

# THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA



## 2013-2014 TENTATIVE BUDGET GENERAL FUND EXECUTIVE SUMMARY

JULY 23, 2013

### SARASOTA COUNTY SCHOOL BOARD

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**Shirley Brown, Vice Chair**  
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# 2013-2014 GENERAL FUND TENTATIVE BUDGET EXECUTIVE SUMMARY

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# **The School Board of Sarasota County, Florida**

## **2013-2014 Tentative General Fund Budget**

### **Sarasota County School Board Vision Statement**

The School District of Sarasota County places learning at the center of its activities to enable all learners to lead productive, responsible, and healthful lives.

### **Sarasota County School Board Mission Statement**

The School District of Sarasota County prepares students to achieve the highest learning standards by engaging a high quality staff, involved parents, and a supportive community.

### **Sarasota County School Board Strategic Plan**

The 2013-2014 General Fund budget reflects the priorities established in the Strategic Plan. The plan is based upon five pillars that provide the focus and structure from which the school district will build success. The five pillars are Quality, People, Service, Resources, and Safety. The Quality pillar focuses on measured results for student achievement. The People pillar is founded on maximizing the value of our staff, partners and stakeholders. The Services pillar is promoting courteous, professional, efficient and productive interactions among staff, students, parents, and visitors. The Resources pillar is focused upon ensuring full and equitable use of our facilities, systems and funding. The Safety pillar is protecting our resources, staff, students, parents and visitors.

### **General Fund Overview**

The General Fund is the chief operating fund of the school district. Generally accepted accounting principles prescribe that the General Fund be used to account for all financial resources except those required to be accounted for in another fund.

The General Fund revenues are controlled by the State Legislature. Each year the Legislature appropriates funding for school districts using the Florida Education Finance Program. This funding system was enacted by the Florida Legislature in 1973 to guarantee equalized funding per student on a state wide basis. A key feature of the Florida Education Finance Program funding model is that it bases financial support for education upon the individual student participating in a particular education program rather than upon the number of teachers or classrooms. In addition to the base funding, the Legislature also appropriates funds called Categoricals. The Categoricals are other Legislative or voter mandated educational programs. The largest categorical is the student class size amendment approved by voters in 2002. This amendment became fully effective in the 2010 - 2011 school year. Classrooms where core subject content is taught can have no more than 18 students for grades kindergarten through grade 3, no more than 22 students in grades 4 through 8, and no more than 25 students in grades 9 through 12. There is a penalty for classrooms that have more students than the constitutional amendment. The penalty is loss of the class size categorical and half of the base student allocation for each student that exceeds the maximum. School districts out of compliance must submit a corrective action plan by February 1, 2014 to receive a portion of the funding taken away for noncompliance. School districts that are in compliance will receive a redistribution of funds paid by the districts out of compliance.

**The School Board of Sarasota County, Florida  
2013-2014 Tentative General Fund Budget**

**General Fund Overview -continued**

The Legislature has established other laws that allow school districts to raise additional revenue. The 2001 Legislature provided authority for an additional levy, not to exceed four years, for operational purposes to be authorized by the electorate through a local referendum. The Sarasota County School Board held a local referendum in 2002 and the voters approved a 1 mill levy that was extended an additional 4 years by voters in 2006. In March of 2010 the 1 mill levy was again extended for an additional 4 years. This funding source accounts for approximately 12% of the total revenue in the General Fund.

The General Fund expenditures are approximately 76% salary and employee benefits. The salaries paid out of the General Fund covers the majority of all staff in schools and support departments. This includes teachers, bus drivers, custodians, etc. The other 24% is for instructional materials, utilities, fuel for buses, charter school payments etc.

**Unaudited Actual results of Operations for the Prior Fiscal Year of 2012-2013**

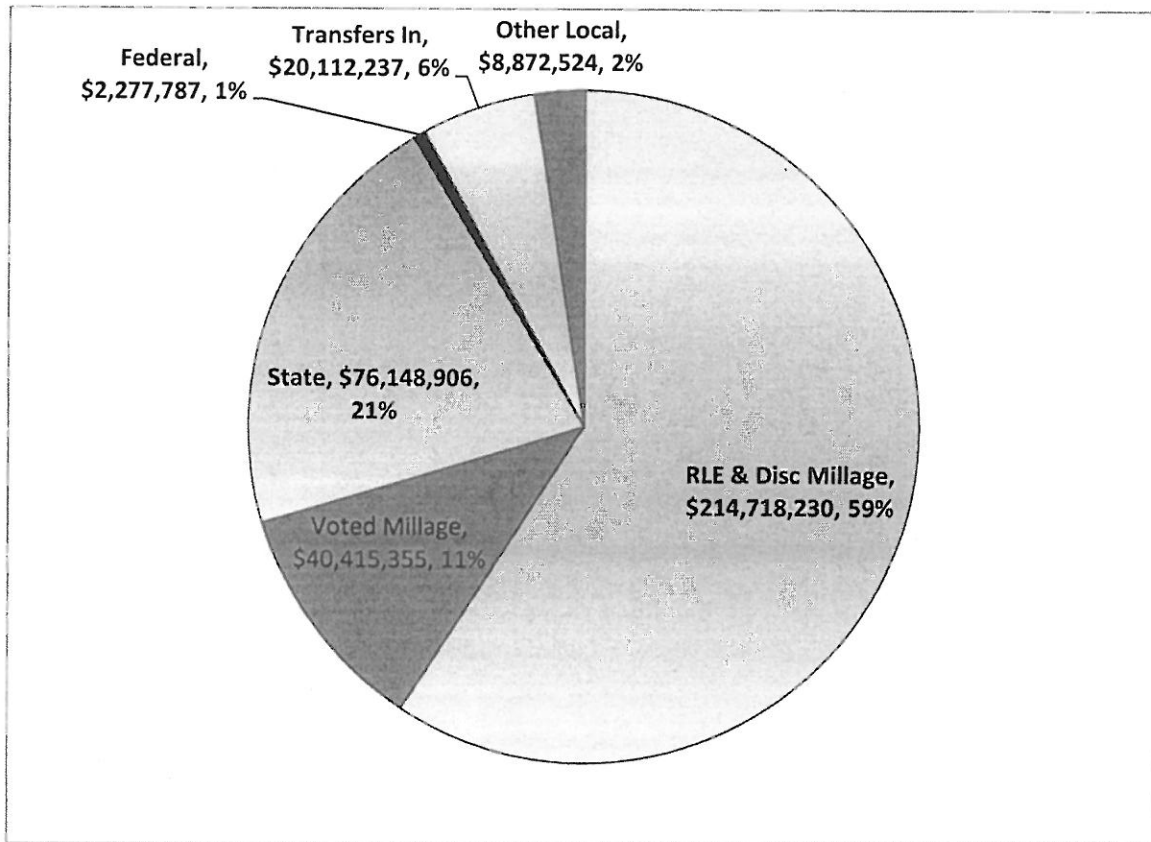
In the graphs and tables below are the projected actual results of operations for the fiscal year 2012-2013. The ending unassigned fund balance is 10.89%. This healthy reserve has been achieved by all stakeholders working collaboratively together. In the tables that follow are the details by line item of the changes from the original budget.

**Revenues and Transfers In**

Description	Original Budget 2012-2013	Unaudited 2012-2013	Increase (Decrease) From Original Budget
Federal Direct (Note the decrease is related to the receiving of Medicaid funding below the budget.)	\$2,696,345	\$2,277,787	(\$418,558)
State Sources (Note the decrease is related to a proration of available state funding.)	\$76,326,878	\$76,148,906	(\$177,972)
Local Sources (Note the major portion of the increase is related to collecting property taxes in excess of 96% and receiving funding for wellness programs from our health provider.)	\$262,136,195	\$264,006,109	\$1,869,914
Total Revenues	\$341,159,418	\$342,432,802	\$1,273,384
Transfers in from the Capital Fund	\$20,135,818	\$20,112,237	(\$23,581)
Total Revenue and Transfers In	\$361,295,236	\$362,545,039	\$1,249,803

**The School Board of Sarasota County, Florida  
2013-2014 Tentative General Fund Budget**

**Total Unaudited Revenues and Transfers In for 2012-2013 of \$362,545,039**



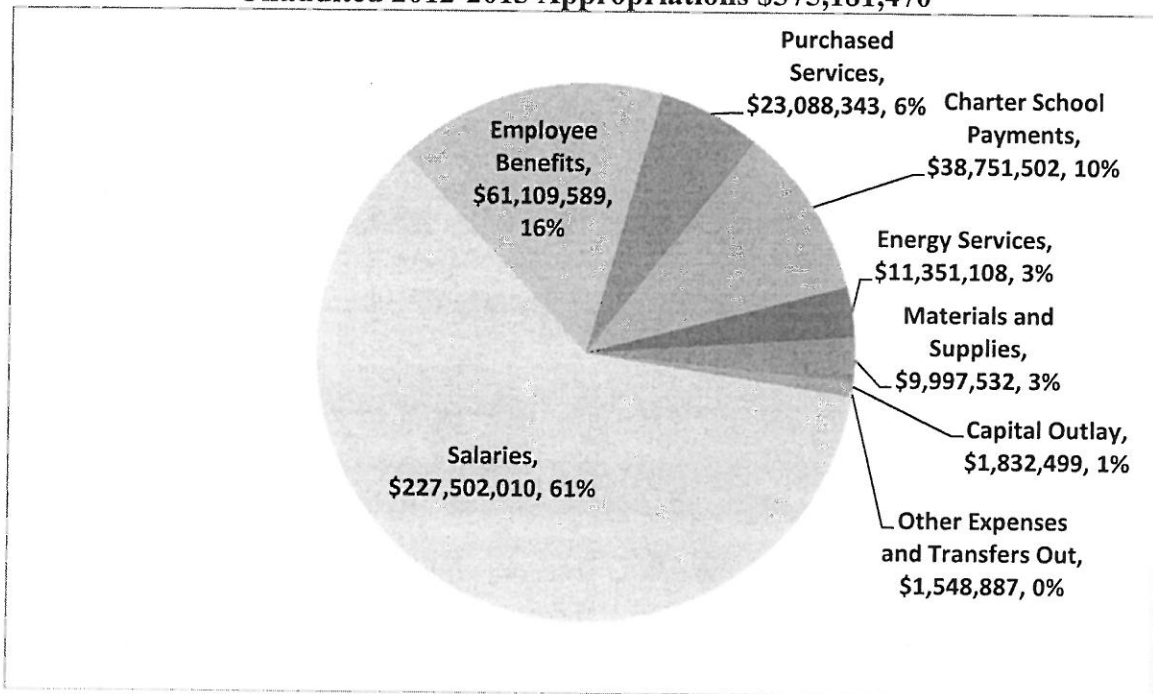
**Appropriations**

Description	Original Budget 2012-2013	Unaudited 2012-2013	Increase (Decrease) From Original Budget
Salaries (Note the salary increase is primarily from not being able to achieve the level of savings from the hiring freeze and an increase in school recognition bonus payments.)	\$226,318,714	227,502,010	\$1,183,296
Employee Benefits (Note the net decrease is primarily from the group insurance renewal decrease of 2%, rather than the 5% increase that was budgeted.)	\$61,115,338	\$61,109,589	(\$5,749)
Purchased Services (The majority of the decrease is related repairs and maintenance expenditures being less than the previous year.)	\$63,622,685	\$61,839,845	(\$1,782,840)

**The School Board of Sarasota County, Florida**  
**2013-2014 Tentative General Fund Budget**  
**Appropriations- continued**

Description	Original Budget 2012-2013	Unaudited 2012-2013	Increase (Decrease) From Original Budget
Energy Services (The majority of the increase is related to diesel fuel and electricity costs coming in above the original budget.)	\$10,898,571	\$11,351,108	\$452,537
Materials and Supplies (Textbook purchases were less than originally budgeted)	\$10,409,320	\$9,997,532	(\$411,788)
Capital Outlay (The net decrease is from new library books for Booker and Venice High were deferred into the next fiscal year.)	\$1,883,855	\$1,832,499	(\$51,356)
Other Expenses (A slight increase in dues and fees during the 2012-2013 fiscal year)	\$578,333	\$618,297	\$39,964
Transfers Out (The increase is related to reimbursing the capital fund for landscaping expenses that should have been costed to the General Fund.)	\$550,279	\$930,590	\$380,311
<b>Total Appropriations</b>	<b>\$375,377,095</b>	<b>\$375,181,470</b>	<b>(\$195,625)</b>

**Unaudited 2012-2013 Appropriations \$375,181,470**



**The School Board of Sarasota County, Florida  
2013-2014 Tentative General Fund Budget**

**Ending Gross Fund Balance**

Description	Original Budget 2012-2013	Unaudited 2012-2013	Increase (Decrease) From Original Budget
Beginning Gross Fund Balance July 1, 2012	\$63,999,318	\$63,999,318	\$0
Add Revenues and Transfers In	\$361,295,236	\$362,545,039	\$1,249,803
Less Appropriations	\$375,377,095	\$375,181,470	(\$195,625)
Ending Gross Fund Balance June 30, 2013	\$49,917,459	\$51,362,887	\$1,445,428

**Composition of the Ending Gross Fund Balance**

Description	Original Budget 2012-2013	Unaudited Actual 2012-2013	Increase (Decrease) From Original Budget
Non Spendable Fund Balance (Inventory)	\$163,116	\$147,212	(\$15,904)
Assigned Fund Balance (Encumbrances, School carry Forwards, Categorical and Grant Carry Forwards)	\$10,526,846	\$10,349,258	(\$177,588)
Unassigned Fund Balance (Board Policy 10% to 7.5% of Appropriations)	\$37,537,710 10.00%	\$37,518,147 10.00%	(\$19,563)
Total Unassigned Fund Balance above the maximum Board Policy of 10%	\$1,689,787 .45%	\$3,348,270 .89%	\$1,658,483
Total Ending Gross Fund balance	\$49,917,459	\$51,362,887	\$1,445,428

**The 2013-2014 Budget**

The budget development process is a year round continuous process. Student projections are forecasted over a five year period identifying both operating and capital needs. The 2013-2014 budget process began with the first budget workshop being held on October 16, 2012. At the November 20, 2012 budget workshop it was agreed that the unassigned fund balance would be reduced to 7.5% and approximately \$1.5 million would be reduced from the 2013-2014 budget. At the February 19, 2013 budget workshop the School Board reviewed a two year projection of the General Fund estimated operations through 2014-2015. The estimate for the 2014-2015 budget was a reduction of approximately \$6 million. It was agreed to make a reduction of \$3 million over the next two years. At the March 19, 2013 budget workshop the School Board reviewed approximately \$4 million in reductions. It was agreed to implement approximately \$3.8

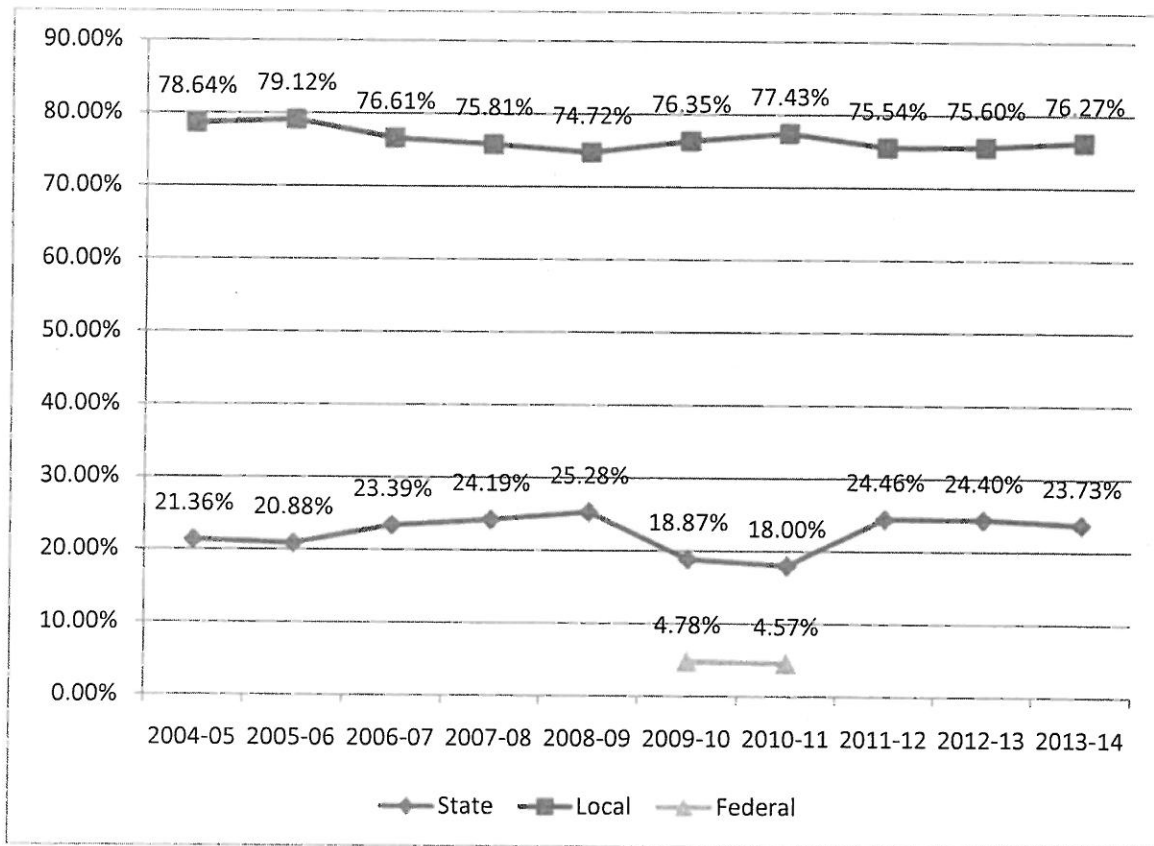
## The School Board of Sarasota County, Florida 2013-2014 Tentative General Fund Budget

million for the beginning of the 2013-2014 fiscal year. In summary the MGT of America, Inc Financial Management study released in January of 2012 continues to reduce overall appropriations. The study recommended yearly savings of approximately \$3.7 million to \$5.4 million. In the first year 31% of their recommendations were implemented and are continuing into the 2013-2014 fiscal year. For the 2013-2014 fiscal year approximately \$3.8 million is being reduced from the General Fund, of which 76% of the reductions were items listed as recommendations in the MGT study.

### Revenues

The Florida Legislature determines yearly the funding for Public Education. They control both the local property taxes that can be levied and the state funding provided per student. The Florida Legislature began using Federal Stimulus funds in 2009-2010 to fund a portion of the funding that the state had funded in prior years. The 2010-2011 fiscal year is the last year stimulus funding was available.

In the graph below is a historical percentage of the funding provided by the Florida Legislature through the Florida Education Finance Program.





**The School Board of Sarasota County, Florida**  
**2013-2014 Tentative General Fund Budget**

**Revenues 2013-2014 - Continued**

The Legislative budget indicates the Sarasota County School Board is receiving a 6.17% increase in funding per student from the state and local funding controlled by the Legislature for 2013-2014. Unfortunately the majority of the new revenues are restricted to specific uses by the Florida Legislature, including a state mandated retirement increase. The below tables provide the specific budget information that details the school system will have to continue using unspent prior year revenues to continue funding the current programs. In appendix "A" the budget reductions and cost avoidance actions taken since the great recession began details by year the reductions. For the 2013-2014 budget, \$3,837,981 was reduced, bringing the total reductions since 2007-2008 to \$124,409,876. The Florida Legislature allows the maintenance and equipment expenditures in the operating fund to be funded from a transfer from the capital millage fund. The district has been using this funding source since authorized in the late 1980's. The Florida Legislature also allows school districts the ability to generate additional funds based upon local voter approval. The Sarasota County School Board is one of 17 school districts that are using Florida Statue 1011.71 that permits the voters to approve a four year millage in addition to the amount the Legislature determines yearly. In appendix "B" is detail by year since inception of how the voted millage revenues have been appropriated. The four year millage represents approximately 12% of the district's total revenues in the operating fund.

**Revenues and Transfers In**

Description	Unaudited 2012-2013	Budget 2013-2014	Increase (Decrease)	Percentage Change
Federal Revenues (Note- A slight decrease in Medicaid reimbursement funding is anticipated.)	\$2,277,787	\$2,260,316	(\$17,471)	(.76%)
State Funds (Note the amount per student has increased by \$169.32 per student.)	\$76,148,906	\$77,242,255	\$1,093,349	1.44%
Local Funds (Note the major increase is related to a increase in the required local effort millage levy mandated by the Florida Legislature. The legislative mandated millage rate is estimated to increase .297 mills.)	\$264,006,109	\$279,971,523	\$15,965,414	6.05%
<b>Total Revenues</b>	<b>\$342,432,802</b>	<b>\$359,474,094</b>	<b>\$17,041,292</b>	<b>4.98%</b>
Transfers In From Capital (Note the capital transfer had a onetime transfer of \$531,000 in 2012-2013.)	\$20,112,237	\$19,813,262	(\$298,975)	(1.49%)
<b>Total Revenues &amp; Transfers</b>	<b>\$362,545,039</b>	<b>\$379,287,356</b>	<b>\$16,742,317</b>	<b>4.62%</b>

**The School Board of Sarasota County, Florida**  
**2013-2014 Tentative General Fund Budget**

**Appropriations**

Appropriations for the 2013-2014 fiscal year are increasing \$17,044,462 or 4.54%. The majority of the increase is related to the legislatively mandated retirement rate increase, the Legislative mandate to increase teacher pay, and an anticipated increase in health insurance costs. In Appendix "A" is a listing of all budget reductions that have been made since the economic downturn of 2007, including the reductions of \$3,837,981 for the fiscal year 2013-2014.

