

June 15, 2021

Manatee County School Board

215 Manatee Avenue West

Bradenton, FL 34205

Dear Members of the School Board,

The Citizens' Financial Oversight Committee ("CFOC") has completed its review of the revenue, expenses, and operating reserves of the one mill increase in the school ad valorem millage pursuant to "Resolution 2017-11" (the "Resolution") for the fiscal year ending June 30, 2020 and has also completed a review through February 28, 2021. We included a review through February 28, 2021 so as to give an up to date picture to the board and community.

Our review included accessing audited financial statements of the Manatee County School District (the "District"), as well as compiling and summarizing detailed records into the data included in this report. We performed certain analytical procedures to verify our conclusions. Also, we relied upon representations of the District, and the internal audit procedures of restricted funds of the District in reaching our conclusions.

Except as otherwise set forth herein, it is our finding that tracking and accounting of Resolution Revenue and Resolution Expenditures (as hereinafter defined) were in material compliance with the operating budget established by the District and approved by the Board for the twelve months ending June 30, 2020. Further, it is our finding that the current Revenue and Expenditures through February 28, 2021 are also in material compliance.

In addition to the CFOCs review of financial records of the District, the CFOC has reviewed certain data to identify relevant outcomes related to the use of the Resolution Revenue (as hereinafter defined) consistent with the stated goals of the Resolution. No definitive conclusions can be drawn at this time regarding the success of the Resolution in accomplishing its goals. That said, certain data and analysis being measured at this time are presented in this report.

It is the CFOC's opinion that all conclusions in this report are based on materially correct data; however, information and representations made by the District are subject to change.

Brady Chapman

Chair, Citizens' Financial Oversight Committee

Creation of the Citizens' Financial Oversight Committee

The Citizens' Financial Oversight Committee ("CFOC") was created through the Manatee County School District School Board's approval and adoption of Resolution 2017-11 on November 14, 2017, and the subsequent vote in favor of the one mill increase in the operating ad valorem millage by the constituents of Manatee County in the Special Election held on March 20, 2018.

More specifically: (a) the ballot summary question language approved in Resolution 2017-11 stated the funds generated by the one mill increase to the operating ad valorem millage would be "...overseen by an independent citizens' committee"; and (b) paragraph 4 of Resolution 2017-11 provided as follows: "Provided the millage increase for Manatee County Schools is approved, a financial oversight committee appointed by the School Board shall issue an annual report to insure proper fiscal stewardship of the funds. In addition, the committee shall identify relevant outcomes and report results to the community.

The School Board appointed the initial members of the committee in 2018 who serve subject to the committee charter approved by the CFOC and the School Board. Over the past two years, the Board has appointed subsequent members as terms have expired. As of June 30th, 2021 four members' terms are expiring and all four have expressed their desire not to seek re-appointment. As of July 1st, 2021, including Robert Stanell's relocation out of Manatee County therefore resigning from the CFOC, there will be five appointed members and two static members (MEA and AFCME representatives) remaining on the committee.

Mission of the CFOC

The Mission of the CFOC is to: (i) provide oversight to ensure proper fiscal stewardship of operating funds provided by the one mill increase in the operating ad valorem millage; (ii) identify and measure relevant outcomes from the deployment of the funds from the one mill increase; and (iii) report results to the School Board and the community.

Operation and Organization of the CFOC

In order to facilitate a more productive environment, three sub-committees of the CFOC were formed. All sub-committee recommendations are brought to the CFOC for vote and approval. The sub-committees and their purpose are as follows:

Data Analytics Committee

Research, identify, and gather key measurable and quantifiable Manatee County School data central to the fiscal/student success of the District and funds from the one mill increase. Analyze the collected data and report the analysis to the School Board and the community.

Revenue and Expense Deployment Efficiency Committee

Review and analyze the revenue and expense of the funds from the one mill increase to ensure fiscal stewardship consistent with Resolution 2017-11 and the Special Election.

Communications Transparency Committee

Ensure activities and findings of the CFOC are clearly communicated to the School Board and District stakeholders in a simple, objective manner.

Committee Actions or Recommendations through May 19, 2021

- The CFOC recommends an update of the Charter document governing the committee. Including an addition specifically stating the creation of subcommittees within the CFOC.
- The CFOC recommends the creation of a district “dashboard” that will allow easier access to the data the CFOC is using to track and determine outcomes. (Much progress has been made here, but to ensure community awareness of expenditures, we recommend emphasis in this area.
- The CFOC recommends that the District review the use of the millage by Charter Schools as our analysis continues to find potential misuses by some Charter Schools.

