

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA



2014-2015 FINAL BUDGET EXECUTIVE SUMMARY

SEPTEMBER 16, 2014

SARASOTA COUNTY SCHOOL BOARD

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2014-2015 GENERAL FUND BUDGET EXECUTIVE SUMMARY

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The School Board of Sarasota County, Florida

2014-2015 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 2014-2015 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. The 2013 Legislature added that schools of choice are allowed to apply the number of students per class averaged per grade category. For example, in schools of choice, this allows for classes to be above the maximum, as long as there are other classes below the maximum. 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, 2015, 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
2014-2015 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, 2010, and 2014. This funding source accounts for approximately 12% of the total revenue in the General Fund.

The General Fund expenditures are approximately 77% 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 23% is for instructional materials, utilities, fuel for buses, charter school payments etc.

Unaudited Actual results of Operations for the Prior Fiscal Year of 2013-2014

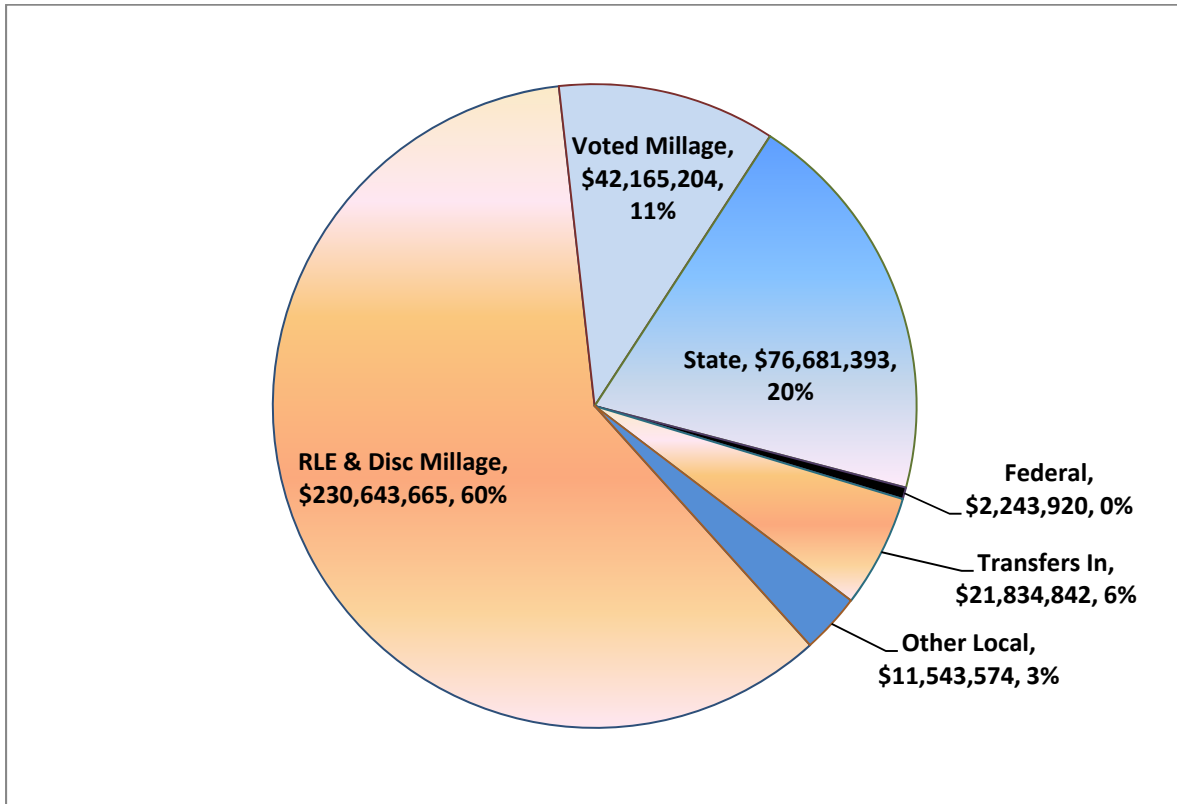
In the graphs and tables below are the projected actual results of operations for the fiscal year 2013-2014. The ending unassigned fund balance is \$38,284,405 or 9.87%. This healthy reserve has been achieved by all stakeholders working collaboratively together. In the tables that follow are the details by line item of the changes from the original budget.

Revenues and Transfers In

Description	Original Budget 2013-2014	Unaudited 2013-2014	Increase (Decrease) From Original Budget
Federal Direct (Note the decrease is related to the receiving of Medicaid funding below the budget.)	\$2,248,813	\$2,243,920	(\$4,893)
State Sources (Note the decrease is related to a proration of available state funding and the Florida School Recognition awards were less than originally budgeted.)	\$77,242,255	\$76,681,392	(\$560,863)
Local Sources (Note the major portion of the increase is related to collecting property taxes in excess of 96% and receiving a profit sharing distribution from our health insurance carrier.)	\$280,649,758	\$284,352,444	\$3,702,686
Total Revenues	\$360,140,826	\$363,277,756	\$3,136,930
Transfers in from the Capital Fund (Note the items allowed to be transferred from the 1.5 millage fund increased above the original budget)	\$20,646,003	\$21,834,842	\$1,188,839
Total Revenue and Transfers In	\$380,786,829	\$385,112,598	\$4,325,769

**The School Board of Sarasota County, Florida
2014-2015 General Fund Budget**

Total Unaudited Revenues and Transfers In for 2013-2014 of \$385,112,598



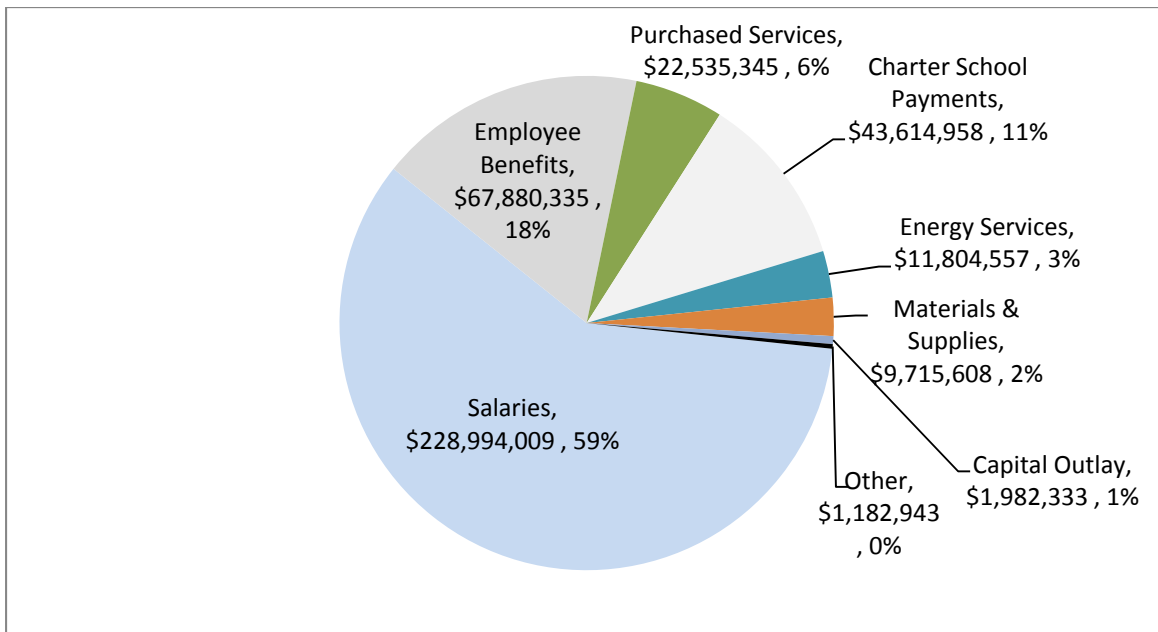
Appropriations

Description	Original Budget 2013-2014	Unaudited 2013-2014	Increase (Decrease) From Original Budget
Salaries (Note the salary decrease is primarily from a decrease in school recognition bonus payments, and achieving a larger savings from the hiring freeze than originally budgeted.)	\$232,322,566	\$228,994,009	(\$3,328,557)
Employee Benefits (Note the net decrease is primarily from the final group health expenses were less than the estimated budget.)	\$68,416,229	\$67,880,335	(\$535,894)
Purchased Services - District (The majority of the increase is related to professional services exceeding the original budget.)	\$21,576,491	\$22,535,345	\$958,854

The School Board of Sarasota County, Florida
2014-2015 General Fund Budget
Appropriations- continued

Description	Original Budget 2013-2014	Unaudited 2013-2014	Increase (Decrease) From Original Budget
Purchased Services – Charter Schools	\$43,666,866	\$43,614,958	(\$51,908)
Energy Services (The majority of the increase is related to an accounting change discontinuing crediting the purchase of fuel to the expenditure account to the revenue account from outside agencies)	\$10,545,790	\$11,804,557	\$1,258,767
Materials and Supplies (Textbook purchases were less than originally budgeted)	\$10,133,975	\$9,715,608	(\$418,367)
Capital Outlay (The net decrease is from new library books for Booker and Venice High were deferred into the next fiscal year.)	\$2,140,860	\$1,982,333	(\$158,527)
Other Expenses (A slight increase in dues and fees during the 2012-2013 fiscal year)	\$660,747	\$632,664	(\$28,083)
Transfers Out	\$550,279	\$550,279	\$0
Total Appropriations	\$390,013,803	\$387,710,088	(\$2,303,715)

Unaudited 2013-2014 Appropriations \$387,710,088



**The School Board of Sarasota County, Florida
2014-2015 General Fund Budget**

Ending Gross Fund Balance

Description	Original Budget 2013-2014	Unaudited 2013-2014	Increase (Decrease) From Original Budget
Beginning Gross Fund Balance July 1, 2013	\$53,480,753	\$53,480,753	\$0
Add Revenues and Transfers In	\$380,786,829	\$385,112,598	\$4,325,769
Less Appropriations	\$390,013,803	\$387,710,088	(\$2,303,715)
Ending Gross Fund Balance June 30, 2014	\$44,253,778	\$50,883,263	\$6,629,485

Composition of the Ending Gross Fund Balance

Description	Original Budget 2013-2014	Unaudited Actual 2013-2014	Increase (Decrease) From Original Budget
Non Spendable Fund Balance (Inventory)	\$147,212	\$175,510	\$28,298
Assigned Fund Balance (Encumbrances, School carry Forwards, Categorical and Grant Carry Forwards)	\$10,256,874	\$12,423,348	\$2,166,474
Unassigned Fund Balance (Board Policy 10% to 7.5% of Appropriations)	\$33,849,692 8.68%	\$38,284,405 9.87%	\$4,434,713
Total Ending Gross Fund balance	\$44,253,778	\$50,883,263	\$6,629,485

The 2014-2015 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 2014-2015 budget process began with the first budget workshop being held on November 19, 2013. The first workshop reviewed results of operations through October 31, 2013. The second budget workshop was held January 21, 2014. At this workshop revenues were estimated to increase 4% based upon state economic forecasts. At this workshop, it was anticipated not to use any fund balance for 2014-2015. The third budget workshop was held February 18, 2014. At this workshop, the Governor's budget was used to forecast revenues for 2014-2015. Estimated appropriations were estimated to use approximately \$2.2 million of the unassigned fund balance reducing the unassigned fund balance to 8.95%. The fourth budget workshop was held March 18, 2014, revising estimated revenues down by approximately \$1.3 million from the February workshop and using approximately \$3.8 million of the unassigned fund balance. The ending unassigned fund balance as of June 30, 2015, was estimated to be 8.21%.

The School Board of Sarasota County, Florida 2014-2015 General Fund Budget

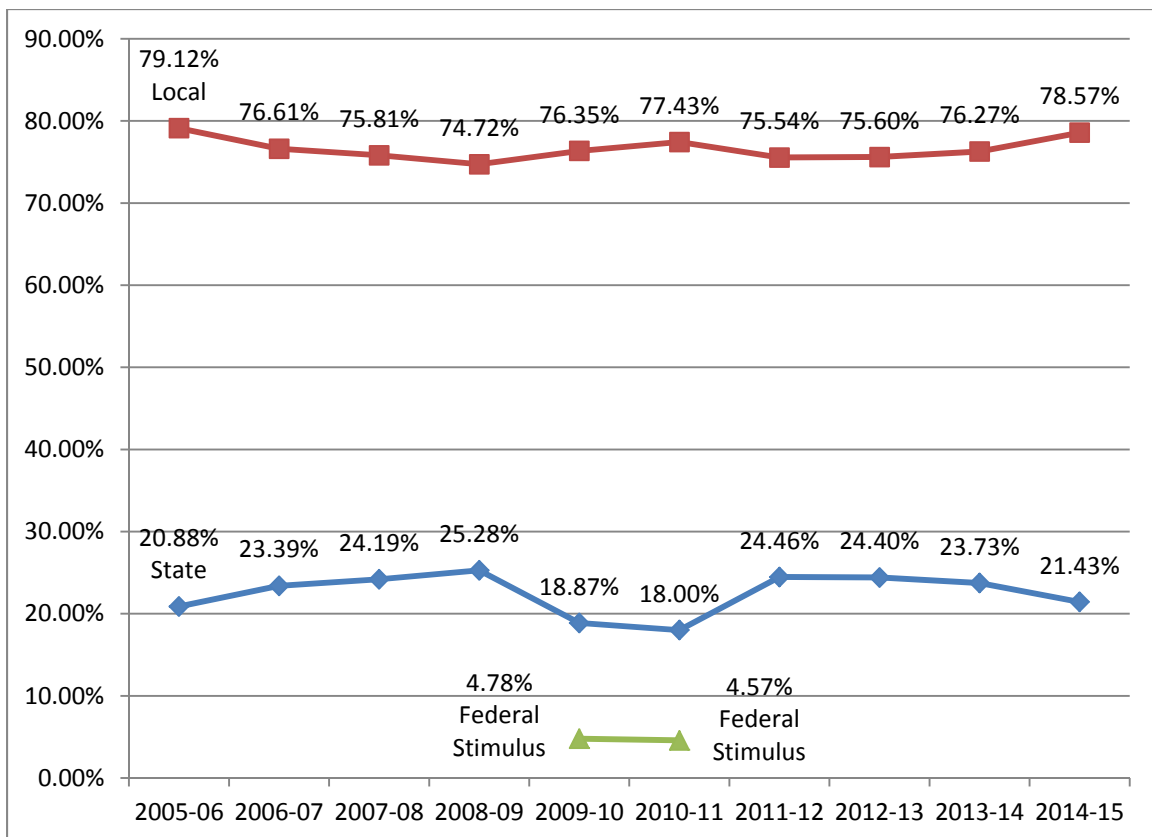
2014-2015 Budget - continued

The fifth budget workshop was held April 1, 2014. At this workshop it was estimated \$2 to \$4 million of the estimated unassigned fund balance would be used as June 30, 2015. It was decided to go ahead and release all budgets to schools and departments to begin the staffing process for 2014-2015. The sixth workshop was held May 20, 2014, reviewing the final budget adopted by the Florida Legislature for 2014-2015. The estimate of unassigned fund balance to be used was estimated to be \$5.8 million, with an unassigned fund balance as of June 30, 2015, to be 7.8%. The Superintendent's Tentative and Final budget based upon unaudited results of operations through June 30, 2014, is to use approximately \$3.4 million of the unassigned fund balance for 2014-2015.

