,578,599	$ 11,058,287	$ (520,312)	-4%
Operational Costs	$ 1,368,463	$ 1,450,473	$ 1,757,647	$ 307,174	21%
Capital Outlay	$ 109,680	$ 97,237	$ 58,348	$ (38,889)	-40%
Total	**$ 12,664,250**	**$ 13,126,310**	**$ 12,874,282**	**$ (252,027)**	**-2%**
Lakewood Ranch High School - 0721					
Personnel Costs	$ 13,611,463	$ 14,604,506	$ 13,812,934	$ (791,572)	-5%
Operational Costs	$ 1,635,246	$ 1,747,923	$ 3,104,411	$ 1,356,488	78%
Capital Outlay	$ 206,952	$ 329,011	$ 102,583	$ (226,429)	-69%
Total	**$ 15,453,661**	**$ 16,681,440**	**$ 17,019,928**	**$ 338,487**	**2%**
Braden River High School - 0762					
Personnel Costs	$ 10,632,143	$ 11,363,567	$ 10,306,895	$ (1,056,672)	-9%
Operational Costs	$ 1,449,197	$ 1,592,053	$ 2,002,676	$ 410,623	26%
Capital Outlay	$ 95,408	$ 203,573	$ 39,696	$ (163,877)	-81%
Total	**$ 12,176,748**	**$ 13,159,193**	**$ 12,349,267**	**$ (809,926)**	**-6%**
Parrish Community High School - 0852					
Personnel Costs	$ 12,174,183	$ 13,489,933	$ 13,580,306	$ 90,373	1%
Operational Costs	$ 1,468,444	$ 1,897,585	$ 1,771,928	$ (125,657)	-7%
Capital Outlay	$ 250,670	$ 91,186	$ 60,847	$ (30,339)	-33%
Total	**$ 13,893,297**	**$ 15,478,704**	**$ 15,413,081**	**$ (65,624)**	**0%**

HIGH SCHOOL TOTALS	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
Personnel Costs	$ 83,734,606	$ 88,723,557	$ 84,559,509	$ (4,164,047)	-5%
Operational Costs	$ 10,891,789	$ 11,313,739	$ 14,632,098	$ 3,318,360	29%
Capital Outlay	$ 1,211,472	$ 1,220,974	$ 546,128	$ (674,846)	-55%
Grand Total	**$ 95,837,867**	**$ 101,258,270**	**$ 99,737,736**	**$ (1,520,534)**	**-2%**

HIGH SCHOOL STAFFING ALLOCATIONS

Schools	Final Budget Staffing Units FY 25-26	FY 25.26 Budget Staffing Units as of June 2026	Final Budget Staffing Units FY 26-27	Variance Inc/(Dec) vs. 25-26 Budget
Bayshore High School - 0072				
Instructional and Administrative Units				
Teachers	68.0	67.0	65.0	(2.0)
Student Support	15.0	15.0	14.0	(1.0)
Administration	5.0	5.0	5.0	0.0
Categoricals/Grants	2.0	2.0	3.0	1.0
Non-Instructional Units				
Paraprofessionals	9.0	9.0	7.0	(2.0)
Clerical Staff	9.0	9.0	9.0	0.0
Categoricals/Grants	7.0	6.0	5.0	(1.0)
Custodial Services	12.0	12.0	12.0	0.0
0072 Total	**127.0**	**125.0**	**120.0**	**(5.0)**
Braden River High School - 0762				
Instructional and Administrative Units				
Teachers	79.5	77.0	73.0	(4.0)
Student Support	12.0	12.0	11.0	(1.0)
Administration	5.0	5.0	5.0	0.0
Categoricals/Grants	3.0	3.0	3.0	0.0
Non-Instructional Units				
Paraprofessionals	10.0	9.0	8.0	(1.0)
Clerical Staff	9.0	9.0	9.0	0.0
Categoricals/Grants	6.0	7.0	9.0	2.0
Custodial Services	11.0	11.0	11.0	0.0
0762 Total	**135.5**	**133.0**	**129.0**	**(4.0)**
Lakewood Ranch High School - 0721				
Instructional and Administrative Units				
Teachers	107.0	107.0	109.0	2.0
Student Support	12.0	12.0	13.0	1.0
Administration	6.0	6.0	6.0	0.0
Categoricals/Grants	2.0	2.0	2.0	0.0
Non-Instructional Units				
Paraprofessionals	8.0	8.0	7.0	(1.0)
Clerical Staff	9.0	9.0	9.0	0.0
Categoricals/Grants	8.0	9.0	14.0	5.0
Custodial Services	13.0	13.0	13.0	0.0
0721 Total	**165.0**	**166.0**	**173.0**	**7.0**

HIGH SCHOOL STAFFING ALLOCATIONS

Schools	Final Budget Staffing Units FY 25-26	FY 25.26 Budget Staffing Units as of June 2026	Final Budget Staffing Units FY 26-27	Variance Inc/(Dec) vs. 25-26 Budget
Manatee High School - 0181				
Instructional and Administrative Units				
Teachers	89.0	89.0	89.0	0.0
Student Support	15.0	15.0	15.0	0.0
Administration	5.0	5.0	5.0	0.0
Categoricals/Grants	3.0	3.0	3.0	0.0
Non-Instructional Units				
Paraprofessionals	13.0	13.0	11.0	(2.0)
Clerical Staff	9.0	9.0	9.0	0.0
Categoricals/Grants	5.0	5.0	5.0	0.0
Custodial Services	14.0	14.0	14.0	0.0
0181 Total	**153.0**	**153.0**	**151.0**	**(2.0)**
Palmetto High School - 0351				
Instructional and Administrative Units				
Teachers	103.0	100.0	101.0	1.0
Student Support	12.0	12.0	12.0	0.0
Administration	5.0	5.0	6.0	1.0
Categoricals/Grants	3.0	3.0	3.0	0.0
Non-Instructional Units				
Paraprofessionals	12.0	12.0	11.0	(1.0)
Clerical Staff	9.0	9.0	9.0	0.0
Categoricals/Grants	9.0	11.0	8.0	(3.0)
Custodial Services	13.0	13.0	13.0	0.0
0351 Total	**166.0**	**165.0**	**163.0**	**(2.0)**
Parrish Community High School - 0852				
Instructional and Administrative Units				
Teachers	99.0	101.0	102.0	1.0
Student Support	14.0	14.0	15.0	1.0
Administration	6.0	6.0	6.0	0.0
Categoricals/Grants	2.0	2.0	3.0	1.0
Non-Instructional Units				
Paraprofessionals	7.0	7.0	8.0	1.0
Clerical Staff	9.0	9.0	9.0	0.0
Categoricals/Grants	8.0	7.0	9.0	2.0
Custodial Services	15.0	15.0	15.0	0.0
0852 Total	**160.0**	**161.0**	**167.0**	**6.0**

HIGH SCHOOL STAFFING ALLOCATIONS

Schools	Final Budget Staffing Units FY 25-26	FY 25.26 Budget Staffing Units as of June 2026	Final Budget Staffing Units FY 26-27	Variance Inc/(Dec) vs. 25-26 Budget
Southeast High School - 0431				
Instructional and Administrative Units				
Teachers	82.0	80.0	77.0	(3.0)
Student Support	12.0	12.0	13.0	1.0
Administration	5.0	5.0	5.0	0.0
Categoricals/Grants	5.0	5.0	5.0	0.0
Non-Instructional Units				
Paraprofessionals	10.0	10.0	8.0	(2.0)
Clerical Staff	9.0	9.0	9.0	0.0
Categoricals/Grants	9.0	11.0	8.0	(3.0)
Custodial Services	15.0	15.0	15.0	0.0
0431 Total	**147.0**	**147.0**	**140.0**	**(7.0)**
Totals:				
Instructional and Administrative Units				
Teachers	**627.5**	**621.0**	**616.0**	**(5.0)**
Student Support	**92.0**	**92.0**	**93.0**	**1.0**
Administration	**37.0**	**37.0**	**38.0**	**1.0**
Categoricals/Grants	**20.0**	**20.0**	**22.0**	**2.0**
Total Instructional and Administrative Units	**776.5**	**770.0**	**769.0**	**(1.0)**
Non-Instructional Units				
Paraprofessionals	**69.0**	**68.0**	**60.0**	**(8.0)**
Clerical Staff	**63.0**	**63.0**	**63.0**	**0.0**
Categoricals/Grants	**52.0**	**56.0**	**58.0**	**2.0**
Custodial Services	**93.0**	**93.0**	**93.0**	**0.0**
Total Non-Instructional Units	**277.0**	**280.0**	**274.0**	**(6.0)**
GRAND TOTAL	**1,053.5**	**1,050.0**	**1,043.0**	**(7.0)**