Financial Review and Analysis

We have completed our review of the Resolution Revenue, Expenditures and operating reserves of the Resolution Revenue. Our review included accessing audited financial records of the District, compiling and summarizing detailed records into the data included in this report. We performed certain analytical procedures to verify our conclusions. Also, we relied upon representations the District, and the internal audit procedures of restricted funds of the District in reaching our conclusions.

Defining Terms

- Resolution Revenue: Revenue generated from the one mill increase in the school ad valorem millage pursuant to Resolution 2017-11.
- Core Revenue: All other general fund revenue
- Resolution Expenditures: Expenditures restricted from the Revenue source of the one mill increase in the school ad valorem pursuant to Resolution 2017-11
- Core Expenditures: All other general fund expenditures

Conclusions

Our review concludes that the financial records of the District represent, in all material respects, proper recording and tracking the of the Resolution Revenue, Resolution Expenditures and operating reserves related to the Resolution Revenue as presented in the following schedules (appendices to this report):

- Resolution Budget vs. Actual Expenditures/Fund Balance by Project for the Year Ended June 30th, 2020 (Schedule A)
- Recap of Comparative Income and Expense Data and Analysis of Increase/Decrease for the Initial Year of Resolution Amounts (Schedule B)

Analysis

Schedule A presents a comparison of budgeted Resolution Expenditures to actual Resolution Expenditures for the fiscal year ending June 30th 2020. Resolution Revenue budgeted but not spent in a given Project accounting category in the fiscal year ended June 30, 2020 was carried forward to the 2020-2021 budget as adjustments restricted to the Project accounting category the funds were originally budgeted for. Similarly, Resolution Expenditures more than the budgeted amounts were carried forward to the following fiscal year as adjustments in the 2020-2021 budget.

Schedule B presents comparative revenue and expense information and corresponding year over year change analysis. Total expenditures from the General Fund for the District increased by 4.66% with Core Expenditures contributing 2.74% of the increase and Resolution Expenditures contributing 29.66%.

Total revenue for the District also increased 0.54% with Core Revenue and Resolution Revenue contributing -0.20% and 8.71% respectively.

Discussion and Recommendations

Consistent with the CFOC's prior recommendation regarding maintaining increases in Core Expenditures consistent with economic conditions, the CFOC again recommends the School District consider Core Expenditure increases after accounting for inflation. Should there be a correlation between spending in certain areas and the success of the District, in the case of Instruction, there was likely no Core Expenditure increases net of inflation. Annual CPI is close to 1.75% over the past 3 years.

Incremental increases in Resolution Revenue through an increase in tax assessed values alone will not be sufficient to fund the necessary increases in certain Core Expenditure areas. The following is a breakdown of wage increases over the past 4 years with Core increases and increases that the Referendum brought to wages.

Examples of Core Pay Increases to compare to CPI

Core Pay	Steps	2017-'18	2018-'19	2019-'20	2020-'21	Three Year Increase
Minimum entry level	1C	\$38,892	\$39,096	\$39,197	\$44,941	15.55%
Maximum entry level	8A	\$44,634	\$44,839	\$44,941	\$44,941	0.69%
Maximum	37C	\$65,187	\$71,739	\$71,840	\$71,840	10.21%

Referendum Supplement	Steps	2017-'18	2018-'19	2019-'20	2020-'21	Annual Increase due to Referendum
Minimum entry level	1C	N/A	\$4,008	\$4,728	\$5,201	\$5,201
Maximum entry level	8A	N/A	\$4,008	\$4,728	\$5,201	\$5,201
Maximum	37C	N/A	\$4,008	\$4,728	\$5,201	\$5,201

Additional ¼ Hour	Steps	2017-'18	2018-'19	2019-'20	2020-'21	Increase due to Referendum
Minimum entry level	1C	N/A	\$1,303	\$1,307	\$1,498	\$1,498
Maximum entry level	8A	N/A	\$1,495	\$1,498	\$1,498	\$1,498
Maximum	37C	N/A	\$2,391	\$2,395	\$2,395	\$2,395

Total	Steps	2017-'18	2018-'19	2019-'20	2020-'21	Three Year Increase
Minimum entry level	1C	\$38,892	\$44,407	\$45,232	\$51,640	32.78%
Maximum entry level	8A	\$44,634	\$50,342	\$51,167	\$51,640	15.70%
Maximum	37C	\$65,187	\$78,138	\$78,963	\$79,436	21.86%