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. The Legislative budget indicates the Sarasota County School Board is receiving a 3.04% increase in funding per student from the state and local funding controlled by the Legislature for 2014-2015.

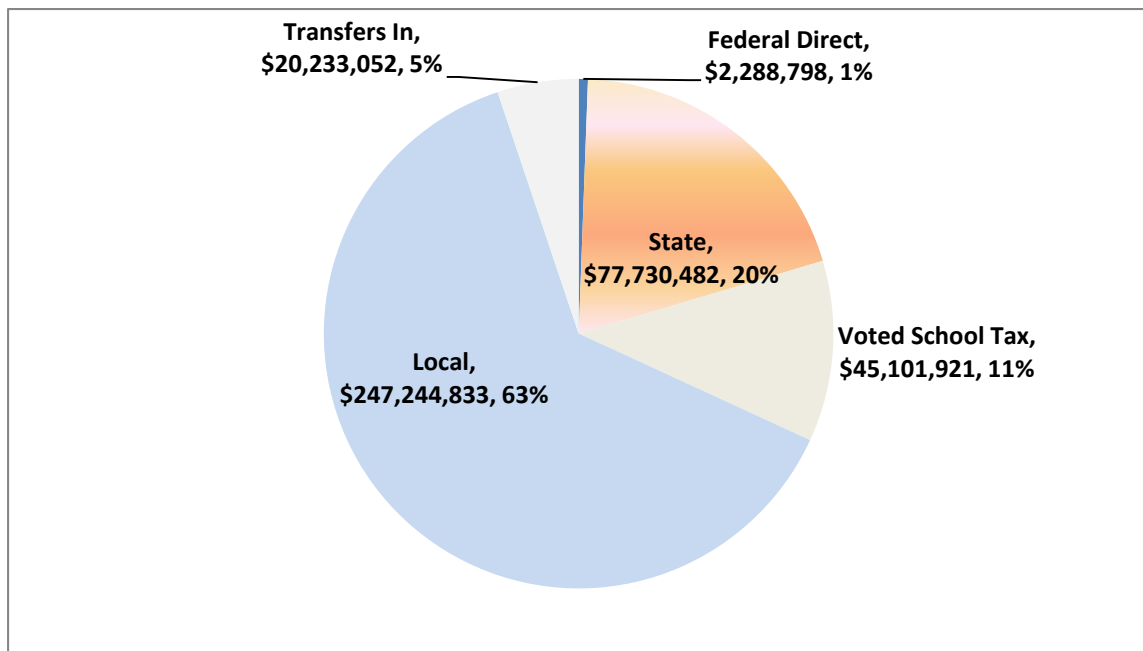
In the graph below is a historical percentage of the funding provided by the Florida Legislature through the Florida Education Finance Program.



The School Board of Sarasota County, Florida 2014-2015 General Fund Budget

Revenues and Transfers In

Description	Unaudited 2013-2014	Budget 2014-2015	Increase (Decrease)	Percentage Change
Federal Revenues (Medicaid and the ROTC reimbursement funds are anticipated to increase.)	\$2,243,920	\$2,288,798	\$44,878	2.00%
State Funds (The amount per student has increased by \$220.78 per student.)	\$76,681,393	\$77,730,482	\$1,049,089	1.37%
Local Funds (The major increase is related to an increase in the property tax roll.)	\$284,352,444	\$292,346,754	\$7,994,310	2.81%
Total Revenues	\$363,277,756	\$372,366,034	\$9,088,278	2.50%
Transfers In From Capital (The pass through of state charter school capital funds was decreased by 25%, the property insurance transfer has decreased \$400,000, and a transfer from the Debt Service Fund in 2013-2014 will not continue in 2014-2015.)	\$21,834,842	\$20,233,052	(\$1,601,790)	(7.34%)
Total Revenues & Transfers	\$385,112,598	\$392,599,086	\$7,486,488	1.94%



The School Board of Sarasota County, Florida 2014-2015 General Fund Budget

Appropriations

Appropriations for the 2014-2015 fiscal year are increasing \$8,352,449 or 2.15%. The majority of the increase is related to the legislatively mandated retirement rate increase, an anticipated increase in health insurance costs, increase in fuel costs, increase in pass through of funds, for an increase in the number of students to charter schools, and increased spending for instructional materials. In Appendix “A” is a listing of all budget reductions that have been made since the economic downturn of 2007, including the reductions of \$108,477 for the fiscal year 2014-2015.

Appropriations

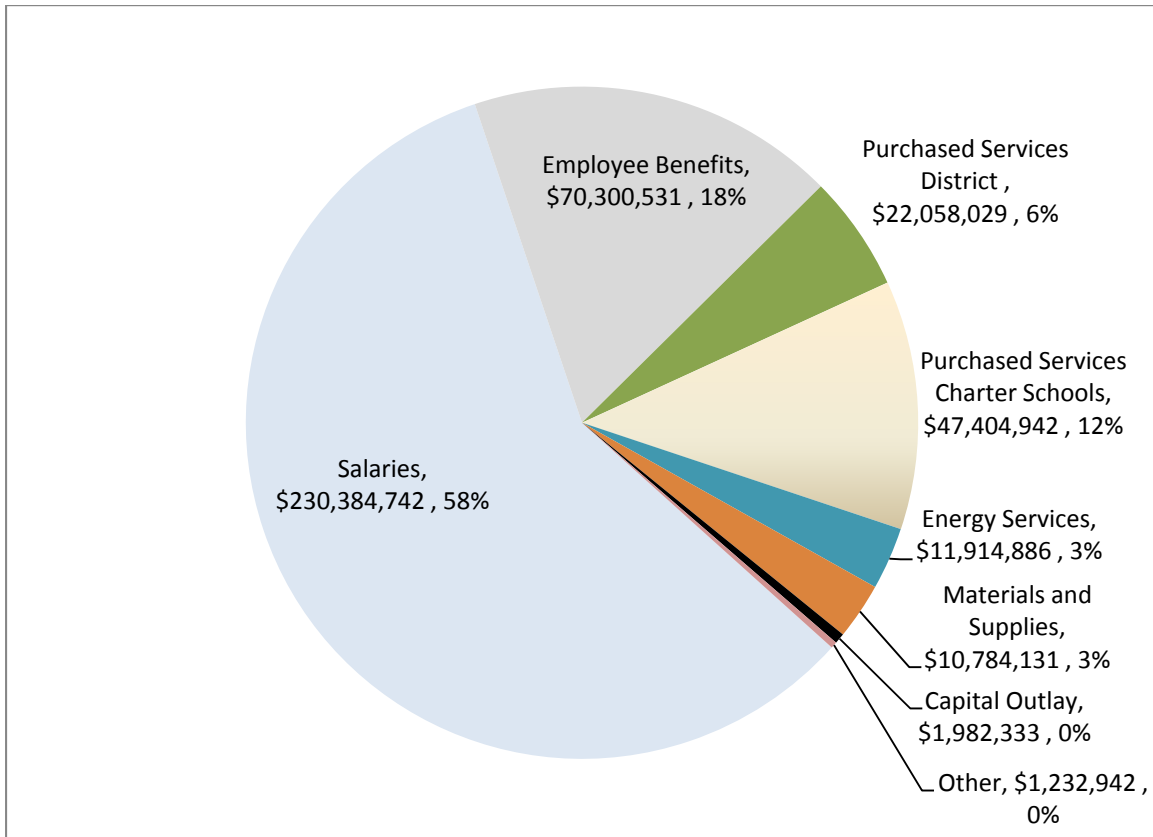
Description	Unaudited 2013-2014	Budget 2014-2015	Increase (Decrease)	Percentage Change
Salaries (The budget net increase is due to serving additional students in district schools.)	\$228,994,009	\$230,384,742	\$1,390,733	.61%
Employee Benefits (The group health insurance rate is anticipated to increase 10% effective 1/1/15 and the Legislature increased the retirement contribution.)	\$67,880,335	\$70,300,531	\$2,420,196	3.57%
Purchased Services – District (The majority of the decrease is related to a decrease in the cost of property insurance.)	\$22,535,345	\$22,058,029	(\$477,316)	(2.12%)
Purchased Services Charter School pass through of revenues (The estimated increase is related to a growth of students in charter schools.)	\$43,614,958	\$47,404,942	\$3,789,984	8.69%
Energy Services (Fuel costs are estimated to increase)	\$11,804,557	\$11,914,886	\$110,329	.93%
Materials and Supplies (The increase is related to the carry forward of instructional material funds.)	\$9,715,608	\$10,784,131	\$1,068,523	11.00%
Capital Outlay (No increase has been forecast)	\$1,982,333	\$1,982,333	\$0	0.00%
Other Expenses (Fees associated with software are anticipated to increase.)	\$632,664	\$682,664	\$50,000	7.90%

The School Board of Sarasota County, Florida 2014-2015 General Fund Budget

Appropriations - continued

Description	Unaudited 2013-2014	Budget 2014-2015	Increase (Decrease)	Percentage Change
Transfer to Other Funds (No increase has been forecast)	\$550,279	\$550,279	\$0	0.00%
Total Appropriations	\$387,710,088	\$396,062,537	\$8,352,449	2.15%

2014-2015 Appropriations by Object \$396,062,537



Appropriations by Function

Description	Unaudited 2013-2014	Budget 2014-2015	Increase (Decrease)	Percentage Change
Instruction (The increase is related to serving additional students in both district and charter schools including the cost of employee benefits.)	\$255,585,868	\$260,841,161	\$5,255,293	2.06%

The School Board of Sarasota County, Florida
2014-2015 General Fund Budget
Appropriations by Function - continued

Description	Unaudited 2013-2014	Budget 2014-2015	Increase (Decrease)	Percentage Change
Pupil Personnel Service (Increase is related to the cost of employee benefits for all district staff.)	\$21,355,213	\$21,815,269	\$460,056	2.15%
Instructional Media Services (Increase is related to the cost of employee benefits for all district staff.)	\$3,195,671	\$3,289,515	\$93,844	2.94
Instruction and Curriculum Development (Retirement of senior staff reduces the impact of the cost increase in employee benefits.)	\$2,763,318	\$2,767,848	\$4,530	.16%
Instructional Staff Training (Implementation of new state testing requires additional staff training.)	\$1,156,950	\$1,207,874	\$50,924	4.40%
Instruction Related Technology (Increase is related to the cost of employee benefits for all district staff and the requirement that 50% of instructional materials be used for digital materials.)	\$2,988,524	\$3,052,906	\$64,382	2.15%
Board of Education & Legal Services (The reduction is from the amount paid to the Supervisor of Elections was in the 2013-2014 year.)	\$1,281,966	\$880,093	(\$401,873)	(31.35%)
General Administration (The expanded responsibilities of the Deputy Superintendent and the increase related to employee benefit costs.)	\$1,494,835	\$1,553,038	\$58,203	3.89%

The School Board of Sarasota County, Florida
2014-2015 General Fund Budget
Appropriations by Function - continued

Description	Unaudited 2013-2014	Budget 2014-2015	Increase (Decrease)	Percentage Change
School Administration (Increase is related to the cost of employee benefits for all district staff and filling Assistant Principal positions, that were previously filled with interns.)	\$17,289,520	\$18,044,129	\$245,391	1.42%
Facilities Acquisitions & construction (The decrease is related estimating only minor construction using General Funds.)	\$116,289	\$23,794	(\$92,495)	(79.54%)
Fiscal Services (Increase is related to the cost of employee benefits for all district staff, and a savings from retirement of a staff member.)	\$1,937,354	\$1,954,090	\$16,736	.86%
Food Services (Increase is related to the cost of employee benefits for all district staff.)	\$68,057	\$69,524	\$1,467	2.16%
Central Services (Increase is related to the cost of employee benefits for all district staff and staff that were paid out of Race to the Top funds are being transferred into the General Fund.)	\$5,725,772	\$5,985,123	\$259,351	4.53%
Pupil Transportation (Reflects estimated fuel costs and the related increase in the cost of employee benefits for all district staff.)	\$16,843,948	\$17,321,818	\$477,870	2.84%
Operation of Plant (Increase is related to the cost of employee benefits for all district staff.)	\$34,373,939	\$35,294,458	\$920,519	2.68%

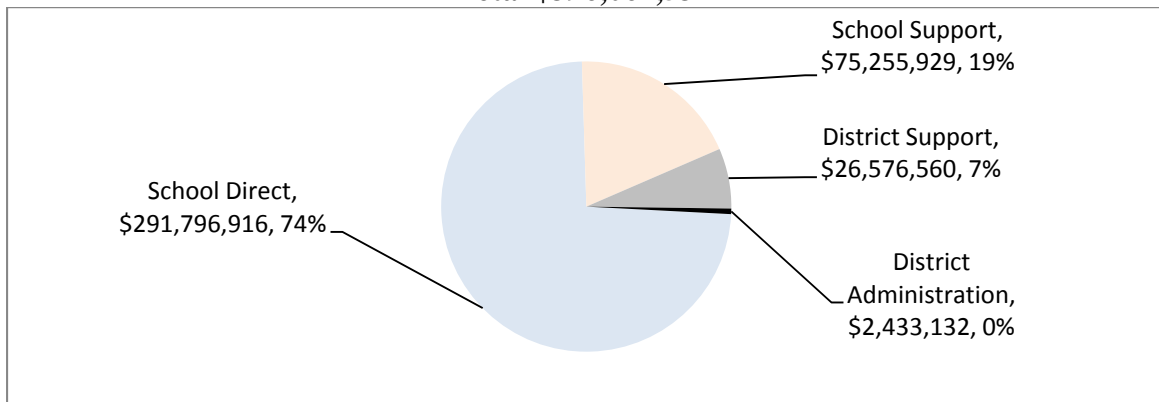
The School Board of Sarasota County, Florida
2014-2015 General Fund Budget
Appropriations by Function - continued

Description	Unaudited 2013-2014	Budget 2014-2015	Increase (Decrease)	Percentage Change
Maintenance of Plant (Increase is related to the cost of employee benefits for all district staff and a savings in materials.)	\$14,590,716	\$14,757,044	\$166,328	1.14%
Administrative Technology Service (Increase is related to the cost of employee benefits for all district staff and the additional network engineer position.)	\$3,652,816	\$3,856,509	\$203,693	5.58%
Community Service (Increase is related to the cost of employee benefits for all district staff.)	\$2,739,056	\$2,798,063	\$59,007	2.15%
Transfers to Other Funds (No changes)	\$550,279	\$550,279	\$0	0.00%
Total	\$387,710,088	\$396,062,537	\$8,352,449	2.15%