GENERAL FUND FINANCIAL ALLOCATIONS - CHARTER AND CONTRACT SITES

	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
Easter Seals of Southwest Florida - 2003					
Operational Costs	$ 72,684	$ 75,536	$ 70,412	$ (5,124)	-7%
Total	**$ 72,684**	**$ 75,536**	**$ 70,412**	**$ (5,124)**	**-7%**
Pace Center for Girls - 2004					
Operational Costs	$ 416,086	$ 396,762	$ 401,016	$ 4,254	1%
Total	**$ 416,086**	**$ 396,762**	**$ 401,016**	**$ 4,254**	**1%**
Just for Girls Middle School - 2007					
Operational Costs	$ 218,627	$ 159,526	$ -	$ (159,526)	-100%
Total	**$ 218,627**	**$ 159,526**	**$ -**	**$ (159,526)**	**-100%**
Pinnacle Academy, Inc. - 2014					
Operational Costs	$ (823)			$ -	0%
Total	**$ (823)**			**$ -**	**0%**
Just For Girls - Elementary - 2019					
Operational Costs	$ 280,789	$ 292,694	$ -	$ (292,694)	-100%
Total	**$ 280,789**	**$ 292,694**	**$ -**	**$ (292,694)**	**-100%**
Palm Shores - Ramsey - 2056					
Operational Costs	$ 1,843,460	$ 2,169,868	$ 1,948,071	$ (221,797)	-10%
Total	**$ 1,843,460**	**$ 2,169,868**	**$ 1,948,071**	**$ (221,797)**	**-10%**
AMIKids Manatee - 2081					
Operational Costs	$ 287,944	$ 246,112	$ 269,813	$ 23,701	10%
Total	**$ 287,944**	**$ 246,112**	**$ 269,813**	**$ 23,701**	**10%**
Selby Preschool - 2086					
Operational Costs	$ 52,070	$ 23,796	$ 5,745	$ (18,051)	-76%
Total	**$ 52,070**	**$ 23,796**	**$ 5,745**	**$ (18,051)**	**-76%**
Manatee School of Arts & Science - 2101					
Operational Costs	$ 1,129,730	$ 1,041,454	$ 1,184,378	$ 142,924	14%
Total	**$ 1,129,730**	**$ 1,041,454**	**$ 1,184,378**	**$ 142,924**	**14%**
Team Success, A School of Excellence - 2102					
Operational Costs	$ 15,388,393	$ 14,472,632	$ 14,840,118	$ 367,485	3%
Total	**$ 15,388,393**	**$ 14,472,632**	**$ 14,840,118**	**$ 367,485**	**3%**
Manatee School for The Arts - 2104					
Operational Costs	$ 20,412,506	$ 21,600,751	$ 22,302,550	$ 701,799	3%
Total	**$ 20,412,506**	**$ 21,600,751**	**$ 22,302,550**	**$ 701,799**	**3%**
Rowlett Middle Academy - 2120					
Operational Costs	$ 7,251,307	$ 7,273,167	$ 7,446,497	$ 173,330	2%
Total	**$ 7,251,307**	**$ 7,273,167**	**$ 7,446,497**	**$ 173,330**	**2%**
Manatee Charter School - 2121					
Operational Costs	$ 6,234,859	$ 6,615,189	$ 7,265,111	$ 649,921	10%
Total	**$ 6,234,859**	**$ 6,615,189**	**$ 7,265,111**	**$ 649,921**	**10%**
Oasis Middle Charter School - 2122					
Operational Costs	$ 483,425	$ 469,214	$ 594,080	$ 124,867	27%
Total	**$ 483,425**	**$ 469,214**	**$ 594,080**	**$ 124,867**	**27%**
Imagine Charter at North Manatee - 2123					
Operational Costs	$ 8,357,340	$ 9,545,451	$ 9,566,938	$ 21,486	0%
Total	**$ 8,357,340**	**$ 9,545,451**	**$ 9,566,938**	**$ 21,486**	**0%**
Imagine School at Lakewood Ranch - 2124					
Operational Costs	$ 4,300,975	$ 3,290,043	$ 3,369,158	$ 79,115	2%
Total	**$ 4,300,975**	**$ 3,290,043**	**$ 3,369,158**	**$ 79,115**	**2%**
Palmetto Charter School - 2131					
Operational Costs	$ 4,802,340	$ 5,049,456	$ 5,256,919	$ 207,463	4%
Total	**$ 4,802,340**	**$ 5,049,456**	**$ 5,256,919**	**$ 207,463**	**4%**
State College of Fl Collegiate - 2141					
Operational Costs	$ 4,844,073	$ 5,308,047	$ 5,296,185	$ (11,863)	0%
Total	**$ 4,844,073**	**$ 5,308,047**	**$ 5,296,185**	**$ (11,863)**	**0%**
Visible Men Academy, Inc. - 2161					
Operational Costs	$ 518,697	$ 401,191	$ 536,268	$ 135,077	34%

GENERAL FUND FINANCIAL ALLOCATIONS - CHARTER AND CONTRACT SITES

	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
Total	**$ 518,697**	**$ 401,191**	**$ 536,268**	**$ 135,077**	**34%**
Rowlett Charter School - 2171					
Operational Costs	$ 9,155,389	$ 9,159,050	$ 9,360,792	$ 201,742	2%
Total	**$ 9,155,389**	**$ 9,159,050**	**$ 9,360,792**	**$ 201,742**	**2%**
Parrish Charter Academy - 2181					
Operational Costs	$ 9,130,026	$ 11,139,630	$ 13,832,192	$ 2,692,562	24%
Total	**$ 9,130,026**	**$ 11,139,630**	**$ 13,832,192**	**$ 2,692,562**	**24%**
Lakewood Ranch Preparatory Academy - 2182					
Operational Costs	$ 13,660,759	$ 10,391,856	$ 12,334,471	$ 1,942,615	19%
Total	**$ 13,660,759**	**$ 10,391,856**	**$ 12,334,471**	**$ 1,942,615**	**19%**
FL HS for Accelerated Learning - 2191					
Operational Costs	$ 1,001,775	$ 2,926,019	$ 3,734,307	$ 808,287	28%
Total	**$ 1,001,775**	**$ 2,926,019**	**$ 3,734,307**	**$ 808,287**	**28%**
HOLA! ELEMENTARY @ MSA - 2192					
Operational Costs	$ 4,886,285	$ 5,000,962	$ 5,582,104	$ 581,142	12%
Total	**$ 4,886,285**	**$ 5,000,962**	**$ 5,582,104**	**$ 581,142**	**12%**
North River Charter Academy - 2183					
Operational Costs		$ 1,386,649	$ 4,476,529	$ 3,089,880	223%
Total		**$ 1,386,649**	**$ 4,476,529**	**$ 3,089,880**	**223%**

CHARTER AND CONTRACT TOTALS	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
Operational Costs	$ 114,728,714	$ 118,435,056	$ 129,673,653	$ 11,238,597	9%
Grand Total	**$ 114,728,714**	**$ 118,435,056**	**$ 129,673,653**	**$ 11,238,597**	**9%**

GENERAL FUND FINANCIAL ALLOCATIONS - MTC, HORIZON & CONTRACTED SITES

	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
Access to Education - 2011					
Personnel Costs	$ 1,062,462	$ 1,125,687	$ 1,480,507	$ 354,820	32%
Operational Costs	$ 2,345	$ 107,382	$ 371,036	$ 263,654	246%
Capital Outlay		$ 1,279		$ (1,279)	-100%
Total	**$ 1,064,807**	**$ 1,234,349**	**$ 1,851,543**	**$ 617,194**	**50%**
Harllee Middle School - 0591					
Personnel Costs		$ -		$ -	0%
Operational Costs	$ 6,760	$ 12,497	$ 14,418	$ 1,921	15%
Capital Outlay		$ 4,679		$ (4,679)	-100%
Total	**$ 6,760**	**$ 17,176**	**$ 14,418**	**$ (2,757)**	**-16%**
Horizons Academy 27th Street E - 0731					
Personnel Costs	$ 4,011,476	$ 3,794,749	$ 3,764,139	$ (30,610)	-1%
Operational Costs	$ 249,895	$ 289,941	$ 195,339	$ (94,603)	-33%
Capital Outlay	$ 3,859	$ 1,526	$ 1,551	$ 25	2%
Total	**$ 4,265,230**	**$ 4,086,216**	**$ 3,961,029**	**$ (125,187)**	**-3%**
Juvenile Detention Center - 2051					
Personnel Costs	$ 398,235	$ 710,059	$ 704,953	$ (5,105)	-1%
Operational Costs	$ 713	$ 486	$ 28,123	$ 27,637	5691%
Capital Outlay	$ 504	$ -	$ 509	$ 509	0%
Total	**$ 399,453**	**$ 710,544**	**$ 733,585**	**$ 23,041**	**3%**
Manatee Technical College - 0211					
Personnel Costs	$ 13,080,059	$ 13,263,029	$ 12,310,854	$ (952,175)	-7%
Operational Costs	$ 5,317,965	$ 5,517,826	$ 10,283,188	$ 4,765,361	86%
Capital Outlay	$ 955,833	$ 1,313,198	$ 1,054,472	$ (258,726)	-20%
Total	**$ 19,353,857**	**$ 20,094,054**	**$ 23,648,514**	**$ 3,554,460**	**18%**
The Port Academy - 2068					
Personnel Costs	$ 91,605	$ 381,411	$ 437,462	$ 56,052	15%
Operational Costs	$ 271	$ 54	$ 1,584	$ 1,530	2828%
Capital Outlay	$ -	$ -	$ 124	$ 124	0%
Total	**$ 91,876**	**$ 381,465**	**$ 439,171**	**$ 57,706**	**15%**
Hospital-Homebound Instruction - 2053					
Personnel Costs	$ 280,239	$ 246,166	$ 250,095	$ 3,929	2%
Operational Costs	$ 10,158	$ 7,331	$ 121,286	$ 113,955	1555%
Total	**$ 290,398**	**$ 253,497**	**$ 371,381**	**$ 117,884**	**47%**
Sable - Academic Behavioral Learning - 2083					
Personnel Costs	$ 634,685	$ 848,058	$ 912,772	$ 64,713	8%
Operational Costs	$ 6,784	$ 31,181	$ 3,515	$ (27,667)	-89%
Capital Outlay	$ -	$ -	$ 211	$ 211	0%
Total	**$ 641,469**	**$ 879,240**	**$ 916,497**	**$ 37,258**	**4%**