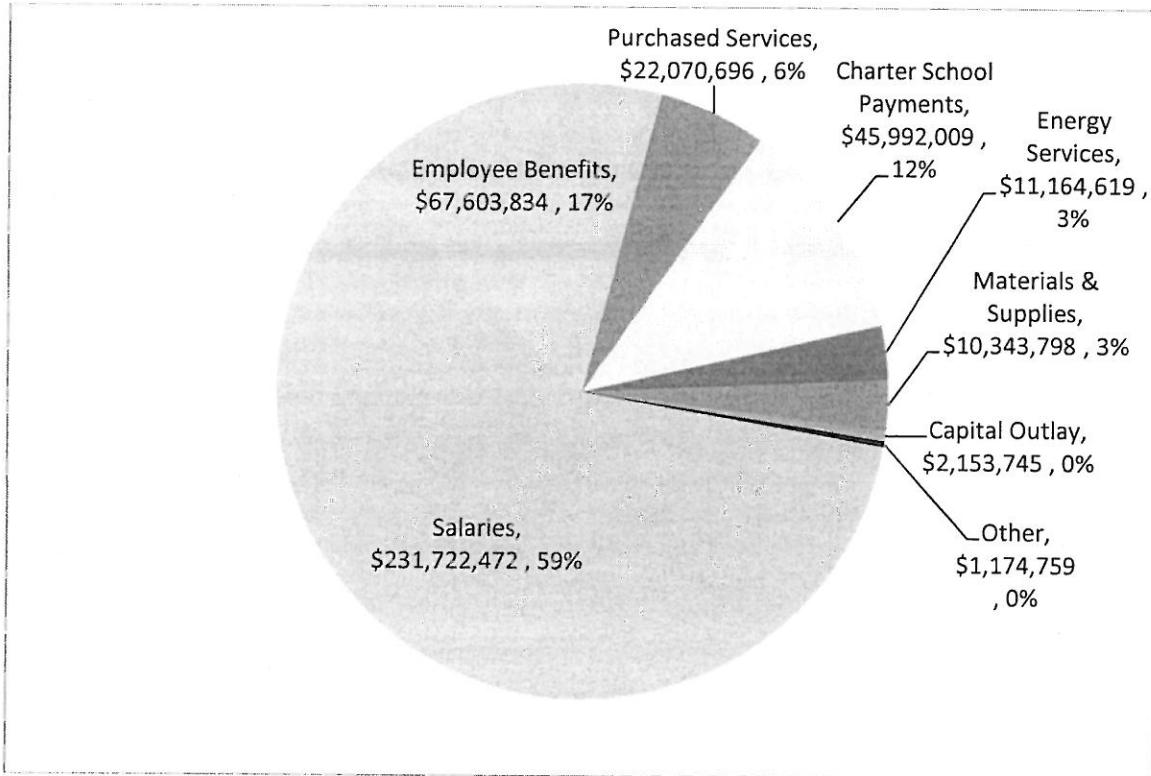
<b>Description</b>	<b>Unaudited 2012-2013</b>	<b>Budget 2013-2014</b>	<b>Increase (Decrease)</b>	<b>Percentage Change</b>
<b>Salaries</b> (The budget net increase is due to the Legislature appropriating an allocation that can only be used for salary increases)	\$227,502,010	\$231,722,472	\$4,220,462	1.86%
<b>Employee Benefits</b> (The budget increase includes the retirement rate increase of .17% and an estimated health insurance rate increase of 10%.)	\$61,109,589	\$67,569,567	\$6,459,978	10.57%
<b>Purchased Services</b> (The budget increase is due to an increase in students attending charter schools.)	\$61,839,845	\$68,062,705	\$6,222,860	9.14%
<b>Energy Services</b> (The budget decrease is due to anticipated savings in diesel fuel, due to opening of the North Port bus depot.)	\$11,351,108	\$11,164,619	(\$186,489)	(1.64%)
<b>Materials and Supplies</b> (The budget increase is related to consumable supply purchases.)	\$9,997,532	\$10,343,798	\$346,266	3.46%
<b>Capital Outlay</b> (The budget increase is due to anticipated replacement of out dated library books at the media centers of Booker and Venice High.)	\$1,832,499	\$2,153,745	\$321,246	\$17.53%
<b>Other Expenses</b> (A one percent CPI was applied.)	\$618,297	\$624,480	\$6,183	1.00%

**The School Board of Sarasota County, Florida  
2013-2014 Tentative General Fund Budget**

**Appropriations - continued**

<b>Description</b>	<b>Unaudited 2012-2013</b>	<b>Budget 2013-2014</b>	<b>Increase (Decrease)</b>	<b>Percentage Change</b>
<b>Transfer to Other Funds</b> (The reduction is in 2012-13 a onetime repayment to capital was done.)	\$930,590	\$550,279	(\$380,311)	(40.87%)
<b>Total Appropriations</b>	\$375,181,470	\$392,225,932	\$17,044,462	4.54%

**2013-2014 Appropriations by Object \$392,225,932**



**Appropriations by Function**

<b>Description</b>	<b>Unaudited 2012-2013</b>	<b>Budget 2013-2014</b>	<b>Increase (Decrease)</b>	<b>Percentage Change</b>
<b>Instruction</b> (The increase is related to an estimated student increase of 724 students and the salary increase by the Legislature for instructional staff.)	\$248,944,831	\$264,324,116	\$15,379,285	6.18%
<b>Pupil Personnel Service</b> (Increase is related to the cost of employee benefits for all district staff.)	\$20,550,068	\$21,410,045	\$859,977	4.18%

**The School Board of Sarasota County, Florida**  
**2013-2014 Tentative General Fund Budget**

**Appropriations by Function - continued**

Description	Unaudited 2012-2013	Budget 2013-2014	Increase (Decrease)	Percentage Change
<b>Instructional Media Services</b> (Decrease is related to the staffing changes in the school media centers.)	\$4,082,692	\$3,673,082	(\$409,610)	(10.03%)
<b>Instruction and Curriculum Development</b> (Increase is related to the cost of employee benefits for all district staff.)	\$2,464,635	\$2,576,603	\$111,968	4.54%
<b>Instructional Staff Training</b> (A larger portion of staff training is being funded from Title II.)	\$1,129,581	\$1,113,197	(\$16,384)	(1.45%)
<b>Instruction Related Technology</b> (Net decrease is related to Information Services reorganization)	\$3,037,377	\$2,973,455	(\$63,922)	(2.10%)
<b>Board of Education &amp; Legal Services</b>	\$806,897	\$833,660	\$26,763	3.33%
<b>General Administration</b>	\$1,443,124	\$1,428,685	(\$14,439)	(1.00%)
<b>School Administration</b> (Increase is related to the cost of employee benefits for all district staff.)	\$16,388,811	\$16,833,353	\$444,542	2.71%
<b>Facilities Acquisitions &amp; construction</b>	\$18,259	\$19,088	\$829	4.54%
<b>Fiscal Services</b> (Overtime related to the CSD system implementation is estimated to be below the previous year usage.)	\$1,819,019	\$1,771,657	(\$47,362)	(2.60%)
<b>Food Services</b> (The terminal leave benefits of the Food Service fund are charged to the General Fund. The increase is an estimate of anticipated retirements.)	\$90,886	\$95,014	\$4,128	4.54%

**The School Board of Sarasota County, Florida  
2013-2014 Tentative General Fund Budget**

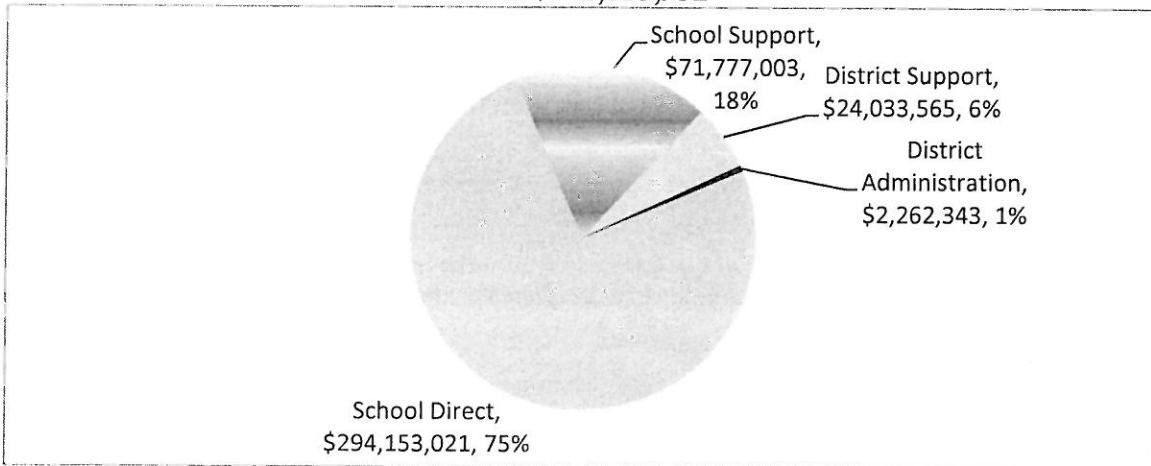
**Appropriations by Function - continued**

Description	Unaudited 2012-2013	Budget 2013-2014	Increase (Decrease)	Percentage Change
<b>Central Services</b>	\$5,374,836	\$5,419,014	\$44,178	.82%
<b>Pupil Transportation</b> (Reflects estimated savings from new North Port bus depot)	\$16,297,871	\$16,334,920	\$37,049	.23%
<b>Operation of Plant</b>	\$33,486,048	\$34,273,637	\$787,589	2.35%
<b>Maintenance of Plant</b>	\$13,461,228	\$13,822,771	\$361,543	2.69%
<b>Administrative Technology Service</b> (Net decrease is related is the Information Services Reorganization)	\$3,063,759	\$3,001,035	(\$62,724)	(2.05%)
<b>Community Service</b>	\$1,790,958	\$1,772,321	(\$18,637)	(1.04%)
<b>Transfers to Other Funds</b>	\$930,590	\$550,279	(\$380,311)	(40.87%)
<b>Total</b>	\$375,181,470	\$392,225,932	\$17,044,462	4.54

**Summary of the 2013-2014 Appropriations by Function Categories**

In the graph below are the appropriations summarized by school direct, school support, district support services and district administration services. The composition of the school direct function appropriations are instruction, pupil support services, instructional media services, instructional technology services, and community services. The composition of the school support function appropriations are instruction and curriculum development, instructional staff training, school administration, transportation, operation of plant, food service, and transfers to other funds. The composition of the district support services function appropriations are administrative technology services, fiscal services, central services, and maintenance of plant. The composition of the district administration services function appropriations are general administration, board of education, and legal services.

**Total \$392,225,932**



**The School Board of Sarasota County, Florida  
2013-2014 Tentative General Fund Budget**

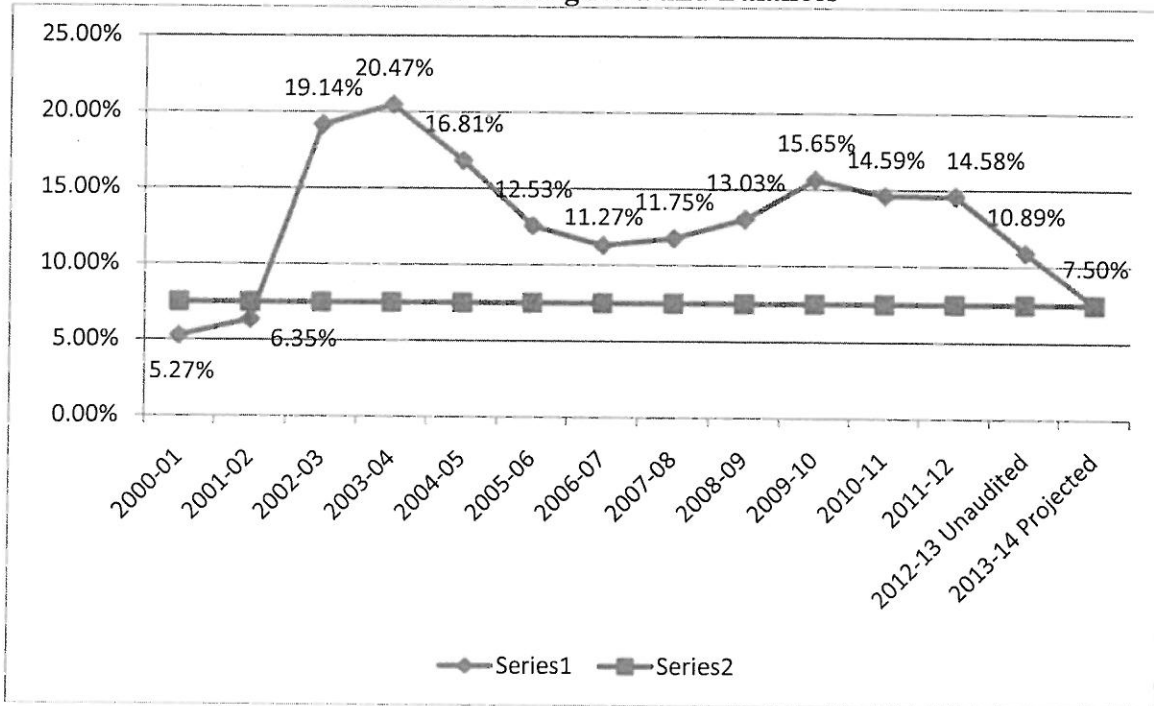
**Ending Fund Balance**

Description	Unaudited 2012-2013	Budget 2013-2014	Increase (Decrease)
Beginning Gross Fund Balance	\$63,999,318	\$51,362,887	(\$12,636,431)
Add Revenues and Transfers In	\$362,545,039	\$379,287,356	\$16,742,317
Less Appropriations	\$375,181,470	\$392,225,932	\$17,044,462
Ending Gross Fund Balance	\$51,362,887	\$38,424,310	(\$12,938,577)

**Composition of the Ending Gross Fund Balance**

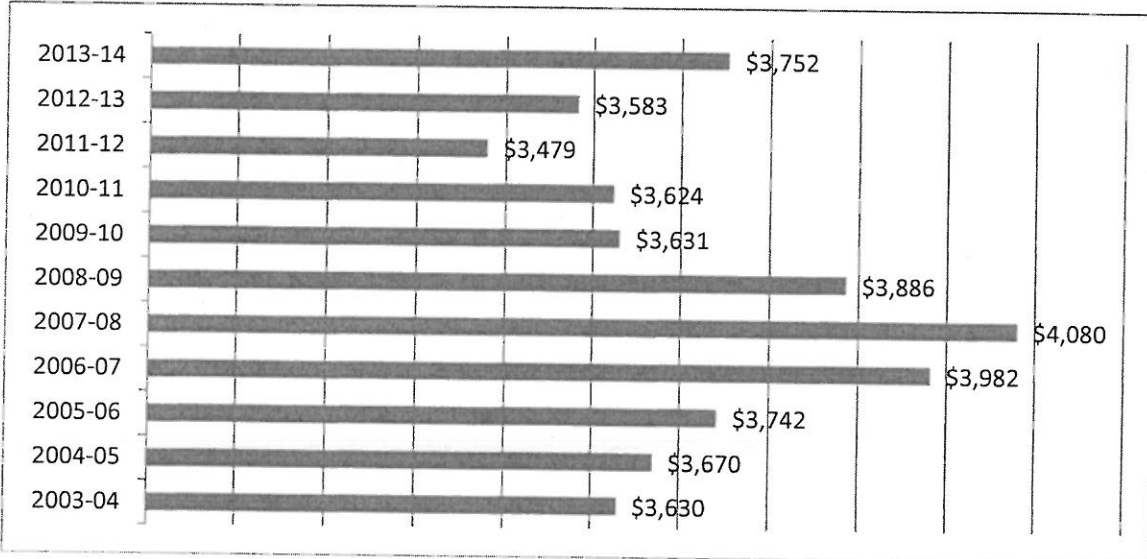
Description	Unaudited 2012-2013	Budget 2013-2014	Increase (Decrease)
Non Spendable Fund Balance (Inventory)	\$147,212	\$147,212	\$0
Assigned Fund Balance (Encumbrances, School, Categorical and Grant Carry Forwards)	\$10,349,257	\$8,860,153	(\$1,489,104)
Unassigned Fund Balance (Board Policy 10% to 7.5% of Appropriations)	\$37,518,147	\$29,416,945	(\$8,101,202)
Total Unassigned Fund Balance above the maximum Board Policy of \$10%	\$3,348,270	\$0	(\$3,348,270)
Total Ending Gross Fund balance	\$51,362,887	\$38,424,310	(\$12,938,577)

**Historical Unassigned Fund Balances**



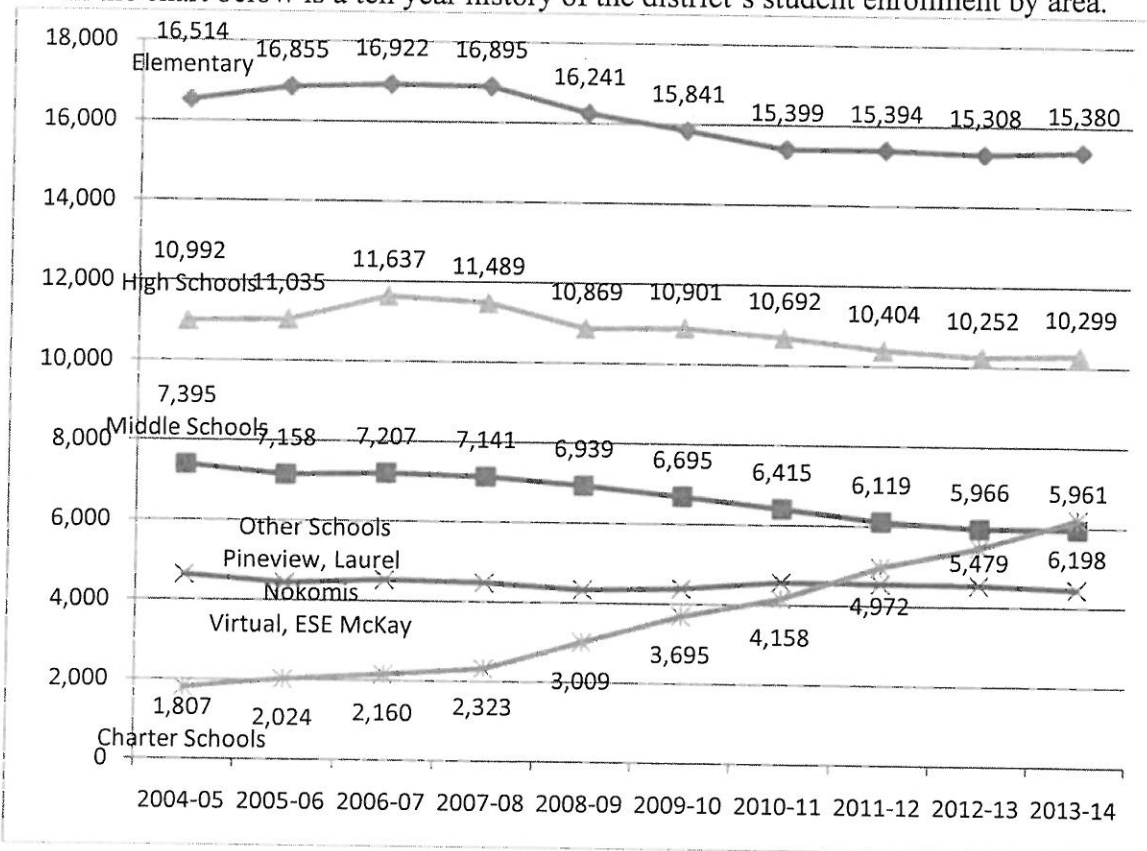
**The School Board of Sarasota County, Florida**  
**2013-2014 Tentative General Fund Budget**  
Florida Education Finance Program Base Student Allocation

The chart below displays the base student allocation set by the Legislature for the previous ten years. It is interesting to note that the base student allocation for 2013-2014 has been reduced to very close to the 2005-2006 level. This represents an 8% decrease since 2007-2008.



**Student Enrollment Information**

In the chart below is a ten year history of the district's student enrollment by area.