Additional Supplements	Steps	2017-'18	2018-'19	2019-'20	2020-'21	Three Year Increase
Master's Degree		\$907	\$937	\$937	\$937	3.31%
Specialist		\$3,325	\$3,436	\$3,436	\$3,436	3.34%
Doctorate		\$5,743	\$5,934	\$5,934	\$5,934	3.33%

Maximum "Step" in 2017-18 was 30C @ \$65,187

House Bill 641 established minimum entry level pay to be Step 8A in 2020-'21

Relevant Outcomes and Results

Pursuant to the Resolution, the CFOC has identified relevant outcomes related to the use of the Resolution Revenue, consistent with the stated goals of the Resolution. In order to measure these outcomes, the CFOC has relied upon representations of the District. There have been persistent limitations to acquiring the information requested from the District. This primarily relates to historical information stored in the previous enterprise management system used by the District that is no longer readily accessible. Where applicable, we have worked with the District to find alternative sources of consistent, reliable data.

No preliminary conclusions can be drawn at this time regarding the success of the Resolution in accomplishing its goals. This part of the CFOC's work remains very much work in progress. There has been recent improvement in this Committee's ability to receive consistent, reliable, and timely information in a format that is conducive to data analysis; however, concern remains that the tracking of relevant outcomes related to the Resolution is spurred by this Committee, and there is not a strong system in place to measure relevant outcomes of the Resolution as it relates to teacher and staff recruitment and retention.

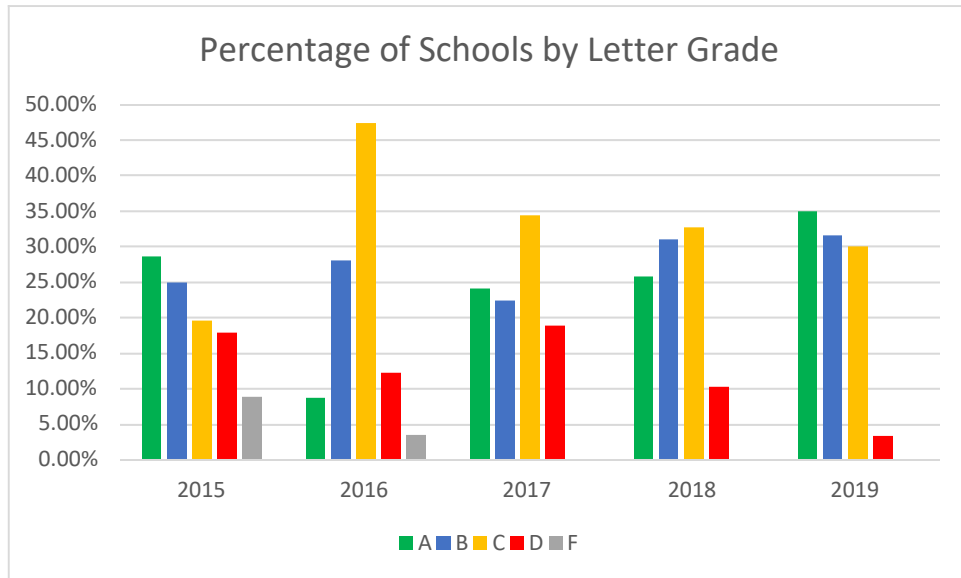
Again, while we want to reiterate no preliminary conclusions can be drawn at this time, the data measured so far has produced mixed results. Student achievement has continued to rise (when using school grade as a proxy for student achievement). The recruitment and retention of teachers and staff with competitive salaries has proven to be a challenging area to measure. Limited historical information is available. More recent information regarding teacher retention has only become available as the result of the hard work and resourcefulness of administrative staff members. So far, data is only available for the 2015-2016, 2016-2017, 2017-2018, and 2018-2019 school years. Some data has been collected for the 2019-2020 school year, but no school grades were assigned due to the COVID-19 pandemic. This Committee attempted to collect the information that was readily available, but some of the information previously collected was unavailable. No conclusion can yet be drawn about the impact of Resolution Revenue on retention. Information related to the expansion of Career and Technical Education and STEM programs supported by the Resolution Revenue is being measured, including the number of programs added as well as student participation in these programs. It is too early to draw any conclusions about the impact of these programs on student achievement.

"To increase student achievement..."

