

**The School Board of Sarasota County, Florida
Budget Workshop April 19, 2011**

**The Projected Results of Operations of the General Fund including Federal
Stabilization Funds for the Fiscal Year 2010-2011 based upon Expenditures
through March 31, 2011**

Executive Summary

In attachment "A" are the detailed Comparative Statements of Estimated Revenues, Appropriations and Fund Balance for the Operating Fund that includes the Federal Stabilization Funds for the years 2007-2008 through June 30, 2011. The 2010-2011 projected revenues and transfers in have changed very little since the February Superintendents report. The overall results of operations through March indicate the deficiency of revenues and transfers over expenditures is approximately \$7.1 million. The amount of the projected unassigned fund balance above the ten percent School Board policy as of June 30, 2011 is \$10,138,170. In the below table is a summarized update of appropriations that have changed since the original budget.

Estimated Appropriation Changes

Account Description	Amount of Increase (Decrease) from the Original Budget
Salaries – The majority of the increase is related to receiving additional state school recognition funds for bonus payments and an increase in terminal leave payments associated with retirements.	\$292,423
Employee Benefits – The majority of the decrease is from the hiring freeze that utilizes substitutes who do not receive any benefits.	(\$492,667)
Purchased Services –The majority of the decrease is related to the payments to charter schools which have reduced based upon declining enrollment.	(\$826,767)
Energy Services – The majority of the decrease is related to energy management savings in electrical costs.	(\$1,142,719)
Materials and Supplies –The majority of the decrease is related to the reduction in consumable supply expenditures and deferring a portion of the state adoption of textbooks.	(\$1,522,764)
Capital Outlay – Capital Outlay includes new library books, furniture and equipment, and software. Based upon the expenditures through March the expenditures for Capital Outlay will be above the original budget. The majority of the increase is related to computer purchases.	\$169,661
Other Expenses – Other expenses includes the expenditure line items of dues and fees, miscellaneous expenses, field trips, and judgments. The majority of the decrease based upon expenditures through March is in the line item of dues and fees.	(\$15,811)
Total Appropriation Changes	(\$3,538,644)

**The School Board of Sarasota County, Florida
Budget Workshop April 19, 2011**

**Target Amount to be Reduced from the 2011-2012 General Fund Budget
Based Upon the House Appropriations of March 25, 2011**

Executive Summary

The amount that needs to be reduced from the 2011-2012 General Fund Budget is outlined in the below tables. The Legislative session ends May 6, 2011. On March 28, 2011 both the House and Senate released preliminary budgets. There may still be changes before the House and Senate compromise on a budget. Currently there is a difference of approximately \$2 million between the House and Senate. The tables below list the components of the reduction. Table 1 is based upon the following factors: The House budget, which is the lowest, the reduction in the value of the tax roll by five percent, the increase in appropriations related to step and longevity increases, and the restoration of the workers compensation rate to one percent.

Table 1 Description	Reduction Amount in Millions
For the fiscal year ended 2010-2011 the General Fund is projected to expend more than available resources. The funding is from one time reserves that will not be available in subsequent years.	\$7.1
Loss of the Federal Stabilization Funds that are currently allocated to fund a portion of the state Florida Education Finance Program and the state Work Force Development Funds that are used to fund 274 positions.	\$14.5
Loss of the Federal Stimulus Funds that are currently allocated to fund the Behavior / Intervention teachers and High School career counselors. The funds are used to fund 43 positions and a contract for career counselors.	\$5.3
The tax roll decrease is anticipated to be 5% for next year. This 5% reduction impacts the revenues collected from the voter approved millage of 1 mill.	\$2.1
The group health plan is estimated to increase by 10% effective January 1, 2012.	\$1.4
The yearly contractual salary and step movement including longevity.	\$2.5
Restoration of the workers compensation rate from the current one tenth of a percent to one percent.	\$2.3
Total Reduction before Legislative reductions	\$35.2
The House and Senate have released their preliminary budgets. The house has a \$20.5 million decrease and the Senate has an \$18.5 million decrease for next year. These decreases include the loss of the Federal Stabilization funds listed above and the. The House position is being used at this time in calculating the reduction.	\$6.0
Reduction needed for 2011-2012	\$41.2

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**Target Amount to be Reduced from the 2011-2012 General Fund Budget
Based Upon the House Appropriations of March 25, 2011**

Table two contains the reduction needed after using the Federal Jobs Education Carry Forward Funds and the General Fund Unrestricted Fund Balance in excess of 7.5% of total appropriations for 2011-2012.

Table 2 Description	Reduction in Millions
Reduction from the above table	\$41.2
The reduction based upon the February results of operations was \$.4 above the projected results through March 31, 2011. The \$.4 is being included for the overall reduction to provide a contingency for increased fuel costs etc.	\$.4
Less use of Federal Jobs Education Carry Forward Fund	(\$8.0)
Less use of Unrestricted Fund Balance above the 7.5%	(\$20.0)
Total amount to be reduced	\$13.6
50% to be reduced in the salary and benefits area	\$6.8
50% to be reduced by staffing reductions etc	\$6.8

The changes from the preliminary range of the reduction to the reduction based upon the House budget released March 25, 2011 is detailed in the below table. The net change from the minimum computed reduction of 15.1 million is a \$1.5 million improvement to a reduction of \$13.6 million.

Description	Changes from the Preliminary Minimum Reduction of \$15.1 million
Original minimum reduction	\$15.1
The current Legislation has nothing increasing the retirement rate. For this reason the retirement rate increase of 1.74% has been removed reducing the reduction.	(\$4.0)
The House Appropriations has a net reduction from the third calculation of the F.E.F.P. in the amount of \$20.5 million. We have already accounted for the stabilization decrease as a separate reduction of \$14.5 million.	\$6.0
Adjusting the revenues to the net reduction in the House Appropriations includes the reduction of the tax roll on the discretionary millage that was being computed as a separate amount.	(\$1.6)
The House budget has the same student FTE that was submitted for funding. The adjustment that was in the prior computation for the estimated student decline can now be removed.	(\$3.7)
The formula reduction of staff that offsets the prior estimated student decline revenue needs to be taken out due to the appropriation has been adjusted for the student decline.	\$1.8
Revised appropriation reduction	\$13.6

**The School Board of Sarasota County, Florida
Budget Workshop April 19, 2011**

**Enrollment and Staffing Percentage Changes, excluding Charter Schools since
2006-2007 of the General Fund, the Special Revenue Fund, excluding the Capital
and Food Service Fund**