Summary of the 2014-2015 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 \$396,062,537



The School Board of Sarasota County, Florida 2014-2015 General Fund Budget

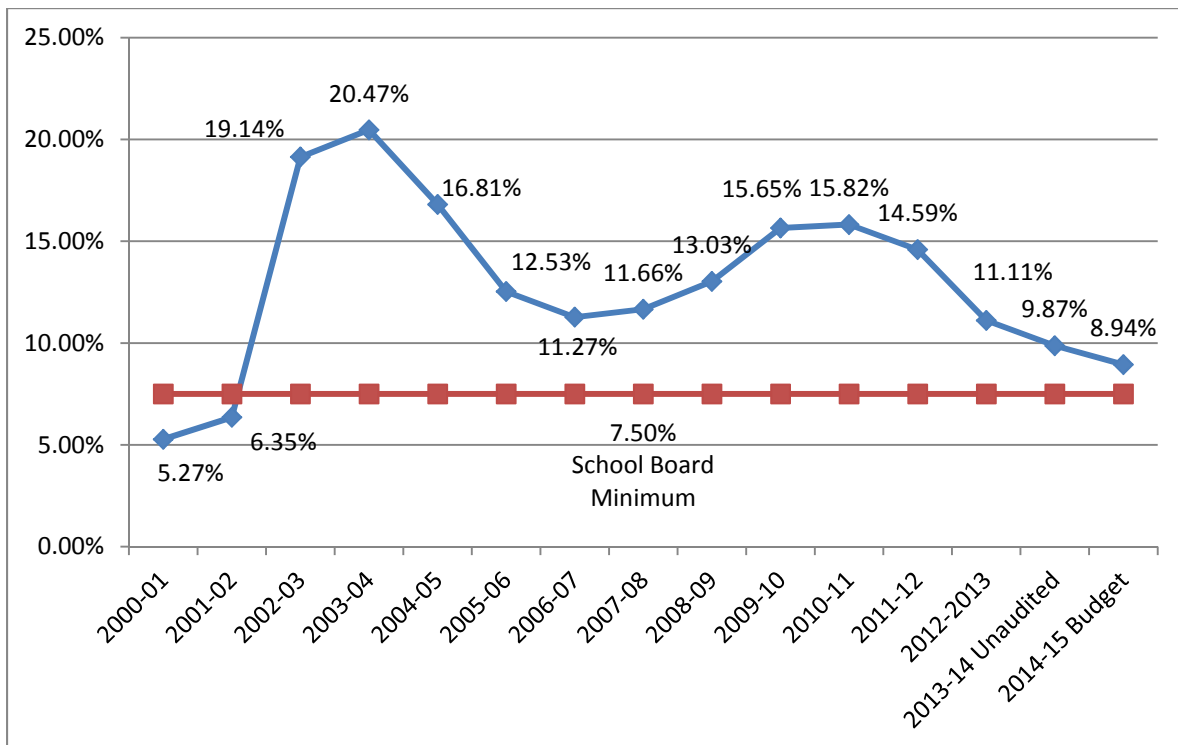
Ending Fund Balance

Description	Unaudited 2013-2014	Budget 2014-2015	Increase (Decrease)
Beginning Gross Fund Balance	\$53,480,753	\$50,883,263	(\$2,597,490)
Add Revenues and Transfers In	\$385,112,598	\$392,599,086	\$7,486,488
Less Appropriations	(\$387,710,088)	(\$396,062,537)	\$8,352,449
Ending Gross Fund Balance	\$50,883,263	\$47,419,812	(\$3,463,451)

Composition of the Ending Gross Fund Balance

Description	Unaudited 2013-2014	Budget 2014-2015	Increase (Decrease)
Non Spendable Fund Balance (Inventory)	\$175,510	\$175,510	\$0
Assigned Fund Balance (Encumbrances, School, Categorical and Grant Carry Forwards)	\$12,423,348	\$11,848,208	(\$575,140)
Unassigned Fund Balance (Board Policy 10% to 7.5% of Appropriations)	\$38,284,405 9.87%	\$35,396,094 8.94%	(\$2,888,311)
Total Unassigned Fund Balance above the maximum Board Policy of \$10%			
Total Ending Gross Fund balance	\$50,883,263	\$47,419,812	(\$3,463,451)

Historical Unassigned Fund Balances Compared to School Board Policy Minimum



The School Board of Sarasota County, Florida

District Enrollment Summary of all Schools

School	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Elementary Schools								
Alta Vista	575	563	639	660	692	732	746	757
Ashton	807	799	835	846	870	916	952	998
Atwater	705	711	731	782	784	787	787	778
Bay Haven	578	583	597	596	597	586	575	559
Brentwood	651	647	640	637	621	608	607	606
Cranberry	747	765	756	758	777	784	791	793
Emma Booker	513	521	519	538	541	542	522	541
Englewood	429	475	492	504	527	535	556	567
Fruitville	748	770	773	776	766	767	756	743
Garden	576	589	612	632	625	619	618	607
Glenallen	707	667	673	691	701	703	716	723
Gocio	783	762	700	708	726	730	738	729
Gulf Gate	767	709	752	757	762	746	756	766
Lakeview	648	604	575	568	538	510	509	514
Lamarque	946	870	876	839	837	832	820	831
Phillippi	674	758	727	758	773	763	749	739
Southside	724	772	779	808	800	822	806	792
Tatum Ridge	724	685	696	708	719	731	737	742
Taylor Ranch	680	642	626	607	594	611	628	650
Toledo	652	662	747	780	824	862	907	953
Tuttle	661	671	680	720	736	729	705	686
Venice	597	577	601	616	625	628	640	647
Wilkinson	502	506	513	524	546	561	584	588
Total Elementary Schools	15,394	15,308	15,539	15,811	15,981	16,102	16,206	16,306
Middle Schools								
School	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Booker	845	810	848	784	768	752	742	737
Brookside	898	844	820	776	797	796	797	799
Heron Creek	1,052	879	872	853	852	844	857	861
McIntosh	879	853	803	719	724	729	734	740
Sarasota	1,149	1,210	1,218	1,199	1,216	1,234	1,253	1,273
Venice	639	618	549	526	542	558	574	592
Woodland	657	752	832	864	875	890	887	897
Total Middle Schools	6,119	5,966	5,942	5,720	5,773	5,803	5,845	5,899
High Schools								
Booker	1,017	985	1,100	1,135	1,176	1,183	1,188	1,206
NorthPort	2,334	2,266	2,267	2,267	2,318	2,361	2,413	2,446
Riverview	2,640	2,638	2,560	2,524	2,512	2,501	2,500	2,518
Sarasota	1,965	1,968	2,016	2,113	2,128	2,157	2,134	2,146
Suncoast Polytechnical	549	525	528	518	517	521	520	519
Venice	1,899	1,870	1,909	1,914	1,963	2,023	2,050	2,114
Total High Schools	10,404	10,252	10,380	10,472	10,614	10,747	10,805	10,949
Other Schools								
Laurel Nokomis School	1,089	988	1,014	993	1,002	1,024	1,037	1,048
Contracted Virtual School	155	102	155	199	230	260	285	321
District Virtual School	0	53	53	58	64	70	77	85
Phoenix Academy	181	194	0	0	0	0	0	0
Oak Park	349	342	333	342	342	342	342	342
Oak Park South	46	54	52	0	0	0	0	0
ESE Vouchers to Private Schools	324	372	362	389	440	479	543	588
Sarasota Technical Institute	690	696	702	702	702	702	702	702
Pineview	2,196	2,266	2,146	2,172	2,146	2,172	2,206	2,272
ESE Special Programs	87	42	46	52	52	52	52	52
Total Other Schools	4,427	4,413	4,161	4,205	4,275	4,400	4,543	4,708

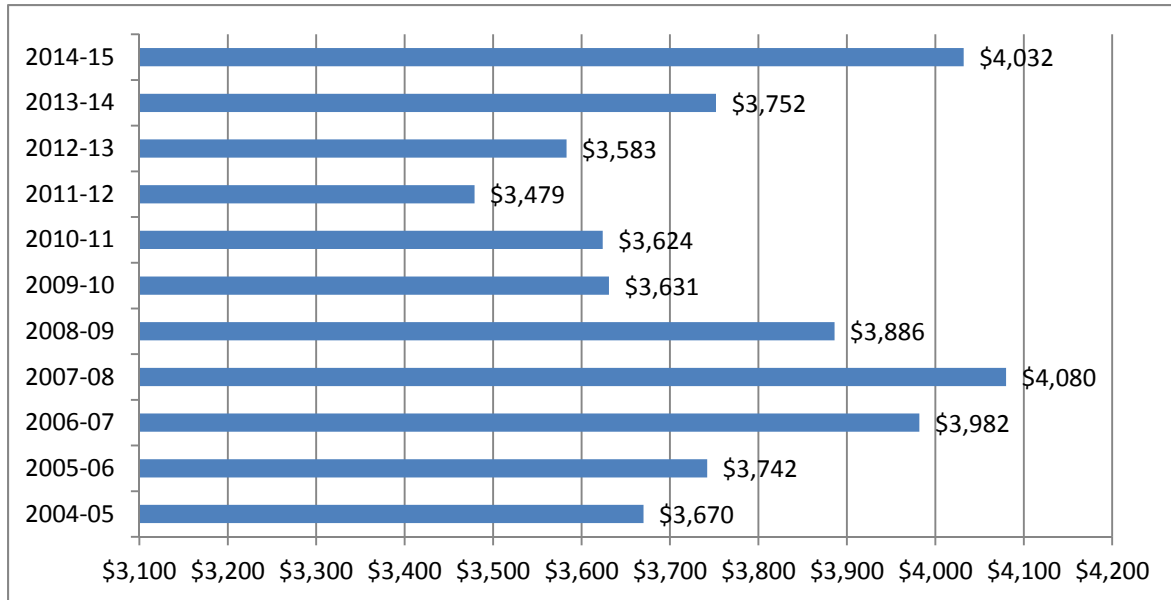
The School Board of Sarasota County, Florida District Enrollment Summary of all Schools

School	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Alternative Schools								
School	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
A.M.I. Kids. D.J.J. Center	15	13	0	0	0	0	0	0
T.R.I.A.D.	111	111	93	93	97	101	105	109
Total Alternative Schools	126	124	93	93	97	101	105	109
Charter Schools								
Imagine Charter School at NorthPort	967	1,104	1,015	1,167	1,167	1,167	1,167	1,167
Imagine Charter School at Palmer Ranch	618	617	565	646	728	775	772	786
Island Village Montessori	502	588	619	660	660	660	660	660
Sarasota Arts & Sciences	750	748	754	750	750	750	750	750
The Leadership Academy of Venice	320	309	315	315	315	315	315	315
Sarasota Academy of the Arts	0	0	202	212	212	212	212	212
Sarasota Military	858	967	1,056	1,152	1,160	1,174	1,185	1,185
Sarasota Military Prep	0	0	0	425	475	525	525	525
Suncoast Innovative Studies	349	403	423	459	459	459	459	459
Sarasota Suncoast Academy	440	469	486	514	536	558	580	602
Strength and Knowledge at the Y	168	274	324	350	350	350	350	350
Total Charter Schools	4,972	5,479	5,759	6,650	6,812	6,944	6,975	7,011
Grand Total Pre K through Grade Twelve	41,442	41,542	41,874	42,951	43,553	44,096	44,479	44,981

The School Board of Sarasota County, Florida 2014-2015 General Fund Budget

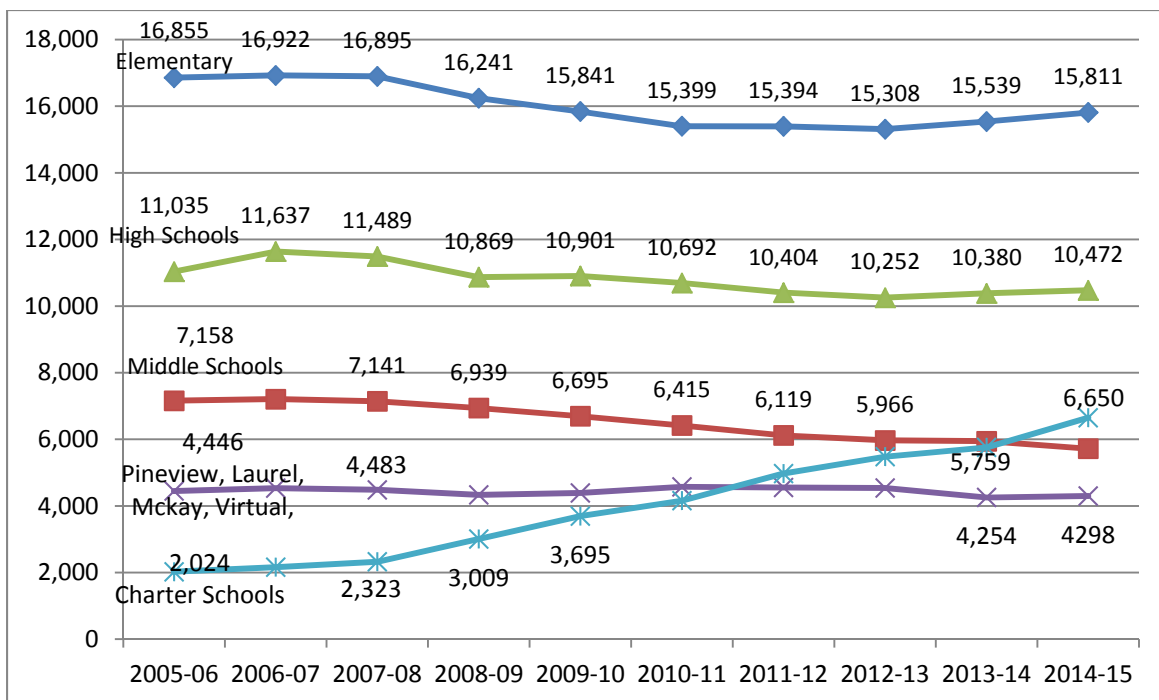
Florida Education Finance Program Base Student Allocation

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 2014-2015 has been increased to be very close to the 2007-2008 level.