# The School Board of Sarasota County, Florida

## Student Enrollment

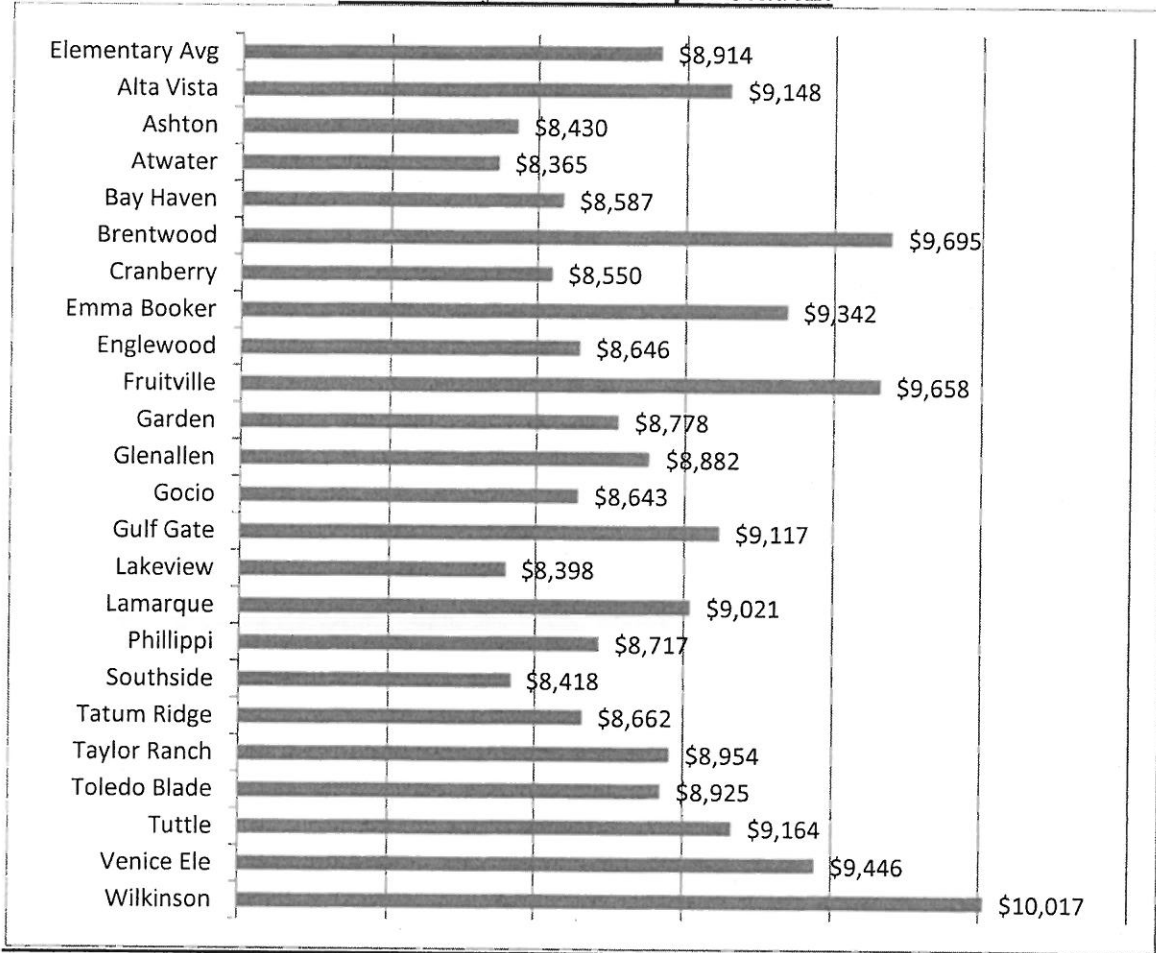
### District Summary of all Schools

School	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
<b>Elementary Schools</b>								
Alta Vista	624	575	563	565	549	560	571	574
Ashton	819	807	799	800	775	747	749	767
Atwater	672	705	711	710	723	722	738	740
Bay Haven	584	578	583	584	584	582	588	588
Brentwood	656	651	647	635	630	613	613	617
Cranberry	747	747	765	773	768	775	780	786
Emma Booker	522	513	521	519	535	532	541	543
Englewood	384	429	475	509	523	547	568	568
Fruitville	715	748	770	765	784	790	806	807
Garden	600	576	589	590	602	587	597	596
Glenallen	684	707	667	690	678	675	678	692
Gocio	749	783	762	764	770	801	826	820
Gulf Gate	751	767	709	711	698	689	675	687
Lakeview	635	648	604	590	604	602	611	629
Lamarque	1,013	946	870	844	798	781	767	744
Phillippi	646	674	758	763	773	794	807	809
Southside	736	724	772	811	858	882	949	978
Tatum Ridge	754	724	685	685	694	700	711	724
Taylor Ranch	704	680	642	641	613	587	591	594
Toledo	646	652	662	671	679	687	689	688
Tuttle	626	661	671	683	697	713	717	694
Venice	603	597	577	592	585	586	574	580
Wilkinson	529	502	506	493	478	476	464	465
<b>Total Elementary Schools</b>	<b>15,399</b>	<b>15,394</b>	<b>15,308</b>	<b>15,388</b>	<b>15,399</b>	<b>15,430</b>	<b>15,609</b>	<b>15,692</b>
<b>Middle Schools</b>								
Booker	854	845	810	851	812	801	776	762
Brookside	1,036	898	844	800	747	772	796	810
Heron Creek	1,116	1,052	879	827	807	824	839	835
McIntosh	867	879	853	826	789	781	774	767
Sarasota	1,142	1,149	1,210	1,240	1,266	1,259	1,264	1,281
Venice	731	639	618	615	651	673	699	715
Woodland	669	657	752	802	800	791	793	811
<b>Total Middle Schools</b>	<b>6,415</b>	<b>6,119</b>	<b>5,966</b>	<b>5,961</b>	<b>5,872</b>	<b>5,901</b>	<b>5,941</b>	<b>5,980</b>
<b>High Schools</b>								
Booker	1,073	1,017	985	1,044	1,053	1,070	1,104	1,114
Cyesis								
NorthPort	2,472	2,334	2,266	2,177	2,080	2,033	1,999	1,954
Riverview	2,742	2,640	2,638	2,600	2,569	2,554	2,565	2,575
Sarasota	2,018	1,965	1,968	2,060	2,092	2,079	2,099	2,144
Suncoast Polytechnical	436	549	525	517	542	572	588	598
Venice	1,951	1,899	1,870	1,907	1,926	1,980	1,986	2,008
<b>Total High Schools</b>	<b>10,692</b>	<b>10,404</b>	<b>10,252</b>	<b>10,305</b>	<b>10,262</b>	<b>10,287</b>	<b>10,342</b>	<b>10,393</b>
<b>Other Schools</b>								
Laurel Nokomis School	1,096	1,089	988	978	942	927	909	897
Contracted Virtual School	137	155	102	134	149	181	219	257
District Virtual School			53	58	65	74	85	98
Phoenix Academy	201	181	194					
Oak Park	345	349	342	358	358	358	358	358
Oak Park South	48	46	54	54	54	54	54	54
ESE Vouchers to Private Schools	289	324	372	403	423	440	473	497
Sarasota Technical Institute	628	690	696	702	702	702	702	702
Pineview	2,210	2,196	2,266	2,205	2,198	2,147	2,152	2,151
ESE Special Programs	91	87	42	87	87	87	87	87
<b>Total Other Schools</b>	<b>4,417</b>	<b>4,427</b>	<b>4,413</b>	<b>4,278</b>	<b>4,277</b>	<b>4,268</b>	<b>4,338</b>	<b>4,398</b>
<b>Alternative Schools</b>								
A.M.I. Kids. D.J.J. Center	62	15	13					
T.R.I.A.D.	95	111	111	135	135	135	135	135
<b>Total Second Chance</b>	<b>157</b>	<b>126</b>	<b>124</b>	<b>135</b>	<b>135</b>	<b>135</b>	<b>135</b>	<b>135</b>
<b>Charter Schools</b>								
Imagine Charter School at NorthPort	769	967	1,104	1,315	1,380	1,403	1,377	1,377
Imagine Charter School at Palmer Ranch	406	618	617	621	688	735	767	805
Island Village Montessori	462	502	588	660	685	685	745	805
Sarasota Arts & Sciences	681	750	748	750	750	750	750	750
The Leadership Academy of Venice	306	320	309	330	330	330	330	330
Sarasota Academy of the Arts				200	218	236	236	236
Sarasota Military	796	858	967	989	989	989	989	989
Suncoast Innovative Studies	311	349	403	443	443	443	443	443
Sarasota Suncoast Academy	427	440	469	558	646	734	756	780
Strength and Knowledge at the Y		168	274	332	330	330	330	330
<b>Total Charter Schools</b>	<b>4,158</b>	<b>4,972</b>	<b>5,479</b>	<b>6,198</b>	<b>6,459</b>	<b>6,635</b>	<b>6,723</b>	<b>6,845</b>
<b>Grand Total Pre K through Grade Twelve</b>	<b>41,238</b>	<b>41,442</b>	<b>41,542</b>	<b>42,266</b>	<b>42,404</b>	<b>42,656</b>	<b>43,088</b>	<b>43,444</b>



**The School Board of Sarasota County, Florida  
2013-2014 Tentative General Fund Budget**

**Elementary School Cost per Student**

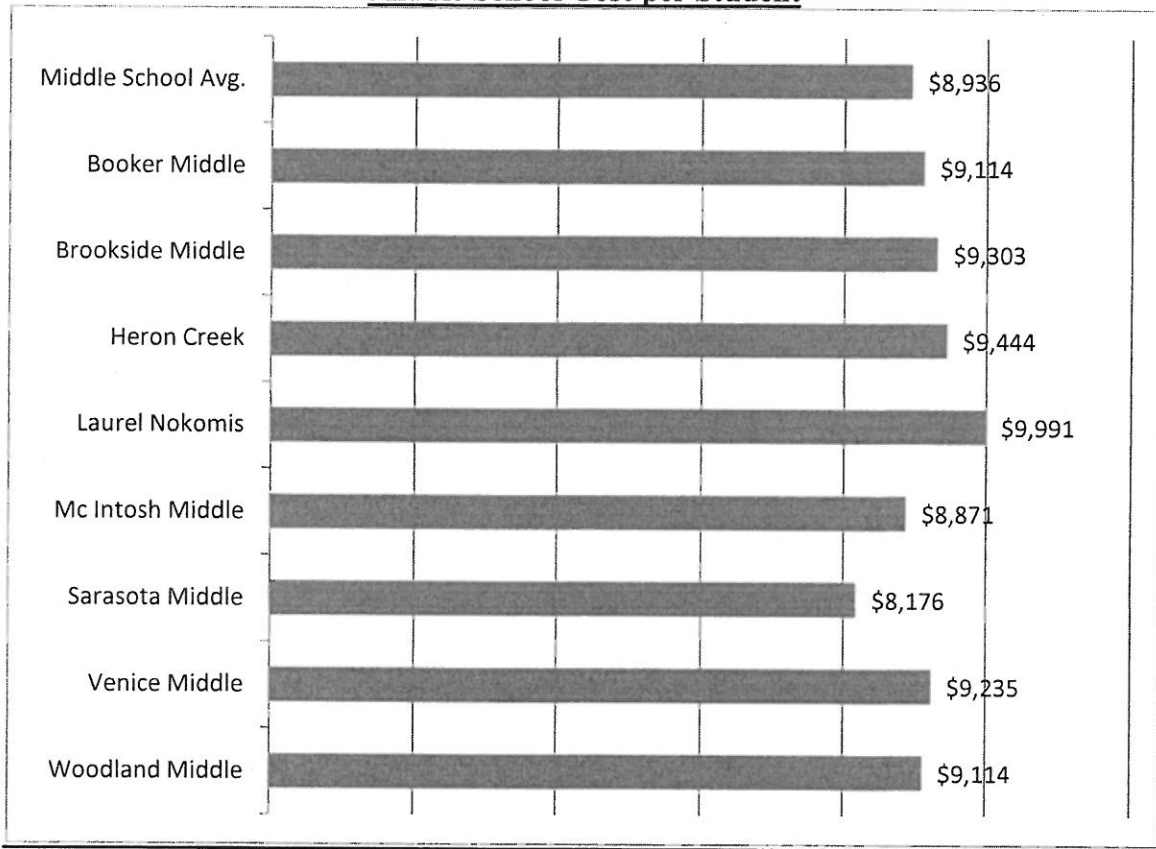


**Other Elementary School Student Information**

School	Student Count	ESE %	Free & Reduced Lunch %	School	Student Count	ESE %	Free & Reduced Lunch %
Alta Vista	565	18.03%	92.21%	Gulf Gate	711	20.18%	52.88%
Ashton	800	20.59%	35.14%	Lakeview	590	25.82%	38.36%
Atwater	710	13.7%	65.92%	Lamarque	844	18.73%	65.51%
Bay Haven	584	20.06%	45.99%	Phillippi	763	22.34%	42.59%
Brentwood	635	26.21%	69.90%	Southside	811	21.33%	23.47%
Cranberry	760	20.68%	66.98%	Tatum Ridge	667	24.75%	22.87%
Emma Booker	519	19.70%	94.72%	Taylor Ranch	641	19.09%	42.81%
Englewood	509	16.34%	55.27%	Toledo Blade	671	21.04%	61.95%
Fruitville	765	36.07%	54.41%	Tuttle	683	14.81%	88.40%
Garden	590	15.13%	56.36%	Venice	592	34.58%	38.99%
Glenallen	690	20.07%	80.38%	Wilkinson	493	25.88%	75.36%
Gocio	764	13.96%	84.86%	Ele. Avg.	668	21.22%	58.93%

**The School Board of Sarasota County, Florida  
2013-2014 Tentative General Fund Budget**

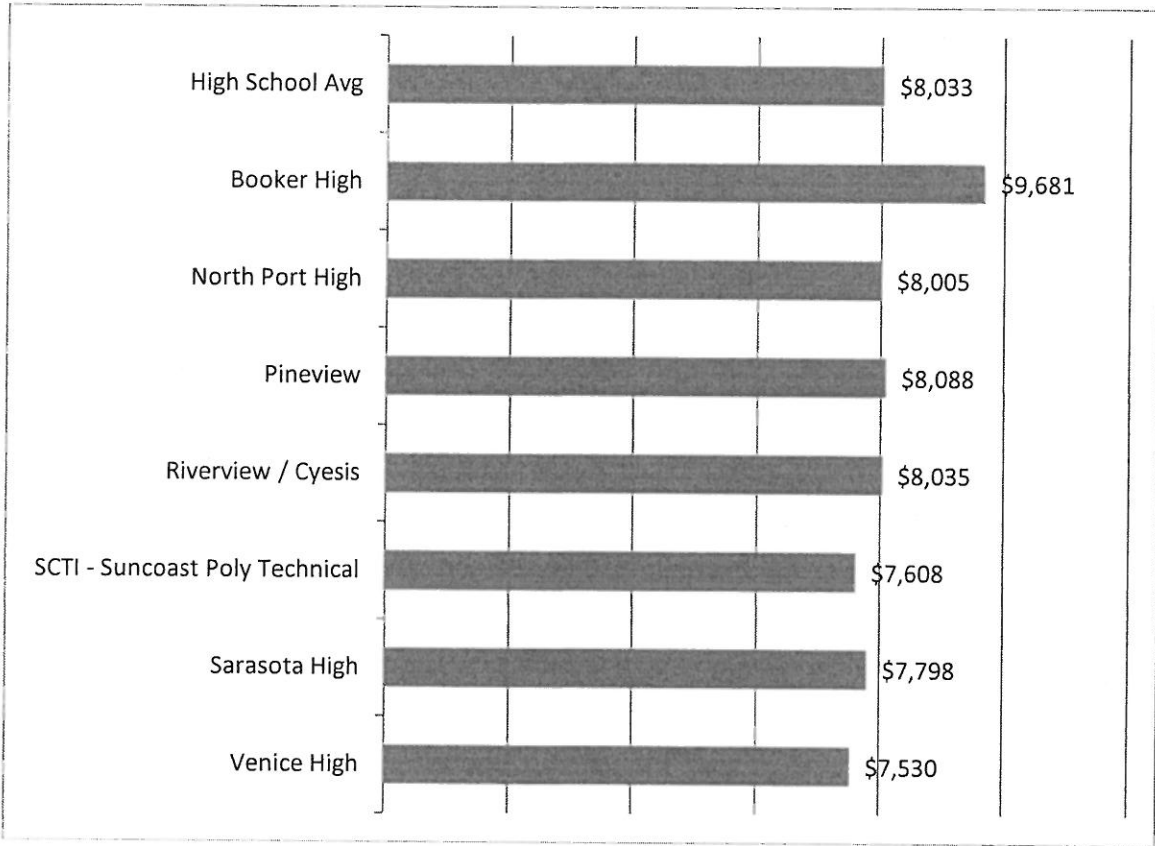
**Middle School Cost per Student**



**Other Middle School Student Information**

School	Student Count	ESE %	Free & Reduced Lunch %	School	Student Count	ESE %	Free & Reduced Lunch %
Booker	851	23.38%	81.38%	Sarasota	1,240	40.83%	31.57%
Brookside	800	20.10%	62.23%	Venice	615	30.39%	49.09%
Heron Creek	827	18.98%	71.90%	Woodland	802	14.91%	68.14%
McIntosh	826	21.66%	57.24%	Mid. Avg.	867	25.12%	58.06%
Laurel Nokomis	978	30.69%	42.93%				

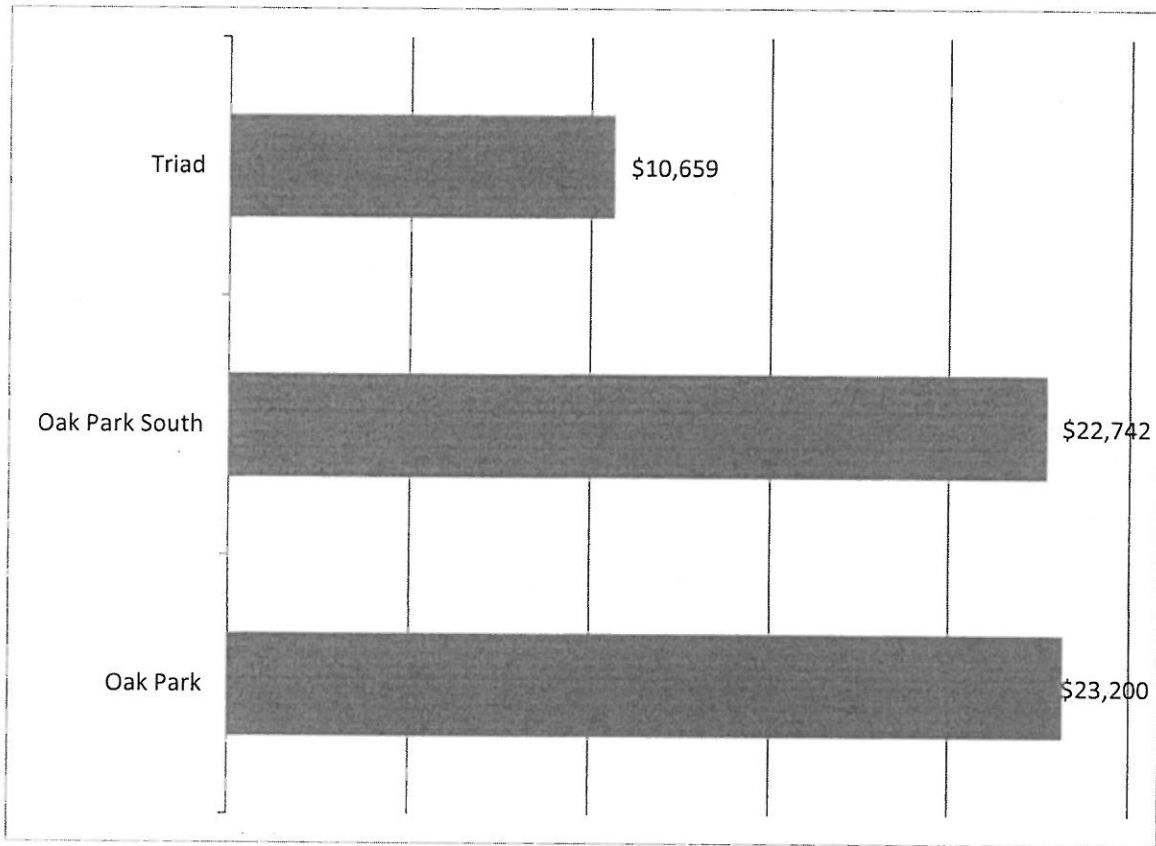
**The School Board of Sarasota County, Florida**  
**2013-2014 Tentative General Fund Budget**  
**High School Cost per Student**



**Other High School Student Information**

School	Student Count	ESE %	Free & Reduced Lunch %	School	Student Count	ESE %	Free & Reduced Lunch %
Booker	1,044	19.77%	65.02%	Suncoast Poly Technical	517	9.41%	38.46%
North Port	2,177	12.00%	63.50%	Sarasota	2,060	20.91%	49.28%
Riverview / Cysis	2,594	9.19%	35.28%	Venice	1,907	16.92%	37.91%
Pineview	2,245	100.00%	11.13%	High Avg.	1,792	14.67%	42.94%

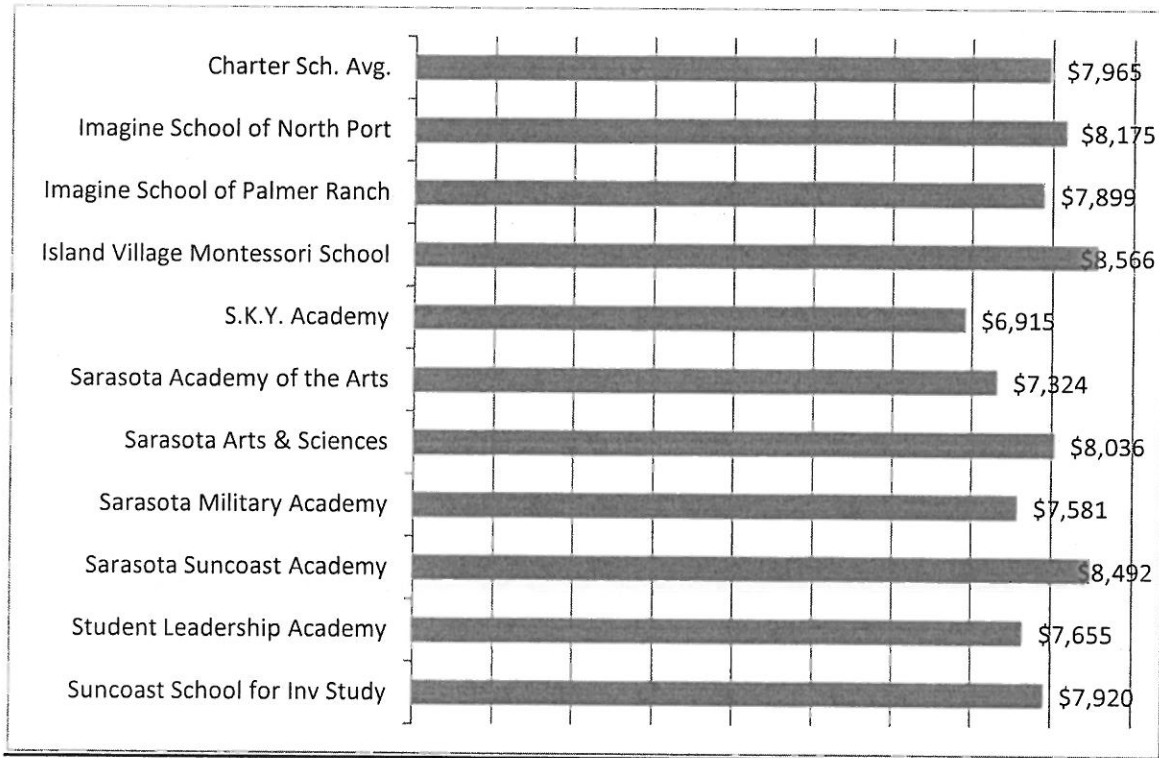
**The School Board of Sarasota County, Florida**  
**2013-2014 Tentative General Fund Budget**  
**Other School Cost per Student**



**Other School Student Information**

School	Student Count	ESE %	Free & Reduced Lunch %	School	Student Count	ESE %	Free & Reduced Lunch %
Oak Park	358	100.00%	67.67%	TRIAD	135	35.16%	78.69%
Oak Park South	54	100.00%	85.96%				

**The School Board of Sarasota County, Florida**  
**2013-2014 Tentative General Fund Budget**  
**Charter School Cost per Student**



**Charter School Student Information**

School	Student Count	ESE %	Free & Reduced Lunch %	School	Student Count	ESE %	Free & Reduced Lunch %
Imagine at North Port	1,315	9.64%	55.78%	Sarasota Military Academy	989	10.15%	34.41%
Imagine at Palmer Ranch	621	18.84%	38.94%	Sarasota Suncoast Academy	558	18.18%	33.33%
Island Village Montessori	660	8.98%	35.30%	SKY Academy	332	12.71%	33.09%
Sarasota Academy of the Arts	200	18.75%	N/A First year of operation	Student Leadership Academy	330	20.83%	49.84%
Sarasota School Arts and Sciences	750	17.64%	41.94%	Suncoast School for Innovative Studies	443	17.07%	79.62%