School Staffing and Enrollment Percentage Changes

Description	2006-07	2007-08	2008-09	2009-10	2010-11
Total student enrollment	2.07%	(.74%)	(4.15%)	(1.39%)	(3.29%)
Total of all staff	(2.93%)	(.24%)	(6.44%)	(3.92%)	(2.29%)
Elementary School enrollment	.40%	(.16%)	(3.87%)	(2.46%)	(2.46%)
Elementary School staff (2008-2009 Technology Staff transferred to Information Services)	(1.45%)	.10%	(8.68%)	(1.92%)	(4.28%)
Middle School enrollment	.68%	(.92%)	(2.83%)	(3.52%)	(4.35%)
Middle School staff (2008-2009 Technology Staff transferred to Information Services)	(6.88%)	.17%	(2.51%)	(3.78%)	(3.06%)
High School enrollment	5.59%	(1.42%)	(4.19%)	.29%	(5.07%)
High School staff (2008-2009 Technology Staff transferred to Information Services)	(3.25%)	(1.17%)	(2.78%)	(8.89%)	.79%
				Block Schedule Discontinued and Data Literacy Coaches	

**The School Board of Sarasota County, Florida
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**Enrollment and Staffing Percentage Changes, excluding Charter Schools since
2006-2007 of the General Fund, the Special Revenue Fund, excluding the Capital
and Food Service Fund**

Department Staffing

Description	2006-07	2007-08	2008-09	2009-10	2010-11
Total student enrollment	2.07%	(.74%)	(4.15%)	(1.39%)	(3.29%)
Total of all staff	(2.93%)	(.24%)	(6.44%)	(3.92%)	(2.29%)
Total All Departments (2008-2009 Technology Staff transferred from the schools to Information Services)	(.34%)	(1.44%)	3.21%	(6.11%)	(3.36%)
Office of Superintendent, School Board, Communications and Community Relations, Human Resources	7.09% Increased the Communications Department	(5.58%)	(2.34%)	(8.61%)	(2.62%)
Instructional Support Services – Includes Leadership Development, Asst Superintendent NeXt Generation, Exe. Dir. Ele., Exe. Dir. Middle, Exe. Dir. High Schools, Career and Technical Education, Research, Assessment and Evaluation, Pupil Support Services, Professional Development, Curriculum and Instruction, Academic Intervention Programs	6.73% Created Career Education Cost Center and moved Media from Materials Management	4.14% Added Supervisor of Athletics and transferred Supervisor from Human Resources for classified professional development	(8.18%)	(11.49%)	(5.84%)

The School Board of Sarasota County, Florida

Budget Workshop April 19, 2011

**Enrollment and Staffing Percentage Changes, excluding Charter Schools since
2006-2007 of the General Fund, the Special Revenue Fund, excluding the Capital
and Food Service Fund**

Department Staffing – continued

Description	2006-07	2007-08	2008-09	2009-10	2010-11
School Support Services – Includes Technology & Information Services, Shared Professional Technology, Information Services, Chief Operating Officer, Facility Services, Transportation, Materials Management, Safety and Security, Financial Services, Telecommunications	(1.39%)	(1.92%)	4.85% Transferred Technology Coaches from schools to Shared Professional Technology	(5.43%)	(3.13%)

Student Membership as compared to Full Time Staff for the Fiscal Year 2010-2011

Sarasota as compared to the State average

Description	District Admin. Percent of Total Full Time Staff	School Admin. Percent of Total Full Time Staff	All Admin. Percent of Total Full Time Staff	Students per Instr. Staff Ratio	Students per non Instr. Staff Ratio	Students per Full Time Staff Ratio
State	.91%	2.43%	3.35%	13.5	21.0	7.9
Sarasota	.89%	1.69%	2.58%	13.2	16.1	7.1
Difference	(.02%)	(.74%)	(.77%)	(.3)	(4.9)	(.8)

Comparison Program Cost Factors for the period 2006-07 through 2011-12

Description	2006-07	2007-08	2008-09	2009-10	2010-10	2011-2012 House and Senate
K-3 Basic & ESE Services	1.035	1.048	1.066	1.074	1.089	1.102
4-8 Basic & ESE Services	1.000	1.000	1.000	1.000	1.000	1.000
9-12 Basic & ESE Services	1.088	1.066	1.052	1.033	1.031	1.019
ESOL	1.275	1.200	1.119	1.124	1.147	1.161
ESE Level 254	3.734	3.625	3.570	3.520	3.523	3.550
ESE Level 255	5.201	5.062	4.970	4.854	4.935	5.022
9-12 Career Ed.	1.159	1.119	1.077	1.050	1.035	.999

**The School Board of Sarasota County, Florida
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**Comparison of Senate Bill 2000 and House Bill 5001 for the 2011-2012 fiscal year
with the current Revenues of 2010-2011**

Description	Revenues 2010-2011	House Bill 5001 2011-2012	Percentage Change from 2010-2011	Senate Bill 2000 2011-2012	Percentage Change from 2010-2011
Base Student Allocation	\$3,623.76	\$3,577.42	(1.28%)	\$3,571.96	(1.43%)
Unweighted Student FTE	40,758.65	40,712.22	(.11%)	40,712.22	(.11%)
Class Size Reduction per student PreK – Grade 3	\$1,325.66	\$1,295.32	(2.29%)	\$1,322.68	(.22%)
Class Size Reduction per student Grade 4 – Grade 8	\$904.24	\$883.54	(2.29%)	\$902.21	(.22%)
Class Size Reduction per student Grade 9 – Grade 12	\$906.42	885.68	(2.29%)	\$904.38	(.22%)
K-12 Total Funding	\$298,508,449	\$278,029,922	(6.86%)	\$279,954,082	(6.22%)
Total K-12 Funds per Unweighted FTE	\$7,323.81	\$6,828.62	(6.86%)	\$6,876.08	(6.11%)

For a more in-depth review of the revenues Attachment “B” has the detailed revenues for the period 2007-2008 through 2011-2012

The School Board of Sarasota County, Florida
General Fund Including Federal Stabilization Funds
Comparative Statement of Estimated Revenues, Appropriations, and
Fund Balance for the Fiscal Years 2007-2008 through 2010-2011
Based Upon Results of Operations Through March 31, 2011