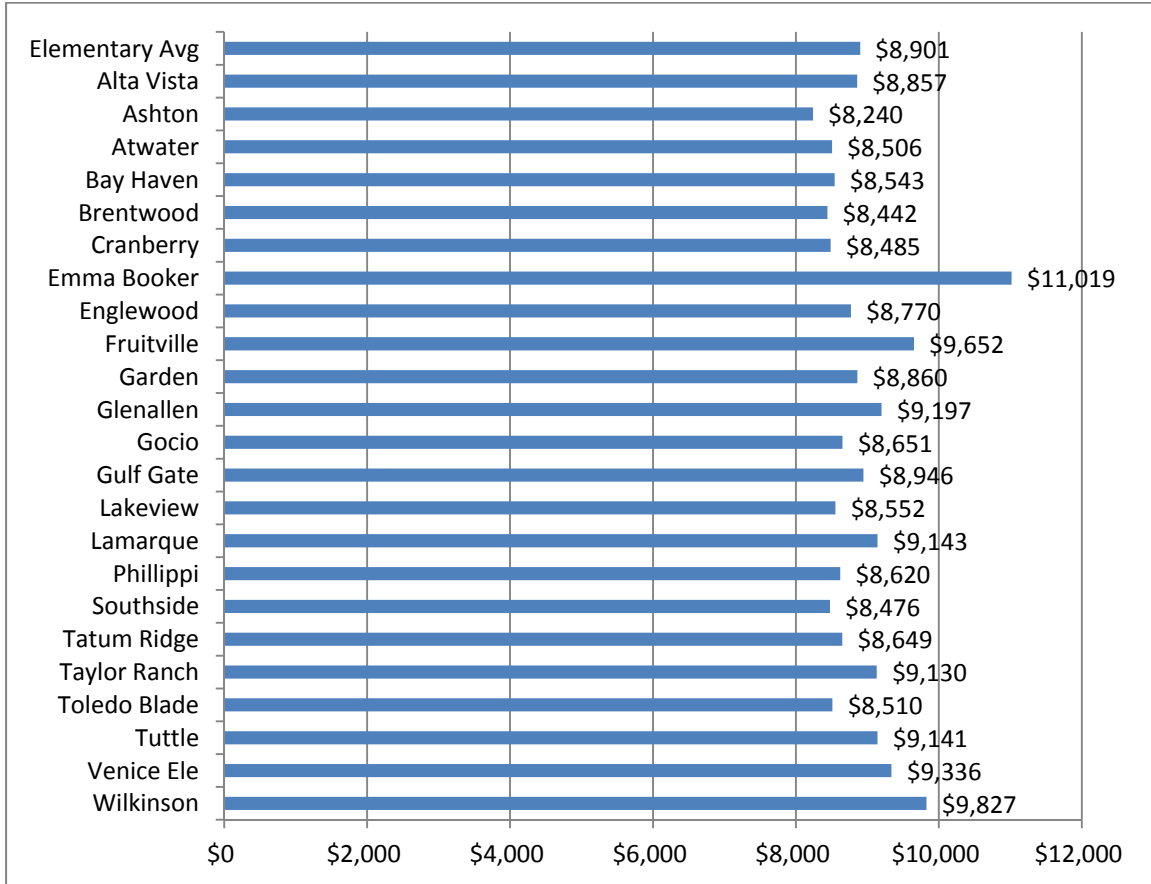


Student Enrollment Information

In the chart below is a ten year history of the district's student enrollment by area. The total district enrollment in 2013-14 was 41,874, projection for 2014-2015 is 42,951, for a total district growth of 1,077 students.



The School Board of Sarasota County, Florida
2014-2015 General Fund Budget
Elementary School Cost per Student

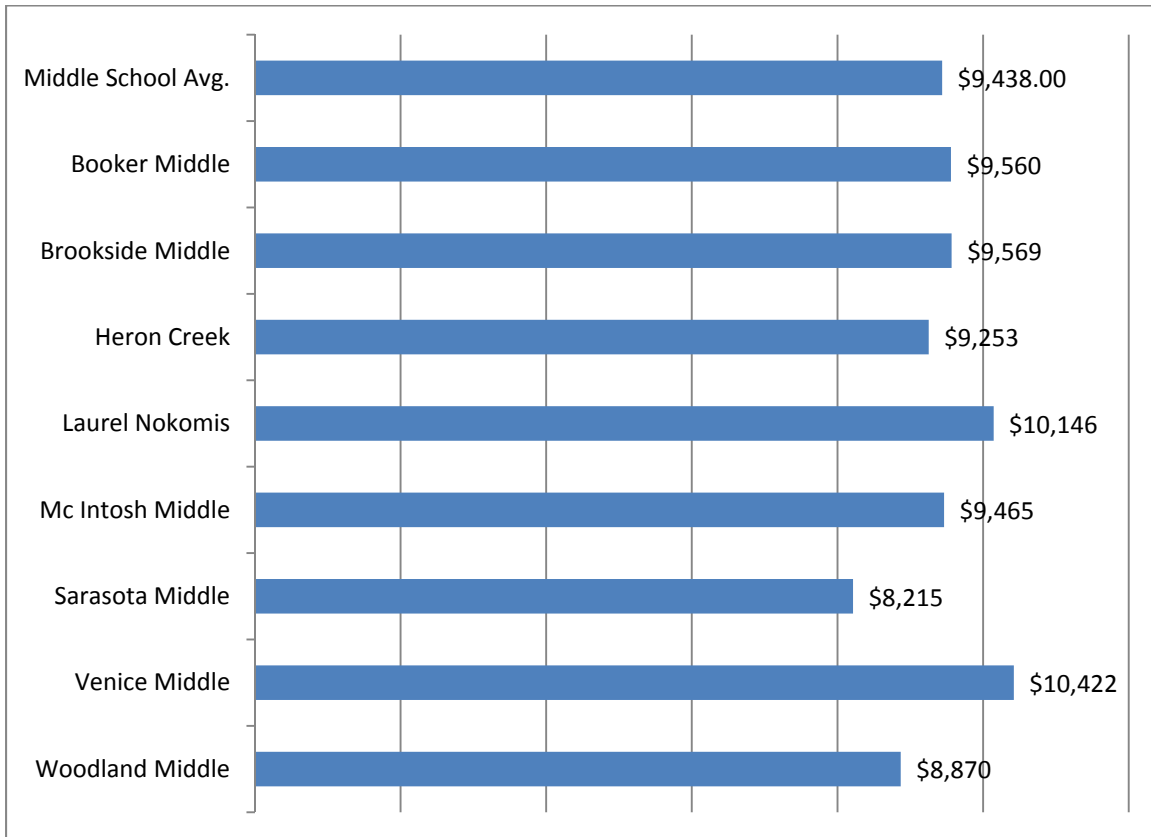


Other Elementary School Student Information

School	Student Count	ESE %	Free & Reduced Lunch %	School	Student Count	ESE %	Free & Reduced Lunch %
Alta Vista	660	18.93%	93.19%	Gulf Gate	757	21.30%	54.80%
Ashton	846	21.49%	33.73%	Lakeview	568	23.38%	39.59%
Atwater	782	13.67%	68.48%	Lamarque	839	22.00%	64.61%
Bay Haven	596	16.95%	47.86%	Phillippi	758	22.41%	46.45%
Brentwood	637	31.59%	65.65%	Southside	808	25.22%	22.99%
Cranberry	758	20.80%	65.26%	Tatum Ridge	708	24.48%	24.24%
Emma Booker	538	22.15%	93.95%	Taylor Ranch	607	20.06%	41.45%
Englewood	504	19.90%	55.20%	Toledo Blade	780	26.01%	62.98%
Fruitville	776	35.17%	55.51%	Tuttle	720	15.31%	89.49%
Garden	632	13.42%	56.31%	Venice	616	35.10%	41.54%
Glenallen	691	21.53%	76.55%	Wilkinson	524	31.24%	79.52%
Gocio	708	12.62%	85.57%	Ele. Avg.	687	22.33%	59.34%

The School Board of Sarasota County, Florida 2014-2015 General Fund Budget

Middle School Cost per Student

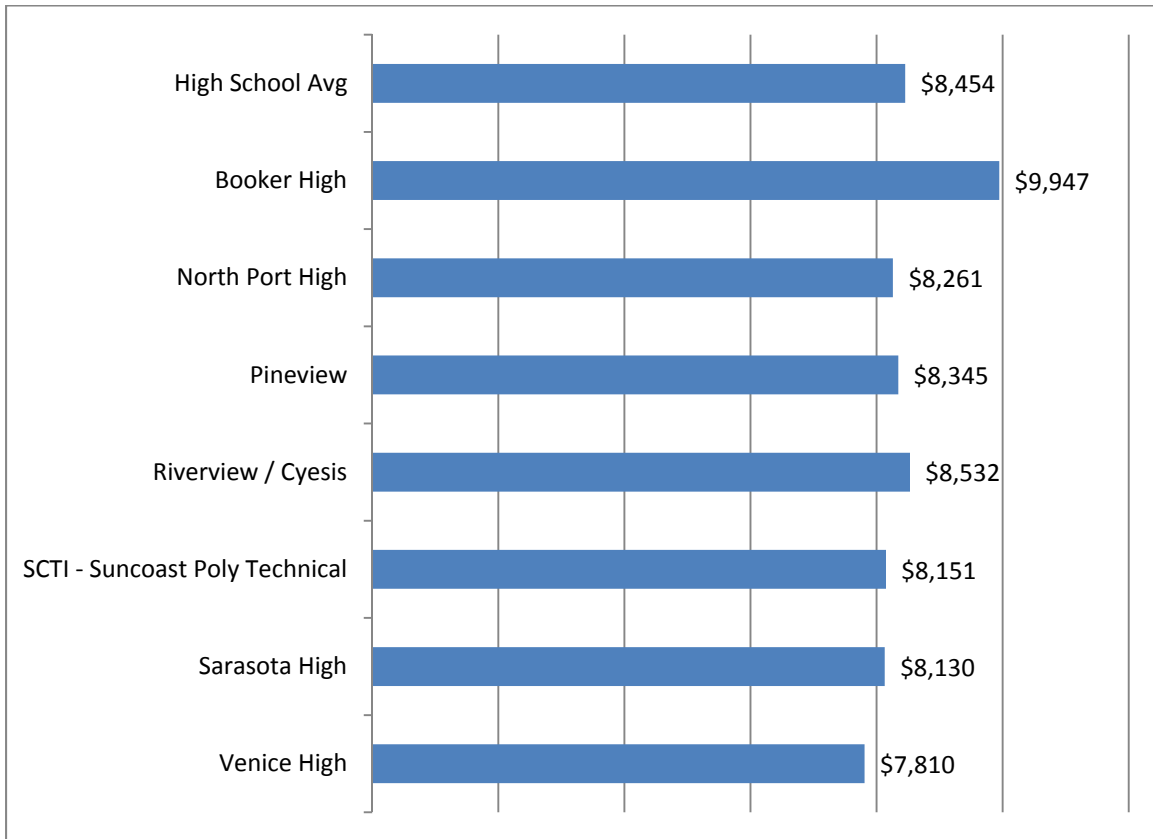


Other Middle School Student Information

School	Student Count	ESE %	Free & Reduced Lunch %	School	Student Count	ESE %	Free & Reduced Lunch %
Booker	784	25.44%	80.33%	Sarasota	1,199	47.26%	30.67%
Brookside	776	19.81%	63.22%	Venice	526	29.81%	46.13%
Heron Creek	853	19.96%	71.25%	Woodland	864	14.89%	64.21%
McIntosh	719	21.75%	55.34%	Mid. Avg.	839	26.89%	56.75%
Laurel Nokomis	993	30.11%	42.81%				

The School Board of Sarasota County, Florida 2014-2015 General Fund Budget

High School Cost per Student

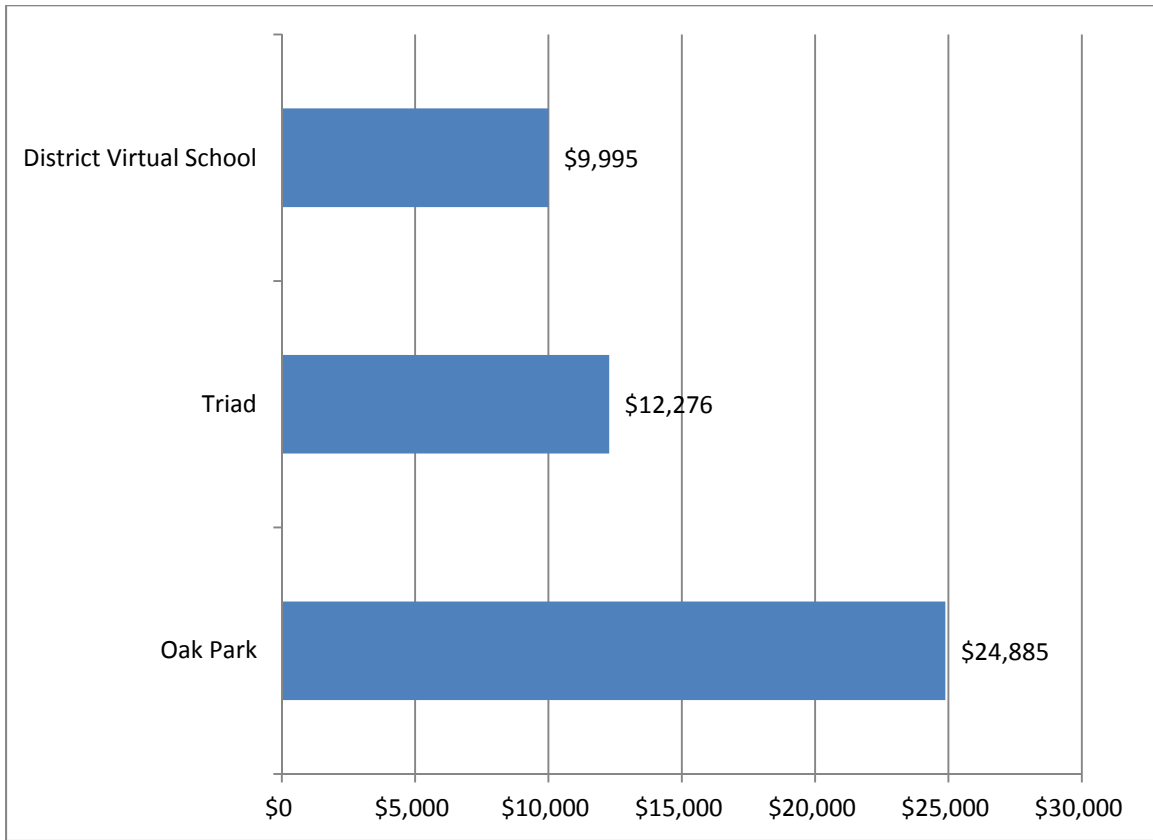


Other High School Student Information

School	Student Count	ESE %	Free & Reduced Lunch %	School	Student Count	ESE %	Free & Reduced Lunch %
Booker	1,135	16.95%	65.32%	Suncoast Poly Technical	518	5.64%	38.19%
North Port	2,267	12.50%	61.13%	Sarasota	2,113	20.78%	48.07%
Riverview / Cysis	2,524	10.64%	35.16%	Venice	1,914	13.15%	36.38%
Pineview	2,172	100.00%	10.63%	High Avg. Excluding Pineview & Suncoast	1,991	14.80%	49.21%