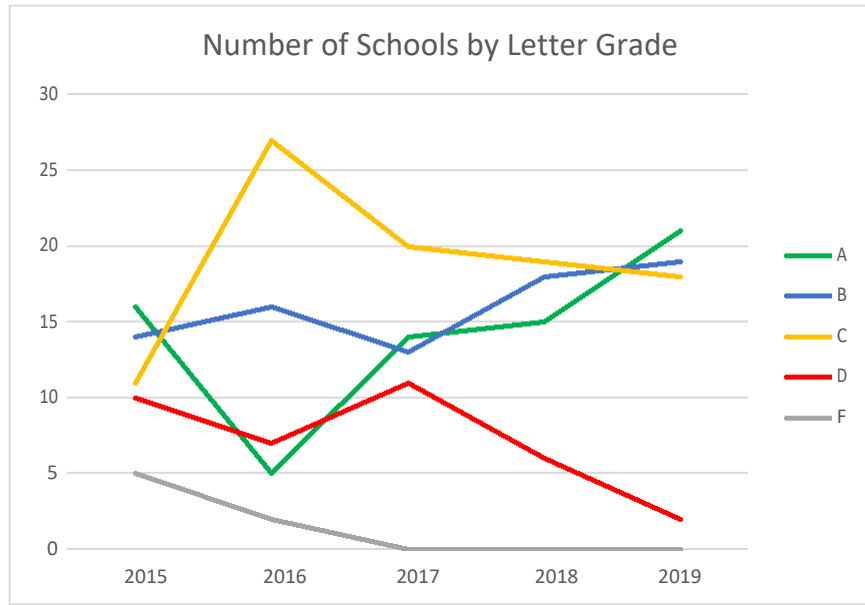
We have examined the grades of each school in the District from 2015 to 2019. Though the District grade itself has remained consistent as a "B" for the last three years, 2016-'17 thru 2019-20 (not illustrated in this report), individual school performance has improved. By the end of the 2018-2019 school year, all but two schools were a grade C or above. This information was provided by the Florida Department of Education website. We are assuming that school grades can be used as a proxy for student performance. Again, school grades for the 2019-2020 school year are unavailable. However, District rating improved from 641 for FYE June 2018 to 668 for FYE June 2019 (9 points below an "A" Rating, lifting state ranking from 33rd to 28th). The District projected their annual score to be 702 for FYE June 2020, but the State DOE did not release District Scores for 2019-20.

Number of Schools by Letter Grade						
School Grade	2015	2016	2017	2018	2019	2020
A	16	5	14	15	21	N/A
B	14	16	13	18	19	N/A
C	11	27	20	19	18	N/A
D	10	7	11	6	2	N/A
F	5	2	0	0	0	N/A
	56	57	58	58	60	N/A

The chart below shows the percentage of schools in the District that were grades A through F from 2015 to 2019.



The graph below organizes the number of schools by letter grade showing a trend line for each letter grade from 2015 to 2019. It does not include 2019-20 grades since they were unavailable due to Covid.



The positive trend preceded the Resolution, so we cannot quantify the amount of improvement attributable to the Resolution Revenue. Further, it would be inappropriate to draw any final conclusions about the impact of the Resolution Revenue on student achievement after one year of implementation. This is something that will be tracked for the life of the millage. We feel it is important to show examples of what is being measured to reassure the community that this Committee is fulfilling its obligation under the Resolution. Again, this graph does not incorporate any information for the 2019-2020 school year because school grades were unavailable.

Other student performance metrics this Committee intends to track include graduation rates and achievement levels as measured by the Florida Department of Education. We are placing special emphasis on performance in Mathematics, as the Resolution specifically allocates funds to STEM programs. We further hope to review the correlation between school grades with other measurable results like teacher vacancies and retention.

“To recruit and retain teachers and staff...”

This Committee has worked with the District to try to collect sufficient information to establish a historical baseline. Unlike student achievement, this is an area where we would expect to see immediate results. While the Resolution includes both teachers and staff, we have placed special focus on teachers. Some of the relevant outcomes we have identified include:

- Teacher retention
- Teacher vacancy rates
- Number of teachers with advanced degrees
- Average number of years of teaching experience
- Number of first-year teachers versus experienced teachers

This year the School District has been able to provide more information about teacher retention than in years past. Please see last year’s report for an explanation of how retention was previously calculated. The following chart was provided to the CFO by the Administration showing teacher retention at the elementary, middle, and high school levels, as well as MTC and cross-departmental teachers. This was created by comparing the teachers recorded on 8/10/2020 (the beginning of the school year and

comparing it to those recorded on 5/21/2021 (the end of the school year). For data comparison from 2019-20 year, the District used information from beginning of school year from Aug 2019 and Aug 2020. Since it does not use the same methodology as prior years, the CFOC is presenting this information with that caveat for review.