Account Description	2007-2008	2008-2009	2009-2010	2010-2011	Amended	Projected
	Actual	Actual	Actual	Original Budget	2010-2011 Budget	2010-2011 Actual
Revenues and Transfers In from Other Funds						
Federal Direct	1,522,275	1,467,839	18,133,341	16,025,217	15,789,038	15,826,711
State	84,427,436	81,912,525	64,246,717	63,514,592	61,454,328	62,238,018
Local	320,174,000	296,712,311	290,101,011	282,381,115	282,381,115	282,381,115
Total Revenues	406,123,710	380,092,675	372,481,068	361,920,924	359,624,482	360,445,844
Transfers In						
Property Insurance Millage transfer		2,815,141	3,273,772	2,546,595	2,546,595	2,546,595
Capital (P.E.C.O.maintenance)	3,753,644	2,137,603	784,890	2,149,547	2,149,547	2,149,547
Capital (Charter School)	1,622,701	1,572,403	1,588,728	1,588,728	1,588,728	1,588,728
Capital (Millage maintenance)	8,991,635	12,733,489	15,121,066	13,377,172	13,377,172	13,636,237
Capital (Millage equipment)	2,028,437	1,528,332	1,444,424	1,444,424	1,444,424	1,444,424
Total Transfers In	16,396,417	20,786,968	22,212,880	21,106,466	21,106,466	21,365,531
Total Revenues & Transfers In	422,520,127	400,879,643	394,693,949	383,027,390	380,730,948	381,811,375
Appropriations						
Salaries	264,000,655	254,297,068	236,211,992	235,383,447	235,126,357	235,675,870
Employee Benefits	81,196,862	77,819,469	73,657,876	75,721,337	74,966,950	75,228,670
Purchased Services	44,576,845	45,661,895	50,898,366	54,542,383	53,935,414	53,715,616
Energy Services	12,864,470	12,575,035	11,691,011	12,047,033	10,744,173	10,904,314
Materials and Supplies	12,370,619	9,927,265	11,365,549	12,109,364	11,319,000	10,586,600
Capital Outlay	3,624,803	2,500,128	1,995,751	2,010,214	2,039,634	2,179,875
Other Expenses	373,909	293,132	334,960	337,219	319,145	321,408
Transfers Out	711,347	728,786	665,181	698,812	698,812	698,812
Total Appropriations	419,719,510	403,802,779	386,820,686	392,849,809	389,149,486	389,311,165
Excess (Deficiency) of Revenues and Transfers Over Expenditures	2,800,617	(2,923,135)	7,873,263	(9,822,419)	(8,418,538)	(7,499,790)
Fund Balance						
Beginning Gross Fund Balance	59,151,250	61,954,051	59,030,875	66,907,189	66,907,356	66,907,356
Adj to Fund Balance	2,184	(41)	3,051			
Ending Gross Fund Balance	61,954,051	59,030,875	66,907,189	57,084,771	58,488,818	59,407,566
Composition of Ending Gross Fund Balance						
Restricted for Encumbrances	2,993,953	2,009,467	2,382,702	2,382,702	2,382,702	2,382,702
Non Spendable - Inventory	186,423	170,588	189,430	189,430	189,430	189,430
Restricted for Categorical & Grant Carryforwards	2,193,761	3,463,853	2,033,070	2,033,070	2,033,070	2,611,070
Restricted for Work Force Development		752,015	1,733,912	1,733,912	1,733,912	1,733,912
Unassigned School & Department Carryforwards	4,640,522	4,821,870	3,067,302	3,067,302	3,067,302	3,067,302
Assigned by Board Policy 10% to 7.5% Note without any changes the 11-12 would be 3.5%	41,971,951	40,380,278	38,682,069	39,284,981	39,284,981	39,284,981
Unassigned - Amount beyond assigned 10%	3,366,764	7,432,805	18,818,705	8,393,374	9,797,421	10,138,170
Total Ending Gross Fund Balance	62,083,343	59,030,876	66,907,189	57,084,771	58,488,818	59,407,566

**General Fund Including Federal Stabilization Funds
Comparative Statement of Revenues for the Fiscal Years
2007-2008 through 2010-2011**

Based Upon Results of Operations Through March 31, 2011

Account Description	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual Actual	2010-2011 Original Budget	Amended 2010-2011 Budget	Projected 2010-2011 Actual
Federal Direct						
ROTC / PELL / SEOG	315,454	280,849	320,172	323,374	323,374	323,374
Federal Stabilization Funds (FEFP)			14,429,530	13,902,882	13,666,703	13,666,703
Federal Stabilization Funds (Dale Hickham Excelent Teaching Program)			748,136			
Federal Stabilization Funds (Work Force Development)			648,644	635,711	635,711	635,711
Medicaid Reimbursement	1,206,821	1,186,990	1,986,859	1,163,250	1,163,250	1,200,923
Total Federal Direct	1,522,275	1,467,839	18,133,341	16,025,217	15,789,038	15,826,711
State						
Florida Ed. Finance Program	(424,171)	(1,069,901)	(12,271,860)	(13,293,281)	(16,595,974)	(16,595,974)
Florida Ed. Finance Program audit reduction from 2002-2003, 2005-2006, and 2008-2009.			(1,009,236)	(154,952)	(154,952)	(148,351)
Governor Veto of Trust Funds for Education				(2,514,122)		
ESE Scholarships	(2,453,233)	(2,314,553)	(2,131,563)	(2,030,476)	(2,279,804)	(2,279,804)
Work Force Development	10,858,463	10,308,452	9,463,390	9,246,543	9,246,543	9,246,543
Adults with Disabilities	788,232	714,177	670,438	649,171	649,171	649,171
Ed. Enhancement / Lottery	2,059,881	1,036,236	117,621	118,024	115,956	115,956
CO&DS Withheld for Admin	27,360	29,080	29,080	29,080	29,080	29,080
Classrooms for Kids	42,395,464	43,172,329	45,507,690	46,873,257	45,464,659	45,646,659
Declining Enrollment	805,829	1,794,462			410,792	410,792
Instructional Materials	4,099,171	3,948,013	3,375,179	3,390,091	3,294,438	3,294,438
State License Tax	243,888	272,899	242,120	266,332	266,332	266,332
Transportation	7,713,076	6,763,221	6,323,538	6,342,101	6,255,190	6,255,190
Safe Schools	1,233,353	1,185,096	1,156,795	1,165,922	1,160,446	1,160,446
Voluntary Pre K Program	184,634	162,232	20,560	20,560	20,560	20,560
Supplemental Academic Instruction	9,484,294	9,180,235	8,336,808	8,410,385	8,410,385	8,410,385
Reading Instruction	1,814,859	1,708,302	1,599,137	1,603,777	1,578,010	1,578,010
Teachers Lead Program	780,222	594,819	514,707	526,483	526,483	526,483
Florida School Recognition Program	2,740,071	3,034,552	2,017,058	2,017,058	2,208,375	2,794,147
Excellent Teaching Program	1,393,463	926,624		561,102	561,102	561,102
DJJ Supplemental Allocation	86,528	94,121	72,906	64,698	64,698	74,014
Performance Pay (Merit Award Program)		46,843	38,827	63,050	63,050	63,050
Other Miscellaneous State	596,053	345,285	173,522	159,788	159,788	159,788
Total State	84,427,436	81,912,525	64,246,717	63,514,592	61,454,328	62,238,018
Local						
District School Tax (Required Local Effort)	214,181,093	201,089,628	198,907,391	199,671,681	199,671,681	199,671,681
District School Tax (Discretionary)	30,847,885	26,941,790	35,602,471	32,098,521	32,098,521	32,098,521
Voted School Tax	60,486,047	54,099,981	47,596,887	42,465,456	42,465,456	42,465,456
Course Fees	1,657,400	1,294,060	1,887,917	1,925,676	1,925,676	1,829,392
Childcare Fees	1,402,456	1,183,669	1,216,676	1,241,009	1,241,009	1,241,009
Rent	153,829	242,251	234,832	287,832	287,832	287,832
Interest	3,611,783	763,804	945,203	945,203	945,203	907,395
Insurance Proceeds from the 1993-94 Early Out Program		2,928,071				
Food Service Indirect Cost		444,020	413,822	413,822	413,822	405,545
Federal Indirect Cost	568,672	836,670	834,900	834,900	834,900	751,410
Other Misc. Sources	2,909,841	2,560,368	2,460,912	2,497,016	2,497,016	2,122,464
Total Local	320,174,000	296,712,311	290,101,011	282,381,115	282,381,115	282,381,115
Total Revenues	406,123,710	380,092,675	372,481,068	361,920,924	359,624,482	360,445,844