MTC, HORIZON & CONTRACTED TOTALS	2024 - 25 ACTUAL	2025 - 26 ACTUAL	2026 - 27 BUDGET	VARIANCE 26/27 BUDGET TO 25/26 ACTUAL	% CHANGE
Personnel Costs	$ 19,558,761	$ 20,369,159	$ 19,860,782	$ (508,377)	-2%
Operational Costs	$ 5,594,892	$ 5,966,698	$ 11,018,488	$ 5,051,789	85%
Capital Outlay	$ 960,196	$ 1,320,682	$ 1,056,867	$ (263,815)	-20%
Grand Total	**$ 26,113,850**	**$ 27,656,540**	**$ 31,936,137**	**$ 4,279,597**	**15%**

HORIZONS & CONTRACTED SITES STAFFING ALLOCATIONS

Schools	Final Budget Staffing Units FY 25-26	FY 25.26 Budget Staffing Units as of June 2026	Final Budget Staffing Units FY 26-27	Variance Inc/(Dec) vs. 25-26 Budget
Horizons Academy - 0731				
Instructional and Administrative Units				
Teachers	24.0	25.0	21.0	-4.0
Student Support	6.0	6.0	6.0	0.0
Administration	3.0	3.0	3.0	0.0
Categoricals/Grants	0.0	1.0	0.0	-1.0
Non-Instructional Units				
Paraprofessionals	5.0	5.0	6.0	1.0
Clerical Staff	8.0	8.0	7.0	-1.0
Categoricals/Grants	5.0	4.0	3.0	-1.0
Custodial Services	3.0	3.0	3.0	0.0
0731 Total	**54.0**	**55.0**	**49.0**	**-6.0**
Access to Education - 2011				
Aide, Health	3.00	3.00	3.00	0.0
Custodian 8 Hr	1.00	1.00	3.00	2.0
Custodian, Head II	0.33	0.33	1.00	0.7
Custodian, Lead I	0.33	0.33	1.00	0.7
Nurse, School, RN	1.00	0.50	0.50	0.0
Nurse, School, LPN	1.00	1.00	1.00	0.0
Principal, MS	0.60	0.60	0.60	0.0
Prinicipal, MS-Mental Health	0.30	0.00	0.00	0.0
Registrar II	1.00	1.00	1.00	0.0
Secreatry II	0.00	0.00	1.00	1.0
Secretary, Instruction Curric	1.00	0.00	0.00	0.0
Tchr, VE	9.00	9.00	9.00	0.0
Tchr Aide, ESE	1.00	1.00	1.00	0.0
2011 Total	**19.56**	**17.76**	**22.10**	**4.34**
Juvenile Detention Center - 2051				
Assistant Principal	0.20	0.25	0.25	0.0
Assistant Principal - Mental Health	0.80	0.75	0.75	0.0
Principal, MS - Mental Health	0.00	0.30	0.30	0.0
Tchr Asst, Other Basic	2.00	2.00	1.00	-1.0
Tchr, Dropout Prevention, MS	1.00	1.00	1.00	0.0
Tchr, Dropout Prevention, HS	2.50	2.50	2.50	0.0
2051 Total	**6.50**	**6.80**	**5.80**	**-1.00**
Hospital Homebound - 2053				
Tchr, Hospital/Homebound	2.00	2.00	2.00	0.0
2053 Total	**2.00**	**2.00**	**2.00**	**0.00**
The Port Academy - 2068				
Assistant Principal, MS	1.00	1.00	1.00	0.0
Tchr Asst, Other Basic	0.00	0.00	1.00	1.0

Schools	Final Budget Staffing Units FY 25-26	FY 25.26 Budget Staffing Units as of June 2026	Final Budget Staffing Units FY 26-27	Variance Inc/(Dec) vs. 25-26 Budget
Tchr, Dropout Prevention HS	0.00	0.00	0.00	0.0
Tchr, Dropout Prevention, HS	2.50	2.50	2.50	0.0
2068 Total	**3.50**	**3.50**	**4.50**	**1.00**
Sable - 2083				
Asst. School Clerical	0.00	0.00	0.00	0.0
Bookkeeper - 12 months	0.00	0.00	0.00	0.0
Custodian 8 Hr	1.00	1.00	0.00	-1.0
Custodian, Head II	0.33	0.33	0.00	-0.3
Custodian, Lead I	0.33	0.33	0.00	-0.3
Guidance Clerk	1.00	1.00	1.00	0.0
Health Aide	2.00	2.00	2.00	0.0
Elementary School Teacher	3.00	4.00	3.00	-1.0
Middle School Teacher	2.00	0.00	0.00	0.0
Student Support Spec.	0.00	0.00	1.00	1.0
Tchr, Physical Educ, MS	0.00	1.00	1.00	0.0
VE Teacher	1.00	1.00	1.00	0.0
Tchr, VE/SC	2.00	2.00	2.00	0.0
Tchr Aide, ESE	4.00	4.00	4.00	0.0
2083 Total	**16.66**	**16.66**	**15.00**	**-1.66**

GENERAL FUND STAFF ALLOCATIONS - MTC

Cost Center	FY 25.26 Staffing Request	FY 25.26 Budget Current Staffing	FY 26.27 Budget Staffing Request to Date	Variance 25.26 vs 26.27 Staffing
0211 - MTC Technical College				
Acct Specialist, MTC	3.00	3.00	3.00	0.00
Analyst, Campus Solutions	1.00	1.00	1.00	0.00
Assessment & Industry Admin	1.00	1.00	1.00	0.00
Asst Dir, Manatee Tech College	3.00	3.00	3.00	0.00
Clerk, Receiving	1.00	1.00	1.00	0.00
Coordinator, Accounting MTC	1.00	1.00	1.00	0.00
Coordinator, Aviation Maint. Tech. S	1.00	1.00	1.00	0.00
Coordinator, Financial Aid	1.00	1.00	1.00	0.00
Coordinator, Nursing	0.00	1.00	1.00	0.00
Coordinator, Health Educ	1.00	0.00	0.00	0.00
Coordinator, MTC Student Financials	1.00	1.00	1.00	0.00
Coordinator, MTC Student Serv	1.00	1.00	1.00	0.00
Coordinator, Public Service - MTC	1.00	1.00	1.00	0.00
Coordinator, Student Rec & Acc	1.00	1.00	1.00	0.00
Counselor, Career	9.00	7.40	7.40	0.00
Custodian 4 Hr	2.00	2.00	3.00	1.00
Custodian 8 Hr	11.00	11.00	11.00	0.00
Custodian, Lead I	1.00	1.00	1.00	0.00
Dir, Criminal Justice Training	1.00	1.00	1.00	0.00
Dir, Manatee Tech. College	1.00	1.00	1.00	0.00
Field Technician	0.00	1.00	1.00	0.00
Instructor, Auto Repair & Ref	1.00	1.00	1.00	0.00
Instructor, Baking&Pastry Arts	1.00	1.00	1.00	0.00
Instructor, Com Fds & Culinary	2.00	2.00	1.00	-1.00
Instructor, Computer-Aided Drawing	1.00	1.00	1.00	0.00
Instructor, Dental Asst	2.00	2.00	2.00	0.00
Instructor, Diesel Systems Tech	2.00	2.00	2.00	0.00
Instructor, Digital Design	1.00	1.00	1.00	0.00
Instructor, Digital Video Prod	1.00	1.00	1.00	0.00
Instructor, Global Logistics	1.00	1.00	1.00	0.00
Instructor, Medical Asst	1.00	1.00	1.00	0.00
Instructor, Nursing	2.00	0.00	0.00	0.00
Instructor, Other Career & Tech	1.00	1.00	1.00	0.00
Instructor, Paramedic	2.00	2.00	2.00	0.00
Instructor, Pharmacy Tech	1.00	1.00	1.00	0.00
Instructor, Surgical Tech	1.00	1.00	1.00	0.00
Junior Accountant - MTC	1.00	1.00	1.00	0.00
Lead Custodian II	1.00	1.00	1.00	0.00
Manager, Bookstore	1.00	1.00	1.00	0.00
Manager, Case	2.00	2.00	2.00	0.00
Manager, Plant	1.00	1.00	1.00	0.00
Secretary, School I, 12 Mo	17.00	20.00	20.00	0.00

GENERAL FUND STAFF ALLOCATIONS - MTC

Cost Center	FY 25.26 Staffing Request	FY 25.26 Budget Current Staffing	FY 26.27 Budget Staffing Request to Date	Variance 25.26 vs 26.27 Staffing
Secretary, School II, 12 Mo	5.00	5.00	5.00	0.00
Secretary, Senior School, MTC	3.00	3.00	3.00	0.00
Security Guard, Armed	2.00	2.00	0.00	-2.00
Safety Guardian	0.00	0.00	2.00	2.00
Specialist I, MTC State Reports	1.00	1.00	1.00	0.00
Specialist, Bus & Industry Svc	1.00	1.00	1.00	0.00
Spec, Grants Resource	0.00	1.00	1.00	0.00
Specialist, Financial Aid	4.00	4.00	5.00	1.00
Specialist, Marketing & Events	1.00	1.00	1.00	0.00
Specialist/Mgr, InstrctnCurric	1.00	1.00	1.00	0.00
Supervisor, Program (MTC)	2.00	2.00	3.00	1.00
Supv, Comm and Grants Mgmt	1.00	1.00	0.00	-1.00
Student Recruiter, MTC	0.00	0.00	1.00	1.00
Teacher, AC/Heating	2.00	2.00	3.00	1.00
Teacher, Agriculture / Nat Resrcs	1.00	1.00	1.00	0.00
Teacher, Auto Collision Repair	1.00	1.00	1.00	0.00
Teacher, Auto Mechanics	4.00	4.00	4.00	0.00
Teacher, Building Construction	1.00	1.00	1.00	0.00
Teacher, Business Technology Ed	1.00	1.00	1.00	0.00
Teacher, Cosmetology	5.00	5.00	5.00	0.00
Teacher, Early Childhood Ed	1.00	1.00	1.00	0.00
Teacher, Electronics	1.00	1.00	1.00	0.00
Teacher, Industrial Electricity	1.00	1.00	1.00	0.00
Teacher, Law Enforcement	1.00	1.00	1.00	0.00
Teacher, Marine Engine Mechanics	2.00	2.00	2.00	0.00
Teacher, Network Sup Serv Tech	1.00	1.00	1.00	0.00
Teacher, Resource	0.60	0.60	0.60	0.00
Teacher, Technology	2.00	3.00	3.00	0.00
Teacher, Voc Ed - 11 Mo Massage	1.00	1.00	1.00	0.00
Teacher, Welding	3.00	3.00	4.00	1.00
Teacher Aide, Vocational	2.00	2.00	2.00	0.00
0211 Total	**136.60**	**139.00**	**143.00**	**4.00**