**Instructional Staff Retention
School Year 2019 - '20
Beginning of Year 2019 to Beginning 2020**

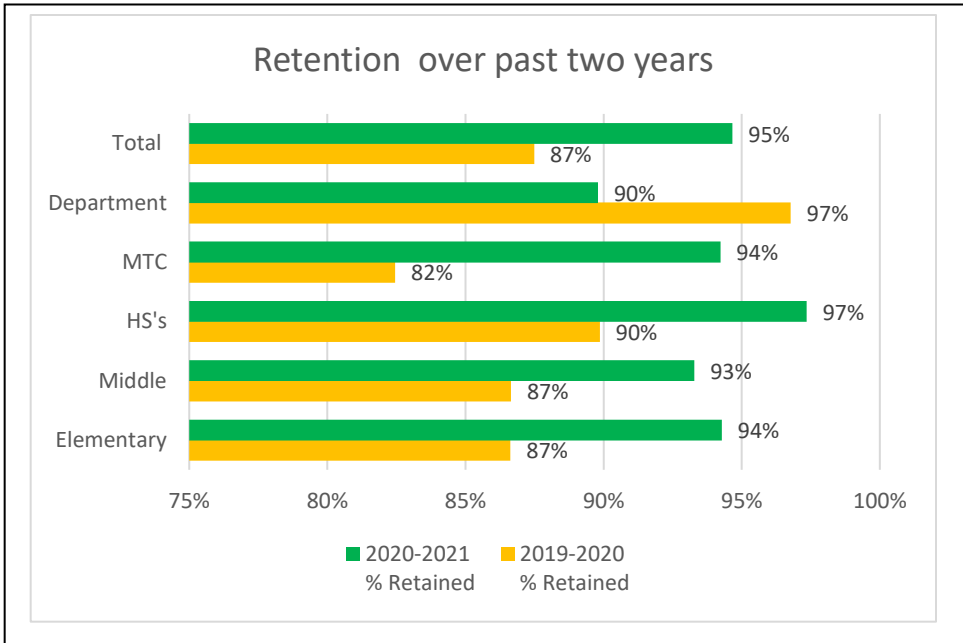
Location	Instructional Staff as of Aug 6 th , 2019	Left District	Instructional Staff as of Aug 10 th , 2020	% Retained
Elementary Schools	1,563	209	1,354	87%
Middle Schools	614	82	532	87%
High Schools	661	67	594	90%
Manatee Technical College	57	10	47	82%
Department*	62	2	60	97%
Total **	2,957	370	2,587	87%

* Note: There are teachers who are assigned to departments and may serve multiple school sites.

** The numbers include MEA instructional members (teachers, counselors, media specialist, and other non-classroom staff paid on the teacher salary schedule.)

**Instructional Staff Retention
School Year 2020 - '21
Beginning of Year to End of School**

Location	Instructional Staff as of Aug 8 th , 2020	Left District	Instructional Staff as of May 21 st , 2021	% Retained
Elementary Schools	1,503	86	1,417	94%
Middle Schools	640	43	597	93%
High Schools	641	17	624	97%
Manatee Technical College	52	3	49	94%
Department*	49	5	44	90%
Total	2,885	154	2,731	95%



Teacher Population with Advanced Degrees

Degree Type	6/7/2017		6/6/2018		2/4/2020		6/7/2021	
	#	%age	#	%age	#	%age	#	%age
Doctorate	56	2.07%	67	2.20%	74	2.47%	55	2.03%
Specialist	52	1.93%	63	2.07%	55	1.84%	50	1.84%
Master's	1,096	40.61%	1,221	40.18%	1,326	44.27%	1,055	38.92%
Total Advanced Degrees	1,204	44.61%	1,351	44.46%	1,455	48.58%	1,160	42.79%
Bachelor's	1,495	55.39%	1,688	55.54%	1,540	51.42%	1,551	57.21%
Total Teachers	2,699	100.00%	3,039	100.00%	2,995	100.00%	2,711	100.00%