**The School Board of Sarasota County, Florida
Comparative Statement of Staff Positions for the General Fund Including Federal
Stabilization Funds**

For the Fiscal Years 2007-2008 through 2010-2011

Based Upon Results of Operations Through March 31, 2011

Classification	Actual	Actual	Actual	Original	Amended	Actual
	2007-2008 Filled	2008-2009 Filled	2009-2010 Filled	2010-2011 Budget	2010-2011 Budget	2010-2011 Filled
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	2,672.6	2,536.5	2,377.6	2,452.3	2,422.9	2,348.1
Teacher Aides & Para Aides	574.5	511.2	531.4	566.2	558.0	531.2
Guidance Counselors	131.4	102.0	80.4	82.3	81.9	76.9
Media Specialists	24.0	26.0	14.0	13.0	14.0	14.0
Psychologists and Social Workers	33.8	31.4	31.9	32.9	32.9	32.9
After School Childcare Staff						
Part Time Adult Teaching Staff						
Extra Duty Days						
Longevity (Classified & Instructional)						
Substitutes-Classified						
Supplements						
Temporary/P.T.Hourly						
Terminal Leave Pay						
One Time Payments						
Total Instructional Personnel	3,436.2	3,207.1	3,035.4	3,146.7	3,109.7	3,003.1
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	127.1	118.8	109.1	107.7	109.2	106.7
Bus Aides	57.0	51.0	51.0	55.0	55.0	53.0
Bus Drivers	291.5	283.5	270.9	282.5	282.0	261.0
Custodians	324.0	316.0	287.5	327.5	327.6	273.6
Data Processing Pers.	46.8	97.0	92.2	85.2	89.2	87.2
District & School Secretarial	366.8	357.4	324.6	334.0	322.5	315.7
Extra Duty Days						
Longevity (Classified & Instructional)						
Maint. /Mechanics/Delivery	168.0	171.0	165.9	170.0	167.5	157.5
Total Educational Support Pers.	1,381.2	1,394.6	1,301.1	1,361.8	1,352.9	1,254.6
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	5.0
Superintendent	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Principals	61.0	59.0	52.0	53.0	47.0	47.0
Associate Superintendents	4.0	3.0	3.0	2.0	2.0	2.0
Directors & Executive Directors	20.8	20.4	19.2	18.2	17.2	17.2
Principals	42.0	43.0	44.0	42.0	42.0	42.0
Total Administrative Pers.	133.8	131.4	124.2	121.2	114.2	114.2
Grand Total	4,951.2	4,733.1	4,460.7	4,629.7	4,576.8	4,371.9

The School Board of Sarasota County, Florida

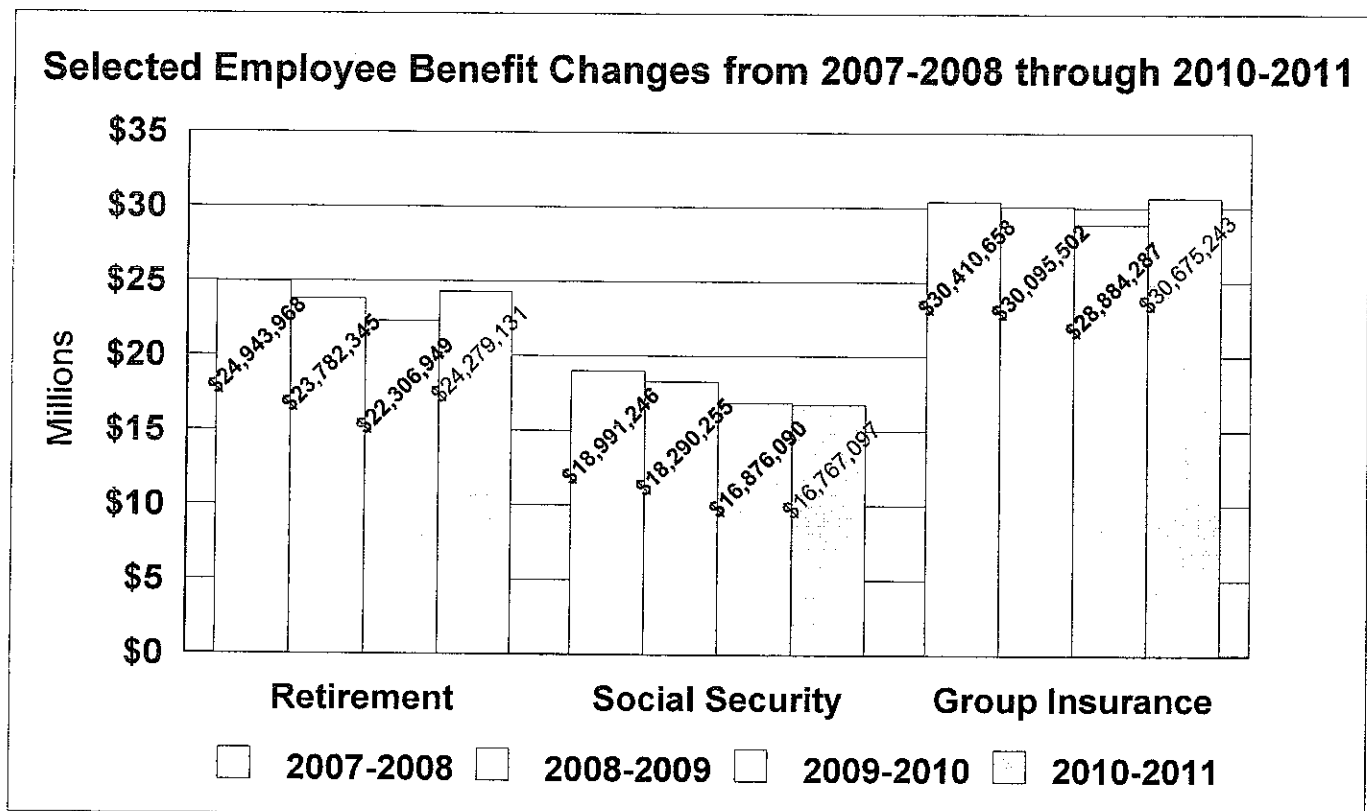
Comparative Statement of Salaries for the General Fund Including Federal Stabilization
For the Fiscal Years 2007-2008 through 2010-2011
Based Upon Results of Operations Through March 31, 2011