SECTION VI

GENERAL MISCELLANEOUS

- GLOSSARY

GLOSSARY OF TERMS

This glossary contains definitions of selected terms used in this document and additional terms and interpretative data as necessary for common understanding concerning financial accounting procedures for the School District of Manatee County. Several terms which are not primarily financial accounting terms have been included because of their significance for the budgeting process. The glossary is arranged alphabetically with appropriate cross-referencing where necessary.

ACCOUNTING SYSTEM
The recording and reporting of activities and events affecting the money of an administrative unit and its programs. Specifically, it describes: (1) what accounting records are to be maintained, how they will be maintained, and the procedures, methods, and forms to be used; (2) data recording, classifying and summarizing activities or events; (3) analyzing and interpreting recorded data; and (4) preparing and initiating reports and statements which reflect conditions as of a given date, the results of operations for a specific period, and the evaluation of status and results of operation in terms of established objectives.

ACCRUAL BASIS
The basis of accounting under which revenues are recorded when levies are made and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is received or the payment is made. See also REVENUE and EXPENDITURES.

ADMINISTRATION
Those activities which have as their purpose the general regulation, direction, and control of the affairs of the local education agency.

AD VALOREM TAXES
Taxes levied based on the assessed valuation (less exemptions) of real property.

APPROPRIATION
An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. Note: An appropriation is usually limited in amount and as to the time when it may be expended.

APPROPRIATION ACCOUNT
A budgetary account set up to record specific authorizations to spend. The account is credited with original and any supplemental appropriations and is charged with expenditures and encumbrances.

ASSESSED VALUATION
A valuation set upon real estate by a government as a basis for levying taxes.

AVERAGE DAILY ATTENDANCE, ADA
In a given school year, the average daily attendance for a given school is the aggregate days of attendance of the school divided by the number of days school was in session. Only days in which the pupils were under the guidance and direction of teachers in the teaching process should be considered as days in session.

BALANCE SHEET
A summarized statement, at a given date, of the financial position of a local education agency per fund and/or all funds combined showing assets, liabilities, reserves, and fund balance.

BASE STUDENT ALLOCATION (BSA)
The state dollar allocation under the Florida Education Finance Program (FEFP) for a student in a program with a weight of 1.0. The base student allocation is multiplied by weighted factors for each program to determine a total allocation

based on weighted full time equivalent students (WFTE).

BOARD OF EDUCATION, DISTRICT
The elected body created according to State law and vested with responsibilities for educational activities in the county wide school district.

BOND
A written promise to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually run for a longer period of time and requires greater legal formality.

BONDED DEBT
The part of the school district debt which is covered by outstanding bonds of the district. Sometimes called "Funded Debt."

BONDS PAYABLE
The face value of bonds issued and unpaid.

BUDGET
A plan of financial operation embodying an estimate of proposed expenditures for a specific period (e.g. a fiscal year).

BUDGET, ADOPTED
The budget formally adopted by the Board after a final public hearing in September and submitted to the Department of Education for approval. It serves as the approved financial plan for the operations of the District for the fiscal year.

BUDGET, PRELIMINARY
Materials assembled in the early stages of budget preparation to be used for in-house budget review sessions.

BUDGET, TENTATIVE
The Superintendent's formal budget recommendation as delivered to the Board pursuant to law prior to the first public hearing on the budget in July. Expenditures may not legally be incurred against this budget since it has not been adopted by the Board.

BUDGET, TENTATIVE APPROVED
The budget tentatively adopted at the July hearing. Expenditures may be legally incurred against this budget until adoption of the approved budget at the final public hearing in September.

BUDGET AMENDMENT
An administrative procedure used to revise a budgeted amount after the Annual Budget has been adopted by the Board of Education and approved by the Department of Education.

BUDGET CALENDAR
The schedule of key dates used in the preparation and adoption of the Annual Budget.

BUDGET DOCUMENT
The instrument used as a comprehensive financial plan of operations of the Board of Education.

BUDGETARY CONTROL
The control or management of the business affairs of the school district in accordance with an approved budget with a responsibility to keep expenditures within the authorized amounts.

BUILDINGS
A fixed asset account which reflects the acquisition value of permanent structures used to house persons and property owned by the local education agency. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at time of acquisition.

CAPITAL BUDGET
A plan of proposed capital outlays and the means of financing them for the current fiscal period incorporated in the current budget.

CAPITAL OUTLAYS
Expenditures which result in the acquisition of, or addition to, fixed assets.

CAPITAL PROGRAM
A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program. It sets forth each project or other contemplated expenditure in which the local education agency is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

CASH ACCOUNTING
A basis of accounting in which transactions are recorded when cash is either received or expended.

CERTIFICATES OF PARTICIPATION (COP)
Certificates of participation are a form of lease-purchase agreement whereby the cost of a major capital expenditure can be spread over a pre-determined number of years. It is like bond financing; however, COP is dependent on the appropriation of funds each year to cover the amount of payments required that year. For this reason, it is a somewhat higher risk for the investor and normally demands a somewhat higher interest rate than a bond.

CERTIFIED TAXABLE VALUE
The annual property tax value certified by the property appraiser of the county to the State Department of Revenue.

CHART OF ACCOUNTS
A list of accounts systematically arranged, applicable to a specific concern, giving account names and numbers. A chart of accounts, accompanied by descriptions of their use and of the general operation of the books of account, becomes a classification or manual of accounts. The District chart of accounts is specified in the Department of Education "Red Book".

CLASSIFICATION, FUNCTION
As applied to expenditures, this term has reference to an activity or service aimed at accomplishing a certain purpose or end; for example, Instruction, School Administration, Plant Maintenance and Operation.

CLASSIFICATION, OBJECT
As applied to expenditures, this term has reference to an article or service received; for example, payroll costs, purchased and contracted services, material, and supplies.

COLLECTION RATE
Pursuant to state statute, a collection rate of 96% is used to approximate the revenue to be collected from ad valorem taxes.

COMPARABLE WAGE FACTOR (CWF)
An adjustment to the gross Florida Educational Finance Program allocation based on cost- of-living differences in the 67 counties in the state as determined by the Florida Price Level Index.

CONTRACT SERVICES
Labor, material and other costs for services rendered by personnel who are not on the payroll of the local education agency.

COST PER PUPIL
Financial data (either budget or expenditure) for a given period of time divided by a pupil unit of measure (average daily membership, average daily attendance, etc.)

DEBT
An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants, notes, etc.

DEBT SERVICE FUND
A fund established to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.

DISBURSEMENTS
Payments for goods and services.

ELEMENTARY SCHOOL
A school classified as elementary by state and local statutes or practice and commonly composed of kindergarten through grade five.

ENCUMBRANCE ACCOUNTING
A system or procedure which involves giving recognition in the accounting budgetary expenditure control records for the issuance of purchase orders, statements, or other commitments chargeable to an appropriation in advance of any liability or payment.

ENCUMBRANCES
Commitments in the form of purchase orders or contracts that are chargeable to an appropriation and that represent a reserve of the budgetary fund balances. Once a purchase order or contract is fulfilled, the encumbrance is removed for the accounting records.

EQUIPMENT
Those moveable items used for school operations that are of a non-expendable and mechanical nature and perform a specific operation. Typewriters, projectors, computers, lathes, machinery, and vehicles, etc., are classified as equipment. (Heating and air conditioning systems, lighting fixtures and similar items permanently fixed to or within a building are considered as part of the building.)

EXCEPTIONAL STUDENT EDUCATION
Consists of direct instructional activities designed to deal with the following pupil exceptionalities: (1) physically handicapped, (2) emotionally and/or socially handicapped, (3) culturally handicapped including compensatory education, (4) mentally handicapped, and (5) mentally gifted and talented.

EXPENDITURES
This includes total charges incurred, whether paid or unpaid, for current expense, capital outlay, and debt service.

FEDERAL REVENUE
Revenue provided by the federal government. Expenditures made with this revenue are identifiable as federally supported expenditures.

FEFP
The Florida Education Finance Program.

FISCAL YEAR (FY)
A twelve-month period to which the annual budget applies and at the end of which a local education agency determines its financial position and the results of its operations. The School District of Manatee County operates on a fiscal year beginning July 1. For example, FY for 2023-24 begins on July 1, 2023, and ends June 30, 2024, and is referred to as FY2024.

FIXED ASSETS
Land, buildings, machinery, furniture, and other equipment which the school district intends to hold or continue in use over a long period of time. "Fixed" denotes probability or intent to continue use or possession and does not indicate immobility of an asset.