The table above shows the number of teachers in the school district with advanced degrees as well as the percentage of the total teacher population holding those degrees. There is a significant jump in the number of teachers holding advanced degrees after the Resolution was implemented. Not enough information is available to determine if this is due to recruitment of more competitive candidates, or if teachers already employed within the district completed advanced degree certifications during this time. Please note that the time periods when these measurements were taken are not uniform, but the Committee felt it was important to present the information that we have. Additionally, there is a drop in 2021 in both the raw number and percentage of teachers with advanced degrees compared to 2020. It is no secret that many teachers nation-wide left the field because of the Pandemic, so to see a drop in these numbers is not surprising. However, it makes it much harder to assess the efficacy of the Referendum in terms of hiring more teachers with advanced degrees.

“Expand Career and Technical Education and STEM programs to prepare students for the workforce...”

This is an area where extensive data is being collected by the District. Much of this information is internally generated by the District and utilized by District leadership, as opposed to the information being collected only at the request of this Committee. We have reviewed plans outlining the intended use of the Resolution Revenue for these areas and provided feedback where appropriate, and the District has made changes accordingly in response to this feedback.

The relevant outcomes that we are able to measure at this time are the number of programs added and the number of students participating in these programs. A summary of the progress is included as Schedule C in the appendices.

As mentioned previously, the CFOC is continuing to track and analyze data to reach conclusions about the success of these programs.

The District has identified the following relevant outcomes that it is measuring:

- Graduation Rates
- Number of Industry certifications earned
- On-the-Job Training experience

The degree of planning that has gone into the deployment of Resolution Revenue to expand career and technical education and STEM programs by the District, as well as the identification of relevant outcomes it is measuring gives this Committee a high degree of confidence that we will be able to continue to collect consistent, reliable information on these programs as the information becomes available. It is encouraging that the District administration and staff overseeing these programs proactively identified relevant outcomes that they wanted to measure for their own purposes.

Conclusions

Much more information is required before any definitive conclusions can be drawn. It is vital that the District takes a more hands on approach with measuring the relevant outcomes of the Resolution and using that information to guide their decision making. For this Committee to uphold its obligation under the Resolution, we need more consistent, reliable information provided to us in a timely fashion in a format conducive to data analysis. We are grateful for the help of District staff members who have worked hard to get us the information we have thus far, and we must work together to establish a more streamlined, recurring flow of information. This is particularly true for relevant outcomes for teacher and staff recruitment and retention.

CFOC Requests

The CFOC has achieved a good working relationship with District staff that has allowed us to access information in an easier and more timely manner. We would like to specifically thank Tim Barger, Doug Wagner and Amanda Means for their efforts and guidance.