The School Board of Sarasota County, Florida 2014-2015 General Fund Budget

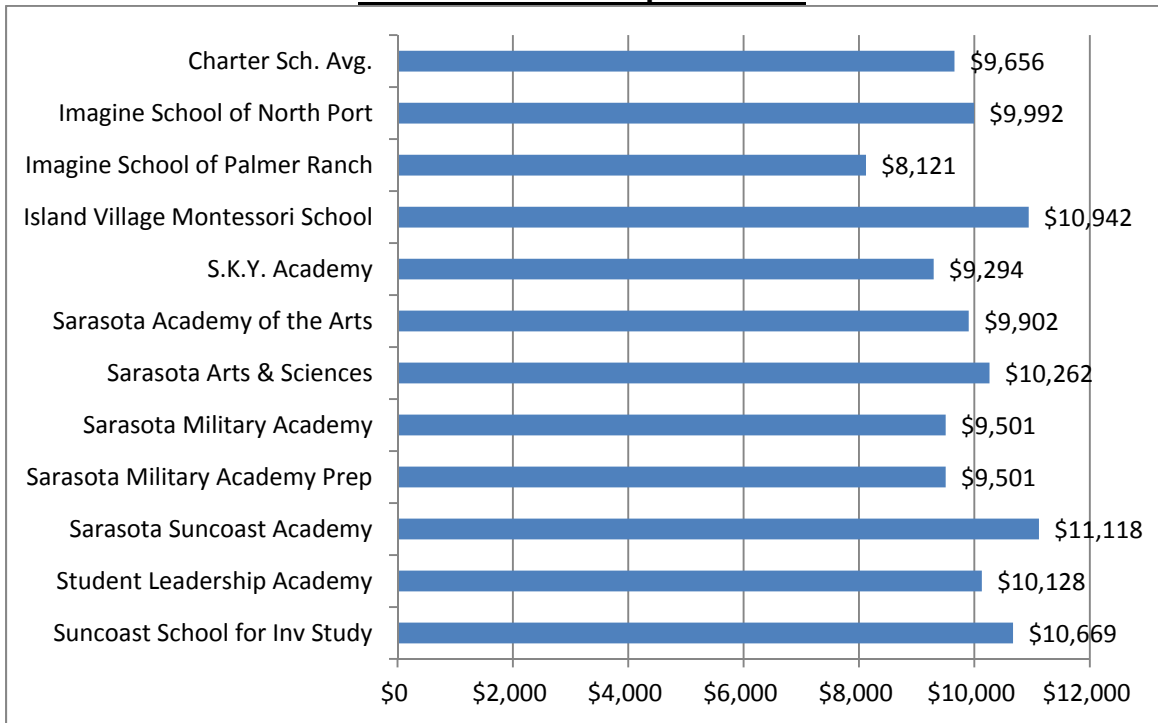
Other School Cost per Student



Other School Student Information

School	Student Count	ESE %	Free & Reduced Lunch %	School	Student Count	ESE %	Free & Reduced Lunch %
District Virtual	58	0%	N/A	TRIAD	93	29.23%	87.39%
Oak Park	342	100.00%	70.72%				

**The School Board of Sarasota County, Florida
2014-2015 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	1,167	7.53%	49.39%	Sarasota Military Academy	1,152	10.24%	29.06%
Imagine at Palmer Ranch	646	18.20%	33.24%	Sarasota Suncoast Academy	514	16.62%	28.19%
Island Village Montessori	660	8.81%	30.65%	SKY Academy	3350	11.48%	25.24%
Sarasota Academy of the Arts	212	20.41%	46.83%	Student Leadership Academy	330	20.47%	46.71%
Sarasota School Arts and Sciences	750	17.64%	38.94%	Suncoast School for Innovative Studies	459	17.84%	78.02%
S.M.A. Prep	425	5.88% Estimated	1 st year				

**The School Board of Sarasota County, Florida
General Fund**

**Comparative Statement Of Estimated Revenues, Appropriations, and Fund Balance for the Fiscal
Years 2012-13 through 2014-15
Based Upon Results of Operations through June 30, 2014**

Account Description	2012-2013 Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2013-2014 Unaudited Actual	2014-2015 Original Budget
Revenues and Transfers In from Other Funds					
Federal Direct	\$2,265,678	\$2,248,813	\$2,339,939	\$2,243,920	\$2,288,798
State	\$76,425,715	\$77,242,255	\$77,525,500	\$76,681,393	\$77,730,482
Local	\$264,718,835	\$280,649,758	\$284,450,800	\$284,352,444	\$292,346,754
Total Revenues	\$343,410,228	\$360,140,826	\$364,316,239	\$363,277,757	\$372,366,034
Transfers In					
Property Insurance Millage transfer	\$3,149,270	\$3,567,923	\$3,567,923	\$3,501,528	\$3,101,528
Capital (P.E.C.O.maintenance)					\$730,373
Transfer of unused rebates from Capital in 2012-13 and unassigned fund balance from the Race track Revenue Bonds Debt Service Fund in 2013-14	\$531,000		\$812,032	\$806,645	
Capital (Charter School)	\$1,704,643	\$2,556,482	\$2,556,482	\$2,471,320	\$2,076,175
Capital (Millage maintenance)	\$13,169,510	\$13,564,595	\$14,213,247	\$13,357,967	\$12,627,594
Capital (Millage equipment)	\$1,754,775	\$957,003	\$1,807,003	\$1,697,381	\$1,697,381
Total Transfers In	\$20,309,198	\$20,646,003	\$22,956,687	\$21,834,842	\$20,233,052
Total Revenues & Transfers In	\$363,719,426	\$380,786,829	\$387,272,926	\$385,112,598	\$392,599,086
Appropriations					
Salaries	\$226,889,005	\$232,322,566	\$230,816,989	\$228,994,009	\$230,384,742
Employee Benefits	\$62,044,435	\$68,416,229	\$68,749,063	\$67,880,335	\$70,300,531
Purchased Services - District	\$22,635,479	\$21,576,491	\$22,677,416	\$22,535,345	\$22,058,029
Purchased Services - Charter schools	\$38,751,502	\$43,666,866	\$43,614,958	\$43,614,958	\$47,404,942
Energy Services	\$10,738,406	\$10,545,790	\$11,904,558	\$11,804,557	\$11,914,886
Materials and Supplies	\$9,789,786	\$10,133,975	\$10,233,538	\$9,715,608	\$10,784,131
Capital Outlay	\$1,804,583	\$2,140,860	\$2,060,775	\$1,982,333	\$1,982,333
Other Expenses	\$654,205	\$660,747	\$685,911	\$632,664	\$682,664
Transfers Out	\$930,590	\$550,279	\$550,279	\$550,279	\$550,279
Total Appropriations	\$374,237,991	\$390,013,803	\$391,293,487	\$387,710,088	\$396,062,537
Excess (Deficiency) of Revenues and Transfers Over Expenditures	(\$10,518,565)	(\$9,226,974)	(\$4,020,561)	(\$2,597,490)	(\$3,463,451)
Fund Balance					
Beginning Gross Fund Balance	\$63,999,318	\$53,480,753	\$53,480,753	\$53,480,753	\$50,883,263
Adj to Fund Balance					
Ending Gross Fund Balance	\$53,480,753	\$44,253,778	\$49,460,192	\$50,883,263	\$47,419,812
Composition of Ending Gross Fund Balance					
Assigned for Encumbrances	\$1,326,387	\$1,326,387	\$1,326,387	\$920,547	\$920,547
Non Spendable - Inventory / Prepaid Insurance	\$147,212	\$147,212	\$147,212	\$175,510	\$175,510
Assigned for Categorical & Grant Carry forwards	\$1,899,774	\$1,899,774	\$1,899,774	\$2,630,009	\$2,498,509
Assigned for Work Force Development	\$6,849,049	\$5,719,210	\$5,719,210	\$6,917,062	\$6,571,209
Assigned School & Department Carry forwards	\$1,670,768	\$1,311,503	\$1,311,503	\$1,955,730	\$1,857,943
Unassigned by Board Policy 10% to 7.5% of Total Appropriations	\$37,423,799	\$33,849,692	\$39,056,106	\$38,284,405	\$35,396,094
Unassigned - Amount beyond assigned 10%	\$4,163,763				
Total Ending Gross Fund Balance	\$53,480,753	\$44,253,778	\$49,460,192	\$50,883,263	\$47,419,812

**The School Board of Sarasota County, Florida
General Fund**

**Comparative Statement of Revenues for the Fiscal Years
2012-2013 through 2014-2015**

Based Upon Results of Operations through June 30, 2014

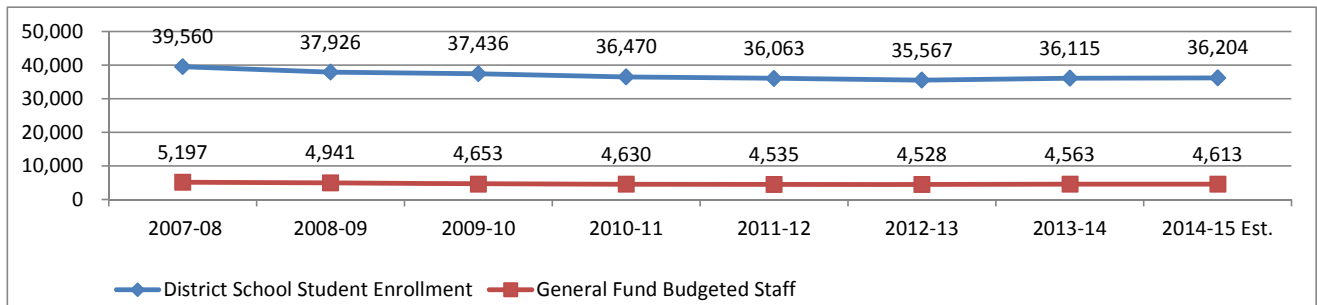
Account Description	2012-2013 Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2013-2014 Unaudited Actual	2014-2015 Original Budget
Federal Direct					
ROTC / PELL / SEOG	\$337,299	\$320,434	\$379,655	\$343,627	\$350,500
Medicaid Reimbursement	\$1,928,379	\$1,928,379	\$1,960,284	\$1,900,293	\$1,938,298
Total Federal Direct	\$2,265,678	\$2,248,813	\$2,339,939	\$2,243,920	\$2,288,798
State					
Florida Ed. Finance Program	(\$1,340,445)	(\$7,196,770)	(\$5,880,642)	(\$6,932,574)	\$502,969
Florida Ed. Finance Program audit reduction from 2008-2009 and 2010-2011.			(\$181,530)	(\$181,530)	
ESE Scholarships	(\$2,707,672)	(\$2,803,545)	(\$2,803,545)	(\$2,649,122)	(\$2,668,694)
Work Force Development	\$9,385,442	\$8,229,850	\$8,229,850	\$8,296,251	\$7,447,645
Adults with Disabilities	\$437,887	\$437,887	\$437,887	\$437,887	\$437,887
Ed. Enhancement / Lottery			\$415,865	\$415,865	
CO&DS Withheld for Admin	\$28,778	\$29,294	\$28,666	\$28,666	\$28,666
Race Track Funds			\$446,500	\$446,500	\$446,500
Class Size Reduction	\$46,009,116	\$45,852,447	\$45,487,957	\$45,487,957	\$46,541,551
Instructional Materials	\$3,084,683	\$3,274,376	\$3,319,166	\$3,319,166	\$3,422,376
State License Tax	\$224,052	\$235,216	\$243,819	\$243,819	\$246,258
Transportation	\$6,172,023	\$6,265,085	\$6,109,337	\$6,109,337	\$6,138,676
Safe Schools	\$1,114,611	\$1,129,308	\$1,127,537	\$1,127,862	\$1,004,546
Voluntary Pre K Program	\$11,188	\$13,326	\$13,326		
Supplemental Academic Instruction	\$8,288,475	\$8,348,718	\$8,348,718	\$8,348,718	\$8,387,902
Reading Instruction	\$1,976,561	\$1,984,793	\$1,983,135	\$1,983,135	\$1,983,863
Teachers Lead Program	\$492,699	\$699,417	\$699,417	\$699,417	\$695,795
Florida School Recognition Program	\$3,103,125	\$3,103,125	\$1,813,199	\$1,813,199	\$2,229,226
Technology / Internet Bandwidth Access		\$97,805	\$97,805	\$97,805	\$584,171
Teacher Salary Increase		\$7,394,444	\$7,387,888	\$7,387,888	
Other Miscellaneous State	\$87,157	\$147,479	\$201,145	\$201,145	\$301,145
Total State	\$76,425,715	\$77,242,255	\$77,525,500	\$76,681,393	\$77,730,482
Local					
District School Tax (Required Local Effort)	\$184,548,412	\$197,505,579	\$199,104,093	\$199,104,093	\$204,266,599
District School Tax (Discretionary)	\$30,219,398	\$31,359,408	\$31,539,572	\$31,539,572	\$33,736,237
Voted School Tax	\$40,400,265	\$41,924,343	\$42,165,204	\$42,165,204	\$45,101,921
Course Fees	\$2,007,559	\$2,007,559	\$1,839,173	\$1,839,173	\$1,839,173
Childcare Fees	\$1,544,802	\$1,544,802	\$1,662,432	\$1,619,933	\$1,619,933
Rent	\$300,824	\$300,824	\$338,114	\$319,609	\$319,609
Interest	\$405,357	\$405,357	\$152,883	\$152,883	\$152,883
Food Service Indirect Cost	\$287,146	\$287,146	\$295,829	\$295,829	\$298,787
Federal Indirect Cost	\$605,074	\$605,074	\$805,619	\$805,619	\$813,675
Other Misc. Sources	\$4,399,998	\$4,709,666	\$6,547,881	\$6,510,529	\$4,197,937
Total Local	\$264,718,835	\$280,649,758	\$284,450,800	\$284,352,444	\$292,346,754
Total Revenues	\$343,410,227	\$360,140,826	\$364,316,239	\$363,277,757	\$372,366,034

**The School Board of Sarasota County, Florida
General Fund**

**Comparison of Positions
2012-2013 through 2014-2015**

Based Upon Results of Operations through June 30, 2014

Classification	Actual 2012-2013 Filled	Original 2013-2014 Budget	2013-2014 Amended Budget	2013-2014 Actual Filled	2014-2015 Original Budget
Instructional Personnel					
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	2,335.8	2,450.6	2,464.2	2,372.0	2,477.0
Teacher Aides & Para Aides	511.0	560.6	565.9	544.8	574.7
Guidance Counselors	92.5	95.0	96.8	95.2	96.3
Media Specialists	14.0				
Psychologists and Social Workers	31.1	30.1	30.1	29.1	29.1
Total Instructional Personnel	2,984.4	3,136.3	3,157.0	3,041.1	3,177.1
Educational Support Personnel					
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	103.9	104.7	111.0	106.3	110.1
Bus Aides	54.0	58.0	58.0	52.0	58.0
Bus Drivers	255.3	272.0	272.0	256.0	269.0
Custodians	266.6	322.6	322.6	265.6	324.6
Data Processing Pers.	82.2	82.3	91.2	85.5	90.2
District & School Secretarial	299.0	307.9	306.0	300.0	310.0
Maint. /Mechanics/Delivery	155.1	165.0	161.1	157.4	161.1
Total Educational Support Pers.	1,216.1	1,312.5	1,321.9	1,222.7	1,323.0
Administrative Personnel					
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
Superintendent	1.0	1.0	1.0	1.0	1.0
Assistant Principals	48.0	49.1	45.0	45.0	50.0
Associate Superintendents	2.0	2.0	2.0	2.0	2.0
Directors & Executive Directors	16.2	18.2	17.2	17.2	16.6
Principals	40.0	38.8	39.0	39.0	38.8
Total Administrative Pers.	112.2	114.1	109.2	109.2	113.3
Grand Total	4,312.7	4,562.9	4,588.1	4,373.0	4,613.3