FRINGE BENEFITS
Total District's share of FICA, retirement, hospitalization, dental, disability, worker's compensation, and unemployment contributions made on behalf of employees.

FTE (FULL TIME EQUIVALENT) - POSITION
A Full Time Equivalent Position, sometimes referred to as "FTE unit", is equal to an individual working the full number of daily allotted hours for the full number of workdays in a work year which may vary from 180 to 261 workdays, depending on the effect of school calendars on individual position classifications. A full workday is set by definition and is currently 7, 7 1/2 or 8 hours depending on the job classification and requirements.

FTE (FULL TIME EQUIVALENT) - ENROLLMENT
A full definition of FTE may be found in Florida Statues 236.013. In general terms, an FTE is one student in membership for one year, in one or more programs covered by the FEFP (Florida Education Finance Program). In a standard school, this equates to 900 hours of instruction for grades 4-12, and 720 hours of instruction for grades K - 3, within a 180-d a y period. For official enrollment purposes, FTEs are counted four times during the school year.

FTE, WEIGHTED (WEIGHTED FULL TIME EQUIVALENT), or WFTE
A regular full-time student in grades 4-8 is counted as one FTE. All other students are "weighted", to compensate for differing cost levels to deal with different types of educational programs and students. For example, kindergarten children may require closer supervision, high school students may require more expensive lab equipment, and handicapped students may require special services. Weights to be assigned for calculating weighted FTE's are determined by the state and are used as the basis for state funding formulas.

FUNCTION
An accounting term relating to both the budget and financial report. A "function" is a grouping of activities being performed for which salaries and other types of direct costs are expended and accounted. Functions and sub functions consist of activities which have somewhat the same general operational objectives.

FUND
A fund is a self-balancing group of accounts in which transactions relating to a particular purpose or funding source may be segregated for improved accountability.

FUND BALANCE
The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves and appropriations for the period. A fund balance is typically offset by reserves for specific purposes, such as payment of prior year encumbrances.

FUND, CAPITAL PROJECTS
Used to account for all resources used for acquiring capital sites, buildings, and equipment as specified by the five-year capital plan. Capital project funds are designated to account for acquisition or construction of capital outlay assets which are not acquired directly by the general fund, special revenue funds, or enterprise funds. Under Florida Department of Education regulations, capital project funds may also be used for the maintenance, renovation and repair of capital facilities.

FUND, DEBT SERVICE
Used to finance and account for payment of principal and interest on long-term debts.

FUND, ENTERPRISE
Used to finance and account for the acquisition, operations, and maintenance of facilities and services which are entirely or significantly self-supportive by user charges.

FUND, GENERAL
The fund used to finance the ordinary operations of the local education agency. It is available for a legally authorized purpose and consists of money not specifically designated for some other particular purpose.

FUND, INTERNAL SERVICE
A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments and agencies within a single governmental unit. The district's self-insured program is accounted for as an internal service fund.

FUND, SPECIAL REVENUE
A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specific purposes. In The School District of Manatee County, most federal funds, and the food service program, are treated as special receiving funds.

FUND, TRUST AND AGENCY – FIDUCIARY
Used to account for money and property held in trust by a school system for individuals, government entities, or nonpublic organizations. A Trust Fund is usually in existence over a longer period than an Agency Fund. Primarily, Agency Funds function as a clearing mechanism for cash resources collected by the district held for a short period and then disbursed to authorized recipients.

GRANT
Contributions of either money or material goods given by a contributing unit (public or private) to another receiving unit and for which the contributing unit expects no repayment. Grants may be for a specific or general purpose.

HIGH SCHOOL
A school classified as high school by state and local statutes or practices and composed of grades nine through twelve.

INSTRUCTION
Direct interaction between students and classroom teachers, paraprofessionals and/or related staff involving teaching students in a teaching/learning environment in a systematic program designed to assist students in acquiring competency in knowledge, skills, and understanding.

INSTRUCTIONAL MATERIALS - SUPPLIES
An object of expenditure related to amounts paid for the acquisition of devices, content materials, methods or experiences used for teaching and learning purposes. These include printed and non-printed sensory materials.

INTER-FUND TRANSFERS
Amounts transferred from one fund to another fund.

INVOICE
An itemized statement of merchandise shipped or sent to a purchaser, consignee, etc., with the quantity, value or prices, and charges.

KINDERGARTEN
A group or class that is organized to provide educational experience for children for the year immediately preceding the first grade and conducted during the regular school year.

LAND
A fixed asset account which reflects the acquisition value of land owned by a school system. If land is purchased, this account includes the purchase costs and other associated improvement costs which are incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its appraised value at time of acquisition.

LEVY
(Verb) To impose taxes or special assessments. (Noun) The total of taxes or special assessments imposed by a governmental unit.

LIABILITY INSURANCE
Expenditures for insurance coverage of the school system, or its officers, against losses resulting from judgments awarded against the system. Also recorded here are any expenditures (not judgments) made in lieu of liability insurance.

LINE-ITEM BUDGET
A detailed expense or expenditure budget generally classified by object of expenditure within each organizational unit.

LOST AND DAMAGED TEXTBOOKS
The cost of replacing textbooks, lost or damaged, so that inventories are maintained at prescribed levels.

LONG-TERM DEBT
Debt with a maturity of more than one year after the date of issuance.

MAINTENANCE OF PLANT
Those activities which are concerned with keeping the grounds, buildings, and equipment at their original condition of completeness or efficiency, either through repairs or by replacements of property (anything less than replacement of a total building).

MIDDLE SCHOOL
A school classified as middle by state and local statutes or practices and composed of grades six through eight.

MILL
The rate of taxation based on dollars per thousand of taxable assessed value. A mill is one-tenth of a cent ($.001).

MILLAGE RATE
The ad Valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value established by the governing authority each fiscal year.

OBJECT
An accounting term used to describe the service or commodity obtained because of a specific expenditure or to describe a specific revenue source.

OTHER LOCAL RECEIPTS
Included in these receipts is income from such items as compensation for property damage, tax, tuition, rent, etc.

PER PUPIL (ALLOTMENT)
An allotment to each school for supplies and equipment based upon the number of FTE students.

PER PUPIL (EXPENDITURE)
An accepted and commonly used norm to compare expenditures between school districts, state spending and national spending.

PERSONNEL, ADMINISTRATIVE
Personnel on the school district payroll are primarily engaged in activities which have as their purpose the general regulation, direction, and control of the affairs of the school district that are system-wide and not confined to one school, subject, or narrow phase of school activity; for example, superintendent of schools.

PERSONNEL, CLERICAL
Personnel occupying positions which have as their major responsibilities the preparing, transferring, transcribing, systematizing, or preserving of written communications and records.

PERSONNEL, HEALTH
Persons in the field of physical and mental health such as physicians, psychiatrists, school nurses, dentists, dental hygienists, psychiatric social workers, and therapists, whose services are directed primarily at individuals, although sometimes used for group activities.

PERSONNEL, INSTRUCTIONAL
Those who render services dealing directly with the instruction of pupils. Included here are teachers and paraprofessionals.

PERSONNEL, INSTRUCTIONAL STAFF
Persons who manage, direct, and supervise the district-wide instructional program, and improve the quality of instruction and the curriculum. Included here are supervisors of instruction, curriculum, research and development, etc.

PERSONNEL, MAINTENANCE
Personnel on the school district payroll who are primarily engaged in the repairing and upkeep of grounds, buildings, and equipment.

PROGRAM
Program refers to activities, operations or organizational units designated to accomplish an objective or purpose. Educational programs are established by law for Florida school districts.

PROPERTY INSURANCE
Expenditures for all forms of insurance covering the loss of, or damage to, property of the local education agency from

fire, theft, storm, or any other cause. Also recorded here are costs for appraisals of property for insurance purposes.

PUPIL TRANSPORTATION SERVICES
Consists of those activities involved with the conveyance of pupils to and from school activities, as provided by state law. Includes trips between home and school or trips to school activities. This service area is applicable to both schools and school system.

PURCHASE ORDER
Document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

PURCHASED SERVICES
Personal services rendered by personnel who are not on the payroll of the school system and other services which may be purchased by the school system.

REIMBURSEMENT
Cash or other assets received as a repayment of the cost of work or services performed, or of other expenditures made for or on behalf of another governmental unit or department, or for an individual, firm, or corporation.

RENTALS
Expenditures for the lease or rental of land, buildings, and equipment for the temporary or long-range use of the local education agency.

REQUIRED LOCAL EFFORT
Funding under the FEFP (Florida Education Finance Program) is comprised of both state and local revenue sources. After the state has determined the full amount of FEFP funding for the district, it determines what part of the funding must be paid from local sources. The state then determines the millage rate necessary to raise the local source amount and requires the district to levy the millage necessary to collect that amount.

RESERVE
An account used to indicate that a portion of fund balance is restricted for a specific purpose.

RESERVE FOR ENCUMBRANCES
A reserve representing the designation of a portion of a fund balance to provide for unliquidated encumbrances. Separate accounts may be maintained for current and prior- year encumbrances.

REVENUE
Additions to the assets of a fund during a fiscal period that are available to finance the fund's expenditures during the fiscal period.

REVISED BUDGET
An increase or decrease to the initial budget (original amount as adopted by the governing body) amount.

SALARIES
Total expenditures for hourly, daily, and monthly salaries including overtime pay and sick pay.

SALE OF ASSETS
These are the receipts from the sale of scrap materials and worn-out or obsolete equipment declared surplus to the needs of the school system.

SCHOOL
A division of the school system consists of a group of pupils composed of one or more teachers to give instruction of a defined type, and housed in a school plant of one or more buildings.