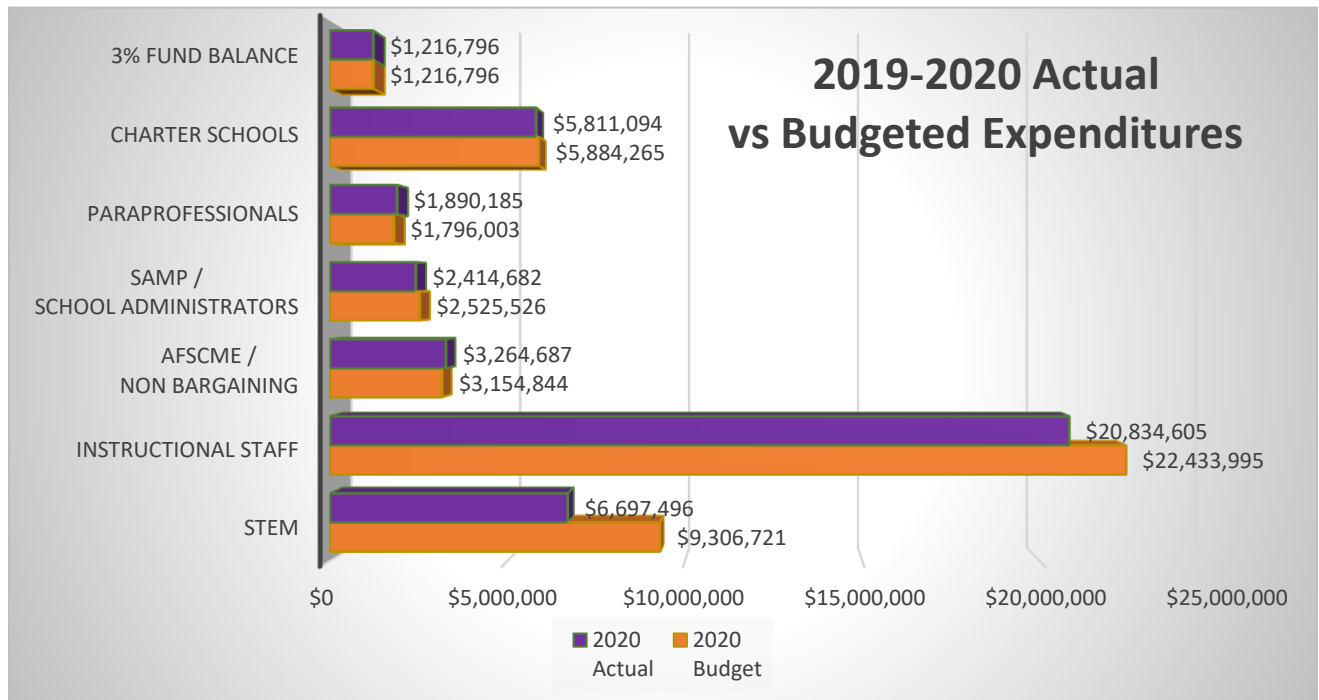
APPENDIX

CFOC ANNUAL REPORT FOR THE FISCAL YEAR ENDING JUNE 30, 2020

Schedule A

Referendum Expenditures - Budget vs Actual by Project for Year Ending June 30th, 2020

	Goal	2018-'19 Actual	%	2019-'20 Budget	%	2019-'20 Actual	%
STEM	15.50%	\$1,547,929	4.91%	\$9,306,721	20.09%	\$6,697,496	15.90%
Instructional Staff	51.00%	\$17,279,976	54.76%	\$22,433,995	48.43%	\$20,834,605	49.45%
AFSCME / Non-Bargaining	8.00%	\$3,074,799	9.74%	\$3,154,844	6.81%	\$3,264,687	7.75%
SAMP / School Administrators	6.00%	\$2,146,706	6.80%	\$2,525,526	5.45%	\$2,414,682	5.73%
Paraprofessionals	5.00%	\$2,097,524	6.65%	\$1,796,003	3.88%	\$1,890,185	4.49%
Charter Schools	14.50%	\$5,406,962	17.14%	\$5,884,265	12.70%	\$5,811,094	13.79%
3% Fund Balance	3.00%	\$0	0.00%	\$1,216,796	2.63%	\$1,216,796	2.89%
TOTAL	100.00%	\$31,553,896	100.00%	\$46,318,151	100.00%	\$42,129,545	100.00%



Schedule B

Recap of 2020 vs 2019 Core and Resolution Revenue and Expenditures

Core vs Resolution Analysis	Sum of 2019 Actuals	Sum of 2020 Actuals	Difference Year to Year 2020 vs 2019	Percentage Difference
Revenues				
Core	\$ 414,434,741	\$ 413,610,951	\$ (823,790)	-0.20%
Resolution	\$ 37,310,655	\$ 40,559,710	\$ 3,249,054	8.71%
Total Revenues	\$ 451,745,396	\$ 454,170,661	\$ 2,425,265	0.54%
Expenditures				
Core	\$ 411,041,170	\$ 422,305,688	\$ 11,264,518	2.74%
Resolution	\$ 31,553,896	\$ 40,912,748	\$ 9,358,852	29.66%
Total Expenditures	\$ 442,595,067	\$ 463,218,436	\$ 20,623,369	4.66%
Difference				
Core	\$ (3,393,570)	\$ 8,694,737	\$ 12,088,307	
Resolution	\$ (5,756,759)	\$ 353,038	\$ 6,109,797	
Grand Total	\$ (9,150,329)	\$ 9,047,776	\$ 18,198,105	