	2007-2008	2008-2009	2009-2010	2010-2011	Amended	Projected
				Original	2010-2011	2010-2011
Classification	Actual	Actual	Actual	Budget	Budget	Actual
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	\$150,371,222	\$146,867,682	\$137,340,696	\$139,111,433	\$136,766,014	\$137,318,802
Teacher Aides & Para Aides	\$12,765,442	\$11,388,160	\$11,959,633	\$12,194,316	\$11,939,774	\$11,844,593
Guidance Counselors	\$7,616,199	\$6,281,056	\$5,065,328	\$5,146,940	\$4,962,061	\$4,931,791
Media Specialists	\$1,392,791	\$1,491,904	\$796,284	\$743,103	\$799,620	\$809,164
Psychologists and Social Workers	\$2,257,517	\$2,209,296	\$2,186,342	\$2,197,273	\$2,261,369	\$2,263,282
After School Childcare Staff	\$820,636	\$780,594	\$749,244	\$756,736	\$731,567	\$730,639
Part Time Adult Teaching Staff	\$1,949,914	\$1,967,217	\$1,729,456	\$1,746,751	\$1,974,037	\$1,966,933
Extra Duty Days	\$5,799,699	\$1,100,554	\$595,247	\$670,685	\$933,531	\$938,013
Longevity (Classified & Instructional)	\$6,946,326	\$7,142,428	\$6,940,719	\$6,975,423	\$6,743,722	\$6,745,631
Substitutes-Classified	\$1,007,472	\$1,325,409	\$1,584,838	\$1,592,762	\$2,098,718	\$2,122,450
Supplements	\$4,282,666	\$3,850,121	\$3,017,251	\$2,986,852	\$2,846,701	\$2,745,386
Temporary/P.T.Hourly	\$1,434,412	\$914,417	\$693,166	\$736,632	\$855,229	\$847,233
Terminal Leave Pay	\$1,620,143	\$2,246,651	\$3,022,729	\$3,037,843	\$3,452,043	\$3,607,340
One Time Payments	\$3,866,581	\$5,645,512	\$2,509,995	\$1,825,393	\$2,745,205	\$2,745,205
Total Instructional Personnel	\$202,131,019	\$193,211,000	\$178,190,926	\$179,722,141	\$179,109,591	\$179,616,462
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	\$8,722,214	\$8,155,145	\$7,388,781	\$6,512,860	\$7,304,063	\$7,311,406
Bus Aides	\$1,031,958	\$911,078	\$907,090	\$911,626	\$931,229	\$931,527
Bus Drivers	\$6,717,756	\$6,276,001	\$5,791,869	\$5,689,910	\$5,622,163	\$5,687,032
Custodians	\$9,528,535	\$9,092,862	\$8,499,283	\$8,407,011	\$8,132,494	\$8,159,067
Data Processing Pers.	\$2,160,943	\$3,725,000	\$3,592,030	\$3,279,010	\$3,474,494	\$3,468,454
District & School Secretarial	\$11,149,416	\$10,968,054	\$10,272,211	\$10,429,760	\$10,117,765	\$10,064,922
Extra Duty Days	\$144,169	\$66,250	\$78,757	\$79,150	\$132,494	\$136,204
Longevity (Classified & Instructional)	\$1,383,326	\$1,407,216	\$1,478,181	\$1,485,572	\$1,487,244	\$1,487,419
Maint. /Mechanics/Delivery	\$6,929,797	\$6,954,632	\$6,844,742	\$6,514,898	\$6,604,640	\$6,605,021
Total Educational Support Pers.	\$47,768,114	\$47,556,239	\$44,852,946	\$43,309,797	\$43,806,586	\$43,851,052
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	\$192,218	\$194,439	\$190,649	\$190,649	\$190,649	\$186,990
Superintendent	\$257,247	\$210,427	\$226,129	\$226,129	\$226,129	\$226,129
Assistant Principals	\$5,856,401	\$5,502,492	\$5,095,096	\$4,625,746	\$4,516,768	\$4,555,077
Asst Superintendents	\$410,278	\$300,484	\$300,484	\$156,045	\$156,045	\$156,045
Directors & Executive Directors	\$2,446,266	\$2,345,051	\$2,336,119	\$2,225,518	\$2,250,325	\$2,232,890
Principals	\$4,939,112	\$4,976,936	\$5,019,643	\$4,927,422	\$4,870,265	\$4,851,224
Total Administrative Pers.	\$14,101,523	\$13,529,829	\$13,168,120	\$12,351,509	\$12,210,181	\$12,208,356
Grand Total	\$264,000,655	\$254,297,068	\$236,211,992	\$235,383,447	\$235,126,357	\$235,675,870

**The School Board of Sarasota County, Florida
Comparative Statement of Employee Benefits for the General Fund Including Federal
Stabilization Funds**