**The School Board of Sarasota County, Florida**  
**General Fund**  
**Comparative Statement of Estimated Revenues, Appropriations, and**  
**Fund Balance for the Fiscal Years 2009-2010 through 2013-2014**  
**Based Upon Results of Operations Through June 30, 2013**

	2009-2010	2010-2011	2011-2012	2012-2013	2012-2013	2012-2013	2013-2014
Account Description	Actual	Actual	Actual	Original Budget	Amended Budget	Projected Actual	Tentative Budget
<b>Revenues and Transfers In from Other Funds</b>							
Federal Direct	18,133,341	16,374,536	10,578,346	2,696,345	2,713,023	2,277,787	2,260,316
State	64,246,717	61,922,491	73,158,369	76,326,878	75,910,384	76,148,906	77,242,255
Local	290,101,011	283,594,705	259,929,184	262,136,195	263,344,815	264,006,109	279,971,523
<b>Total Revenues</b>	<b>372,481,068</b>	<b>361,891,732</b>	<b>343,665,899</b>	<b>341,159,418</b>	<b>341,968,222</b>	<b>342,432,802</b>	<b>359,474,094</b>
<b>Transfers In</b>							
Property Insurance Millage transfer	3,273,772	2,412,396	2,383,887	3,070,000	3,070,000	3,070,000	3,567,923
Transfer of unused rebates from Capital						531,000	
Capital (Charter School)	1,588,728	1,742,379	1,858,522	1,742,379	1,742,379	1,704,643	2,556,482
Capital (Millage maintenance)	15,121,066	13,841,928	14,880,109	14,386,613	14,386,613	13,869,768	12,752,031
Capital (Millage equipment)	1,444,424	1,384,612	1,337,918	936,826	936,826	936,826	936,826
<b>Total Transfers In</b>	<b>22,212,880</b>	<b>21,530,863</b>	<b>20,460,435</b>	<b>20,135,818</b>	<b>20,135,818</b>	<b>20,112,237</b>	<b>19,813,262</b>
<b>Total Revenues &amp; Transfers In</b>	<b>394,693,949</b>	<b>383,422,594</b>	<b>364,126,334</b>	<b>361,295,236</b>	<b>362,104,040</b>	<b>362,545,039</b>	<b>379,287,356</b>
<b>Appropriations</b>							
Salaries	236,211,992	233,100,107	222,439,168	226,318,714	228,216,308	227,502,010	231,722,472
Employee Benefits	73,657,876	74,743,458	60,166,687	61,115,338	60,718,047	61,109,589	67,603,834
Purchased Services	50,898,366	53,757,822	58,205,200	63,622,685	60,887,696	61,839,845	68,062,705
Energy Services	11,691,011	11,191,615	10,932,264	10,898,571	11,840,403	11,351,108	11,164,619
Materials and Supplies	11,365,549	9,541,625	10,526,975	10,409,320	10,409,320	9,997,532	10,343,798
Capital Outlay	1,995,751	2,040,820	1,532,171	1,883,855	2,089,164	1,832,499	2,153,745
Other Expenses	334,960	344,804	581,489	578,333	578,333	618,297	624,480
Transfers Out	665,181	698,812	550,279	550,279	930,590	930,590	550,279
<b>Total Appropriations</b>	<b>386,820,686</b>	<b>385,419,063</b>	<b>364,934,233</b>	<b>375,377,095</b>	<b>375,669,861</b>	<b>375,181,470</b>	<b>392,225,932</b>
Excess (Deficiency) of Revenues and Transfers Over Expenditures	7,873,263	(1,996,469)	(807,899)	(14,081,859)	(13,565,821)	(12,636,431)	(12,938,576)
<b>Fund Balance</b>							
Beginning Gross Fund Balance	59,042,819	66,919,133	64,819,785	63,999,318	63,999,318	63,999,318	51,362,887
Adj to Fund Balance	3,051	(80,983)	(12,568)				
<b>Ending Gross Fund Balance</b>	<b>66,919,133</b>	<b>64,841,681</b>	<b>63,999,318</b>	<b>49,917,459</b>	<b>50,433,496</b>	<b>51,362,887</b>	<b>38,424,310</b>
<b>Composition of Ending Gross Fund Balance</b>							
Assigned for Encumbrances	2,382,702	1,940,648	1,183,780	1,719,263	1,719,263	1,326,387	1,326,387
Non Spendable - Inventory / Prepaid Insurance	189,430	189,430	171,701	163,116	154,960	147,212	147,212
Assigned for Categorical & Grant Carryforwards	2,033,070	1,328,225	2,650,874	2,385,787	2,147,208	1,899,774	1,899,774
Assigned for Work Force Development	1,733,912	2,246,469	4,546,470	4,091,823	3,682,641	5,452,328	4,322,489
Assigned School & Department Carryforwards	3,067,302	2,901,944	2,227,394	2,329,974	2,329,974	1,670,768	1,311,503
Unassigned by Board Policy 10% to 7.5% of Total Appropriations	38,682,069	38,541,906	36,493,423	37,537,710	37,566,986	37,518,147	29,416,945
Unassigned - Amount beyond assigned 10%	18,830,649	17,693,059	16,725,675	1,689,787	2,832,465	3,348,270	(0)
<b>Total Ending Gross Fund Balance</b>	<b>66,919,133</b>	<b>64,841,681</b>	<b>63,999,318</b>	<b>49,917,459</b>	<b>50,433,496</b>	<b>51,362,887</b>	<b>38,424,310</b>

**The School Board of Sarasota County, Florida**  
**General Fund**  
**Comparative Statement of Revenues for the Fiscal Years**  
**2009-2010 through 2013-2014**  
**Based Upon Results of Operations Through June 30, 2013**

Account Description	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2012-2013 Projected Actual	2013-2014 Tentative Budget
<b>Federal Direct</b>							
ROTC / PELL / SEOG	320,172	344,110	327,987	337,827	354,505	349,408	331,937
Federal Jobs Fund			7,979,517				
Medicaid Reimbursement	1,986,859	1,705,139	2,270,842	2,358,518	2,358,518	1,928,379	1,928,379
<b>Total Federal Direct</b>	<b>18,133,341</b>	<b>16,374,536</b>	<b>10,578,346</b>	<b>2,696,345</b>	<b>2,713,023</b>	<b>2,277,787</b>	<b>2,260,316</b>
<b>State</b>							
Florida Ed. Finance Program	(12,271,860)	(15,921,846)	(3,305,371)	(1,040,670)	(973,406)	(1,513,952)	(7,169,318)
ESE Scholarships	(2,131,563)	(2,429,583)	(2,355,228)	(2,459,568)	(2,714,118)	(2,707,672)	(2,835,613)
Virtual Education Contibution			18,461	71,809	61,563	58,035	4,616
Work Force Development	9,463,390	9,246,543	9,637,132	9,415,400	9,415,400	9,415,400	8,229,850
Adults with Disabilities	670,438	613,848	515,161	437,887	437,887	437,887	437,887
Ed. Enhancement / Lottery	117,621	157,686	135,772				
CO&DS Withheld for Admin	29,080	29,080	29,080	28,922	28,922	28,922	29,294
Classrooms for Kids	45,507,690	45,649,077	46,023,875	46,248,958	45,874,446	45,874,446	45,852,447
Instructional Materials	3,375,179	3,281,929	3,105,010	3,166,403	3,109,106	3,084,683	3,274,376
State License Tax	242,120	246,432	233,495	232,228	232,228	232,228	235,216
Transportation	6,323,538	6,201,351	6,000,863	6,073,077	6,255,896	6,172,023	6,265,085
Safe Schools	1,156,795	1,160,861	1,116,720	1,115,639	1,115,471	1,114,611	1,129,308
Voluntary Pre K Program	20,560	19,314	13,229	13,157	13,157	13,157	13,326
Supplemental Academic Instruction	8,336,808	8,413,385	8,043,210	8,288,475	8,288,475	8,288,475	8,348,718
Reading Instruction	1,599,137	1,580,506	1,499,837	1,979,117	1,982,327	1,976,561	1,984,793
Teachers Lead Program	514,707	526,483	493,983	492,699	492,699	492,699	699,417
Florida School Recognition Program	2,017,058	2,417,230	1,764,702	2,142,852	2,142,852	3,103,125	3,103,125
DJJ Supplemental Allocation	72,906	74,014	24,416	20,454			
Internet Bandwidth Access							97,805
Teacher Salary Increase							7,394,444
Performance Pay (Merit Award Program)	38,827	64,855	63,437				
Other Miscellaneous State	173,522	122,444	100,585	100,039	147,479	78,278	147,479
<b>Total State</b>	<b>64,246,717</b>	<b>61,922,491</b>	<b>73,158,369</b>	<b>76,326,878</b>	<b>75,910,384</b>	<b>76,148,906</b>	<b>77,242,255</b>
<b>Local</b>							
District School Tax (Required Local Effort)	198,907,391	201,255,100	178,158,018	182,690,766	184,188,807	184,487,544	197,515,247
District School Tax (Discretionary)	35,602,471	32,353,066	30,376,612	29,980,845	30,293,146	30,230,686	31,359,408
Voted School Tax	47,596,887	43,252,762	40,610,444	40,081,344	40,498,858	40,415,355	41,924,343
Course Fees	1,887,917	1,728,466	1,699,971	1,815,269	1,815,269	1,815,055	1,815,055
Childcare Fees	1,216,676	1,245,135	1,303,302	1,321,229	1,321,229	1,489,653	1,489,653
Rent	234,832	291,314	302,764	289,733	238,992	286,357	286,357
Interest	945,203	471,621	322,688	469,061	469,061	469,722	469,722
Food Service Indirect Cost	413,822	356,238	212,204	354,305	354,305	354,305	354,305
Federal Indirect Cost	834,900	591,150	403,264	540,956	540,956	516,493	516,493
Other Misc. Sources	2,460,912	2,049,855	6,539,917	4,592,687	3,624,193	3,940,941	4,240,941
<b>Total Local</b>	<b>290,101,011</b>	<b>283,594,705</b>	<b>259,929,184</b>	<b>262,136,195</b>	<b>263,344,815</b>	<b>264,006,109</b>	<b>279,971,523</b>
<b>Total Revenues</b>	<b>372,481,068</b>	<b>361,891,732</b>	<b>343,665,899</b>	<b>341,159,418</b>	<b>341,968,222</b>	<b>342,432,801</b>	<b>359,474,093</b>

**The School Board of Sarasota County, Florida**  
**General Fund**  
**Comparison of Positions**  
**For the Fiscal Years 2009-2010 through 2013-2014**  
**Based Upon Results of Operations Through June 30, 2013**

Classification	2009-2010	2010-2011	2011-2012	2012-2013	2012-2013	2012-2013	2013-2014
	Actual Filled	Actual Filled	Actual Filled	Original Budget	Amended Budget	Actual Filled	Tentative Budget
<b>Instructional Personnel</b>							
The Florida Legislature has defined Instructional Personnel as "any staff member whose function includes the provision of direct instructional services to students. This also includes personnel whose functions provide support in the learning process of students."							
Teachers	2,377.6	2,347.8	2,304.6	2,411.3	2,417.6	2,335.8	2,436.5
Teacher Aides & Para Aides	531.4	528.6	496.4	543.5	543.0	511.0	560.6
Guidance Counselors	80.4	75.9	91.0	92.0	96.5	92.5	94.6
Media Specialists	14.0	14.0	13.0	14.0	14.0	14.0	
Psychologists and Social Workers	31.9	32.9	32.1	31.1	31.1	31.1	30.1
After School Childcare Staff							
Part Time Adult Teaching Staff							
Extra Duty Days							
Longevity (Classified & Instructional)							
Substitutes-Classified							
Supplements							
Temporary/P.T.Hourly							
Terminal Leave Pay							
One Time Payments							
<b>Total Instructional Personnel</b>	<b>3,035.4</b>	<b>2,999.2</b>	<b>2,937.0</b>	<b>3,091.9</b>	<b>3,102.2</b>	<b>2,984.4</b>	<b>3,121.9</b>
<b>Educational Support Personnel</b>							
The Florida Legislature has defined Educational Support Employees as "employees whose job functions are neither administrative nor instructional, yet whose work supports the educational process."							
Managers / Supv. / Specialists	109.1	105.7	103.7	102.1	104.9	103.9	104.7
Bus Aides	51.0	53.0	52.0	58.0	58.0	54.0	58.0
Bus Drivers	270.9	262.0	251.0	275.0	275.0	255.3	272.0
Custodians	287.5	273.6	256.6	322.6	322.6	266.6	322.6
Data Processing Pers.	92.2	88.2	86.2	84.2	87.2	82.2	82.3
District & School Secretarial	324.6	316.7	298.5	308.7	307.0	299.0	307.9
Extra Duty Days							
Longevity (Classified & Instructional)							
Maint. /Mechanics/Delivery	165.9	155.5	154.1	168.5	165.1	155.1	165.0
<b>Total Educational Support Pers.</b>	<b>1,301.1</b>	<b>1,254.6</b>	<b>1,202.1</b>	<b>1,319.0</b>	<b>1,319.7</b>	<b>1,216.0</b>	<b>1,312.5</b>
<b>Administrative Personnel</b>							
The Florida Legislature has defined Administrative personnel as those employees responsible for management functions such as the development of policies and implementation of those policies through the direction of personnel.							
School Board Members	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Superintendent	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Principals	52.0	47.0	49.0	48.0	48.0	48.0	50.0
Associate Superintendents	3.0	2.0	2.0	2.0	2.0	2.0	2.0
Directors & Executive Directors	19.2	17.2	19.2	19.2	17.2	16.2	18.2
Principals	44.0	42.0	41.0	42.0	40.0	40.0	38.8
<b>Total Administrative Pers.</b>	<b>124.2</b>	<b>114.2</b>	<b>117.2</b>	<b>117.2</b>	<b>113.2</b>	<b>112.2</b>	<b>115.0</b>
<b>Grand Total</b>	<b>4,460.7</b>	<b>4,368.0</b>	<b>4,256.3</b>	<b>4,528.1</b>	<b>4,535.1</b>	<b>4,312.6</b>	<b>4,549.3</b>

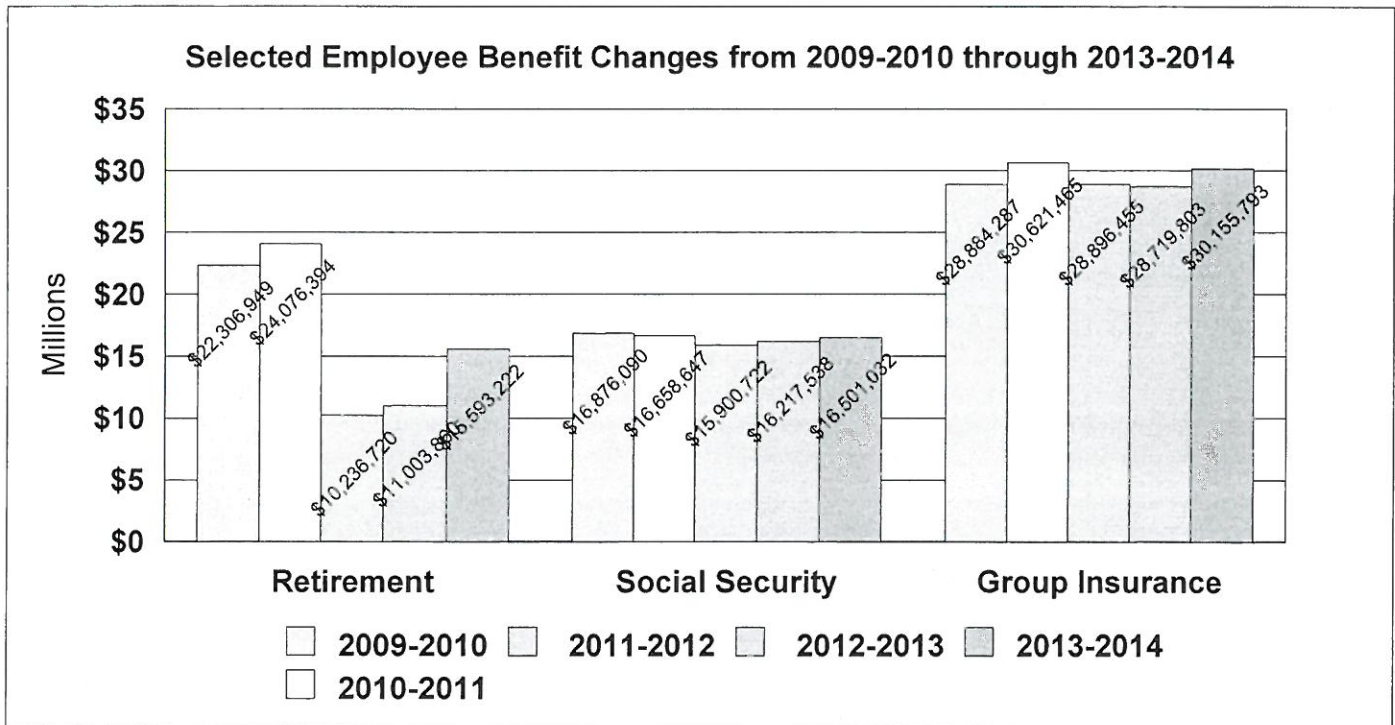


**The School Board of Sarasota County, Florida**  
**General Fund**  
**Comparison of Salaries**  
**For the Fiscal Years 2009-2010 through 2013-2014**  
**Based Upon Results of Operations Through June 30, 2013**

	2009-2010	2010-2011	2011-2012	2012-2013	2012-2013	2012-2013	2013-2014
Classification	Actual	Actual	Actual	Original	Amended	Projected	Tentative
	Budget	Budget	Budget	Budget	Budget	Budget	Budget
<b>Instructional Personnel</b>							
The Florida Legislature has defined Instructional Personnel as "any staff member whose function includes the provision of direct instructional services to students. This also includes personnel whose functions provide support in the learning process of students."							
Teachers	\$137,340,696	\$136,245,445	\$130,702,005	\$129,481,434	\$131,923,152	\$131,926,340	\$139,284,071
Teacher Aides & Para Aides	\$11,959,633	\$11,794,905	\$11,168,645	\$11,335,218	\$11,283,481	\$11,329,449	\$11,697,082
Guidance Counselors	\$5,065,328	\$4,871,061	\$5,582,581	\$5,565,502	\$5,582,460	\$5,599,484	\$5,489,040
Media Specialists	\$796,284	\$822,317	\$792,558	\$798,898	\$822,005	\$842,686	
Psychologists and Social Workers	\$2,186,342	\$2,257,745	\$2,229,795	\$2,111,823	\$2,074,095	\$2,129,935	\$2,055,538
After School Childcare Staff	\$749,244	\$726,428	\$700,739	\$696,936	\$850,537	\$823,603	\$823,603
Part Time Adult Teaching Staff	\$1,729,456	\$2,019,121	\$1,354,546	\$1,347,194	\$1,270,401	\$1,357,940	\$1,357,940
Extra Duty Days	\$595,247	\$804,783	\$623,389	\$620,006	\$546,327	\$527,216	\$527,216
Longevity (Classified & Instructional)	\$6,940,719	\$6,751,080	\$6,030,613	\$6,211,531	\$6,775,948	\$6,936,234	\$7,109,640
Substitutes-Classified	\$1,584,838	\$1,920,312	\$1,999,806	\$1,569,588	\$2,592,897	\$2,342,878	\$2,342,878
Supplements	\$3,017,251	\$2,899,127	\$2,741,203	\$2,726,325	\$2,821,678	\$2,856,990	\$2,828,934
Temporary/P.T.Hourly	\$693,166	\$808,128	\$978,763	\$973,451	\$1,134,658	\$1,014,998	\$1,014,998
Terminal Leave Pay	\$3,022,729	\$2,743,035	\$3,063,844	\$2,728,148	\$2,851,106	\$1,818,787	\$1,818,787
One Time Payments	\$2,509,995	\$2,347,583	\$1,556,962	\$6,273,022	\$5,257,213	\$5,796,118	\$3,196,219
<b>Total Instructional Personnel</b>	<b>\$178,190,926</b>	<b>\$177,011,070</b>	<b>\$169,525,448</b>	<b>\$172,439,076</b>	<b>\$175,785,957</b>	<b>\$175,302,656</b>	<b>\$179,545,946</b>
<b>Educational Support Personnel</b>							
The Florida Legislature has defined Educational Support Employees as "employees whose job functions are neither administrative nor instructional, yet whose work supports the educational process."							
Coord./Managers/Supv./Specialists	\$7,388,781	\$7,297,942	\$6,622,689	\$6,506,707	\$6,378,929	\$6,447,856	\$6,438,632
Bus Aides	\$907,090	\$927,324	\$853,513	\$860,342	\$860,612	\$846,219	\$846,219
Bus Drivers	\$5,791,869	\$5,724,037	\$5,469,051	\$5,512,803	\$5,421,921	\$5,360,478	\$5,302,000
Custodians	\$8,499,283	\$8,214,921	\$7,560,762	\$8,507,808	\$7,482,143	\$7,578,359	\$7,579,063
Data Processing Pers.	\$3,592,030	\$3,466,548	\$3,310,923	\$3,222,591	\$3,271,652	\$3,224,256	\$3,043,076
District & School Secretarial	\$10,272,211	\$9,988,853	\$9,460,592	\$9,480,985	\$9,299,463	\$9,181,442	\$9,209,858
Extra Duty Days	\$78,757	\$75,981	\$51,967	\$51,685	\$77,885	\$143,864	\$143,864
Longevity (Classified & Instructional)	\$1,478,181	\$1,517,476	\$1,362,121	\$1,402,985	\$2,266,470	\$2,124,322	\$2,177,430
Maint. /Mechanics/Delivery	\$6,844,742	\$6,581,872	\$6,282,345	\$6,351,451	\$6,241,777	\$6,294,374	\$6,290,561
<b>Total Educational Support Pers.</b>	<b>\$44,852,946</b>	<b>\$43,794,955</b>	<b>\$40,973,964</b>	<b>\$41,897,357</b>	<b>\$41,300,852</b>	<b>\$41,201,168</b>	<b>\$41,030,703</b>
<b>Administrative Personnel</b>							
The Florida Legislature has defined Administrative personnel as "those employees responsible for management functions such as the development of policies and implementation of those policies through the direction of personnel."							
School Board Members	\$190,649	\$187,045	\$185,840	\$188,541	\$186,000	\$186,000	\$186,000
Superintendent	\$226,129	\$212,159	\$202,344	\$203,963	\$203,963	\$184,617	\$184,617
Assistant Principals	\$5,095,096	\$4,616,178	\$4,423,102	\$4,280,349	\$4,172,482	\$4,187,855	\$4,363,000
Asst Superintendents	\$300,484	\$303,228	\$283,313	\$295,967	\$295,967	\$285,694	\$285,694
Directors & Executive Directors	\$2,336,119	\$2,060,509	\$2,226,871	\$2,244,686	\$1,931,873	\$1,843,668	\$1,950,858
Principals	\$5,019,643	\$4,914,965	\$4,618,286	\$4,768,775	\$4,339,215	\$4,310,352	\$4,175,654
<b>Total Administrative Pers.</b>	<b>\$13,168,120</b>	<b>\$12,294,083</b>	<b>\$11,939,756</b>	<b>\$11,982,281</b>	<b>\$11,129,499</b>	<b>\$10,998,186</b>	<b>\$11,145,823</b>
<b>Grand Total</b>	<b>\$236,211,992</b>	<b>\$233,100,107</b>	<b>\$222,439,168</b>	<b>\$226,318,714</b>	<b>\$228,216,308</b>	<b>\$227,502,010</b>	<b>\$231,722,472</b>