SCHOOL PLANT
The site, buildings, and equipment constituting the physical facilities used by a single school or by two or more schools sharing the use of common facilities.

SCHOOL SITE
The land and all improvements to the site, other than structures, such as grading, drainage, drives, parking areas, walls, plantings, play courts, and play fields.

SOURCE OF FUNDS
This dimension identifies the expenditure with the source of revenue, i.e., local, state, federal, and others.

SUPPLIES
Expenditures for material items of an expendable nature that are consumed, worn-out, or deteriorated by use or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

TAXES
Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

TEACHER ALLOCATION
The teachers are allocated to the schools based on enrollment. The formula used for allocations meet the provisions of the State Department of Education and accrediting standards.

TRAVEL
An object of expenditure associated with carrying staff personnel from place to place and the furnishing of accommodations incidental to travel. Also included are per diem allowances, mileage allowances for use of privately owned vehicles, and other expenditures necessitated by travel.

VOCATIONAL PROGRAM
A school which is separately organized for the primary purpose of offering education and training in one or more semi-skilled, skilled, or technical occupations.

AGENDA ITEM NO. 8.1

School Board of Manatee County
September 8, 2026 - Regular Board Meeting and Public Hearing

Title
Year-to-Date Charter School Financial Statement Summary Through June 30, 2026

Executive Summary
Unaudited year-to-date financial statements of the Charter Schools are submitted to the District each month or quarter, depending on each school's reporting requirements. These reports are filed in the District's administrative offices and are available upon request.

The District reviews and summarizes the financial statements; however, cannot certify as to their accuracy. The summary data is provided for information only purposes. Each charter school's Board is responsible for the accuracy of the monthly financial statements submitted to the District.

Note: Annual financial audits are conducted by independent CPAs for each Charter school following the fiscal year end.

Contact
Submitting Department: Business Services
Initiated By: Cathy Miley, Finance Director

Attachments:
2025-2026 Charter Schools Finance Report Summary - Consolidated

School District of Manatee County
Summary of Charter School Financial Reports
Fiscal Year 2025-26

	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
2101 - Manatee School for the Arts & Sciences (2)	**School Letter Grade: 2019 C; 2021 none; 2022 C; 2023 C; 2024 D; 2025 D**											
Fund Balance July 1, 2025	**$ 1,183,045.00**	**$ 1,183,045.00**	**$ 220,656.00**	**$ 220,656.00**	**$ 220,656.00**	**$ 220,656.00**	**$ 220,656.00**	**$ 220,656.00**	**$ 220,656.00**	**$ 220,656.00**	**$ 220,656.00**	**$ 220,656.00**
Revenue	79,792.00	179,050.00	298,767.00	404,016.00	571,471.00	687,479.00	882,720.00	1,003,940.00	1,097,219.00	1,192,695.00	1,287,801.00	1,351,720.00
Expense	(89,996.00)	(197,665.00)	(315,596.00)	(424,603.00)	(520,189.00)	(643,929.00)	(750,704.00)	(850,840.00)	(965,515.00)	(1,065,175.00)	(1,188,736.00)	(1,293,523.00)
Transfers			-	-	-	-	-	-	-	-	-	-
Fund Balance, Ending	**$ 1,172,841.00**	**$ 1,164,430.00**	**$ 203,827.00**	**$ 200,069.00**	**$ 271,938.00**	**$ 264,206.00**	**$ 352,672.00**	**$ 373,756.00**	**$ 352,360.00**	**$ 348,176.00**	**$ 319,722.00**	**$ 278,854.00**
Unrestricted/Unassigned General Fund Balance	$ 315,462.00	$ 326,590.00	$ 184,592.00	$ 184,575.00	$ 175,994.00	$ 182,249.00	$ 172,172.00	$ 96,982.00	$ 86,255.00	$ 94,179.00	$ 97,925.00	$ 96,089.00
2102 - Team Success (2)	**School Letter Grade: 2019 A; 2021 None; 2022 B; 2023 B; 2024 C; 2025 B**											
Fund Balance July 1, 2025			**$ 2,878,004.00**			**$ 2,878,004.00**			**$ 2,878,004.00**			**$ 2,878,004.00**
Revenue			3,785,262.00			$ 7,716,247.00			12,037,764.00			15,466,730.00
Expense			(4,341,451.00)			(8,247,911.00)			(11,872,128.00)			(15,740,126.00)
Transfers			1,602,471.00			702,983.00			(150,986.00)			(1,033,661.00)
Fund Balance, Ending			**$ 3,924,286.00**			**$ 3,049,323.00**			**$ 2,892,654.00**			**$ 1,570,947.00**
Unrestricted/Unassigned General Fund Balance			$ 3,434,836.00			$ 2,587,291.00			$ 2,458,162.00			$ 1,029,572.00
2104 - Manatee School for the Arts (2)	**School Letter Grade: 2019 B; 2021 None; 2022 B; 2023 B; 2024 B; 2025 B**											
Fund Balance July 1, 2025	**$ 5,870,462.00**	**$ 7,708,174.00**	**$ 7,708,174.00**	**$ 7,708,174.00**	**$ 7,708,174.00**	**$ 7,708,174.00**	**$ 7,708,174.00**	**$ 7,708,174.00**	**$ 7,708,174.00**	**$ 7,708,174.00**	**$ 7,708,174.00**	**$ 7,708,174.00**
Revenue	21,598,013.00	4,082,898.00	5,804,828.00	7,524,903.00	9,168,447.00	10,833,105.00	12,442,666.00	$ 14,144,766.00	15,896,812.00	17,597,257.00	19,300,158.00	21,320,938.00
Expense	(21,233,843.00)	(3,185,386.00)	(5,113,978.00)	(6,787,776.00)	(8,436,819.00)	(10,066,616.00)	(11,747,184.00)	(13,383,413.00)	(15,135,716.00)	(17,038,751.00)	(18,632,963.00)	(20,731,953.00)
Transfers			303,063.00	418,063.00	528,063.00	611,448.00	1,050,994.00	1,895,681.00	1,925,846.00	1,925,847.00	3,011,301.00	1,954,736.00
Fund Balance, Ending	**$ 6,234,632.00**	**$ 8,605,686.00**	**$ 8,702,087.00**	**$ 8,863,364.00**	**$ 8,967,865.00**	**$ 9,086,111.00**	**$ 9,454,650.00**	**$ 10,365,208.00**	**$ 10,395,116.00**	**$ 10,192,527.00**	**$ 11,386,671.00**	**$ 10,251,895.00**
Unrestricted/Unassigned General Fund Balance	$ 6,371,017.00	$ 8,591,484.00	$ 8,702,087.00	$ 8,863,364.00	$ 8,967,865.00	$ 9,086,111.00	$ 9,067,481.00	$ 9,883,352.00	$ 9,883,095.00	$ 9,680,505.00	$ 11,386,671.00	$ 9,931,045.00
2120 - Rowlett Middle Academy (2)	**School Letter Grade: 2019 A; 2021 none; 2022 A; 2023 A; 2024 A; 2025 A**											
Fund Balance July 1, 2025			**$ 966,001.00**			**$ 966,001.00**			**$ 966,001.00**			**$ 966,001.00**