**The School Board of Sarasota County, Florida
General Fund**

Comparison of Salaries

2012-2013 through 2014-2015

Based Upon Results of Operations through June 30, 2014

Classification	2012-2013 Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2013-2014 Unaudited Actual	2014-2015 Original Budget
Instructional Personnel					
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	\$131,860,913	\$139,983,245	\$135,752,651	\$135,373,232	\$136,073,361
Teacher Aides & Para Aides	\$11,184,528	\$11,547,459	\$11,796,572	\$11,796,024	\$11,980,516
Guidance Counselors	\$5,587,594	\$5,500,409	\$5,761,367	\$5,717,049	\$5,687,519
Media Specialists	\$842,686		\$0	\$0	
Psychologists and Social Workers	\$2,129,935	\$2,055,538	\$2,168,033	\$2,145,346	\$2,074,072
After School Childcare Staff	\$823,603	\$823,603	\$911,689	\$910,758	\$910,758
Part Time Adult Teaching Staff	\$1,441,972	\$1,441,972	\$1,394,080	\$1,392,251	\$1,392,251
Extra Duty Days	\$562,630	\$562,630	\$531,393	\$525,376	\$530,630
Longevity (Classified & Instructional)	\$6,929,360	\$7,102,594	\$7,350,982	\$7,328,737	\$7,435,162
Substitutes-Classified	\$2,346,648	\$2,346,648	\$2,595,422	\$2,530,349	\$2,530,349
Supplements	\$2,868,514	\$2,840,458	\$2,823,219	\$2,623,683	\$2,623,683
Temporary/P.T.Hourly	\$889,007	\$889,007	\$799,211	\$792,722	\$792,722
Terminal Leave Pay	\$1,818,720	\$1,818,720	\$2,302,975	\$2,301,102	\$2,301,102
One Time Payments	\$5,290,507	\$3,196,219	\$2,067,055	\$1,491,253	\$1,491,253
Total Instructional Personnel	\$174,576,617	\$180,108,502	\$176,254,649	\$174,927,882	\$175,823,378
Educational Support Personnel					
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	\$6,586,965	\$6,577,541	\$7,066,821	\$6,755,414	\$6,697,597
Bus Aides	\$846,219	\$846,219	\$862,287	\$862,287	\$862,287
Bus Drivers	\$5,351,549	\$5,293,168	\$5,440,252	\$5,399,502	\$5,339,948
Custodians	\$7,582,111	\$7,582,816	\$7,910,679	\$7,889,443	\$7,938,350
Data Processing Pers.	\$3,227,316	\$3,045,965	\$3,568,511	\$3,568,482	\$3,529,354
District & School Secretarial	\$9,186,135	\$9,214,566	\$9,435,996	\$9,433,640	\$9,656,339
Extra Duty Days	\$100,726	\$100,726	\$122,128	\$70,258	\$73,771
Longevity (Classified & Instructional)	\$2,123,858	\$2,176,954	\$2,342,093	\$2,319,224	\$2,272,839
Maint. /Mechanics/Delivery	\$6,309,325	\$6,305,503	\$6,476,731	\$6,431,037	\$6,431,037
Total Educational Support Pers.	\$41,314,204	\$41,143,458	\$43,225,498	\$42,729,285	\$42,801,522
Administrative Personnel					
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	\$186,000	\$186,000	\$193,125	\$185,188	\$193,125
Superintendent	\$184,617	\$184,617	\$215,179	\$215,179	\$215,179
Assistant Principals	\$4,187,855	\$4,287,783	\$4,339,262	\$4,339,262	\$4,821,402
Asst Superintendents	\$285,694	\$285,694	\$294,980	\$294,980	\$325,673
Directors & Executive Directors	\$1,843,668	\$1,950,858	\$1,828,226	\$1,828,226	\$1,759,136
Principals	\$4,310,352	\$4,175,654	\$4,474,008	\$4,474,008	\$4,445,328
Total Administrative Pers.	\$10,998,186	\$11,070,606	\$11,336,842	\$11,336,842	\$11,759,843
Grand Total	\$226,889,007	\$232,322,566	\$230,816,989	\$228,994,009	\$230,384,742

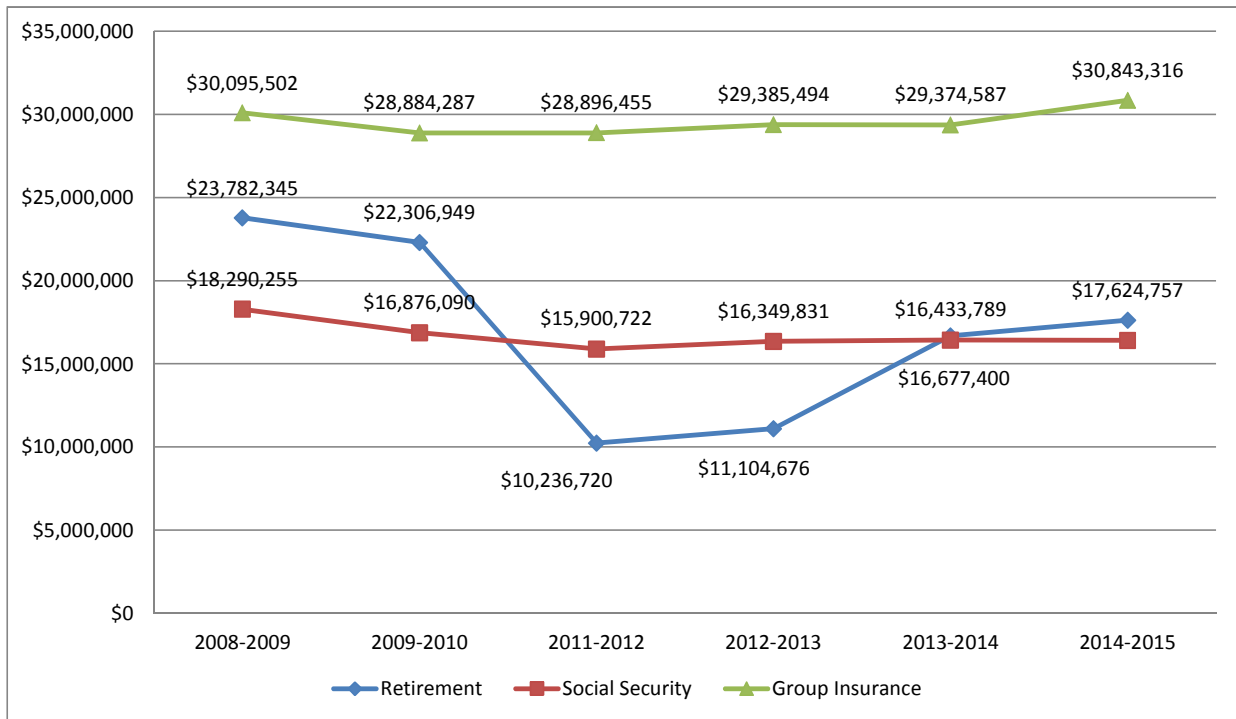
**The School Board of Sarasota County, Florida
General Fund**

Comparative Statement of Employee Benefits

2012-2013 through 2014-2015

Based Upon Results of Operations through June 30, 2014

Employee Benefit Detail	2012-2013 Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2013-2014 Unaudited Actual	2014-2015 Original Budget
Retirement	\$11,104,676	\$15,653,758	\$16,560,846	\$16,677,400	\$17,624,757
Social Security	\$16,349,831	\$16,559,952	\$16,489,214	\$16,433,789	\$16,419,779
Group Insurance	\$29,385,494	\$30,854,768	\$30,316,302	\$29,374,587	\$30,843,316
Cafeteria Plan, Group Life, Disability Dental/Vision Insurance	\$2,002,923	\$2,042,982	\$2,100,974	\$2,112,049	\$2,142,993
Employee Assistance Programs including unemployment compensation	\$355,599	\$355,599	\$441,377	\$441,317	\$432,490
Early Retirement Plan Insurance	\$625,943	\$625,943	\$561,418	\$561,418	\$533,347
Workers Compensation	\$2,219,968	\$2,323,226	\$2,278,931	\$2,279,776	\$2,303,847
Total	\$62,044,434	\$68,416,229	\$68,749,063	\$67,880,335	\$70,300,531



**The School Board of Sarasota County, Florida
General Fund**

**Comparative Statement of Appropriations by Object, For the Fiscal Years 2012-13 through 2014-15
Based Upon Results of Operations through June 30, 2014**

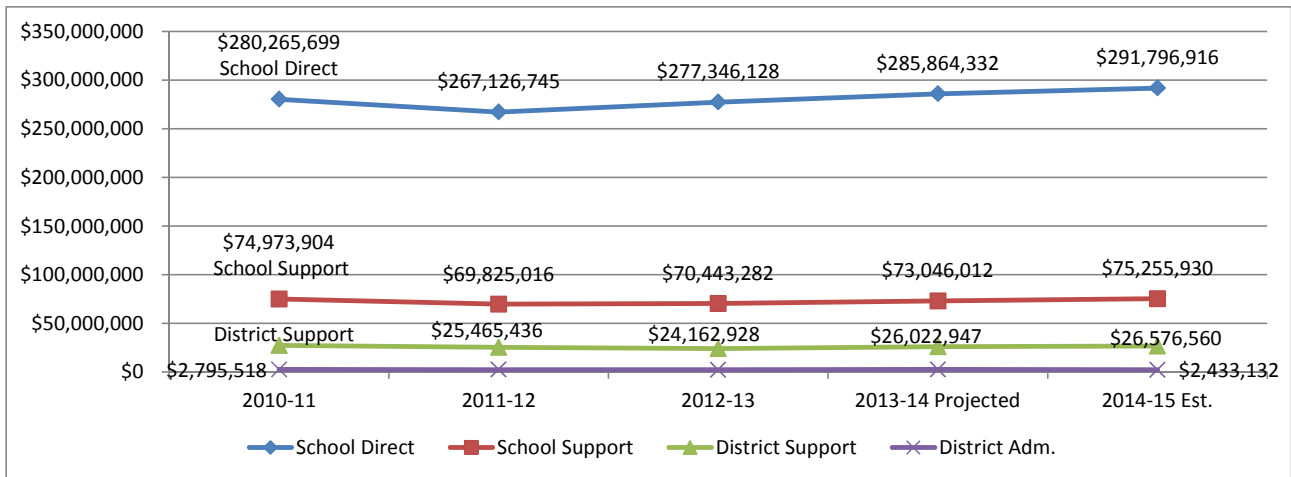
Appropriations by Object	2012-2013 Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2013-2014 Unaudited Actual	2014-2015 Original Budget
Purchased Services					
Professional Services	\$4,050,742	\$2,848,832	\$3,709,134	\$3,709,134	\$3,631,818
Charter School Payments	\$38,751,502	\$43,666,866	\$43,614,958	\$43,614,958	\$47,404,942
Second Chance School Payments	\$1,063,620	\$1,051,186	\$1,041,693	\$1,041,693	\$1,041,693
Virtual School Payments	\$329,748	\$333,046	\$319,788	\$273,760	\$273,760
Physical Exams	\$20,789	\$21,205	\$21,033	\$20,622	\$20,622
Insurance Premiums	\$3,431,441	\$3,855,444	\$3,650,703	\$3,650,703	\$3,250,703
Legal Services	\$261,802	\$264,420	\$260,573	\$258,299	\$258,299
In County Travel	\$185,518	\$187,374	\$183,604	\$183,604	\$183,604
Out of County Travel	\$285,539	\$288,395	\$310,408	\$300,344	\$300,344
Repairs And Maintenance	\$3,763,574	\$3,801,210	\$3,988,400	\$3,975,370	\$3,975,370
Rentals and Software Licensing	\$3,660,381	\$3,387,232	\$3,492,615	\$3,462,224	\$3,462,224
Postage	\$217,798	\$219,976	\$275,845	\$260,078	\$260,078
Telephone	\$569,691	\$575,388	\$474,934	\$474,934	\$474,934
Cell Phones	\$152,978	\$154,508	\$160,688	\$159,751	\$159,751
Fiber Optic Lines / Technology Hosting	\$941,179	\$950,591	\$956,286	\$956,286	\$956,286
Utilities - Water/Sewer	\$1,256,473	\$1,269,038	\$1,262,882	\$1,256,271	\$1,256,271
Utilities - Garbage	\$403,308	\$307,341	\$358,168	\$341,609	\$341,609
Other Purchased Services	\$2,040,899	\$2,061,308	\$2,210,665	\$2,210,665	\$2,210,665
Total Purchased Services	\$61,386,982	\$65,243,357	\$66,292,374	\$66,150,303	\$69,462,971
Energy Services					
Natural & Bottled Gas	\$146,498	\$147,963	\$104,794	\$104,794	\$104,794
Electric	\$7,899,486	\$7,978,480	\$8,022,145	\$8,022,145	\$8,022,145
Gasoline /Diesel Fuel	\$2,692,423	\$2,419,347	\$3,777,619	\$3,677,617	\$3,787,946
Total Energy Services	\$10,738,407	\$10,545,790	\$11,904,558	\$11,804,557	\$11,914,886
Materials and Supplies					
Consumable Supplies	\$5,972,791	\$6,278,810	\$6,401,909	\$6,740,458	\$6,740,458
State Textbooks	\$2,688,804	\$2,715,692	\$2,646,120	\$1,782,265	\$2,850,788
Discretionary Instr. Materials	\$567,388	\$573,061	\$573,061	\$571,588	\$571,588
Periodicals & Newspapers	\$26,212	\$26,474	\$45,520	\$55,089	\$55,089
Oil & Grease	\$41,376	\$41,790	\$41,790	\$48,621	\$48,621
Repair Parts/Tires & Tubes	\$413,198	\$417,330	\$444,320	\$504,992	\$504,992
Other Materials & Supplies	\$80,018	\$80,818	\$80,818	\$12,595	\$12,595
Total Materials & Supplies	\$9,789,787	\$10,133,975	\$10,233,538	\$9,715,608	\$10,784,131
Capital Outlay					
New Library Books	\$153,948	\$473,719	\$68,706	\$68,706	\$68,706
Audio Visual - Not Capitalized	\$16,857	\$17,026	\$14,237	\$10,221	\$10,221
Equipment & Furniture	\$1,010,408	\$1,020,512	\$1,136,224	\$1,108,073	\$1,108,073
Computers / Technology Tools	\$309,287	\$312,380	\$480,228	\$480,228	\$480,228
Motor Vehicles			\$41,659	\$41,659	\$41,659
Remodeling & Renovations	\$174,848	\$176,596	\$253,480	\$253,480	\$253,480
Software -Not Capitalized	\$139,235	\$140,627	\$66,241	\$19,966	\$19,966
Total Capital Outlay	\$1,804,583	\$2,140,860	\$2,060,775	\$1,982,333	\$1,982,333
Other Expenses					
Dues and Fees	\$600,147	\$606,148	\$628,099	\$592,143	\$642,143
Miscellaneous Expense	\$31,545	\$31,861	\$35,074	\$33,212	\$33,212
Field Trips	\$22,513	\$22,738	\$22,738	\$7,309	\$7,309
Total Other Expenses	\$654,205	\$660,747	\$685,911	\$632,664	\$682,664
Total Appropriations by Object	\$84,373,964	\$88,724,729	\$91,177,156	\$90,285,465	\$94,826,984