**For the Fiscal Years 2007-2008 through 2010-2011
Based Upon Results of Operations Through March 31, 2011**

Employee Benefit Detail	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Original Budget	2010-2011 Amended Budget	2010-2011 Projected Actual
Retirement	24,943,968	23,782,345	22,306,949	25,176,122	24,301,321	24,279,131
Social Security	18,991,246	18,290,255	16,876,090	16,749,886	16,701,923	16,767,097
Group Insurance	30,410,658	30,095,502	28,884,287	30,182,797	30,467,792	30,675,243
Cafeteria Plan, Group Life, Disability Dental/Vision Insurance	2,390,731	2,205,321	2,125,031	2,382,007	2,345,323	2,358,433
Employee Assistance Programs including unemployment compensation	217,724	214,290	467,002	411,995	244,873	255,712
Early Retirement Plan Insurance	958,587	683,973	647,943	583,149	672,035	658,478
Workers Compensation	3,283,948	2,547,784	2,350,574	235,381	233,683	234,576
Total	\$81,196,862	\$77,819,469	\$73,657,876	\$75,721,337	\$74,966,950	\$75,228,670



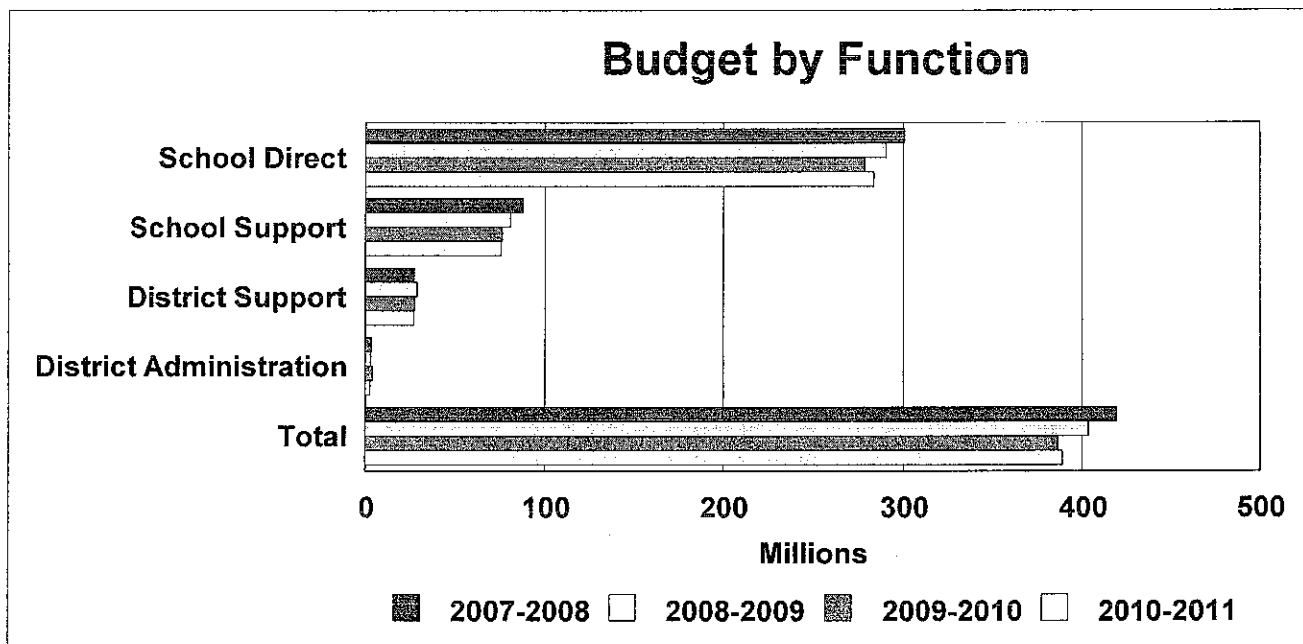
The School Board of Sarasota County, Florida
Comparative Statement of Appropriations by Object for the General Fund Including
Federal Stabilization Funds
For the Fiscal Years 2007-2008 through 2010-2011
Based Upon Results of Operations Through March 31, 2011

Appropriations by Object	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Original Budget	2010-2011 Amended Budget	2010-2011 Projected Actual
Purchased Services						
Professional Services	4,237,681	3,534,128	4,594,076	4,301,248	5,301,248	4,478,510
Charter School Payments	19,058,421	23,003,302	25,128,877	28,666,801	27,623,786	28,269,598
Second Chance School Payments	2,626,222	1,967,089	1,789,416	1,746,991	1,746,991	1,779,339
Virtual School Payments			164,208	328,416	328,416	541,502
Physical Exams	26,110	22,729	21,511	27,372	27,372	22,729
Insurance Premiums	2,798,249	2,817,491	3,276,500	2,456,706	2,456,706	2,456,706
Legal Services	466,233	462,655	498,769	602,383	602,383	559,491
In County Travel	213,048	198,070	162,204	171,168	171,168	157,514
Out of County Travel	454,377	200,535	180,336	189,937	191,120	189,481
Repairs And Maintenance	3,951,200	4,034,890	4,140,569	4,434,707	4,101,278	4,250,034
Rentals and Software Licensing	3,271,207	2,469,568	3,448,582	3,638,573	4,637,564	3,789,064
Postage	337,160	317,088	296,809	312,757	312,757	306,930
Telephone	554,676	636,472	557,944	621,144	506,397	516,953
Cell Phones	271,656	273,291	262,732	208,406	151,856	182,261
Fiber Optic Lines / Technology Hosting Services	584,148	584,148	796,070	801,839	1,189,576	1,390,181
Utilities - Water/Sewer	1,218,475	1,087,141	1,192,071	1,200,710	1,247,793	1,231,543
Utilities - Garbage	598,672	608,851	561,700	527,554	457,124	471,982
Other Purchased Services	3,909,308	3,444,446	3,825,992	4,305,671	2,881,879	3,121,796
Total Purchased Services	44,576,845	45,661,895	50,898,366	54,542,383	53,935,414	53,715,616
Energy Services						
Natural & Bottled Gas	143,088	172,966	210,498	212,023	215,313	163,880
Electric	9,691,072	10,142,744	9,275,315	9,588,082	8,367,349	8,422,751
Gasoline /Diesel Fuel	3,030,310	2,259,325	2,205,198	2,246,927	2,161,511	2,317,683
Total Energy Services	12,864,470	12,575,035	11,691,011	12,047,033	10,744,173	10,904,314
Materials and Supplies						
Consumable Supplies	7,182,941	7,065,332	6,594,965	7,129,384	6,577,019	6,394,962
State Textbooks	3,378,740	1,441,990	3,617,575	3,643,791	3,550,307	3,002,706
Discretionary Instr. Materials	1,116,138	828,593	675,183	774,855	707,407	677,451
Periodicals & Newspapers	22,426	21,951	19,743	20,032	12,890	11,935
Oil & Grease	54,496	62,058	46,223	59,272	48,421	54,805
Repair Parts/Tires & Tubes	577,743	498,876	405,135	474,284	416,209	440,111
Other Materials & Supplies	38,135	8,465	6,725	7,747	6,747	4,629
Total Materials & Supplies	12,370,619	9,927,265	11,365,549	12,109,364	11,319,000	10,586,600
Capital Outlay						
New Library Books	545,577	610,295	395,203	398,067	398,067	396,942
Audio Visual Capitalized	899					
Audio Visual - Not Capitalized	65,437	35,081	34,494	34,744	34,744	13,337
Buildings & Fixed Equipment		37,738	5,895	5,938	5,938	5,938
Equipment & Furniture	1,154,828	902,779	1,088,440	1,096,328	944,378	960,346
Computers	1,223,276	495,551	136,442	137,431	278,812	352,251
Motor Vehicles		24,996	998	1,005	1,005	65,000
Remodeling & Renovations	176,294	211,429	246,106	247,889	208,900	209,070
Software -Capitalized	265,227					
Software -Not Capitalized	193,265	182,258	88,173	88,812	167,790	176,991
Total Capital Outlay	3,624,803	2,500,128	1,995,751	2,010,214	2,039,634	2,179,875
Other Expenses						
Dues and Fees	334,892	253,831	294,525	296,659	268,585	272,883
Judgments			167			167
Miscellaneous Expense	28,344	28,878	29,505	29,719	29,719	26,230
Field Trips	10,674	10,423	10,763	10,841	20,841	22,128
Total Other Expenses	373,909	293,132	334,960	337,219	319,145	321,408
Total Appropriations by Object	73,810,647	70,957,456	76,285,637	81,046,212	78,357,366	77,707,812