**The School Board of Sarasota County, Florida**  
**General Fund**  
**Comparative Statement of Employee Benefits**  
**For the Fiscal Years 2009-2010 through 2013-2014**  
**Based Upon Results of Operations Through June 30, 2013**

Employee Benefit Detail	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2012-2013 Projected Actual	2013-2014 Tentative
<b>Retirement</b>	22,306,949	24,076,394	10,236,720	10,458,075	11,336,492	11,003,860	15,593,222
<b>Social Security</b>	16,876,090	16,658,647	15,900,722	15,864,942	16,543,438	16,217,538	16,501,032
<b>Group Insurance</b>	28,884,287	30,621,465	28,896,455	29,574,624	27,687,589	28,719,803	30,155,793
<b>Cafeteria Plan, Group Life, Disability Dental/Vision Insurance</b>	2,125,031	2,180,282	2,043,657	2,081,417	2,082,920	1,988,096	2,027,858
<b>Employee Assistance Programs including unemployment compensation</b>	467,002	306,784	245,156	249,685	217,403	350,760	350,760
<b>Early Retirement Plan Insurance</b>	647,943	658,478	629,705	623,408	625,943	625,943	625,943
<b>Workers Compensation</b>	2,350,574	241,409	2,214,272	2,263,187	2,224,262	2,203,589	2,314,960
<b>Total</b>	<b>\$73,657,876</b>	<b>\$74,743,458</b>	<b>\$60,166,687</b>	<b>\$61,115,338</b>	<b>\$60,718,047</b>	<b>\$61,109,589</b>	<b>\$67,569,567</b>

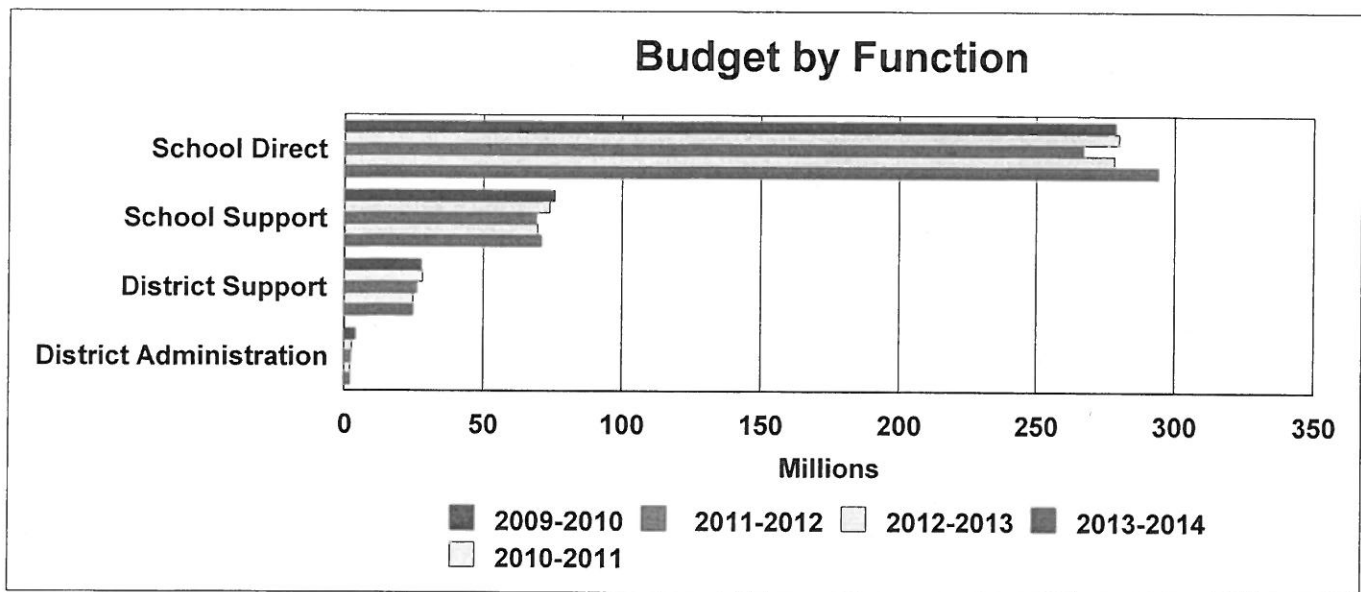


**The School Board of Sarasota County, Florida**  
**General Fund**  
**Comparative Statement of Appropriations by Object**  
**For the Fiscal Years 2009-2010 through 2013-2014**  
**Based Upon Results of Operations Through June 30, 2013**

Appropriations by Object	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2012-2013 Projected Actual	2013-2014 Tentative Budget
<b>Purchased Services</b>							
Professional Services	4,594,076	4,734,980	4,782,120	4,156,167	3,990,477	4,071,382	2,869,472
Charter School Payments	26,717,605	30,524,119	34,744,625	38,671,875	38,657,842	38,751,502	45,992,009
Second Chance School Payments	1,789,416	1,705,080	1,679,305	1,229,681	1,066,680	1,063,620	1,051,186
Virtual School Payments	164,208	504,919	493,921	491,241	491,241	376,878	380,647
Physical Exams	21,511	20,723	21,313	21,197	19,666	19,829	20,226
Insurance Premiums	3,276,500	2,544,224	2,638,165	3,324,278	3,324,278	3,394,778	3,855,444
Legal Services	498,769	347,477	187,658	186,640	186,400	279,291	282,084
In County Travel	162,204	155,010	188,677	187,653	210,635	190,916	192,825
Out of County Travel	180,336	185,594	214,557	213,393	199,611	318,739	321,926
Repairs And Maintenance	4,140,569	4,129,745	4,146,135	4,123,633	3,892,660	3,858,239	3,896,822
Rentals and Software Licensing	3,448,582	3,586,230	3,944,195	3,974,796	4,126,177	3,684,072	3,411,160
Postage	296,809	192,141	149,324	148,513	237,710	217,166	219,338
Telephone	557,944	531,626	504,482	501,744	444,697	605,415	611,469
Cell Phones	262,732	184,501	173,151	172,212	198,241	162,978	164,608
Fiber Optic Lines / Technology Hosting Services / New Categorical Internet Bandwidth Access	796,070	967,358	953,695	998,519	998,519	998,519	1,008,504
Utilities - Water/Sewer	1,192,071	1,262,195	1,318,928	1,311,770	1,468,933	1,306,450	1,319,514
Utilities - Garbage	561,700	481,094	472,488	469,924	410,507	445,895	350,354
Other Purchased Services	2,237,264	1,700,807	1,592,459	3,439,449	963,423	2,094,175	2,115,117
<b>Total Purchased Services</b>	<b>50,898,366</b>	<b>53,757,822</b>	<b>58,205,200</b>	<b>63,622,685</b>	<b>60,887,696</b>	<b>61,839,845</b>	<b>68,062,705</b>
<b>Energy Services</b>							
Natural & Bottled Gas	210,498	162,512	140,027	139,267	158,756	146,321	147,784
Electric	9,275,315	8,703,767	8,214,405	8,169,824	8,777,534	8,271,349	8,354,062
Gasoline /Diesel Fuel	2,205,198	2,325,337	2,577,832	2,589,480	2,904,113	2,933,438	2,662,773
<b>Total Energy Services</b>	<b>11,691,011</b>	<b>11,191,615</b>	<b>10,932,264</b>	<b>10,898,571</b>	<b>11,840,403</b>	<b>11,351,108</b>	<b>11,164,619</b>
<b>Materials and Supplies</b>							
Consumable Supplies	6,594,965	6,412,946	6,085,316	5,991,767	5,991,767	6,116,937	6,424,398
State Textbooks	3,617,575	2,109,763	3,155,330	3,138,205	3,138,205	2,748,368	2,775,852
Discretionary Instr. Materials	675,183	527,986	815,729	811,302	811,302	607,427	613,501
Periodicals & Newspapers	19,743	11,339	16,332	16,243	16,243	24,927	25,176
Oil & Grease	46,223	48,649	51,743	51,462	51,462	51,376	51,890
Repair Parts/Tires & Tubes	405,135	425,673	391,160	389,037	389,037	436,053	440,414
Other Materials & Supplies	6,725	5,269	11,365	11,304	11,304	12,443	12,568
<b>Total Materials &amp; Supplies</b>	<b>11,365,549</b>	<b>9,541,625</b>	<b>10,526,975</b>	<b>10,409,320</b>	<b>10,409,320</b>	<b>9,997,532</b>	<b>10,343,798</b>
<b>Capital Outlay</b>							
New Library Books	395,203	376,229	152,197	511,370	511,370	169,107	473,719
Audio Visual Capitalized		8,800	3,750	3,730	3,730		
Audio Visual - Not Capitalized	34,494	11,922	11,090	11,030	24,590	17,634	17,811
Equipment & Furniture	1,088,440	834,910	903,164	898,262	963,464	1,024,098	1,034,339
Computers / Technology Tools	136,442	411,828	252,577	251,207	325,965	307,577	310,652
Remodeling & Renovations	246,106	182,167	156,606	155,756	209,027	174,848	176,596
Software -Not Capitalized	88,173	145,164	52,787	52,500	51,017	139,235	140,627
<b>Total Capital Outlay</b>	<b>1,995,751</b>	<b>2,040,820</b>	<b>1,532,171</b>	<b>1,883,855</b>	<b>2,089,164</b>	<b>1,832,499</b>	<b>2,153,745</b>
<b>Other Expenses</b>							
Dues and Fees	294,525	299,551	531,343	528,460	528,460	565,487	571,142
Miscellaneous Expense	29,505	28,919	30,983	30,815	30,815	31,323	31,636
Field Trips	10,763	16,167	19,163	19,058	19,058	21,488	21,703
<b>Total Other Expenses</b>	<b>334,960</b>	<b>344,804</b>	<b>581,489</b>	<b>578,333</b>	<b>578,333</b>	<b>618,297</b>	<b>624,480</b>
<b>Total Appropriations by Object</b>	<b>76,285,637</b>	<b>76,876,685</b>	<b>81,778,099</b>	<b>87,392,764</b>	<b>85,804,916</b>	<b>85,639,280</b>	<b>92,349,347</b>

**The School Board of Sarasota County, Florida**  
**General Fund**  
**Comparative Statement of Appropriations by Function**  
**For the Fiscal Years 2009-2010 through 2013-2014**  
**Based Upon Results of Operations Through June 30, 2013**

Appropriations by Function	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2012-2013 Projected Actual	2013-2014 Tentative Budget
Instruction	249,463,312	249,805,297	237,579,038	245,348,243	246,919,567	248,944,831	264,324,116
Pupil Personnel Services	21,758,232	22,028,886	20,974,102	21,271,127	21,271,127	20,550,068	21,410,045
Instructional Media Services	5,213,687	5,329,777	4,693,130	5,153,261	4,900,409	4,082,692	3,673,082
Instruction and Curriculum Dev	2,756,759	2,904,870	2,389,837	2,420,868	2,445,508	2,464,635	2,576,603
Instructional Staff Training	1,815,137	1,772,619	1,381,992	1,414,041	1,387,575	1,129,581	1,113,197
Instruction Related Technology	1,374,053	1,359,233	2,301,261	2,454,490	2,454,490	3,037,377	2,973,455
Board of Education	1,447,862	764,277	818,210	792,535	792,535	527,605	551,574
Legal Services	498,769	347,477	187,100	186,640	186,640	279,291	282,084
General Administration	2,240,357	1,683,764	1,511,725	1,522,246	1,522,246	1,443,124	1,428,685
School Administration	17,879,482	17,405,996	16,075,568	16,537,734	16,167,822	16,388,811	16,833,353
Facilities Acquisition & Construction		250	36,330		14,105	18,259	19,088
Fiscal Services	2,070,591	2,007,119	2,040,300	1,943,736	1,943,736	1,819,019	1,771,657
Food Services	72,539	29,624	39,009	29,926	46,819	90,886	95,014
Central Services	5,662,585	5,856,076	5,402,277	5,529,486	5,231,040	5,374,836	5,419,014
Pupil Transportation	16,875,870	16,953,962	16,341,740	16,926,047	16,453,185	16,297,871	16,334,920
Operation of Plant	36,724,525	35,208,021	33,046,591	33,651,747	33,195,364	33,486,048	34,273,637
Maintenance of Plant	16,859,112	17,450,593	15,515,917	15,530,937	15,121,300	13,461,228	13,822,771
Administrative Technology Services	2,380,660	2,069,905	2,470,612	2,573,338	2,850,742	3,063,759	3,001,035
Community Services	1,061,971	1,742,506	1,579,214	1,540,414	1,835,061	1,790,958	1,772,321
Transfers to Other Funds	665,181	698,812	550,279	550,279	930,590	930,590	550,279
<b>Total</b>	<b>386,820,686</b>	<b>385,419,063</b>	<b>364,934,233</b>	<b>375,377,095</b>	<b>375,669,861</b>	<b>375,181,470</b>	<b>392,225,932</b>



<b>Definitions of Graph Categories</b>
School Direct costs are a compilation of the functions: Instruction, Pupil Personnel Services, Instructional Media Services, Instructional Technology Services, and Community Services
School Support costs are a compilation of the functions: Instruction and Curriculum Development, Instructional Staff Training, School Administration, Transportation, Operation of Plant, Food Service and Transfers to other funds.
District Support Services are a compilation of the functions: Administrative Technology Services, Fiscal Services, Central Services, and Maintenance of Plant.
District Administration Services are a compilation of the functions: Board of Education, Legal Services, and General Administration.

**The School Board of Sarasota County Florida**  
**General Fund Including Federal Stabilization Funds**  
**2013-2014 School and Department Appropriation Analysis**  
**School Budget Allocation Comparison**

Schools	Salary & Benefit Allocation	Salary Supplement Allocation	Materials & Supply Allocation	Categorical Instr. Mat. Allocation	Capital Equip. Allocation	Music Instrument Repair	Other Program Allocation Description	Amount	General Fund Total
<b>Elementary Schools</b>									
Alta Vista	3,512,036	28,611	30,015	3,088	17,910	618			3,592,279
Ashton	4,409,290	28,611	43,178	4,442	25,764	888			4,512,174
Atwater	3,865,634	28,611	37,436	3,851	22,339	770			3,958,642
BayHaven	3,306,145	26,901	30,668	3,155	18,300	631			3,385,800
Cranberry	4,310,470	28,611	40,563	4,173	24,204	835			4,408,856
Emma Booker	3,326,927	26,901	27,083	2,786	16,161	557			3,400,416
Brentwood	4,298,475	28,611	33,540	3,451	20,014	690			4,384,781
Englewood	2,909,903	25,190	26,544	2,731	15,839	546			2,980,753
Fruitville	5,149,840	28,611	44,173	4,545	26,358	909			5,254,436
Garden	3,453,888	25,190	31,463	3,237	18,774	647			3,533,200
Glenallen	4,110,620	28,611	37,307	3,838	22,261	768			4,203,405
Gocio	4,372,976	28,611	40,719	4,189	24,297	838			4,471,631
Gulf Gate	4,404,281	28,611	38,239	3,934	22,818	787			4,498,670
Lakeview	3,229,024	26,901	30,899	3,179	18,438	636			3,309,077
Larmarque	5,147,941	33,742	45,311	4,662	27,038	932			5,259,626
Phillippi	4,406,753	28,611	39,909	4,106	23,814	821	International Bac.	18,540	4,522,554
Southside	4,462,349	28,611	42,809	4,404	25,545	881			4,564,599
Tatum Ridge	3,898,322	28,611	36,011	3,705	21,488	741			3,988,877
Taylor Ranch	3,864,019	28,611	33,965	3,494	20,267	699			3,951,055
Toledo Blade	4,025,693	28,611	36,148	3,719	21,570	744			4,116,484
Tuttle	4,262,325	28,611	36,371	3,742	21,703	748			4,353,501
Venice Ele	3,858,560	28,611	31,175	3,207	18,602	641			3,940,797
Wilkinson	3,490,593	26,901	26,451	2,721	15,783	544			3,562,994
<b>Total Elementary Sch.</b>	<b>92,076,064</b>	<b>649,502</b>	<b>819,979</b>	<b>84,360</b>	<b>489,288</b>	<b>16,872</b>		<b>18,540</b>	<b>94,154,605</b>
<b>Middle Schools</b>									
Booker Middle	5,214,852	81,998	46,068	4,244	24,617	5,942	After School Programs	4,000	5,381,721
Brookside Middle	5,028,755	83,436	43,298	3,989	23,137	5,585	\$17,313 & IB \$18,540	22,540	5,210,740
Heron Creek Middle	5,336,083	83,436	45,104	4,156	24,102	5,818	After School Programs	4,000	5,502,699
Mc Intosh Middle	4,857,240	83,436	44,626	4,111	23,847	5,756	After School Programs	4,000	5,023,016
Sarasota Middle	6,473,268	83,436	67,323	6,203	35,975	8,684	After School Programs	4,000	6,678,888
Venice Middle	3,827,763	73,174	33,456	3,082	17,878	4,315	After School Programs	4,000	3,963,669
Woodland Middle	4,713,584	83,436	43,377	3,996	23,179	5,595	After School Programs	4,000	4,877,166
<b>Total Middle Schools</b>	<b>35,451,545</b>	<b>572,352</b>	<b>323,251</b>	<b>29,782</b>	<b>172,734</b>	<b>41,694</b>		<b>46,540</b>	<b>36,637,900</b>
<b>High Schools</b>									
Booker High	6,459,876	493,957	88,977	4,993	28,960	6,990	Transportation \$79,636, A.P. \$63,060	110,841	7,194,594
North Port High	10,527,017	429,088	124,429	10,522	61,026	14,730	Transportation \$94,115, A.P. \$139,306	187,087	11,353,899
SCTI - Suncoast Poly Technical	2,382,968	35,558	24,732	2,091	12,130		Transportation \$2,500, A.P. \$30,957	33,457	2,490,937
Riverview / Cysis	12,201,892	392,910	149,874	12,673	73,505	17,743	Transportation \$79,635, A.P. \$350,272, I.B. \$430,244	828,297	13,676,893
Sarasota High	9,333,986	394,893	116,478	9,849	57,126	13,789	Transportation \$79,635, A.P. \$142,173, AICE 200,074	390,028	10,316,150
Venice High	8,220,616	384,073	108,665	9,189	53,294	12,864	Transportation \$94,115, A.P. \$202,940	250,721	9,039,422
<b>Total High School</b>	<b>49,126,355</b>	<b>2,130,479</b>	<b>613,155</b>	<b>49,317</b>	<b>286,040</b>	<b>66,116</b>		<b>1,800,433</b>	<b>54,071,896</b>
<b>ESE Centers</b>									
ESE Central Programs	5,901,119			618	3,584		Agency Contracts	804,583	6,709,904
Oak Park	7,131,854	44,385	73,463	6,768	39,256	9,476	Transportation Allocation	4,000	7,309,202
Oak Park South	1,043,353	27,338	4,038	372	2,158	521			1,077,779
Pineview	10,496,174	181,020	120,054	11,061	64,153	15,485	Transportation Allocation \$50,716, Advanced Placement \$691,945	695,945	11,583,892
<b>Total ESE Centers</b>	<b>24,572,500</b>	<b>252,743</b>	<b>197,555</b>	<b>18,819</b>	<b>109,151</b>	<b>25,482</b>		<b>1,504,528</b>	<b>26,680,777</b>
<b>Kindergarten through Grade Eight School</b>									
Laurel / Nokomis	6,857,068	85,146	55,063	5,073	29,424	7,102	Transportation Allocation	4,000	7,042,876
<b>Second Chance / Alternative Education School Programs / Adult</b>									
Sarasota Technical Institute & Adult Education	10,523,241	36,022	13,503	1,403	8,139		237,884 & Fee support \$125,000	1,362,884	11,945,192
Triad				12,065			Contracted Services	1,051,186	1,063,251
<b>Total</b>	<b>10,523,241</b>	<b>36,022</b>	<b>13,503</b>	<b>13,468</b>	<b>8,139</b>			<b>2,414,070</b>	<b>13,008,443</b>
<b>Charter Schools</b>									
Imagine School of North Port				101,645			Contracted Services	9,520,817	9,622,462
Imagine School of Palmer Ranch				44,729			Contracted Services	4,338,443	4,383,172
Island Village Montessori School				51,406			Contracted Services	4,971,551	5,022,957
Sarasota Academy of the Arts				14,891			Contracted Services	1,351,330	1,366,221
Sarasota Arts & Sciences				58,235			Contracted Services	5,160,012	5,218,247
Sarasota Suncoast Academy				43,185			Contracted Services	4,229,568	4,272,753
Sarasota Military Academy				73,585			Contracted Services	6,304,882	6,378,467
Suncoast School for Inv Study				32,219			Contracted Services	3,072,547	3,104,766
Student Leadership Academy				25,432			Contracted Services	2,282,384	2,307,816
S.K.Y. Academy				23,794			Contracted Services	2,203,993	2,227,787
<b>Total Charter Schools</b>				<b>469,121</b>				<b>43,435,527</b>	<b>43,904,648</b>
<b>Grand Total Schools</b>	<b>218,606,773</b>	<b>3,726,244</b>	<b>2,022,506</b>	<b>669,941</b>	<b>1,094,776</b>	<b>157,267</b>		<b>49,223,638</b>	<b>275,501,146</b>

**The School Board of Sarasota County Florida**  
**General Fund Including Federal Stabilization Funds**  
**2013-2014 School and Department Appropriation Analysis**