2021 Income & Expenditures thru 28 February 2021

Core vs Resolution Analysis	2021 Budget	Difference Year to Year 2021 budget vs 2020 Actual	2021 Actuals thru 2/28/21	Difference 2021 YTD Actual vs 2021 Budget
Revenues				
Core	\$ 426,451,954	\$ 12,841,003	\$ 332,137,595	\$ (94,314,359)
Resolution	\$ 42,633,000	\$ 2,073,290	\$ 39,464,330	\$ (3,168,670)
Total Revenues	\$ 469,084,954	\$ 14,914,293	\$ 371,601,925	\$ (97,483,029)
Expenditures				
Core	\$ 428,083,857	\$ 5,778,169	\$ 282,180,025	\$ (145,903,832)
Resolution	\$ 46,821,340	\$ 5,908,592	\$ 28,468,928	\$ (18,352,412)
Total Expenditures	\$ 474,905,197	\$ 11,686,761	\$ 310,648,953	\$ (164,256,245)
Difference				
Core	\$ 1,631,903	\$ (7,062,834)	\$ (49,957,570)	\$ (51,589,473)
Resolution	\$ 4,188,340	\$ 3,835,302	\$ (10,995,402)	\$ (15,183,743)
Grand Total	\$ 5,820,243	\$ (3,227,532)	\$ (60,952,973)	\$ (66,773,216)

Schedule C

Summary on the STEM areas for the 2019/2020 school year

2019/2020 Career and Technical Education /Vocational Millage Budget:

In 2019/2020, the focus was on the renovation and replacement of our high school's TV production labs to state-of-the-art digital quality equipment and digital editing facilities, in addition to updating/replacing a significant number of Agriculture, Business, Digital/Commercial Arts, and Engineering computer labs. In Health Science, the purchase, training, and implementation of Anatomage tables (including two middle schools), as well as the purchase of various health models, mannequins, CPR equipment, and digital curriculum, has enhanced learning for our current students to future their interest and technical knowledge in these exciting career and technical career areas. In Robotics/Engineering/Technology, the purchase of cooperative robots, laser engravers, computer numeral controlled welding equipment, and VEX robots have allowed our students to be on the cutting edge of technology in those disciplines. Additionally, many of our CTE classrooms have been outfitted with interactive digital panels that allow the instructor to utilize the most state-of-the-art digital content, videos, and technology to teach students. New programs that began in 2019/2020, and were funded by the referendum, included: Sugg Middle School's Urban Ag, Bayshore High School's Cybersecurity, Manatee High School's Small Engines and CNA, and Southeast High School & Lakewood Ranch High School's INCubator Entrepreneurship.

2019/2020 Science Millage Budget:

Science millage funds spent in the 2019-2020 school year were focused on providing resources and materials needed for science teachers to engage students in real-world, hands-on lessons. The goal was to enhance student learning experiences and ensure that each student is science-literate and equipped to master State Science Assessments (SSA), End-of-Course (EOC) assessments, and apply scientific knowledge in everyday applications. Purchases included renovations of middle and high school science laboratories, including lab equipment, flame-resistant lab tables/tabletops, Anatomage tables, state-of-the-art student laptops, device carts, and interactive digital panels. Funds were also allocated to acquire supplemental science curricula used to support instruction of the core curriculum. These supplemental resources include science classrooms that were improved with upgraded IXL Science, Gizmos, Generation Genius, and consumables. The team worked hard to provide classroom technology upgrades to include: science laboratory supplies, microscopes, science glassware, scales, laboratory protective gear, titration equipment, heat sensors, temperature probes, sound probes, electrophoresis systems, and DNA kits to ensure our students and schools have the most up to date equipment possible keeping our students engaged and excited to learn.

2019/2020 STEM Elementary Millage Budget:

The STEM focus of the 2019/2020 school year was to provide integrated and experiential learning opportunities and students to achieve mastery of the curriculum standards. The purchases made via the millage funds supported the STEM program's focus and goals by acquiring innovative and technology-forward STEM equipment such as robotics equipment, Chromebooks, and drones. Funds were allocated to provide professional development and resources for STEM teachers to integrate and apply the technology in the classroom. Furthermore, funds were spent on upgrading the learning environment of many classrooms into innovative and appropriate STEM Labs, which included software subscriptions to engage students in STEM-specific technology. In addition, funds were spent for equipment-specific training, lesson planning & practices, and the largest area for the expenditure of the funds is from the salary and benefits costs related to the new 18 STEM teachers for the schools that were brought on because of the funding from the millage funds. STEM funds were spent appropriately and carefully to advance the STEM focus and goals of the School District of Manatee County.

2019/2020 Critical Mission School-Based Budget:

All elementary, middle and high schools in Manatee County were allocated again with this year's millage funds for school-based and developed academic and STEM learning enhancement projects. These efforts included one-on-one student academic tutoring focused on small group instruction in science and math. Technology enhancement has allowed student coding instruction that strengthens computational thinking skills and helps students explore the fundamentals of the application of academics in applied learning. Students are eager to work and learn new concepts that make a positive impact because of the millage funding.