**The School Board of Sarasota County, Florida
Comparative Statement of Appropriations by Function for the General Fund Including
Federal Stabilization Funds**

**For the Fiscal Years 2007-2008 through 2010-2011
Based Upon Results of Operations Through March 31, 2011**

Appropriations by Function	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Original Budget	2010-2011 Amended Budget	2010-2011 Projected Actual
Instruction	259,445,841	255,605,218	249,463,145	254,972,375	252,809,273	253,185,240
Pupil Personnel Services	27,697,594	25,061,176	21,758,232	22,097,373	21,905,849	22,037,081
Instructional Media Services	5,688,308	6,071,064	5,213,687	5,294,951	5,541,797	5,599,167
Instruction and Curriculum Dev	4,457,373	3,752,397	2,756,759	2,739,728	2,712,449	2,777,462
Instructional Staff Training	10,566,873	4,610,032	1,815,137	1,693,430	1,825,683	1,805,301
Instruction Related Technology	6,861,873	2,856,417	1,374,053	1,445,470	1,395,372	1,332,203
Board of Education	869,440	765,076	1,447,862	870,429	870,429	635,247
Legal Services	465,820	417,500	498,769	602,383	602,383	282,312
General Administration	2,267,468	1,968,982	2,240,357	2,125,277	1,890,238	1,851,974
School Administration	18,759,294	18,371,708	17,879,482	17,983,166	17,636,432	17,624,024
Facilities Acquisition & Construction	35,000	10,922				250
Fiscal Services	2,290,703	2,199,023	2,070,591	2,022,865	2,022,865	1,976,766
Food Services	69,555	68,826	72,539	73,669	73,669	318,248
Central Services	6,829,512	6,344,958	5,662,585	5,550,847	5,877,778	5,831,752
Pupil Transportation	19,173,897	17,742,949	16,875,870	16,988,911	16,608,914	16,832,996
Operation of Plant	34,869,715	36,290,746	36,724,525	37,221,942	35,225,709	36,112,356
Maintenance of Plant	15,335,334	17,787,459	16,859,112	17,021,892	16,594,092	16,448,878
Administrative Technology Services	2,138,054	2,020,761	2,380,660	2,367,767	3,116,928	2,212,482
Community Services	1,186,509	1,128,776	1,061,971	1,078,524	1,740,815	1,748,615
Transfers to Other Funds	711,347	728,786	665,181	698,812	698,812	698,812
Total	419,719,510	403,802,779	386,820,519	392,849,809	389,149,486	389,311,165



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
General Fund Including Federal Stabilization Funds
Comparative Statement of Revenues for the Fiscal Years
2007-2008 through 2011-2012**