Departments	Salary & Benefit Allocation	Salary Supplement Allocation	Materials & Supply Allocation	Categorical Instr. Mat. Allocation	Capital Equip. Allocation	Music Instrument Repair	Other Program Allocation Description	Amount	General Fund Total
<b>Office of the Superintendent</b>									
Office of the Superintendent	238,627		42,003						280,630
Legal Services							Legal Services Contract	186,640	186,640
School Board	283,158		61,080				Town Hall Meetings \$20,000, Value Adjustment Board back payment \$81,170 and estimated current payment \$90,000	191,170	535,408
Career and Technical Education	212,483		39,603				Career and Technical Education Funds for school based programs including Industry Certified Program Funds of 416,739	554,321	806,407
Human Resources and Labor Relations	1,112,245		247,703						1,359,948
Communication and Community Relations	699,095		62,295						761,390
Total Supt, Legal, School Board, etc.	2,545,608		452,684					932,131	3,930,423
<b>Instructional Services</b>									
Academic Intervention Programs	445,084		212,866				Contracted after school interventions	66,000	723,950
Curriculum and Instruction	933,498		128,057	2,604,435					3,665,990
Executive Director Elementary Schools	200,669		5,952				Voluntary Pre K Carryforward	125,125	331,746
Executive Director of Middle Schools	200,669		6,160						206,829
Executive Director Secondary Schools	200,669		10,951				Drivers Education Project 1119 \$245,000, Carefree Learner \$50,000, Athletic Trainers \$298,000, Career	593,000	804,620
Integrated Instructional Services	506,427		30,420						536,847
Professional Development and Teacher Evaluation	222,227	85,798	98,429						406,454
Pupil Support Services	3,282,170	13,682	292,467				Blood Born Pathogens \$33,681.	33,681	3,622,000
Research, Assessment & Evaluation/ School Choice	390,864		125,084						515,948
Total Instructional Services	6,382,277	99,480	910,386	2,604,435				817,806	10,814,384
<b>Chief Financial Officer</b>									
Financial Services	1,886,710		78,906				Audit	134,100	1,897,716
Materials Management	1,637,073		706,977				Xerox Lease for Print Shop	364,859	2,708,909
Total Chief Financial Officer	3,323,783		783,883					498,959	4,606,625
<b>School Business Services</b>									
Chief Operating Officer	204,077		3,887						207,964
Construction Services			13,276						13,276
Facility Services	19,958,571		1,230,360				Materials and supplies funded from transfer	4,987,924	26,176,855
Information Technology	5,902,171		2,796,322				Materials and supplies funded from transfer.	1,432,064	10,130,557
Safety & Security / School Police	688,408		242,150				Salaries funded from the transfer \$305,851, Materials and supplies funded from transfer \$292,700, and Finger Printing \$366,734 .	965,285	1,895,843
Transportation Services	13,114,483		979,960						14,094,443
Total School Support Services	39,867,710		5,265,955					7,385,273	52,518,938
Total Department Appropriations	52,119,378	99,480	7,412,908	2,604,435				9,634,169	71,870,370
<b>Other Central Allocations</b>									
Utilities							Total Utility cost	10,947,792	10,947,792
Fuel							Fuel for all buses & vehicles	2,662,773	2,662,773
Transfer to Self insurance							Transfer to Self Insurance	550,279	550,279
Florida Sch Recognition	3,103,125								3,103,125
Substitutes - Classified	2,376,850								2,376,850
School Resouce Officer Contracts							School Resource Officer Contracts	1,225,301	1,225,301
Florida Virtual School Contract							Virtual School Contract	380,647	380,647
Encumbrance Carryforwards			1,326,387						1,326,387
Teacher Salary Increase	7,394,444								7,394,444
CO & DS Withheld for Administration							Offset Revenue	29,294	29,294
Summer School	\$1,371,023								1,371,023
Teacher Lead Program			699,417						699,417
Terminal Leave Pay	\$2,084,330								2,084,330
Longevity Classified & Instr.	\$10,352,298								10,352,298
Employee Assistance Program and Unemployment Compensation								350,760	350,760
Property Insurance							Property Insurance	3,567,923	3,567,923
Consumable supplies / Library Books for Booker & Venice High Rebuilds			220,000						220,000
Continuation of Conservative Hiring Practice	(\$4,574,972)								(4,574,972)
Voluntary Pre K Program	\$13,326								13,326
Early Out Progm 93-94	\$625,943								625,943
Misc State Grants & Local Grants	147,479						Misc Grants to be received during the year		147,479
Total Other	22,893,845		2,245,804					19,714,768	44,854,417
<b>Grand Total</b>	<b>293,619,996</b>	<b>3,825,724</b>	<b>11,681,218</b>	<b>3,274,376</b>	<b>1,094,776</b>	<b>157,267</b>		<b>78,572,575</b>	<b>392,225,932</b>

**The School Board of Sarasota County, Florida**  
**2013-2014 Tentative General Fund Budget**

**Appendix "A"**

**Operating Budget Reductions and Cost Avoidance measures taken since 2007-2008**

The purpose of this appendix is to provide information regarding the General Fund budget reductions that have been made since the fiscal year 2007-2008. The General Fund is used to account for all financial resources not legally required to be accounted for in another fund. For this reason the General Fund is the largest source of funding for student education. There are also tables and charts included of selected historical information that has impacted educational funding to help understand the current financial condition of the school district.

Beginning in the 2007-2008 fiscal year the school district implemented midyear reductions to reduce the budget. The number of budgeted positions in 2007-2008 was 5,197. Currently the 2013-2014 budget has 4,549 positions for a reduction of 648 positions over a 5 year period. In 2008-2009 through 2013-2014 substantial budget reductions were made through a combination of negotiations with the union and service level reductions at both schools and departments. Updating the 2013-2014 fiscal years Tentative Budget cost avoidance and budget reductions now total \$124.4 million since 2007-2008. In the tables below are the adjustments that have been made to the budget since 2007-2008 are detailed.

<b>Budget Reductions 2007-2008</b>	<b>Savings</b>
<b>Salaries and Benefits</b> – A midyear hiring freeze was implemented. A total of 5,197 positions were in the original budget and at the end of the fiscal year 4,951 were filled. The 246 positions that were not filled with permanent staff at the end of the fiscal year were either vacant for half the year or filled with substitutes.	\$4,030,269
<b>Purchased Services-</b> The following individual components resulted in the savings. Due to the escalation of property insurance rates the insurance coverage was reduced to save \$721,883. Professional services were reduced in the amount of \$513,222. The charter school payments flow through purchased services reduced by \$526,765. Their payments were less than the original budget due to enrollment decreases. The balance of the reductions in purchased services was related to savings in repairs, maintenance, and telephone.	\$3,344,817
The balance of the budget reductions for the fiscal year 2007-2008 were mainly from energy savings.	\$1,197,550
<b>Total savings for the fiscal year 2007-2008</b>	<b>\$8,572,636</b>

The 2008-2009 General Fund Budget preparation was very difficult. Due to the collapse of the housing market the state of Florida was facing a budget shortfall of more than \$2 billion. The state was forced to reduce the base student allocation back to a level less than what was received in 2006-2007. In addition to the base student allocation reduction the school district receives a major portion of funding from property taxes. The tax roll decreased by approximately 11% causing a loss of approximately \$23 million in property taxes. All of these events led to a total budget reduction of approximately 7.5%. In the following table are the budget reductions and other adjustments made for 2008-2009.

**The School Board of Sarasota County, Florida  
2013-2014 Tentative General Fund Budget**

<b>Appendix "A" – continued Budget Reductions 2008-2009</b>	<b>Savings</b>
In 1993-94 an early retirement program was instituted to save funds by allowing senior staff to retire and be replaced by entry level staff. The program was funded with universal life insurance contracts. With the problems in the financial market it was in the best interest of the school board to surrender the policies and discontinue the premiums. The savings in premiums was \$274,794 and the cash received for the surrender of the policies was \$2,928,071. This amount was applied to help balance the budget.	\$3,202,865
The 2008 Florida Legislature changed how school district property insurance could be funded from a transfer from the capital millage fund. This allowed the transfer from the capital fund to be increased into the General Fund. Note increasing the transfer out of the Capital fund decreased those projects that were able to be funded in the capital fund.	\$2,815,141
The high school and middle school guidance counselor ratio of students per each counselor was increased by 50 students. This decreased the number of guidance counselor positions by 35.	\$2,522,450
The thirty hours of professional development plan for teachers was discontinued.	\$4,200,350
The driver's education program was eliminated during the day at all schools except Pineview. The program is now offered after school at all the high schools to all students whether private or public school. Changing the delivery model to be an enhancement after school has allowed the program to be funded from the Schlossberg fund.	\$788,420
The technology support model was changed by deleting the technology coaches at each school, placing a reduced number centrally for technology instruction, and increasing the skills of technology support aides to technology support professionals. Updating the support function allowed for greater efficiencies in maintenance of our technology.	\$666,297
The major components of central department reductions that were made from non salary accounts were a combination of reducing professional services from private vendors for assessment, materials and supplies, and elimination of any equipment purchases. The reduction represents approximately 14% of departments total non salary budget.	\$1,429,768
In 2008-2009 two new schools were opened. The custodial budget within facilities services should have been increased for additional custodians and grounds personnel. The square footage to be cleaned increased by 143,325. The additional staff that should have been added is 9 positions. The budget was not increased for positions or supplies.	\$550,842
In 2007-2008 schools had their temporary personnel accounts frozen. The frozen allocations were not carried forward for expenditure in 2008-2009. This eliminated the ability of schools to bring in temporary help for assisting teachers, testing, monitoring etc.	\$713,756



**The School Board of Sarasota County, Florida  
2013-2014 Tentative General Fund Budget**

<b>Appendix "A" – continued Budget Reductions 2008-2009</b>	<b>Savings</b>
<p>Central department position deletions were as follows:            The Career and Technical Education department reduced a program specialist. There are now only three positions in the department which reduces services to schools in industry certification, professional development for school staff, and postsecondary articulation services.            The Curriculum and Instruction department deleted the only secretary in the instructional media operations.            The Professional Development, Teacher Appraisal and School Improvement department deleted three secretary positions leaving no clerical for the nine professional development program specialists.            The Pupil Support Services department deleted an elementary and middle school program specialist, three secretaries, and a half time social worker. The Research Assessment and Evaluation department deleted a secretary / bookkeeper grants position. This eliminated all clerical support for the grant program specialist.            The Safety and Security / School Police department deleted the Manager of Special Investigator and five school campus security monitors.            The Finance department eliminated the position of payroll manager.</p>	\$971,986
The alternative school contracts for T.R.I.A.D. and Infinity were decreased. The district was funding the alternative schools based upon the charter school funding formula. This reduced their funding by 37%.	\$669,957
The summer school program deleted the grade 2 reading camp, the life management skills program, personal fitness, and the high school H.O.P.E program.	\$187,000
The number of middle and high school athletic coaches was reduced.	\$359,605
The 2008 Legislature allowed flexibility to shift funding from some restricted appropriations. The district used the flexibility to reduce the textbook appropriation and defer the purchase of textbooks.	\$1,500,000
The district is self funded for workers compensation. The actuarial rate of 1.247% was rolled back to 1%.	\$656,793
The school district and the union negotiated to eliminate all dependent care subsidies and increase the group health insurance deductibles to substantially reduce the anticipated rate increase of 10%. The actual rate increase was 5% after renegotiating the health plan.	\$2,766,389
Energy avoidance for 2008-2009	\$2,525,806
A hiring freeze was implemented after the five day student enrollment adjustments. By the end of the year 208 positions were either filled with substitutes or were vacant.	\$5,354,792
<b>Total budget adjustments for 2008-2009</b>	<b>\$31,882,217</b>

**The School Board of Sarasota County, Florida**  
**2013-2014 Tentative General Fund Budget**

**Appendix "A" – continued**

In preparing the 2009-2010 General Fund budget, the focus has been on being conservative during this time of economic uncertainty. The reductions that are listed in the table below have eliminated direct instructional and school support services to the very minimum level needed to offer a high quality education as mandated by the Sarasota community.

<b>Budget Reductions 2009-2010</b>	<b>Savings</b>
Replace the High School block schedule with a seven period day. This eliminated approximately 70 positions. In the original estimate, the savings was adjusted for a need to purchase one million dollars in textbooks. Since that time the department of instructional materials has been working with the schools and acquiring texts at substantial savings and using our current inventory of books. The net cost is now approximately \$250,000.	\$4,862,000
Elimination of 43 data literacy coach positions and 17 instructional technology trainer positions.	\$4,250,960
Implementation of a summer four day work schedule to save energy costs reduce transportation, and combining summer school sites for a savings in staff costs.	\$697,000
The 2009 Florida Legislature continued the legislation allowing for the transfer from the Capital Fund up to \$100 per student FTE or the actual cost of the property insurance.	\$3,390,805
Maintain the current workers compensation rate at 1% or .581% below the actuary computed amount. This still allows the self insurance fund to have an adequate reserve.	\$1,500,000
Through negotiation with the union a 7.1% reduction was applied to all supplements, reductions were made in almost every supplement index, and the number of supplements was reduced.	\$701,557
Continue to use a portion of the instructional material allocation for textbooks to fund salaries. This is permitted in current legislation.	\$2,000,000
The legislature did not raise the retirement rate to 11.71%. The rate was maintained at the current 9.85%.	\$4,800,000
Elementary staffing adjustments exchanging media specialists for media aides, cafeteria aide reductions at small elementary schools, reduction of extra duty days, and some minor guidance counselor adjustments at two schools.	\$761,539
The middle school scheduling has been changed to a seven period day. This change eliminates 12 teaching units and reduces extra duty days. In order to accomplish the seven period day a cafeteria aide was added to each middle school, and a para professional aide was added to each middle school. In addition, a school secretary was eliminated from each middle school.	\$1,078,850

**The School Board of Sarasota County, Florida  
2013-2014 Tentative General Fund Budget**

<b>Appendix "A" – continued Budget Reductions 2009-2010</b>	<b>Savings</b>
High School and ESE Center adjustments include eliminating a secretary and receptionist at each school. Change the registrar ratio to a maximum of 2 registrars per school. Eliminate from the General Fund one behavior teacher at each school. Reduce the number of extra duty days at each high school and ESE centers by fifty percent. Within the ESE center school budget reduction was a registrar and a para professional aide.	\$1,385,620
The Department of Communications and Community Relations / Pals reduced contracted services, a production specialist, temporary help, and overtime for a 12.5% reduction in the total department budget.	\$124,751
The Department of Human Resources eliminated four positions and reduced the recruiting budget for a reduction in the total department budget of 16.92%.	\$291,796
The Department of the Assistant Superintendent of Instruction was changed to the Department of Leadership Development and the position of Assistant Superintendent and an administrative assistant were eliminated for a reduction in the total department budget of 49.97%.	\$248,521
The Department of the Assistant Superintendent of Next Generation Learning reduced purchased services for a reduction in the total department budget of 8.44%.	\$29,385
The Department of Academic Intervention Programs reduced professional service contracts and reallocated funding from the General Fund to the Special Revenue Fund for a reduction in the total department budget of 8.08%.	\$101,676
The Department of Career and Technical Education reduced consumable supplies and reallocated funding from the General Fund to the Special Revenue Fund for a reduction in the total department budget of 8.54%.	\$84,459
The Department of Curriculum and Instruction eliminated a reading specialist, a math specialist, a secretary, and eliminated the Plato Learning software contract for a reduction in the total department budget of 18.99%.	\$431,033
The Department of Professional Development eliminated a program specialist and reallocated funding from the General Fund to the Special Revenue Fund for a reduction in the total department budget of 23.17%.	\$354,364
The Department of Pupil Support Services eliminated a program specialist, reduced professional services and reallocated funding from the General Fund to the Special Revenue Fund for a reduction in the total department budget of 7.72%.	\$446,166
The Department of Research, Assessment and Evaluation / School Choice reduced a program specialist to .6 , reduced a clerical position to .6, made a major reduction in purchased services, materials and supplies for a reduction in the total department budget of 34.18%,	\$621,874

**The School Board of Sarasota County, Florida  
2013-2014 Tentative General Fund Budget**

<b>Appendix "A" – continued Budget Reductions 2009-2010</b>	<b>Savings</b>
The Department of Information Technology eliminated two managers, one secretary, two computer operators, three computer programmers, for a reduction in the total department budget of 4.41%	\$528,570
The Department of Financial Services eliminated an assistant director, an accountant, and reduced professional services for a reduction in the total department budget of 11.45%.	\$198,033
The Department of Materials Management reduced contracted services and moved the cost of copier equipment to the capital fund for a reduction in the total department budget of 12.98%	\$391,104
The Department of Facility Services eliminated 15 custodial positions, a facility manager, a bookkeeper, and contracted services for a reduction in the total department budget of 2.8%.	\$820,301
The Department of Safety and Security eliminated ten security aides, one secretary position, two regional security aides, and reduced supplies for a reduction in the total department budget of 16.78%	\$583,983
The Department of Transportation eliminated a route supervisor, ten bus drivers, two bus aides, and shifted a mechanic position to capital transfer funding for a reduction in the total department budget of 3.34%	\$552,914
Salaries and employee benefits are over 80% of the budget. The hiring freeze instituted in 2007-2008 has been continued into 2009-2010 and negotiations with our group health insurance carrier resulted in a 7.5% increase rather than the estimated increase of 10%. These actions are anticipated to reduce the budget by at least three percent.	\$11,130,850
<b>Total Budget Reductions 2009-2010</b>	<b>\$42,368,111</b>

In preparing the 2010-2011 General Fund Budget, the focus has been on continuing to be conservative during this time of economic uncertainty. The reductions that are listed in the tables below are a combination of one time savings and recurring savings. This is the last year reductions can be made without a reduction in salaries.

<b>Appendix "A" – continued Budget Reductions 2010-2011</b>	<b>Savings</b>
Delay filling the Tatum Ridge Elementary School Principal position. The Director of Leadership Development will be assigned to Tatum Ridge to fill the principal vacancy for the remainder of the 2010/ 2011 school year upon the incumbent's retirement and continue critical Leadership duties.	\$85,512
Change the schedule at Middle Schools. The schedule change maximizes instructional class time adding 30 hours per core class per year, creates the opportunity for students to participate in arts elective classes based on student need, and allows flexibility in scheduling to meet the 22 per class amendment, eliminating 650 current core classes over 22 at no additional cost.	\$1,336,920
Eliminate the Superintendent's administrative assistant. The incumbent plans to retire this fall. The vacancy will not be posted with the workload being distributed among the other administrative assistants.	\$39,556

**The School Board of Sarasota County, Florida**  
**2013-2014 Tentative General Fund Budget**

<b>Appendix "A" – continued Budget Reductions 2010-2011</b>	<b>Savings</b>
Eliminate the Chief Information Officer shared position with the County of Sarasota. This position was shared with Sarasota County. Responsibility has been transferred to the Operations Division with the Director of Information Technology overseeing day-to-day work	\$53,206
Reduce the SSP-12 Specialist in Facilities to an SSP-9 Administrative Assistant. This position was largely assigned administrative duties so the position was downgraded to reflect those duties	\$12,952
Eliminate the Office of Assistant Superintendent Next Generation Learning. While the NeXt Generation Strategic Plan remains, many of the key components have either been implemented or are no longer funded. This involves the elimination of two positions—an Assistant Superintendent and an Administrative Assistant. Critical duties will be transferred to other leaders on the instructional team	\$318,885
Move the Cyesis program to Riverview and eliminate duplicate overhead and administrative costs. The project to rebuild Riverview High School includes facility sufficient to support the Cyesis program. The space will be ready for students for the start of the 2010/2011 school year. Instructional staff of the Cyesis program will be assigned to Riverview next year and administrative personnel and overhead costs will be eliminated.	\$237,125
Staff the High Schools to meet class size requirements in core subject areas using staff as cost effective as possible. Following is one example of the cost effective measures being taken. Currently most PBD and ESOL liaisons are in those positions on a full time basis and do not teach courses as the teacher of record for any student. As part of the scheduling process liaisons will now teach classes in addition to their liaison responsibilities.	\$1,726,042
Staff the elementary schools to meet class size using staff as cost effective as possible. There will be some combination of grade level classes. Exceptional education classes have been reviewed by the Director of Pupil Support to insure staffing is appropriate.	\$1,624,984
Eliminate an Operations Manager, Computer Repair Technician, and LAN Specialist in Information Technology. These three positions are all in the Information Technology Department and were held vacant this year. Savings are addressed as part of the savings associated with the hiring freeze. Duties associated with these positions will be absorbed by other IT staff.	\$196,747
Move to 11 month contracts for all new Assistant Principals and continue to take advantage of Administrative Interns. Last year, as part of the budget reduction strategies, the contract year for all NEW Assistant Principals was reduced to 11 months. For 2010/2011 vacancies will be filled either by interns or by 11 month Assistant Principals.	\$129,913

**The School Board of Sarasota County, Florida  
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<b>Appendix "A" – continued Budget Reductions 2010-2011</b>	<b>Savings</b>
Implement a hard hiring freeze for 2010-2011. The 2009/2010 budget was built on an assumption that all positions would be filled, therefore all positions were funded. As a result, actions associated with a hard hiring freeze yielded savings to the Board approved budget. For the 2010/2011 budget we have built the savings associated with a continued hiring freeze into the salary and benefits line items.	\$9,777,274
The following positions are being eliminated. Landings grounds position \$48,846, Materials Management bookkeeper \$46,342, Administrative Assistant to the Career Technical Education Director \$49,779, Facilities Services Department three custodial supervisor positions \$237,093, seven positions in the Facilities Services maintenance department \$394,534, and five custodial positions \$204,235, Transportation delivery driver \$48,846, two positions in Financial Services \$89,432, Supervisor of Training position \$89,952, Transportation route supervisor position \$71,252, Human Resources Department confidential administrative assistant \$52,032 and a reduction of a position from an Executive Director to a Specialist position \$60,090, Two Technology Support positions \$101,960, and eight paraprofessional aides in the Elementary schools \$279,640	\$1,774,033
Increase rental fees charged for security residences	\$53,000
Contracted service reductions. Reduce the number of times yard waste is collected \$120,000, reduce speech and language outside services through centralized staffing \$90,000, combine the contracted alternative education programs for grades 6 through 12 to be offered by one provider \$94,370, reduce the following department contracted service budgets: Communications \$25,000, Career and Technical \$100,000, Academic Interventions \$42,425, Professional Development \$26,000, Leadership Development \$32,500, Research and Assessment and School Improvement \$10,000. Reduce the contract with Sarasota County to eliminate two school resource officers \$100,000.	\$640,295
Transportation savings. Implement pocket pickups for the Suncoast Polytechnical High School \$160,000 and change the opening and closing times of schools to allow for more efficient use of buses.	\$300,820
Other cost reductions. Reduce the number of fax telephone lines \$13,200, reduce school district fleet mileage through having vehicles parked closer to work sites, \$100,000, reduction in the use of overtime \$167,762, merge the Adult and Community Education program with the Sarasota County Technical Institute \$186,432, reduce by 10% the allocation of material and supplies to schools \$219,875, reduce the number of cell phones district wide \$126,280, reduce middle school interscholastic sports \$150,000, eliminate one half of the schools discretionary carry forward \$1,500,000, and reduce supplements through negotiation \$300,000.	\$2,763,549
<b>Total Budget Reductions 2010-2011</b>	<b>\$21,070,813</b>

## The School Board of Sarasota County, Florida 2013-2014 Tentative General Fund Budget

The 2011-2012 Budget set \$13.6 million as a goal for reduction. Budget recommendations were made by various committees. The Salary and Benefit committee was tasked with identifying \$6.8 million in salary and benefit reductions. The Facilitator of this committee was Tim Dutton from S.C.O.P.E.. The balance of \$6.8 million in reductions came from department heads and school principals reducing both positions and non salary items.