**The School Board of Sarasota County, Florida
General Fund**

**Comparative Statement of Appropriations by Function
2012-2013 through 2014-2015**

Based Upon Results of Operations through June 30, 2014

Appropriations by Function	2012-2013 Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2013-2014 Unaudited Actual	2014-2015 Original Budget
Instruction	\$248,225,305	\$262,754,098	\$257,437,475	\$255,585,868	\$260,841,162
Pupil Personnel Services	\$20,270,560	\$21,051,444	\$21,455,500	\$21,355,213	\$21,815,269
Instructional Media Services	\$4,030,758	\$3,605,587	\$3,490,957	\$3,195,671	\$3,289,515
Instruction and Curriculum Dev	\$2,446,669	\$2,549,807	\$2,854,199	\$2,763,318	\$2,767,848
Instructional Staff Training	\$1,253,536	\$1,238,677	\$1,372,588	\$1,156,950	\$1,207,874
Instruction Related Technology	\$3,009,685	\$2,934,647	\$3,199,550	\$2,988,524	\$3,052,906
Board of Education	\$554,705	\$578,088	\$1,047,197	\$1,024,719	\$621,794
Legal Services	\$261,577	\$264,420	\$264,420	\$257,247	\$258,299
General Administration	\$1,469,372	\$1,451,313	\$1,504,521	\$1,494,835	\$1,553,038
School Administration	\$16,239,544	\$16,624,114	\$17,318,600	\$17,289,520	\$18,044,129
Facilities Acquisition & Construction	\$18,259	\$19,029	\$116,314	\$116,289	\$23,794
Fiscal Services	\$1,828,780	\$1,775,871	\$1,938,380	\$1,937,354	\$1,954,090
Food Services	\$90,886	\$94,717	\$94,717	\$68,057	\$69,524
Central Services	\$5,342,605	\$5,367,820	\$5,756,702	\$5,725,772	\$5,985,123
Pupil Transportation	\$15,882,425	\$15,848,578	\$16,950,648	\$16,843,948	\$17,321,818
Operation of Plant	\$33,599,632	\$34,282,328	\$34,564,940	\$34,373,939	\$35,294,458
Maintenance of Plant	\$13,852,284	\$14,186,220	\$14,827,258	\$14,590,716	\$14,757,044
Administrative Technology Services	\$3,121,000	\$3,050,654	\$3,701,804	\$3,652,816	\$3,856,509
Community Services	\$1,809,820	\$1,786,112	\$2,847,438	\$2,739,056	\$2,798,063
Transfers to Other Funds	\$930,590	\$550,279	\$550,279	\$550,279	\$550,279
Total	\$374,237,991	\$390,013,803	\$391,293,487	\$387,710,088	\$396,062,537



Definitions of Graph Categories
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
2014-2015 General Fund Budget of all Schools and Departments

Description	Salary & Benefit Allocation	Salary Supplement Allocation	Material & Supply Allocation	Categorical Instr. Mat. Allocation	Capital Equip. Allocation	Music Instrument Repair	Other Program Allocation Description	Amount	General Fund Total
Elementary Schools									
Alta Vista	\$3,997,659	\$29,482	\$34,689	\$3,569	\$20,699	\$714			\$4,086,812
Ashton	\$4,894,555	\$29,482	\$44,628	\$4,591	\$26,630	\$918			\$5,000,805
Atwater	\$4,341,640	\$29,482	\$41,085	\$4,227	\$24,516	\$845			\$4,441,795
Bay Haven	\$3,429,546	\$27,745	\$31,280	\$3,218	\$18,665	\$644			\$3,511,098
Brentwood	\$4,555,628	\$29,482	\$28,757	\$2,959	\$17,159	\$592			\$4,634,576
Cranberry	\$4,676,846	\$29,482	\$35,199	\$3,621	\$21,004	\$724			\$4,766,876
Emma Booker	\$3,646,790	\$27,745	\$40,441	\$4,161	\$24,131	\$832			\$3,744,100
Englewood	\$3,211,718	\$26,009	\$26,904	\$2,768	\$16,054	\$554			\$3,284,007
Fruitville	\$5,322,307	\$29,482	\$43,894	\$4,516	\$26,192	\$903			\$5,427,294
Garden	\$3,871,981	\$27,745	\$33,455	\$3,442	\$19,963	\$688			\$3,957,275
Glenallen	\$4,406,126	\$29,482	\$36,489	\$3,754	\$21,773	\$751			\$4,498,374
Gocio	\$4,055,760	\$29,482	\$37,754	\$3,884	\$22,528	\$777			\$4,150,185
Gulf Gate	\$4,702,395	\$29,482	\$41,036	\$4,222	\$24,486	\$844			\$4,802,465
Lakeview	\$3,429,219	\$27,745	\$30,000	\$3,086	\$17,901	\$617			\$3,508,569
Lamarque	\$5,296,485	\$37,005	\$46,249	\$4,758	\$27,597	\$952			\$5,413,045
Philippi	\$4,445,956	\$29,482	\$40,321	\$4,148	\$24,060	\$830	International Bac. Fees	\$39,620	\$4,584,417
Southside	\$4,360,473	\$29,482	\$42,925	\$4,416	\$25,614	\$883			\$4,463,793
Tatum Ridge	\$4,025,175	\$29,482	\$37,260	\$3,833	\$22,233	\$767			\$4,118,751
Taylor Ranch	\$3,960,638	\$27,745	\$32,048	\$3,297	\$19,123	\$659			\$4,043,511
Toledo Blade	\$4,499,214	\$29,482	\$41,642	\$4,284	\$24,848	\$857			\$4,600,326
Tuttle	\$4,444,167	\$29,482	\$37,216	\$3,829	\$22,207	\$766			\$4,537,667
Venice Ele.	\$3,924,918	\$29,482	\$33,058	\$3,401	\$19,726	\$680			\$4,011,266
Wilkinson	\$3,404,417	\$27,745	\$28,924	\$2,976	\$17,259	\$595			\$3,481,916
Total Elementary	\$96,903,613	\$671,714	\$845,255	\$86,960	\$504,370	\$17,392		\$39,620	\$99,068,924
Middle Schools									
Booker Middle	\$5,477,672	\$87,236	\$42,635	\$3,928	\$22,782	\$5,499	After School Transportation	\$4,000	\$5,643,752
Brookside Middle	\$5,218,008	\$77,986	\$41,115	\$3,788	\$21,970	\$5,303	I. B. Fees \$18,540 & After School Trans \$4,000	\$22,540	\$5,390,710
Heron Creek Middle	\$5,562,292	\$77,986	\$46,037	\$4,241	\$24,601	\$5,938	After School Transportation	\$4,000	\$5,725,095
Mc Intosh Middle	\$4,702,405	\$71,041	\$38,426	\$3,540	\$20,534	\$4,956	After School Transportation	\$4,000	\$4,844,902
Sarasota Middle	\$6,836,300	\$77,986	\$65,157	\$6,003	\$34,818	\$8,404	After School Transportation	\$4,000	\$7,032,668
Venice Middle	\$3,953,297	\$71,041	\$28,396	\$2,616	\$15,174	\$3,663	After School Transportation	\$4,000	\$4,078,187
Woodland Middle	\$5,175,171	\$77,986	\$46,584	\$4,292	\$24,893	\$6,009	After School Transportation	\$4,000	\$5,338,935
Total Middle	\$36,925,145	\$541,262	\$308,350	\$28,409	\$164,772	\$39,772		\$46,540	\$38,054,250
High Schools									
Booker High	\$7,001,213	\$510,422	\$98,813	\$5,545	\$32,161	\$7,763	Transp. \$79,636 / A.P. \$104,000 / A.I.C.E \$40,000 / Industry Cert. \$19,512	\$243,148	\$7,899,065
North Port High	\$11,371,524	\$440,468	\$131,753	\$11,141	\$64,618	\$15,597	Transp. \$79,636 / A.P. \$237,000 / A.I.C.E \$40,000 / Industry Cert. \$55,084	\$411,720	\$12,446,821
Riverview High	\$12,169,668	\$404,346	\$147,583	\$12,480	\$72,381	\$17,471	Transp. \$79,636 / A.P. \$474,000 / I.B. \$525,000 / Industry Cert. \$35,322	\$1,113,958	\$13,937,888

The School Board of Sarasota County, Florida
2014-2015 General Fund Budget of all Schools and Departments

Description	Salary & Benefit Allocation	Salary Supplement Allocation	Material & Supply Allocation	Categorical Instr. Mat. Allocation	Capital Equip. Allocation	Music Instrument Repair	Other Program Allocation Description	Amount	General Fund Total
Sarasota High	\$9,740,398	\$406,360	\$124,463	\$10,524	\$61,042	\$14,734	Transp. \$79,636 / A.P. \$93,000 / A.I.C.E \$345,000 / Care Free Learner \$70,000 / Industry Cert. 112,269	\$699,905	\$11,057,427
SCTI- Suncoast Poly Te	\$2,407,867	\$34,677	\$27,576	\$2,332	\$13,525	\$3,265	Transp. \$2,500 / A.P. \$53,000 / Industry Cert. \$31,820	\$87,320	\$2,576,561
Venice High	\$8,762,432	\$397,401	\$109,673	\$9,274	\$53,789	\$12,983	Transp. \$79,636 / A.P. \$93,000 / I.B. 26,000 / Industry Cert. \$45,778	\$244,414	\$9,589,966
Total High Schools	\$51,453,102	\$2,193,674	\$639,861	\$51,296	\$297,516	\$71,814		\$2,800,465	\$57,507,727
ESE Centers									
ESE Central Programs	\$6,308,244	\$13,890	\$750,792	\$2,000	\$0	\$0			\$7,074,926
Oak Park	\$7,508,178	\$45,959	\$57,016	\$6,335	\$36,743	\$8,869	After School Transportation	\$4,000	\$7,667,100
Pineview	\$10,902,808	\$187,032	\$120,193	\$11,074	\$64,227	\$15,503	Transp. 50,716 A.P. \$640,959	\$691,675	\$11,992,512
Total ESE Centers	\$24,719,230	\$246,881	\$928,001	\$19,409	\$100,971	\$24,372		\$695,675	\$26,734,539
Kindergarden through Grade Eight School									
Laurel / Nokomis	\$7,405,101	\$83,195	\$57,609	\$5,308	\$30,784	\$7,431	After School Transportation	\$4,000	\$7,593,427
District Virtual School / Second Chance / Adult Programs									
Sarasota County Technical Institute & Adult Programs	\$10,733,850	\$64,750	\$7,688	\$650	\$3,771	\$910	Non Salary expenses paid from fees and Workforce Dev. Funds \$2,486,440 / Industry Cert. \$30,719	\$2,517,159	\$13,328,778
T.R.I.A.D.	\$1,043,653								\$1,043,653
District Virtual School	\$358,030	\$24,000	\$2,910				Franchise Fees	\$50,000	\$434,940
Total	\$12,135,533	\$88,750	\$10,598	\$650	\$3,771	\$910		\$2,567,159	\$14,807,371
Charter Schools									
Imagine School of North Port	\$7,627,243			\$80,893			State Capital Allocation	\$370,387	\$8,078,523
Imagine School of Palmer Ranch	\$3,103,001			\$29,900			State Capital Allocation	\$181,663	\$3,314,564
Island Village Montessori School	\$5,269,120			\$51,309			State Capital Allocation	\$206,643	\$5,527,072
Sarasota Academy of the Arts	\$1,545,402			\$16,594					\$1,561,997
Sarasota Arts and Sciences	\$5,424,248			\$58,222			State Capital Allocation	\$283,303	\$5,765,773
Sarasota Military Academy	\$6,972,854			\$78,723			State Capital Allocation	\$498,917	\$7,550,494
Sarasota Military Academy Prep	\$2,904,705			\$33,024					\$2,937,729
Sarasota School for Innovative Study	\$3,384,665			\$33,365			State Capital Allocation	\$140,043	\$3,558,073
Sarasota Suncoast Academy	\$4,207,790			\$40,065			State Capital Allocation	\$158,442	\$4,406,298
S.K.Y. Academy	\$2,182,748			\$24,102				\$118,438	\$2,325,288
Student Leadership Academy	\$2,236,343			\$24,450			State Capital Allocation	\$118,339	\$2,379,132
Total Charter Schools	\$44,858,118	\$0	\$0	\$470,648	\$0	\$0		\$2,076,175	\$47,404,942

The School Board of Sarasota County, Florida
2014-2015 General Fund Budget of all Schools and Departments