Revenue			1,689,227.61			3,459,268.24			5,199,458.06			7,132,149.62
Expense			(1,598,135.40)			(3,300,252.80)			(4,879,257.11)			(6,452,201.78)
Transfers			(208,243.14)			(371,350.05)			-			
Fund Balance, Ending			**$ 848,850.07**			**$ 753,666.39**			**$ 1,286,201.95**			**$ 1,645,948.84**
Unrestricted/Unassigned General Fund Balance			$ 809,427.03			$ 714,243.35			$ 1,246,778.91			$ 1,606,525.80
2121 - Manatee Charter School (2)	**School Letter Grade: 2019 C; 2021 C; 2022 C; 2023 C; 2024 C; 2025 B**											
Fund Balance July 1, 2025	**$ 679,364.79**	**$ 677,821.00**	**$ 677,821.00**	**$ 677,821.00**	**$ 677,821.00**	**$ 677,821.00**	**$ 677,821.00**	**$ 677,821.00**	**$ 677,821.00**	**$ 677,821.00**	**$ 677,821.00**	**$ 677,821.00**
Revenue	430,841.45	1,001,051.43	1,526,524.07	2,752,867.19	3,273,633.16	3,840,070.02	4,979,489.28	4,844,685.18	5,421,501.55	5,996,933.04	6,569,910.09	7,188,338.60
Expense	(209,084.15)	(734,781.53)	(1,389,857.38)	(1,920,358.18)	(2,409,061.42)	(2,886,742.66)	(3,272,679.51)	(3,689,893.56)	(4,211,771.25)	(4,686,960.56)	(5,256,806.79)	(6,639,473.51)
Transfers	(89,621.88)	(179,243.76)	(268,865.64)	(300,876.54)	(390,498.42)	(480,120.30)	(569,681.76)	(659,243.22)	(748,804.68)	(838,366.14)	(927,927.60)	(1,017,489.06)
Fund Balance, Ending	**$ 811,500.21**	**$ 764,847.14**	**$ 545,622.05**	**$ 1,209,453.47**	**$ 1,151,894.32**	**$ 1,151,028.06**	**$ 1,814,949.01**	**$ 1,173,369.40**	**$ 1,138,746.62**	**$ 1,149,427.34**	**$ 1,062,996.70**	**$ 209,197.03**
Unrestricted/Unassigned General Fund Balance	$ 685,091.86	$ 681,074.47	431,930.21	$ 1,044,694.32	$ 987,135.17	$986,268.91	$1,650,189.86	$1,008,610.25	$967,043.45	$977,724.17	$890,369.06	$31,747.84
2122 - Oasis Middle School (2)	**School Letter Grade: 2019 B; 2021 none; 2022 A; 2023 A; 2024 B; 2025 A**											
Fund Balance July 1, 2025	**$ (162,439.00)**	**$ (162,439.00)**	**$ (162,439.00)**	**$ (305,671.00)**	**$ (305,671.00)**	**$ (305,671.00)**	**$ (305,671.00)**	**$ (305,671.00)**	**$ (305,671.00)**	**$ (305,671.00)**	**$ (305,671.00)**	**$ (305,671.00)**
Revenue	118,152.00	189,790.00	263,332.00	311,305.00	399,965.00	479,153.00	539,524.00	607,001.00	670,323.00	746,579.00	815,057.00	882,935.00
Expense	(65,053.00)	(124,083.00)	(188,414.00)	(264,713.00)	(339,312.00)	(413,804.00)	(470,471.00)	(533,383.00)	(591,832.00)	(656,708.00)	(713,717.00)	(774,762.00)
Transfers				-	-	-	-	-	-	-	-	-
Fund Balance, Ending	**$ (109,340.00)**	**$ (96,732.00)**	**$ (87,521.00)**	**$ (259,079.00)**	**$ (245,018.00)**	**$ (240,322.00)**	**$ (236,618.00)**	**$ (232,053.00)**	**$ (227,180.00)**	**$ (215,800.00)**	**$ (204,331.00)**	**$ (197,497.00)**
Unrestricted/Unassigned General Fund Balance	$ (109,340.00)	$ (96,732.00)	$ (87,521.00)	$ (259,079.00)	$ (245,018.00)	$ (240,322.00)	$ (236,618.00)	$ (232,053.00)	$ (227,180.00)	$ (215,800.00)	$ (204,331.00)	$ (197,497.00)
2123 - Imagine Charter - North Manatee (2)	**School Letter Grade: 2019 C; 2021 B; 2022 C; 2023 B; 2024 C; 2025 A**											
Fund Balance July 1, 2025	**$ 1,131,404.00**	**$ 1,131,404.00**	**$ 169,068.00**	**$ 169,068.00**	**$ 169,068.00**	**$ 169,068.00**	**$ 169,068.00**	**$ 169,068.00**	**$ 169,068.00**	**$ 169,068.00**	**$ 169,068.00**	**$ 169,068.00**
Revenue	633,388.00	1,455,626.00	2,265,666.00	2,949,920.00	3,726,584.00	4,598,521.00	5,391,968.00	6,108,751.00	6,897,597.00	7,791,869.00	8,601,848.00	9,550,801.00
Expense	(461,218.00)	(1,262,696.00)	(2,174,574.00)	(2,901,533.00)	(3,567,832.00)	(4,229,609.00)	(4,912,676.00)	(5,626,237.00)	(6,492,497.00)	(7,176,297.00)	(7,904,539.00)	(9,116,308.00)
Transfers	(5,047.00)	(101,273.00)	565.00	(123,208.00)	(96,531.00)	(161,166.00)	523,331.00	599,051.00	800,416.00	282,551.00	884,047.00	904,913.00
Fund Balance, Ending	**$ 1,298,527.00**	**$ 1,223,061.00**	**$ 260,725.00**	**$ 94,247.00**	**$ 231,289.00**	**$ 376,814.00**	**$ 1,171,691.00**	**$ 1,250,633.00**	**$ 1,374,584.00**	**$ 1,067,191.00**	**$ 1,750,424.00**	**$ 1,508,474.00**
Unrestricted/Unassigned General Fund Balance	$ 1,298,527.00	$ 1,223,061.00	$ 260,725.00	$ 94,247.00	$ 231,289.00	$ 376,814.00	$ 1,171,691.00	$ 1,250,633.00	$ 1,374,584.00	$ 1,067,191.00	$ 1,750,424.00	$ 1,508,474.00
2124 - Imagine Charter- Lakewood Ranch (2)	**School Letter Grade: 2019 B; 2021 none; 2022 C; 2023 B; 2024 C; 2025 C**											
Fund Balance July 1, 2025	**$ 2,721.00**	**$ 2,721.00**	**$ 2,721.00**	**$ 2,721.00**	**$ 2,721.00**	**$ 2,721.00**	**$ 2,721.00**	**$ 2,721.00**	**$ 2,721.00**	**$ 2,721.00**	**$ 2,721.00**	**$ 2,721.00**
Revenue	296,524.00	714,985.00	1,168,525.00	1,585,266.00	1,926,830.00	2,521,320.00	2,705,414.00	3,037,890.00	3,382,205.00	4,067,688.00	4,438,950.00	4,950,617.00
Expense	(285,065.00)	(703,526.00)	(1,168,525.00)	(1,585,266.00)	(1,926,830.00)	(2,521,320.00)	(2,947,045.00)	(3,419,505.00)	(3,763,820.00)	(4,067,688.00)	(4,438,950.00)	(4,950,617.00)
Transfers					-	-	241,631.00	381,615.00	381,615.00	-	-	-
Fund Balance, Ending	**$ 14,180.00**	**$ 14,180.00**	**$ 2,721.00**	**$ 2,721.00**	**$ 2,721.00**	**$ 2,721.00**	**$ 2,721.00**	**$ 2,721.00**	**$ 2,721.00**	**$ 2,721.00**	**$ 2,721.00**	**$ 2,721.00**
Unrestricted/Unassigned General Fund Balance	$ 14,180.00	$ 14,180.00	$ 2,721.00	$ 2,721.00	$ 2,721.00	$ 2,721.00	$ 2,721.00	$ 2,721.00	$ 2,721.00	$ 2,721.00	$ 2,721.00	$ 2,171.00
2131 - Palmetto Charter School (2)	**School Letter Grade: 2019 A; 2021 A; 2022 A; 2023 A; 2024 A; 2025 A**											
Fund Balance July 1, 2025			**$ 2,095,326.00**			**$ 2,095,326.00**			**$ 2,095,326.00**			**$ 2,095,326.00**
Revenue			1,163,301.00			2,484,095.38			4,192,133.95			5,303,119.54
Expense			(1,154,975.18)			(2,515,835.35)			(3,780,894.35)			(4,912,535.20)
Transfers						-			-			-
Fund Balance, Ending			**$ 2,103,651.82**			**$ 2,063,586.03**			**$ 2,506,565.60**			**$ 2,485,910.34**
Unrestricted/Unassigned General Fund Balance			$ 2,103,651.82			$ 2,063,586.03			$ 2,506,565.60			$ 2,485,910.34