<b>Appendix "A" – continued Budget Reductions 2011-2012</b>	<b>Savings</b>
All employees are being reduced in salary by two days. Employees that are 186 day employees are losing one paid holiday. The facilities are to be totally closed for an additional savings of electrical costs.	\$2,146,960
The group health plan is being re bid with higher deductibles. The goal is to have the rate increase no more than three percent.	\$1,020,000
The salary steps and longevity schedules have been frozen allowing no movement upward.	\$2,500,000
One third of extra duty days have been eliminated.	\$90,000
Principal, Assistant Principal, and the three central office administrators that were receiving travel allowances are eliminated.	152,185
The emergency management supplements have been reduced to one.	\$25,508
The middle school curriculum leader supplement is reduced by \$500.	\$39,000
The small learning supplements have been reduced by fifty percent.	\$45,000
The Health Services Supervisor has been reduced from 12 months to 11 months.	\$7,171
The employer paid group term life insurance has been reduced from \$50,000 to \$25,000.	\$110,000
All elementary school intervention teachers have been eliminated.	\$1,622,535
The home school liaison that serves Tuttle and Alta Vista Elementary schools has been eliminated.	\$70,545
The computer teachers at Alta Vista and Glenallen elementary have been eliminated.	\$141,090
The foreign language teacher is being replaced by the Chinese grant teacher.	\$38,145
The funding for the middle school and high school instrument repair allocations is being changed to be funded from the capital transfer.	\$110,224
The Chinese grant will fund two positions formerly funded from the operating fund.	\$76,290
The middle schools reduced their material and supply allocation.	\$46,241
All middle school newsletters will be paperless on the web and the newsletter supplement will be discontinued.	\$10,881
Middle school team leader supplements have been eliminated.	\$98,400
Two positions within the middle schools were deleted: a physical education locker room aide at Venice Middle and a registrar at Woodland Middle.	\$72,620
The extra duty days have been reduced for teachers with students who do not speak English as their native language.	\$22,601
The middle schools have been reduced to one campus security monitor per school.	\$177,996

**The School Board of Sarasota County, Florida**  
**2013-2014 Tentative General Fund Budget**

<b>Appendix "A" – continued Budget Reductions 2011-2012</b>	<b>Savings</b>
One receptionist has been reduced at each middle school.	\$177,935
The instructional formula for middle schools was reduced to save 5.5 teaching positions with an adjustment to add back an SSP-7 physical education aide and add department chair supplements back for support lost through all the various reductions.	\$328,744
Riverview High School is receiving the Chinese grant to save a portion of one foreign language teacher.	\$43,483
Booker High School is eliminating two academic coach positions and a behavior specialist.	\$211,635
Pineview will eliminate three elective teacher positions increasing class size.	\$211,635
Oak Park is eliminating two teaching positions that will increase class size on the developmental portion of the campus and add two aides to accommodate the larger class sizes.	\$86,406
Eliminate the contract for High School Career Advisors.	\$325,001
Eliminate one security monitor per High School.	\$136,710
Eliminate the performance based diploma coordinator at each High School.	\$352,725
The communications department changed staff from 12 months to 11 months and reduced the education channel engineer to part time.	\$26,512
The Superintendent's office, Board members, and legal services consolidated administrative assistant duties and reduced non salary expenditures.	\$108,102
The Human Resources Department eliminated an administrative assistant, and reduced non salary expenditures.	\$60,868
The district Athletic Director was eliminated and the CTE Director was reduced to 11 months.	\$121,154
The Pupil Support Services Department eliminated an adaptive P.E. position, a reading teacher, and the Supervisor of Students of Other Languages	\$216,189
Within the departments of Research, Assessment, Curriculum, Professional Development, and Leadership Development the Leadership department was eliminated and in media materials two positions were eliminated.	\$417,150
Within the departments of Finance and Materials Management a warehouse position was deleted, a position to be deleted based upon a retirement in December of 2011, and reductions in non salaries.	\$111,942
The Information Services Office has eliminated the contract for Smart Web, transferred the payment of Logical Choice to the capital transfer and reduced consumables and maintenance by 5%.	\$177,500
The Facility Services Department has reexamined individuals performing maintenance duties and is changing the percentage of individuals charged to the capital transfer for maintenance, eliminate the safety specialist, reduce custodial supplies, and reduce five custodial positions.	\$528,526



**The School Board of Sarasota County, Florida  
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<b>Appendix "A" – continued Budget Reductions 2011-2012</b>	<b>Savings</b>
The Transportation Department will move one route coordinator from 11 months to 10 months, increase bus stops to one mile apart, and discontinue transportation to outside agencies including other non mandated transportation.	\$569,579
<b>Total Budget Reductions 2011-2012</b>	<b>\$12,835,188</b>

The 2012-2013 first budget workshop held September 20, 2011 estimated the Legislature would still be reducing appropriations as has been the practice since the economic downturn. Based on this assumption the amount that was estimated to be reduced from appropriations at the September 20, 2011 workshop was \$14.0 million. Based on this information a group of citizens formed an organization named "Citizens for Academic Success and Excellence". They found other community organizations to fund an efficiency and performance study. The study was performed by a nationally experienced firm MGT of America to perform the efficiency and performance study of the Sarasota County School Board. The results of the study rated the Sarasota County School Board as one of the best school districts they had ever evaluated. They had 73 commendations and 16 recommendations with fiscal impact. The five year savings totaled \$23,171,748 with a first year savings of \$3,759,536. In January of 2012 the Governor released his recommendation to restore to the public education Pre K through grade 12 budget approximately \$1 billion. The Legislature followed the Governor's recommendation and the preliminary budgets that were available for the February 21, 2012 budget workshop estimated the revised amount to be reduced would be in the range of \$5.2 million to \$3.6 million. Both the Florida House of Representatives and Senate approved their final education budget for public school funding on March 6, 2012. Based upon the 2012-2013 Florida Education Finance Program Final Conference Report released on March 6, 2012 the funding level for public school funding has increased to the 2002-2003 per student funding level. The final appropriation decrease that the school district made was \$3.6 million for the 2012-2013 fiscal year budget. Of the total budget reductions 31% were from the MGT study.

<b>Budget Reductions 2012-2013</b>	<b>Savings</b>
This reduction is recommendation 5.1 from the MGT study. The MGT study recommended 86 portables be demolished for the first year; however the district can readily do 25 based upon staff analysis. The savings is in electrical usage.	\$36,000
Shift 6 teaching positions in the General Fund into Title II funds at schools that meet the grant criteria.	\$422,520
This reduction is recommendation 3.1 from the MGT study. The recommendation was for the elimination in the 2013-2014 fiscal year of a Finance Department position; however staffs feel the elimination can be accomplished in the 2012-2013 fiscal year with the deletion of an SSP-10 Accounts Payable Position.	\$49,475
Eliminate the distribution of Medicaid reimbursement funds for professional development and discretionary materials. The funds will only be used for staff salaries.	\$80,000

**The School Board of Sarasota County, Florida**  
**2013-2014 Tentative General Fund Budget**

<b>Appendix "A" – continued Budget Reductions 2012-2013</b>	<b>Savings</b>
This reduction is recommendation 8.6 from the MGT study. The study recommended reducing 9 positions or 10% of non instructional positions over a period of 5 years. For the first year 2 program specialist positions are being eliminated and 2 social worker positions are being eliminated.	\$372,048
The MGT report contained several commendations 3-S through 3-Y that cited the Materials Management Department as being very cost efficient. Most coping is electronically sent to the print shop saving costs at the schools. With the increased cost effectiveness of the Materials Management Department the allocation for material and supply allocations have been reduced by 10%.	\$225,000
This reduction is recommendation 2-8 of the MGT study. It has been successfully negotiated with the union that the School Board discontinue compensating employees that are on union business for a maximum of 200 days per year.	\$57,826
This reduction is 2-7 of the MGT study. . It has been successfully negotiated with the union that the School Board reduces the teacher aide days from 196 to 186 days. Implementation begins with teacher aides employed after July 1, 2012. A study is being conducted during the 2012-2013 school year to determine by teacher aide classification what the appropriate work year should for those aides hired before July 1, 2012.	\$150,028
The MGT recommendation of 8-5 recommended the school board reduce by 10 percent those classes that were 15 students or below. This reduction was implemented in the original staffing that was distributed on April 1, 2012.	\$633,780
The middle and high school support staff were realigned to save the value of 5 support positions. The middle schools reduced \$58,466 and the high schools reduced \$144,764.	\$203,230
The Facilities Services budget has been reduced one Facilities Manger. The contract with Energy Education will be discontinued January of 2013. The 35% of energy savings that is paid will to Energy Education will be discontinued for half the fiscal year.	\$641,194
An accounting change is being implemented for departments that charge fees for services. Departments will no longer have the fees as a add on to their budget. The fees are now collected centrally and will pay for the personnel providing those services.	\$90,000
The contract with the alternative education provider has been reduced to reflect the revenues being received from the current state funding formula.	\$560,706
The allocation for after school activities and athletics transportation is being reduced by 25%. This reduction brings the allocation back to the 2002-2003 funding level that the school district is being funded at by the State Legislature.	\$200,000
The Department of Safety and Security / School Police have reduced 2 positions from 12 months to 11 months along with increasing a clerical from a .6 to a 1.0 position.	\$5,435
<b>Total Budget Reductions 2012-2013</b>	<b>\$3,728,242</b>

## The School Board of Sarasota County, Florida 2013-2014 Tentative General Fund Budget

### Appendix "A" – continued

The 2013-2014 budget process began with the first budget workshop being held on October 16, 2012. At the November 20, 2012 budget workshop it was agreed that the unassigned fund balance would be reduced to 7.5% and approximately \$1.5 million would be reduced from the 2013-2014 budget. At the February 19, 2013 budget workshop the School Board reviewed a two year projection of the General Fund estimated operations through 2014-2015. The estimate for the 2014-2015 budget was a reduction of approximately \$6 million. It was agreed to make a reduction of \$3 million over the next two years. At the March 19, 2013 budget workshop the School Board reviewed approximately \$4 million in reductions. It was agreed to implement approximately \$3 million for the beginning of the 2013-2014 fiscal year and negotiate the balance through negotiations with the union during the 2013-2014 fiscal year for implementation in 2014-2015. In summary the MGT of America, Inc Financial Management study released in January of 2012 continues to reduce overall appropriations. The study recommended yearly savings of approximately \$3.7 million to \$5.4 million. In the first year 31% of their recommendations were implemented and are continuing into the 2013-2014 fiscal year. In the second year approximately 76% of the recommendations are being related to the MGT study. The below table has the specific budget reductions and revenue enhancements implemented in the 2013-2014 fiscal year.

<b>Budget Reductions 2013-2014</b>	<b>Savings</b>
This reduction is similar to recommendation 8.6 from the MGT study. The study recommended reducing 9 positions or 10% of non instructional positions over a period of 5 years. The 2013-14 revised staffing of the media centers eliminated 12 media specialists, replacing the media specialist with media aides to reduce the cost of staffing the media centers. Savings of \$454,353. A literacy coach position was assigned to Booker High when the school was D school. The position is no longer needed. Savings of \$69,979.	\$524,332
This reduction is recommendation 6.7 of the MGT study. To conduct an analysis and return on investment for a fourth satellite bus compound in the south county to reduce "deadhead" time and associated costs. The building of the south county transportation compound will reduce the use of diesel fuel and labor hours, including a reduction of 3 bus drivers.	\$393,609
This reduction is recommendation 6.8 of the MGT study. Evaluate the allocation policies, processes, and procedures that guide principals in the use of funds for extracurricular activity transportation. For the 2013-14 fiscal year the procedure for using school buses or charter buses has been revised to save approximately 40% of the current cost. In addition Oak Park School is allocated 1.5 bus driver positions. The allocation eliminates the need for the after school activity allocation of \$22.50 per weighted FTE.	\$341,917
This reduction is similar to recommendation 7.0 through 7.7 of the MGT study. The Information Technology Department has reorganized to be more cost effective regarding the use of personnel, contracted services, and ERate .	\$251,910

**The School Board of Sarasota County, Florida**  
**2013-2014 Tentative General Fund Budget**

<b>Appendix "A" – continued Budget Reductions 2013-2014</b>	<b>Savings</b>
This reduction is similar to recommendation 8.1 of the MGT study. Revise student instruction reducing potential duplication of services and resources. A portion of A.P. teachers will now be funded from the advanced placement earnings.	\$250,000
This reduction is similar to recommendation 8.1 of the MGT study. Revise the current organization of student instruction reducing potential duplication of services and resources. An additional amount to expand career education classes was allocated approximately 7 years ago. There are now additional earnings from the classes generated through the Florida Education Finance Program (FEFP). The supplement from the general fund is being reduced.	\$100,000
This reduction is similar to recommendation 8.1 of the MGT study. The curriculum department reclassified a administrative position saving \$31,731. The professional development department reevaluated the job duties of two program specialist enabling grant funding to be used saving \$67,701 from the General Fund. The pupil support services department converted one psychologist from 11 months to 10 months for a savings of \$5,910	\$105,342
This reduction is similar to recommendation 8.5 of the MGT study. Assess the need for small enrollment classes and develop a priority for a reduction in the number of these classes. The Phoenix Academy cost per student in 2012-2013 is \$11,776 per student. The average cost per middle school student is \$8,622 and for High school student \$8,007. The students being served at the Phoenix Academy will now be served at their districted schools, rather than having a separate facility. The savings are from the reduction of support staff and administrative costs	\$655,094
This reduction is similar to recommendation 5.5 of the MGT study. Install trash compactors at each school site. Facility Services will maximize the use of trash dumpsters at all sites to decrease trash costs.	\$100,000
This reduction is similar to recommendation 2.9 of the MGT study. Review salary schedules and develop proposals to align them with state averages, adjusted for increased are cost-of-living. The part time hourly salary schedule utilized by Adult Community Enrichment and S.C.T.I has automatic increases for years of service. It will be modified to have one rate of pay per classification with a goal of saving \$121,000 a savings of 10%. The supplement paid to the Career Technical Student Organization Advisor will be paid based upon performance from the Perkins Grant. Currently it is a supplement paid through the General Fund based upon job title. The savings is estimated to be \$28,056.	\$149,056
The Florida Power and Light rebates have been allocated to the Capital Fund in prior years. It is allowable to allocate the rebates to the General Fund. The recommendation for 2013-2014 is to have all rebates / incentives allocated to the operating fund, if they are currently not appropriated. On average, approximately \$250,000 in rebates are received annually.	\$695,240

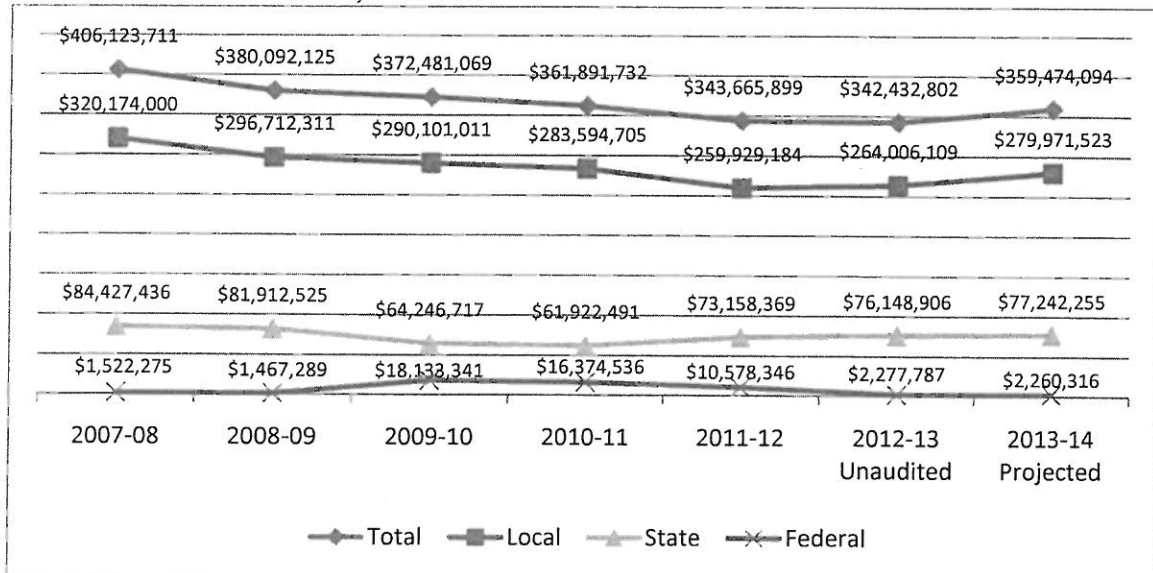
## The School Board of Sarasota County, Florida 2013-2014 Tentative General Fund Budget

Appendix "A" – continued Budget Reductions 2013-2014	Savings
The Triad program is supplemented \$120,000 from the General Fund to allow Title 1 funds to be used for other purposes. For the 2013-2014 fiscal year the Title 1 funds will be used for the supplement.	\$120,000
One mid-year administrative vacancy will not be filled during the last half of the 2013-2014 fiscal year.	\$76,536
The school non-salary allocations have been reduced by 19% since 2008-2009. The department non-salary materials and supplies general operating allocation is being reduced by 10%.	\$74,945
Total budget reductions for 2013-2014, of which 76% are related to the MGT study.	\$3,837,981

### Summary of budget reductions and cost avoidance actions made since the fiscal year 2007-2008 through the fiscal year 2013-2014 in the General Fund.

Fiscal Year Budget Reductions	Savings
Fiscal Year 2007-2008	\$8,572,636
Fiscal Year 2008-2009	\$31,882,217
Fiscal Year 2009-2010	\$42,368,111
Fiscal Year 2010-2011	\$21,185,501
Fiscal Year 2011-2012	\$12,835,188
Fiscal Year 2012-2013	\$3,728,242
Fiscal Year 2013-2014	\$3,837,981
Total budget reductions for the past six fiscal years	\$124,409,876

The below graph displays the Operating Fund loss of revenue from 2007-2008 projected through 2013-2014. The projected loss of revenue for the six year period is approximately a 11.5% reduction or \$46,649,617. The loss in the amount of revenue per student from 2007-08 is \$1,089.



**The School Board of Sarasota County, Florida**  
**2013-2014 Tentative General Fund Budget**  
**Voted Millage Referendum Update – Appendix “B”**

On March 16, 2010, voters in Sarasota County voted to continue the one-mill levy to preserve quality schools. This vote continued the tax levy that was originally passed by the voters in 2002 and renewed in 2006. This vote allows the District to maintain existing programs, provide additional programs and continue the District’s commitment to quality education. This revenue source will continue until the fiscal year ending June 30, 2014. In the below tables are details of how the voted millage has been used.