Description	Salary & Benefit Allocation	Salary Supplement Allocation	Material & Supply Allocation	Categorical Instr. Mat. Allocation	Capital Equip. Allocation	Music Instrument Repair	Other Program Allocation Description	Amount	General Fund Total
Grand Total All Schools	\$274,399,842	\$3,825,476	\$2,789,674	\$662,680	\$1,102,182	\$161,692		\$8,229,634	\$291,171,180
Office of the Superintendent									
Office of the Superintendent	\$247,660		\$43,253						\$290,913
Legal Services							Retainer and Fees	\$234,906	\$234,906
School Board	\$296,018		\$59,830				Value Adj. Board \$171,170 & Town Hall meetings \$20,000	\$191,170	\$547,018
Career and Technical Education	\$230,331		\$366,916				Industry Cert. \$80,945	\$80,945	\$678,192
Communication and Community Relations	\$737,957		\$68,916						\$806,873
Total Office of Superintendent	\$1,511,966	\$0	\$538,915	\$0	\$0	\$0		\$507,021	\$2,557,902
Instructional Services									
Curriculum and Instruction	\$1,054,365		\$128,057	\$2,045,248					\$3,227,670
Executive Director of Elementary Schools	\$207,740		\$5,952						\$213,692
Executive Director of Middle Schools	\$207,740		\$6,160						\$213,900
Executive Director of Secondary Schools	\$207,740		\$10,951				Athletic Trainer Contracts	\$312,900	\$531,591
Integrated Instructional Services	\$535,115		\$31,255						\$566,370
Professional Development and Teacher Evaluation	\$232,057		\$98,429						\$330,486
Pupil Support Services	\$4,146,671		\$524,648						\$4,671,319
Research, Assessment & Evaluation / School Choice	\$567,014		\$125,084						\$692,098
Total Instructional Services	\$7,158,442	\$0	\$930,536	\$2,045,248	\$0	\$0		\$312,900	\$10,447,126
Chief Financial Officer									
Financial Services	\$1,811,159		\$216,006						\$2,027,165
Materials Management	\$1,745,427		\$706,977				Print Shop Lease - Capital	\$364,859	\$2,817,263
Total Chief Financial Officer	\$3,556,586	\$0	\$922,983	\$0	\$0	\$0		\$364,859	\$4,844,428
School Business Services									
Deputy Superintendent	\$256,049		\$3,887						\$259,936
Construction Services							School Concurrency Fees	\$13,561	\$13,561
Human Resources	\$956,593		\$247,703						\$1,204,296
Facility Services	\$20,849,842		\$1,295,498				Capital Transfer Expenses	\$4,924,976	\$27,070,316
Information Technology	\$6,210,815		\$2,796,322				Capital Transfer Expenses	\$1,432,064	\$10,439,201
Safety / Security	\$941,519		\$266,750				Capital Transfer Expenses	\$272,000	\$1,480,269
Transportation Services	\$13,486,372		\$979,960						\$14,466,332
Total School Business Services	\$42,701,190	\$0	\$5,590,120	\$0	\$0	\$0		\$6,642,601	\$54,933,911

The School Board of Sarasota County, Florida
2014-2015 General Fund Budget of all Schools and Departments

Description	Salary & Benefit Allocation	Salary Supplement Allocation	Material & Supply Allocation	Categorical Instr. Mat. Allocation	Capital Equip. Allocation	Music Instrument Repair	Other Program Allocation Description	Amount	General Fund Total
Total Department Appropriations	\$54,928,184	\$0	\$7,982,554	\$2,045,248	\$0	\$0		\$7,827,381	\$72,783,367
Other Central Allocations									
Continuation of the conservative hiring practice	(\$9,956,032)								(\$9,956,032)
CO & DS Withheld for Administration							Administrative fees	\$28,666	\$28,666
Drivers education reimbursed through Slosberg Funds (Project 1119)							Drivers Education Contract	\$237,500	\$237,500
Dual Enrollment Fees							Dual Enrollment Fees (Project 0496)	\$50,000	\$50,000
Early out program of 1993-94							Insurance Contracts	\$533,347	\$533,347
Employee Assistance Program and unemployment funds							Employee Assistance & Unemployment Insurance	\$432,490	\$432,490
Florida School Recognition	\$2,229,226								\$2,229,226
Florida Virtual School							Virtual School Contract	\$273,760	\$273,760
Fuel							Fuel for all Vehicles & Buses	\$3,787,946	\$3,787,946
Longevity Payments	\$11,139,931								\$11,139,931
North Port Activity Center Maintenance fee							Annual Fee roadway maintenance	\$8,961	\$8,961
Property Insurance							Property Insurance	\$3,101,528	\$3,101,528
School Resource Officers Contract							School Resource Officer Contract	\$1,347,985	\$1,347,985
State Grants Misc.							Misc. Grants	\$301,145	\$301,145
Summer School	\$1,802,844								\$1,802,844
Substitutes Classified	\$2,530,349								\$2,530,349
Teacher Lead Program							Teacher Lead Program	\$708,046	\$708,046
Terminal Leave Pay	\$2,640,515								\$2,640,515
Transfer to Self Insurance							Transfer to Self Insurance	\$550,279	\$550,279
Utilities							Electric / Garbage / Sewer / Water / Telephone	\$10,359,504	\$10,359,504
Total Central Allocations	\$10,386,833	\$0	\$0	\$0	\$0	\$0		\$21,721,157	\$32,107,990
Grand Total of All Appropriations	\$339,714,859	\$3,825,476	\$10,772,228	\$2,707,928	\$1,102,182	\$161,692		\$37,778,172	\$396,062,537

**The School Board of Sarasota County, Florida
2014-2015 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.

Budget Reductions 2007-2008	Savings
Salaries and Benefits – 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
Purchased Services- 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
Total savings for the fiscal year 2007-2008	\$8,572,636

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
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Appendix “A” – continued Budget Reductions 2008-2009	Savings
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
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Appendix "A" – continued Budget Reductions 2008-2009	Savings
<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
Total budget adjustments for 2008-2009	\$31,882,217

The School Board of Sarasota County, Florida 2014-2015 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.

Budget Reductions 2009-2010	Savings
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
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Appendix "A" – continued Budget Reductions 2009-2010	Savings
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

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Appendix “A” – continued Budget Reductions 2009-2010	Savings
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
Total Budget Reductions 2009-2010	\$42,368,111

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.

Appendix “A” – continued Budget Reductions 2010-2011	Savings
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
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Appendix “A” – continued Budget Reductions 2010-2011	Savings
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 Cysis program to Riverview and eliminate duplicate overhead and administrative costs. The project to rebuild Riverview High School includes facility sufficient to support the Cysis program. The space will be ready for students for the start of the 2010/2011 school year. Instructional staff of the Cysis 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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Appendix “A” – continued Budget Reductions 2010-2011	Savings
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
Total Budget Reductions 2010-2011	\$21,070,813

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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.

Appendix "A" – continued Budget Reductions 2011-2012	Savings
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

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Appendix “A” – continued Budget Reductions 2011-2012	Savings
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

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Appendix “A” – continued Budget Reductions 2011-2012	Savings
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
Total Budget Reductions 2011-2012	\$12,835,188

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.

Budget Reductions 2012-2013	Savings
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

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Appendix "A" – continued Budget Reductions 2012-2013	Savings
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 Manager. The contract with Energy Education will be discontinued January of 2013. The 35% of energy savings that is paid 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 an 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
Total Budget Reductions 2012-2013	\$3,728,242

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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.

Budget Reductions 2013-2014	Savings
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
2014-2015 General Fund Budget**

Appendix "A" – continued Budget Reductions 2013-2014	Savings
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
2014-2015 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

It was originally anticipated that the 2014-2015 budget would use a small portion of the fund balance or have a balanced budget. The process began with the first budget workshop being held on November 19, 2013. The second budget workshop was held January 21, 2014. At this workshop revenues were estimated to increase 4% based upon state economic forecasts. At this workshop, it was anticipated to not use any fund balance. The third budget workshop was held February 18, 2014. At this workshop, the Governor’s budget was used to forecast a revenue increase of approximately 2.5%. Based upon estimated appropriation increases for retirement and group health estimate was to use approximately \$2.2 million of the unassigned fund balance, reducing the unassigned fund balance to 8.95% as of June 30, 2015. The fourth budget workshop was held March 18, 2014, revising estimated revenues down by approximately \$1.3 million from the February workshop and using approximately \$3.8 million of the unassigned fund balance. The ending unassigned fund balance as of June 30, 2015, would be reduced to 8.21%. The fifth budget workshop was held April 1, 2014. At this workshop it was estimated \$2 to \$4 million of the estimated unassigned fund balance would be used as June 30, 2015. It was decided to go ahead and release all budgets to schools and departments to begin the staffing process for 2014-2015. The estimate of unassigned fund balance to be used is estimated to be \$5.8 million, with an unassigned fund balance as of June 30, 2015, to be 7.8%. The reductions for the 2014-2015, fiscal year are related to attrition of staff allowing for reorganization of central departments that were recommendations of the MGT study. In the table below are the reductions for the fiscal year 2014-2015.

Budget Reductions / (Costs) 2014-2015	Savings (Costs)
The Human Resources Department was realigned to eliminate the Executive Director of Human Resources and the administrative assistant. This reorganization was recommendation 1.11 of the MGT study to continue to reorganize central administration, reducing the number of direct reports to the superintendent.	\$187,342
The instructional services departments were restructured based upon recommendation 8-1 of the MGT study. The restructuring of the instructional services departments allowed for the transfer of needed positions being funded from discontinued Race to the Top federal funds along with other position eliminations in the General Fund for a net cost of \$1,265 to the General Fund.	(\$1,265)

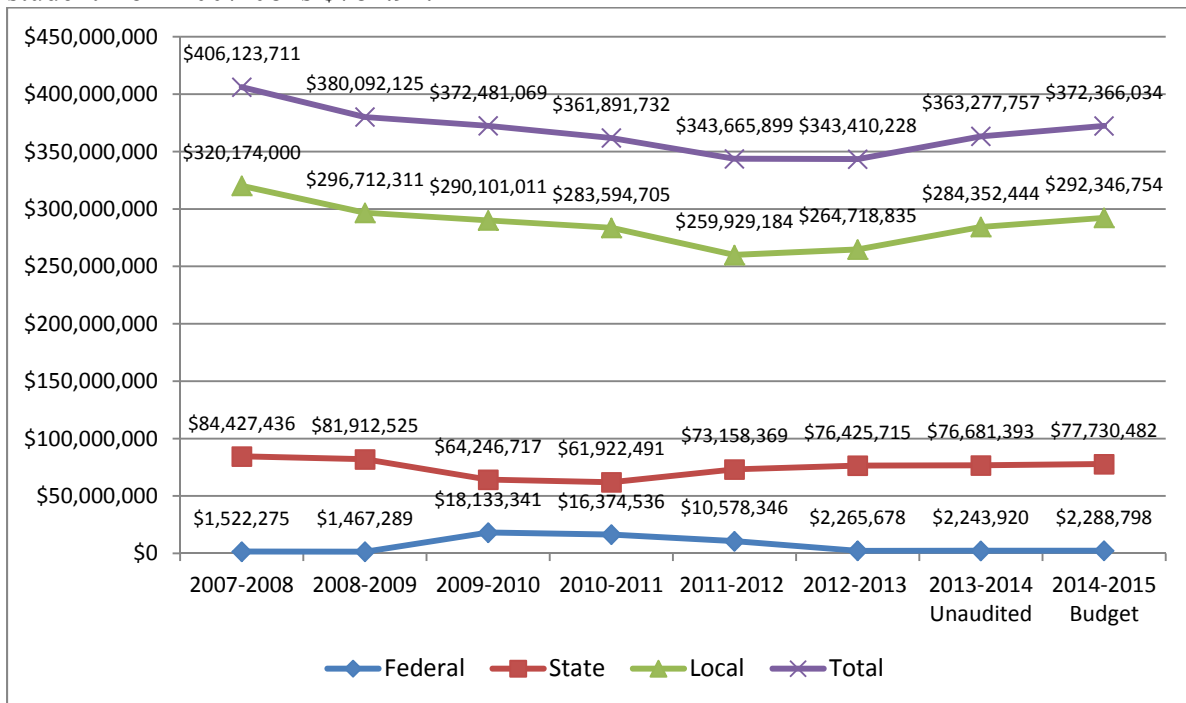
The School Board of Sarasota County, Florida 2014-2015 General Fund Budget

Appendix “A” – continued Budget Reductions / (Costs) 2014-2015	Savings (Costs)
The School Business Services departments were realigned to provide mandatory technology and facility services needed by the schools. This included a reduction of 3 bus drivers to fund the needed services to schools at a net cost of \$77,600.	(\$77,600)
Total budget reductions for 2014-2015, of which 100% of the net savings is from the MGT study.	\$108,477

Summary of budget reductions and cost avoidance actions made since the fiscal year 2007-2008 through the fiscal year 2014-2015 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
Fiscal Year 2014-2015	\$108,477
Total budget reductions for the past eight fiscal years	\$124,518,353

The below graph displays the Operating Fund revenues from 2007-2008 projected through 2014-2015. The projected loss of revenue for the six year period is approximately a 8.27% reduction or \$33,583,673. The loss in the amount of revenue per student from 2007-08 is \$781.91.



The School Board of Sarasota County, Florida
2014-2015 General Fund Budget
Voted Millage Referendum Update – Appendix “B”

On March 25, 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, 2018. 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
Total Appropriated in 2002-2003	\$20,571,471

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
Total Appropriated 2003-2004	\$33,513,299

The School Board of Sarasota County, Florida
2014-2015 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
Total appropriated in 2004-2005	\$38,733,384

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
2014-2015 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
Total Appropriated in 2005-2006	\$33,751,625

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
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	\$17,467,508

The School Board of Sarasota County, Florida
2014-2015 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
Total Appropriated in 2006-2007	\$53,558,833

The School Board of Sarasota County, Florida
2014-2015 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
Total appropriated for 2008-2009	\$60,826,951

The School Board of Sarasota County, Florida
2014-2015 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
Total appropriated for 2007-2008	\$48,167,089

The School Board of Sarasota County, Florida
2014-2015 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)
Balance of Voted Millage revenues unspent, which are a part of the gross fund balance as of June 30, 2010	\$25,732,529

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
2014-2015 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
Total Appropriations 2010-2011	\$49,502,235

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
2014-2015 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
Total Appropriations 2011-2012	\$42,340,514

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
2014-2015 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
Total Appropriations 2012-2013	\$44,694,120

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
2014-2015 General Fund Budget
Voted Millage Referendum Update – Appendix “B” continued
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
Total Appropriations 2013-2014	\$45,824,900

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

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

The Voted Millage was renewed for the third time in March of 2014 for four additional years. The voted millage is continuing to fund the positions that have been funded from the prior voted millage. The pass through to charter schools and the alternative school have been increased due to student growth. In the table below are the positions funded from the Voted Millage.

Description	Amount
Continue funding the thirty minute longer duty day. This amount covers the total 7.1% paid to teachers and aides.	\$10,460,939
Continue funding the elementary science teachers.	\$1,646,938
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.	\$1,497,307
Continue funding the Charter schools to provide financial support due to the inadequate State funding.	\$6,204,175

The School Board of Sarasota County, Florida
2014-2015 General Fund Budget
Voted Millage Referendum Update – Appendix “B” continued

Appropriations for the Fiscal Year 2014-2015 – continued

Continue the funding of Guidance Counselor / Behavior Specialist positions due to inadequate state funding.	\$4,367,966
Continue the high school testing and scheduling coordinator. Continue funding the middle school testing scheduling intervention teacher.	\$429,636
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.	\$2,255,102
Continue funding a portion of the school office staff support and both instructional and non-instructional extra duty days.	\$2,632,986
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.	\$3,968,969
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.	\$1,510,332
Continue funding the school security aides that are in middle and high schools.	\$1,080,940
Continue funding all the art and music teachers.	\$11,032,084
Continue funding the program that provides for an alternative to school suspension. This amount is supplemental to the FEP earned by the program.	\$427,527
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.	\$2,213,658
Total Appropriations 2014-2015	\$49,728,559
Total Positions	523