School District of Manatee County
Summary of Charter School Financial Reports
Fiscal Year 2025-26

	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
2141 - State College of FL Collegiate School (2)	**School Letter Grade: 2019 A; 2021 A; 2022 A; 2023 A; 2024 A; 2025 A**											
Fund Balance July 1, 2025			**$ 2,275,089.00**			**$ 2,275,089.00**			**$ 2,275,089.00**			**$ 2,275,089.00**
Revenue			1,088,178.00			2,234,134.00			$ 3,681,169.00			5,121,261.00
Expense			(810,195.00)			(2,011,980.00)			(3,226,759.00)			(4,659,047.00)
Transfers						-			-			462,214.00
Fund Balance, Ending			**$ 2,553,072.00**			**$ 2,497,243.00**			**$ 2,729,499.00**			**$ 2,737,303.00**
Unrestricted/Unassigned General Fund Balance			$ 2,533,072.00			$ 2,497,243.00			$ 2,729,499.00			$ 2,737,303.00
2161 - Visible Men Academy (2)	**School Letter Grade: 2019 B; 2021 none; 2022 F; 2023 C; 2024 C; 2025 A**											
Fund Balance July 1, 2025	**$ (2,115.36)**	**$ (2,115.36)**	**$ (18,259.68)**	**$ (18,259.68)**	**$ (18,259.68)**	**$ (18,259.68)**	**$ (18,259.68)**	**$ (18,259.68)**	**$ (18,259.68)**	**$ (18,259.68)**	**$ (18,259.68)**	**$ (18,259.68)**
Revenue	51,219.38	110,171.48	170,824.43	242,206.47	417,052.06	472,401.08	763,344.73	848,748.89	1,143,638.46	1,324,569.94	1,524,213.56	1,663,332.82
Expense	(121,380.10)	(212,838.20)	(290,636.70)	(495,223.25)	(671,622.12)	(804,219.38)	(847,802.00)	(964,302.60)	(1,065,753.01)	(1,197,327.75)	(1,332,563.46)	(1,457,838.45)
Transfers			9,661.00	12,453.00	15,224.00	23,281.00	55,364.00	56,743.00	59,355.00	63,200.00	65,814.00	68,438.00
Fund Balance, Ending	**$ (72,276.08)**	**$ (104,782.08)**	**$ (128,410.95)**	**$ (258,823.46)**	**$ (257,605.74)**	**$ (326,796.98)**	**$ (47,352.95)**	**$ (77,070.39)**	**$ 118,980.77**	**$ 172,182.51**	**$ 239,204.42**	**$ 255,672.69**
Unrestricted/Unassigned General Fund Balance	$ (114,055.40)	$ (146,561.40)	$ (154,045.95)	$ (258,823.46)	$ (257,605.74)	$ (326,796.98)	$ (47,352.95)	$ (77,070.39)	$ 93,345.77	$ 146,547.51	$ 213,569.42	$ 230,037.69
2171 - Rowlett Academy for Arts - Elementary (2)	**School Letter Grade: 2019 A; 2021 A; 2022 B; 2023 B; 2024 B; 2025 B**											
Fund Balance July 1, 2025			**$ 2,501,478.00**			**$ 2,501,478.00**			**$ 2,501,478.00**			**$ 2,501,478.00**
Revenue			2,350,764.65			4,810,923.09			7,245,237.65			10,135,562.45
Expense			(2,341,507.76)			(4,879,278.10)			(7,245,160.71)			(9,742,568.56)
Transfers			(75,876.18)			(127,374.93)			(197,840.58)			(336,872.55)
Fund Balance, Ending			**$ 2,434,858.71**			**$ 2,305,748.06**			**$ 2,303,714.36**			**$ 2,557,599.34**
Unrestricted/Unassigned General Fund Balance			$ 2,411,931.71			$ 2,282,818.06			$ 2,283,784.36			$ 2,534,669.34
2181 - Parrish Charter Academy (2)	**School Letter Grade: 2021 B; 2022 C; 2023 C; 2024 C; 2025 B**											
Fund Balance July 1, 2025	**$ 2,813,993.00**	**$ 1,867,234.00**	**$ 1,867,234.00**	**$ 1,867,234.00**	**$ 1,867,234.00**	**$ 1,867,234.00**	**$ 1,867,234.00**	**$ 1,867,234.00**	**$ 1,867,234.00**	**$ 1,867,234.00**	**$ 1,867,234.00**	**$ 1,867,234.00**
Revenue	768,452.00	1,734,283.00	2,793,493.00	3,758,228.00	4,716,573.00	5,927,138.00	6,898,298.00	7,849,573.00	8,923,205.00	9,931,680.00	10,873,859.00	12,225,909.00
Expense	(785,890.00)	(1,770,010.00)	(2,664,449.00)	(3,449,519.00)	(4,251,602.00)	(5,309,569.00)	(6,175,609.00)	(7,075,378.00)	(7,865,772.00)	(8,788,027.00)	(9,631,974.00)	(10,891,309.00)
Transfers	(165,553.00)	436,781.00	489,413.00	436,779.00	323,169.00	210,952.00	982,337.00	856,497.00	751,721.00	675,856.00	583,541.00	258,631.00
Fund Balance, Ending	**$ 2,631,002.00**	**$ 2,268,288.00**	**$ 2,485,691.00**	**$ 2,612,722.00**	**$ 2,655,374.00**	**$ 2,695,755.00**	**$ 3,572,260.00**	**$ 3,497,926.00**	**$ 3,676,387.00**	**$ 3,686,743.00**	**$ 3,692,660.00**	**$ 3,460,465.00**
Unrestricted/Unassigned General Fund Balance	$ 2,631,002.00	$ 2,263,288.00	$ 2,480,691.00	$ 2,607,722.00	$ 2,650,374.00	$ 2,690,755.00	$ 3,572,259.00	$ 3,492,926.00	$ 3,671,387.00	$ 3,681,744.00	$ 3,692,660.00	$ 3,455,466.00
2182 - Lakewood Ranch Prep Academy (2)	**School Letter Grade: 2023 A; 2024 A; 2025 A**											
Fund Balance July 1, 2025			**$ 1,275,939.00**			**$ 1,275,939.00**			**$ 1,275,939.00**			**$ 1,275,939.00**
Revenue			3,534,810.42			7,105,398.09			10,521,477.72			14,692,732.88
Expense			(2,495,074.49)			(5,547,090.01)			(7,767,479.40)			(10,735,141.30)
Transfers			(1,187,834.73)			(2,420,157.15)			(3,607,718.37)			(4,772,470.59)
Fund Balance, Ending	**$ -**		**$ 1,127,840.20**			**$ 414,089.93**			**$ 422,218.95**			**$ 461,059.99**
Unrestricted/Unassigned General Fund Balance			$732,526.05			$ 75,737.22			$ 98,671.12			$136,989.82
2192 Hola! At MSA (2) Open 23-24	**School Letter Grade: 2024 C; 2025 C**											
Fund Balance July 1, 2025	**$ 112,482.00**	**$ 112,482.00**	**$ 112,482.00**	**$ 112,482.00**	**$ 112,482.00**	**$ 112,482.00**	**$ 112,482.00**	**$ 112,482.00**	**$ 112,482.00**	**$ 112,482.00**	**$ 112,482.00**	**$ 112,482.00**
Revenue	422,832.00	964,535.00	1,490,460.00	1,999,585.00	2,497,922.00	3,209,377.00	3,687,294.00	4,075,147.00	4,498,657.00	4,891,882.00	5,278,718.00	5,862,030.00
Expense	(483,444.00)	(997,719.00)	(1,649,249.00)	(2,091,616.00)	(2,607,074.00)	(3,122,078.00)	(3,665,367.00)	(4,171,791.00)	(4,721,805.00)	(4,934,627.00)	(5,424,602.00)	(6,089,066.00)
Transfers	(40,523.00)	(60,605.00)	65,000.00	87,954.00	172,322.00	253,756.00	333,311.00	443,772.00	396,999.00	344,953.00	603,241.00	603,241.00
Fund Balance, Ending	**$ 11,347.00**	**$ 18,693.00**	**$ 18,693.00**	**$ 108,405.00**	**$ 175,651.00**	**$ 453,537.00**	**$ 467,720.00**	**$ 459,610.00**	**$ 286,332.00**	**$ 414,690.00**	**$ 569,840.00**	**$ 488,688.00**
Unrestricted/Unassigned General Fund Balance	$ 11,348.00	$ 18,693.00	$ 18,693.00	$ 108,405.00	$ 175,651.00	$ 453,537.00	$ 467,720.00	$ 459,610.00	$ 243,075.00	$ 371,433.00	$ 569,840.00	$ 488,688.00
2191 ALS dba Bradenton Bay Charter (2) Open 24-25	**School Letter Grade:**											
Fund Balance July 1, 2025	**$ 17,990.00**	**$ 17,990.00**	**$ 6,384.00**	**$ 6,384.00**	**$ 6,384.00**	**$ 6,384.00**	**$ 6,384.00**	**$ 6,384.00**	**$ 6,384.00**	**$ 6,384.00**	**$ 6,384.00**	**$ 6,384.00**
Revenue	159,512.00	302,533.00	561,993.00	789,936.00	1,006,454.00	1,292,406.00	1,726,825.00	1,938,372.00	2,166,150.00	2,166,150.00	2,676,824.00	3,131,095.00
Expense	(156,737.00)	(304,577.00)	(533,253.00)	(732,818.00)	(931,082.00)	(1,150,318.00)	(1,553,616.00)	(1,758,451.00)	(1,982,571.00)	(1,982,571.00)	(2,473,106.00)	(2,821,538.00)
Transfers	(17,036.00)	(45,483.00)	(54,628.00)	(77,886.00)	(89,598.00)	(101,337.00)	(98,762.00)	(98,762.00)	(98,762.00)	(98,762.00)	(96,191.00)	(103,253.00)
Fund Balance, Ending	**$ 3,729.00**	**$ (29,537.00)**	**$ (19,504.00)**	**$ (14,384.00)**	**$ (7,842.00)**	**$ 47,135.00**	**$ 80,831.00**	**$ 87,543.00**	**$ 91,201.00**	**$ 91,201.00**	**$ 113,911.00**	**$ 212,688.00**
Unrestricted/Unassigned General Fund Balance	$ 3,729.00	$ (29,537.00)	$ (19,504.00)	$ (14,384.00)	$ (7,842.00)	$ 47,135.00	$ 80,831.00	$ 87,543.00	$ 91,201.00	$ 91,201.00	$ 113,911.00	$ 212,688.00
2183 North River (2) Open 25-26	**School Letter Grade:**											
Fund Balance July 1, 2025	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Revenue	821,752.00	930,038.00	1,057,063.00	1,239,417.00	1,390,283.00	1,510,327.00	1,680,462.00	1,843,467.00	2,022,754.00	2,488,633.00	2,672,954.00	2,760,148.00
Expense	(142,904.00)	(346,616.00)	(486,296.00)	(623,438.00)	(757,446.00)	(886,624.00)	(1,031,012.00)	(1,177,286.00)	(1,325,083.00)	(1,776,282.00)	(1,970,978.00)	(1,868,329.00)
Transfers	(598,714.00)	(598,714.00)	(592,579.00)	(600,128.00)	(604,574.00)	(604,185.00)	(598,862.00)	(604,769.00)	(605,736.00)	(606,461.00)	(607,671.00)	(674,544.00)
Fund Balance, Ending	**$ 80,134.00**	**$ (15,292.00)**	**$ (21,812.00)**	**$ 15,851.00**	**$ 28,263.00**	**$ 19,518.00**	**$ 50,588.00**	**$ 61,412.00**	**$ 91,935.00**	**$ 105,890.00**	**$ 94,305.00**	**$ 217,274.00**
Unrestricted/Unassigned General Fund Balance	$ 80,134.00	$ (15,292.00)	$ (21,812.00)	$ 15,851.00	$ 28,263.00	$ 19,518.00	$ 50,588.00	$ 61,412.00	$ 91,935.00	$ 105,890.00	$ 94,305.00	$ 217,274.00

***Quarterly Reports/High Performing**

(1)Adjusted Charter school beginning fund balance to properly reflect the unaudited beginning fund balance as of 7/1/2025.
(2) Adjusted Charter school beginning fund balance to properly reflect the Audited Ending fund balance 6/30/25.
(3) Financial Statements need to be provided.
(4) Corrected Financials

* 2020 No School Grades; 2021 School Grades Opt-in only, 2023 Informational Baseline School Grades.
NOTE: This is a summary of the unaudited financial statements of the Charter Schools. For audited financial sta s, please refer to Florida Department of Education.