**Original voted millage referendum of March 19, 2002**

**Appropriations for the Fiscal Year 2002-2003**

Description	Amount
Without the passage of the referendum the school district was going to raise class size by an average of four students per classroom and cut other direct school support positions. With the passage of the referendum the district funded 235 teachers, 23 teacher aides, 9 Guidance Counselors, and 9 school secretaries for a total of 276 positions.	\$15,166,376
A three percent cost of living increase was placed into the salary schedules.	\$5,405,095
<b>Total Appropriated in 2002-2003</b>	<b>\$20,571,471</b>

**Appropriations for the Fiscal Year 2003-2004**

Description	Amount
Continued funding the 276 positions from 2002-2003 that were saved as a result of the referendum.	\$15,097,563
The Selby Foundation funded the building of elementary science labs. The referendum is providing funding of a Science Teacher for each lab. The students that are speakers of other languages class size was reduced, school psychologists, social workers, behavior teachers were added to reduce the number of students assigned to staff, the number of students assigned to guidance counselors was reduced from over 500 by 50 to 100 students for each guidance counselor, and aide / clerical support was added to the schools. The new positions added in 2003-2004 consisted of 90 teachers, 10 teacher aides, 14 Guidance Counselors, 10 School Secretaries, 2 School Psychologists and 1 social worker. The new positions of 127 brought the total number of positions funded by the referendum to 403.	\$6,972,785
The state funding was continuing to fall below the consumer price index increases and in 2003-2004 the charter schools were given an allocation based upon their percentage of student population to the total district.	\$1,023,632
The summer school program was expanded to include reading remediation for grades two and three, a middle school transition program for entering elementary students at each middle school, grade nine transition program for entering middle school students at High Schools, remediation English I & II, and Algebra 1A & IB programs.	\$1,245,549
A cost of living increase of 4.5% was placed on the salary schedules.	\$9,173,770
<b>Total Appropriated 2003-2004</b>	<b>\$33,513,299</b>

**The School Board of Sarasota County, Florida**  
**2013-2014 Tentative General Fund Budget**  
**Voted Millage Referendum Update – Appendix “B” continued**

**Appropriations for the Fiscal Year 2004-2005**

Description	Amount
Continue funding the 403 positions added from the prior year’s voted millage.	\$22,914,882
The Federal No Child Left Behind Act and the Class Size Reduction Amendment mandated additional reporting requirements. Every school was allocated at least 1 additional SSP-6 clerical for a total of 32 positions.	\$984,375
The Oak Park exceptional education center was given 2 instructional units to assist with mental health and career skills.	\$118,479
A remediation teacher was added at every school to assist with those students not on grade level. This added 32 teaching units.	\$1,895,947
The Title 1 schools that are below 800 students had an Assistant Principal position to help increase student achievement. A total of 3 positions were added.	\$284,817
The Middle and High Schools had 14 Literacy coaches added for a total of \$829,477; the driver’s education program was expanded to be at all schools that serve high school students. This added one position at Pineview for a total of \$59,248. Oak Park South was provided a .68 counselor, Assistant Principal, and a security aide for a total of \$167,974. The all schools serving grades 9 through 12 had a career counselor and scheduling coach added for a total of 14 positions, along with the continuation of the expanded summer school program.	\$2,026,259
Continuation of the charter school financial support from the referendum.	\$1,602,008
A cost of living increase of 4.5% was placed on the salary schedules.	\$8,906,617
<b>Total appropriated in 2004-2005</b>	<b>\$38,733,384</b>

**Appropriations for the Fiscal Year 2005-2006**

Description	Amount
The state constitutional amendment passed by the voters in 2002 with funding beginning in the 2003-2004 school year mandated that district reduce class size by an average of two students per grade level until reaching the mandated caps. Beginning in the 2005-2006 fiscal year the district is beginning to reach the cap in some grade levels with the state funding. This will allow the district to use the voted referendum that was being used to maintain class size to fund other instructional programs that the state funding is inadequate to fund.	\$10,531,373
Supplement the support for speakers of other languages with additional duty days or Liaisons to work with the parents, students and staff.	\$517,467
Support of the elementary school science program with a teacher or aide.	\$596,686
Additional school guidance counselors to allow for the high schools to have 350 students per counselor, middle school’s 400 students per counselor, and elementary school’s 450 students per counselor.	\$2,808,086

**The School Board of Sarasota County, Florida**  
**2013-2014 Tentative General Fund Budget**  
**Voted Millage Referendum Update – Appendix “B” continued**

**Appropriations for the Fiscal Year 2005-2006 - continued**

Description	Amount
Maintain the additional school data coach testing support.	\$2,900,847
Maintain the additional school registrar support.	\$88,650
Maintain the exceptional education program school cluster support.	\$902,941
Maintain the additional school campus security aides.	\$770,444
Maintain the additional school remediation teachers.	\$1,999,801
Maintain the additional Oak Park school vocational program support.	\$121,200
Maintain the school literacy coaches.	\$848,401
Maintain the additional school office staff support.	\$1,250,148
Maintain the additional other school staff support and career counselors.	\$1,493,182
Fund the establishment of the Phoenix Academy in 2004-2005.	\$1,686,213
Continuation of the charter school financial support from the referendum.	\$1,678,066
The instructional salary schedule was modified for a longer student day. The extra half hour that begins effective January 1, 2006 will be funded from the referendum.	\$5,558,120
<b>Total Appropriated in 2005-2006</b>	<b>\$33,751,625</b>

**Summary of the voted Millage Revenues and Appropriations for the original voted millage referendum of March 19, 2002**

**Revenues**

Description	Amount
2002-2003 Actual Revenues Received	\$28,917,862
2003-2004 Actual Revenues Received	\$32,928,368
2004-2005 Actual Revenues Received	\$37,255,129
2005-2006 Actual Revenues Received	\$44,935,928
Total Revenues Received for the original voted millage	\$144,037,287

**Appropriations**

Description	Amount
2002-2003 Appropriations	\$20,571,471
2003-2004 Appropriations	\$33,513,299
2004-2005 Appropriations	\$38,733,384
2005-2006 Appropriations	\$33,751,625
Total Appropriations for the original voted millage	\$126,569,779

Description	Amount
<b>The balance of the voted millage not appropriated during the original voted millage is a part of the unrestricted fund balance as of June 30, 2006</b>	<b>\$17,467,508</b>



**The School Board of Sarasota County, Florida**  
**2013-2014 Tentative General Fund Budget**  
**Voted Millage Referendum Update – Appendix “B” continued**

**Subsequent renewal of the voted millage referendum of March 14, 2006**

The appropriations for the Fiscal Year 2006-2007 are mostly a continuation of the school support services from the prior year’s voted millages.

Description	Amount
Portion of the school positions funded in the 2002-2003 voted millage was to maintain reasonable class size. This is the amount that is needed in addition to the class size reduction funding from the state to be in compliance with the class size amendment.	\$11,381,522
Supplement the support for speakers of other languages with additional duty days or Liaisons to work with the parents, students and staff.	\$677,345
Support of the elementary school science program with a teacher or aide.	\$620,585
Additional school guidance counselors to allow for the high schools to have 350 students per counselor, middle school’s 400 students per counselor, and elementary school’s 450 students per counselor.	\$2,878,226
Maintain the additional school data coach testing support.	\$3,359,424
Maintain the additional school registrar support.	\$93,631
Maintain the exceptional education program school cluster support.	\$1,294,063
Maintain the additional school campus security aides.	\$676,477
Maintain the additional school remediation teachers.	\$2,315,692
Maintain the additional Oak Park school vocational program support.	\$136,217
Maintain the school literacy coaches.	\$953,520
Maintain the additional school office staff support.	\$1,329,512
Maintain the additional other school staff support and career counselors.	\$691,090
Fund the establishment of the Phoenix Academy in 2004-2005.	\$1,783,198
Fund the Elementary Assistant Principals at Title 1 schools below 800 students and fund additional art and music teachers at all schools	\$3,469,707
Continuation of the charter school financial support from the referendum.	\$2,098,572
The instructional salary schedule was modified for a longer student day. The extra half hour began effective January 1, 2006. The extra half hour was effective for teacher aides beginning on July 1, 2006.	\$13,152,888
The voted millage is funding half the 5.25% cost of living increase approved 11/21/06	\$6,657,164
<b>Total Appropriated in 2006-2007</b>	<b>\$53,558,833</b>

**The School Board of Sarasota County, Florida**  
**2013-2014 Tentative General Fund Budget**  
**Voted Millage Referendum Update – Appendix “B” continued**

The appropriations for the Fiscal Year 2007-2008 are mostly a continuation of the school support services from the prior year’s voted millages, with the exception that the voted millage is no longer needed to fund class size.

Description	Amount
Additional school guidance counselors to allow for the high schools to have 350 students per counselor, middle school’s 400 students per counselor, and elementary school’s 450 students per counselor.	\$3,019,530
Continue funding at the middle and high schools the testing data support positions.	\$921,913
Continue funding the school instructional technology school support positions.	\$2,510,440
Continue funding the school registrar support extra duty days.	\$79,665
Continue funding the elementary science teachers and teacher aides.	\$1,352,439
Continue funding the school security aides, physical education aides, and the supplement to the North Port High teen parent program.	\$336,189
Continue funding the school core curriculum and remediation teachers.	\$744,176
Continue funding the school literacy coaches at all schools.	\$2,515,440
Continue funding the elementary foreign language teachers, computer teacher, and dance movement teacher.	\$567,331
Continue funding the school office staff support.	\$1,794,974
Continue funding the Elementary Assistant Principals at Title 1 schools that are below 800 students and the additional elementary art and music teachers.	\$1,267,696
Continue funding the Charter schools to provide financial support due to the inadequate State funding.	\$3,167,501
Continue funding the thirty minute longer duty day. This amount covers the total 7.1% increase paid to teachers and aides.	\$13,641,575
Fund one half of the 5.25% across the board salary increase approved 11/21/06	\$6,757,021
Fund the 3% across the board salary increase approved in November of 2007	\$9,491,208
<b>Total appropriated for 2007-2008</b>	<b>\$48,167,089</b>

# The School Board of Sarasota County, Florida

## 2013-2014 Tentative General Fund Budget

### Voted Millage Referendum Update – Appendix “B” continued

The appropriations for the Fiscal Year 2008-2009 are mostly a continuation of the school support services from the prior year’s voted millages, with the exception of adding liaison support for schools with significant numbers of students that do not speak English, elementary computer teachers at large schools, and the credit retrieval program for middle schools.

Description	Amount
Continue funding the thirty minute longer duty day. This amount covers the total 7.1% increase paid to teachers and aides.	\$14,627,939
Continue funding one half of the 5.25% across the board salary increase approved 11/21/06 and the salary increase of 3% approved in November of 2007.	\$19,453,424
A liaison or extra duty day support that is being provided to schools with significant number of students who do not speak English as their native language.	\$1,238,944
An Elementary computer teacher was added at large elementary schools.	\$576,560
Continue funding the elementary science teachers and teacher aides.	\$1,585,545
Continue funding elementary school art and music teachers.	\$720,700
Continue funding the school instructional technology support positions.	\$1,518,983
Continue funding the school literacy coaches at all schools and data coaches at the middle and high school level.	\$3,891,780
Elementary counselor positions added to schools above 750 students.	\$403,592
Middle school counselor positions added to schools above 900 students.	\$864,840
High school counselor and behavior specialist positions added to schools above 800 students.	\$864,840
Continue funding at the middle and high Schools the testing data support positions for large schools.	\$360,350
Continue large elementary schools receiving additional physical education and dance support.	\$288,280
Continue the clerical support for administrative assistants, registrars, guidance counselors, and the middle school credit retrieval program.	\$1,097,616
Elementary Assistant Principal positions for all Title 1 school are below 800 students and for elementary schools over 1200 students.	\$922,952
Continue funding the school office staff support.	\$1,773,681
Elementary and middle school gifted cluster foreign language teachers support.	\$518,904
Continue funding the Charter schools to provide financial support due to the inadequate State funding.	\$3,841,922
In September of 2008 a 1% across the board salary increase was negotiated and a onetime 1% bonus to be paid in December of 2008. If the millage is not renewed before 6/30/10 than 6.63% is removed from the salary schedules.	\$6,276,099
<b>Total appropriated for 2008-2009</b>	<b>\$60,826,951</b>

**The School Board of Sarasota County, Florida**  
**2013-2014 Tentative General Fund Budget**  
**Voted Millage Referendum Update – Appendix “B” continued**

The appropriations for the Fiscal Year 2009-2010 were reduced due to the decline in revenues being received from the referendum. Reductions were made in the number of staff funded. The counselor ratios were increased by 50 students per counselor at the middle and high schools, instructional technology coaches were eliminated, and other clerical support was reduced.

Description	Amount
Continue funding the thirty minute longer duty day. This amount covers the total 7.1% increase paid to teachers and aides.	\$13,830,514
Continue funding one half of the 5.25% across the board salary increase approved 11/21/06, the salary increase of 3% approved in November of 2007, and the salary increase of 1% approved in October of 2008.	\$17,879,997
Continue funding the elementary science teachers.	\$1,722,744
Continue funding a reduced number of elementary school art and music teachers.	\$430,686
The elementary literacy and data coaches are being reduced to be at only those elementary schools that do not have an Assistant Principal.	\$717,810
Continue to fund the elementary school paraprofessional aides for Title 1 schools.	\$313,848
Continue the liaison or extra duty day support that is being provided to schools with significant number of students who do not speak English as their native language.	\$1,372,266
Continue at a reduced funding level from prior years the Guidance Counselor positions.	\$2,268,280
Continue the High school testing and scheduling coordinator.	\$358,905
Continue the extra duty days for middle school credit retrieval, registrar services, and guidance counselor support.	\$373,370
Continue the Elementary Assistant Principal positions for all Title 1 schools below 800 students and for other schools needing additional support.	\$1,258,042
Continue funding a portion of the school office staff support.	\$1,386,537
Continue funding the elementary and middle school gifted cluster foreign language teacher's support.	\$581,427
Continue funding the Charter schools to provide financial support due to the inadequate State funding.	\$4,312,449
Continue the school physical education, dance, and computer teachers needed for teacher planning time at large schools.	\$1,019,290
The Supervisor of Elections cost for the March 13, 2010 election to renew the voted operating millage was funded from voted operating proceeds.	\$449,909
<b>Total appropriated for 2009-2010</b>	<b>\$48,276,074</b>

**The School Board of Sarasota County, Florida**  
**2013-2014 Tentative General Fund Budget**  
**Voted Millage Referendum Update – Appendix “B” continued**

**Summary of the Voted Millage balance held in the unreserved fund balance**

Description	Amount
Beginning balance July 1, 2006	\$17,467,508
2006-2007 Actual Revenues received	\$56,975,785
2007-2008 Actual Revenues received	\$60,486,047
2008-2009 Actual Revenues	\$54,099,981
2009-2010 Projected Actual Revenues	\$47,532,155
Less Voted Millage Appropriations 2006-2007 through 2009-2010	(\$210,828,947)
<b>Balance of Voted Millage revenues unspent, which are a part of the gross fund balance as of June 30, 2010</b>	<b>\$25,732,529</b>

**The appropriations for the Fiscal Year 2010-2011 were reduced due to the decline in revenues being received from the referendum. Reductions were made in the number of staff funded.**

Description	Amount
Continue funding the thirty minute longer duty day. This amount covers the total 7.1% increase paid to teachers and aides.	\$12,795,213
Continue funding the elementary science teachers.	\$1,768,768
Continue the liaison or extra duty day support that is being provided to schools with significant number of students who do not speak English as their native language.	\$1,642,989
Continue funding the Charter schools to provide financial support due to the inadequate State funding.	\$4,059,794
Continue funding the elementary literacy and data coaches at only those elementary schools that do not have an Assistant Principal.	\$590,907
Continue the funding from 2009-2010 the Guidance Counselor positions.	\$2,219,436
Continue the high school testing and scheduling coordinator.	\$369,317
Continue the Elementary Assistant Principal positions for all Title 1 schools below 800 students and for other schools needing additional support.	\$1,169,215
Continue funding a portion of the school office staff support and instructional extra duty days.	\$1,755,955
Continue the elementary computer teachers needed for teacher planning time at large schools.	\$517,044
Due to the lack of state revenue the technology support professionals are being funded from the referendum.	\$2,207,434
Due to the lack of state revenue the Visual Performing Arts coordinator, the Booker High and North Port High performing arts technicians, Gifted cluster foreign language teachers, and elementary dance teachers at specific schools are funded with referendum dollars.	\$1,091,554

**The School Board of Sarasota County, Florida**  
**2013-2014 Tentative General Fund Budget**  
**Voted Millage Referendum Update – Appendix “B” continued**  
**Appropriations for the Fiscal Year 2010-2011 – continued**

Description	Amount
Due to the lack of state revenue the media specialists that are in the middle and high schools have been funded from the referendum.	\$1,034,087
Due to the lack of state revenue the high school transition planner / employment specialist are being funded from the referendum.	\$174,776
The class size amendment is insufficient to fund 19 teachers to be in compliance with the amendment.	\$1,477,260
Continue funding one half of the 5.25% across the board salary increase approved 11/21/06, the salary increase of 3% approved in November of 2007, and the salary increase of 1% approved in October of 2008.	\$16,628,486
<b>Total Appropriations 2010-2011</b>	<b>\$49,502,235</b>

The appropriations for the Fiscal Year 2011-2012 no longer fund a portion of salaries other than the half hour longer student day. With the decrease in funding from the Legislature since 2007-2008 additional positions have been added to the referendum such as art and music teachers, security aides, guidance counselors, and media personnel.

**Appropriations for the Fiscal Year 2011-2012**

Description	Amount
Continue funding the thirty minute longer duty day. This amount covers the total 7.1% increase paid to teachers and aides.	\$10,356,594
Continue funding the elementary science teachers.	\$1,551,984
Continue the liaison or extra duty day support that is being provided to schools with significant number of students who do not speak English as their native language.	\$1,541,258
Continue funding the Charter schools to provide financial support due to the inadequate State funding.	4,534,285
Continue funding the elementary literacy and data coaches at only those Elementary schools that do not have an Assistant Principal.	\$564,358
Continue the funding of Guidance Counselor / Behavior Specialist positions due to inadequate state funding.	\$2,999,486
Continue the high school testing and scheduling coordinator.	\$352,724
Continue the elementary Assistant Principal positions for all title one schools below 800 students and for other schools needing additional support.	\$1,126,910
Continue funding a portion of the school office staff support and instructional extra duty days.	\$1,660,908
Continue the elementary computer teachers needed for teacher planning time at large schools.	\$211,634
Due to the lack of state revenue the Visual Performing Arts coordinator, the Booker High and North Port High performing arts technicians, Gifted cluster foreign language teachers, and elementary dance teachers at specific schools are funded with referendum dollars.	\$3,788,266

**The School Board of Sarasota County, Florida  
2013-2014 Tentative General Fund Budget  
Voted Millage Referendum Update – Appendix “B” continued**

**Appropriations for the Fiscal Year 2011-2012 – continued**

Description	Amount
Due to the lack of state revenue the media personnel that are in the schools have been funded from the referendum.	\$1,942,387
Due to the lack of state funding school security aides that are in schools have been funded from the referendum.	\$1,023,472
Due to the lack of state funding all art and music teachers have been funded from the referendum.	\$8,514,768
Due to the lack of funding the program that provides for an alternative to school suspension is being funded from the referendum.	\$1,219,802
Due to the lack of funding the 40% of the Technology Support Professionals that are servicing school networks are being funded from the referendum.	\$951,678
<b>Total Appropriations 2011-2012</b>	<b>\$42,340,514</b>

**The appropriations for the Fiscal Year 2012-2013 no longer fund a portion of salaries other than the half hour longer student day. With the decrease in funding from the Legislature since 2008-2009 additional positions have been added to the referendum such as art and music teachers, security aides, guidance counselors, and media personnel.**

**Appropriations for the Fiscal Year 2012-2013**

Description	Amount
Continue funding the thirty minute longer duty day. This amount covers the total 7.1% paid to teachers and aides.	\$9,194,064
Continue funding the elementary science teachers.	\$1,478,829
Continue the liaison or extra duty day support that is being provided to schools with significant number of students who do not speak English as their native language.	\$1,528,464
Continue funding the Charter schools to provide financial support due to the inadequate State funding.	5,196,859
Continue the funding of Guidance Counselor / Behavior Specialist positions due to inadequate state funding.	\$3,626,148
Continue the high school testing and scheduling coordinator.	\$352,102
Continue the elementary Assistant Principal positions for all title one schools below 800 students, interns for non Title 1 elementary schools below 800 students, and an intern for each middle school.	\$2,345,230
Continue funding a portion of the school office staff support and both instructional and non instructional extra duty days.	\$2,745,048
Continue funding the Visual Performing Arts coordinator, the Booker High and North Port High performing arts technicians, Gifted cluster foreign language teachers, and elementary dance teachers at specific schools are funded with referendum dollars.	\$4,003,908

**The School Board of Sarasota County, Florida**  
**2013-2014 Tentative General Fund Budget**  
**Voted Millage Referendum Update – Appendix “B” continued**

**Appropriations for the Fiscal Year 2012-2013 – continued**

Description	Amount
Continue funding the media personnel that are in the schools have been funded from the referendum.	\$1,949,656
Continue funding the school security aides that are in middle and high schools.	\$1,046,790
Continue funding all the art and music teachers.	\$8,844,772
Continue funding the program that provides for an alternative to school suspension.	\$925,679
Continue funding the Technology Support Professionals that are servicing school networks.	\$1,454,572
<b>Total Appropriations 2012-2013</b>	<b>\$44,694,120</b>

**The appropriations for the Fiscal Year 2013-2014 no longer fund a portion of salaries other than the half hour longer student day. With the decrease in funding from the Legislature since 2008-2009 additional positions have been added to the referendum such as art and music teachers, security aides, guidance counselors, and media personnel.**

Description	Amount
Continue funding the thirty minute longer duty day. This amount covers the total 7.1% paid to teachers and aides.	\$10,140,263
Continue funding the elementary science teachers.	\$1,609,517
Continue the liaison or extra duty day support that is being provided to schools with significant number of students who do not speak English as their native language.	\$1,533,112
Continue funding the Charter schools to provide financial support due to the inadequate State funding.	\$5,981,181
Continue the funding of Guidance Counselor / Behavior Specialist positions due to inadequate state funding.	\$3,358,992
Continue the high school testing and scheduling coordinator. For those middle schools that had administrative interns for 2012-2013, the administrative intern was deleted and a testing scheduling intervention teacher was added.	\$629,811
Continue the elementary Assistant Principal positions for all title one schools below 800 students, interns for non Title 1 elementary schools below 800 students. The administrative intern was deleted and converted to the testing scheduling intervention teacher.	\$1,998,846
Continue funding a portion of the school office staff support and both instructional and non instructional extra duty days.	\$2,357,012
Continue funding the Visual Performing Arts coordinator, the Booker High and North Port High performing arts technicians, Gifted cluster foreign language teachers, Young Marines program at Venice Middle school, and elementary dance teachers at specific schools are funded with referendum dollars.	\$4,709,706



**The School Board of Sarasota County, Florida  
2013-2014 Tentative General Fund Budget**

**Appropriations for the Fiscal Year 2013-2014 – continued**

Description	Amount
Continue funding the media personnel that are in the schools. All schools are now staffed with media aides, rather than the middle and high schools were staffed with media specialist positions.	\$1,469,503
Continue funding the school security aides that are in middle and high schools.	\$1,049,405
Continue funding all the art and music teachers.	\$8,712,386
Continue funding the program that provides for an alternative to school suspension. This amount was reduced this year to be a supplemental amount to the F.E.F.P. earned.	\$149,782
Continue funding the Technology Support Professionals that are servicing school networks. The amount was increased to fund 100% of their positions, rather than a percentage from the capital transfer.	\$2,125,384
<b>Total Appropriations 2013-2014</b>	<b>\$45,824,900</b>

**Summary of the Voted Millage balance held in the unassigned fund balance as of  
June 30, 2014**

<b>Balance of Voted Millage revenues unspent as of June 30, 2010</b>	\$25,732,529
<b>Add Revenues 2010-2011</b>	\$43,252,762
<b>Add Revenues 2011-2012</b>	\$40,610,444
<b>Add Revenues 2012-2013</b>	\$40,415,355
<b>Add Revenues 2013-2014</b>	\$41,924,343
<b>Less Expenditures 2010-2011</b>	(\$49,502,235)
<b>Less Appropriations 2011-2012</b>	(\$42,340,514)
<b>Less Appropriations 2012-2013</b>	(\$44,694,120)
<b>Less Appropriations 2013-2014</b>	(\$45,824,900)
<b>Balance of Estimated Voted Millage revenues unspent as of June 30, 2014</b>	<b>\$9,573,664</b>