Based Upon Results of Operations Through March 31, 2011

Account Description	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	Projected 2010-2011 Actual	House Bill 5001 2011-2012 Budget	Senate Bill 2000 2011-2012 Budget
Federal Direct						
ROTC / PELL / SEOG	315,454	280,849	320,172	323,374	323,374	323,374
Federal Stabilization Funds (FEFP)			14,429,530	13,666,703		
Federal Stabilization Funds (Dale Hickham Excelent Teaching Program)			748,136			
Federal Stabilization Funds (Work Force Development)			648,644	635,711		
Medicaid Reimbursement	1,206,821	1,186,990	1,986,859	1,200,923	1,200,923	1,200,923
Total Federal Direct	1,522,275	1,467,839	18,133,341	15,826,711	1,524,297	1,524,297
State						
Florida Ed. Finance Program	(424,171)	(1,069,901)	(12,271,860)	(16,595,974)	(1,670,904)	(1,701,368)
Florida Ed. Finance Program audit reduction from 2002-2003, 2005-2006, and 2008-2009.			(1,009,236)	(148,351)		
Governor Veto of Trust Funds for Education						
ESE Scholarships	(2,453,233)	(2,314,553)	(2,131,563)	(2,279,804)	(2,268,875)	(2,268,875)
Work Force Development	10,858,463	10,308,452	9,463,390	9,246,543	9,230,561	9,230,561
Adults with Disabilities	788,232	714,177	670,438	649,171	515,161	515,161
Ed. Enhancement / Lottery	2,059,881	1,036,236	117,621	115,956	77,914	151,932
CO&DS Withheld for Admin	27,360	29,080	29,080	29,080	28,941	28,941
Classrooms for Kids	42,395,464	43,172,329	45,507,690	45,646,659	44,783,802	45,729,761
Declining Enrollment	805,829	1,794,462		410,792	44,012	44,012
Instructional Materials	4,099,171	3,948,013	3,375,179	3,294,438	3,209,639	3,204,742
State License Tax	243,888	272,899	242,120	266,332	265,055	
Transportation	7,713,076	6,763,221	6,323,538	6,255,190	6,213,814	6,204,239
Safe Schools	1,233,353	1,185,096	1,156,795	1,180,446	1,143,830	1,142,084
Voluntary Pre K Program	184,634	162,232	20,560	20,560	20,461	20,461
Supplemental Academic Instruction	9,484,294	9,160,235	8,336,808	8,410,385	8,293,782	8,281,122
Reading Instruction	1,814,859	1,708,302	1,599,137	1,578,010	1,542,352	1,541,119
Teachers Lead Program	780,222	594,819	514,707	526,483	508,157	507,382
Florida School Recognition Program	2,740,071	3,034,552	2,017,058	2,794,147	1,208,615	2,385,000
Excellent Teaching Program	1,393,463	926,624		561,102	520,105	520,105
DJJ Supplemental Allocation	86,528	94,121	72,906	74,014	71,570	73,081
Performance Pay (Merit Award Program)		46,843	38,827	63,050	33,431	65,906
Other Miscellaneous State	596,053	345,285	173,522	159,788	159,022	159,022
Total State	84,427,436	81,912,525	64,246,717	62,238,018	73,930,446	75,834,389
Local						
District School Tax (Required Local Effort)	214,181,093	201,089,628	198,907,391	199,671,681	181,302,377	181,057,539
District School Tax (Discretionary)	30,847,885	26,941,790	35,602,471	32,098,521	30,523,110	30,523,110
Voted School Tax	60,486,047	54,099,981	47,596,887	42,465,456	40,342,183	40,342,183
Course Fees	1,657,400	1,294,060	1,887,917	1,829,392	1,829,392	1,829,392
Childcare Fees	1,402,456	1,183,669	1,216,676	1,241,009	1,241,009	1,241,009
Rent	153,829	242,251	234,832	287,832	287,832	287,832
Interest	3,611,783	763,804	945,203	907,395	907,395	907,395
Insurance Proceeds from the 1993-94 Early Out Program		2,928,071				
Food Service Indirect Cost		444,020	413,822	405,545	405,545	405,545
Federal Indirect Cost	568,672	836,670	834,900	751,410	751,410	751,410
Other Misc. Sources	2,909,841	2,560,368	2,460,912	2,122,464	2,122,464	2,122,464
Total Local	320,174,000	296,712,311	290,101,011	282,381,115	259,712,717	259,467,879
Total Revenues	406,123,710	380,092,675	372,481,068	360,445,844	335,167,460	336,826,566

The School Board of Sarasota County, Florida
Budget Calendar 2011-2012

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

Month	Description
October and November	<p>The five year student projections are updated for the actual number of students identified as attending school during the State Required October Student FTE Count submitted for State Funding.</p> <p>The five year forecast is sent out for review to the schools and appropriate district directors for modifications.</p> <p>The first quarterly projection report is prepared for all funds, for internal use based upon the results of the operations for the first quarter of the year.</p>
December	<p>Schools and District Directors submit changes to student projections for final submission to the State.</p> <p>Preliminary budgets are prepared for the General and Capital Funds utilizing updated student projections and new legal mandates.</p>
January and February	<p>Budget forecasts are prepared for School Board review. Administration begins preparing appropriation levels to be allocated to schools and departments.</p> <p>The second quarter projection report is prepared, for internal use based upon results of operations for the current year for all funds.</p>
March	<p>School Board workshops prioritize the goals and objectives of the preliminary budget.</p> <p>School and department allocations are reviewed to allow for the release of the budgets to individual schools and departments during the month of April. New Legislation and Legislative budgets are reviewed for impacts upon the School District.</p>
April	<p>School Board approves a preliminary budget allowing schools and departments to prepare a staffing budget. This is contingent upon the Legislature and Governor being in agreement as to what the Education Appropriations will be.</p>
May	<p>The Budget Department completes the staffing review necessary for preparation of the position vacancy and employee surplus lists.</p> <p>Human Resources prepares the instructional and classified staffing allowing for both instructional and classified vacancies to be published.</p> <p>The preliminary budget is adjusted to reflect final Legislative changes.</p>

The School Board of Sarasota County, Florida
Budget Calendar 2011-2012

Month	Description
June	Schools and departments fill position vacancies for the next school year. The Superintendent's Tentative budget is prepared using the latest data available for all funds.
July and August	<p>Truth in Millage (TRIM) Legislation</p> <p>The Superintendent's Tentative Budget for all Funds is presented to the School Board within 24 days after the Property Appraiser certifies the tax roll to the Department of Revenue.</p> <p>The School District then submits for advertisement the Superintendent's Tentative budget in the State prescribed format within 29 days of the certification of the tax roll.</p> <p>The School Board tentatively adopts millage and budget no sooner than 2 days nor later than 5 days after the advertisement of the Tentative budget. The 10 Day Budget adjustments are made during the last week in August to reflect enrollment changes between the original enrollment and the actual students enrolled at the schools.</p>
September	<p>The School Board adopts the final millage and budget along with any budget amendments within 65 to 80 days after the certification of the Tax Roll.</p> <p>Final carry forward allocations are loaded into the respective budgets and all funds are reconciled to the final budget adopted by the School Board.</p>

Truth in Millage Requirements

The Florida Statutes that the School District must be in compliance with regarding the budget are 200.065 and 1011.

Date	Description
7/21/11 Thursday 5:15 PM	Superintendent presents Superintendent's Tentative Budget and requests approval to advertise the intent to adopt a Tentative Budget and millage rates. The advertisement will be on Saturday July 23, 2011.
7/26/11 Tuesday 5:15 PM	Required Public Hearing to adopt tentative millage and budget for 2011-2012.
9/13/11 Tuesday 5:15 PM	Public Hearing to adopt the final millage and budget for 2011-2012

The School Board of Sarasota County, Florida
Budget Calendar 2011-2012

Detailed Budget Process for Staffing Purposes

Date	Description
Tuesday 3/1/11	Executive Directors to be given their school budgets using current formulas as compared to their current budget for 2011-2012. Based upon this information Executive Directors will submit their suggestions for cost savings.
Tuesday 3/15/11	School Board workshop to review the preliminary General Fund budget.
Tuesday 4/19/11	School Board Workshop to review General Fund Budget.
Tuesday 5/3/11	School Board Workshop to review and give approval to release the school and department budgets for completion by the various cost centers.
Wednesday 5/4/11	School and Department Budgets are distributed. A special meeting will be called for Human Resources to provide surplus staffing directions, updated seniority listings, and staff with right to recall. Department budgets will be centrally prepared and will need review only. Department vacancy and surplus lists will require the appropriate signature.
Thursday 5/12/11	School Budgets are returned to the Budget Department with the voluntary surplus, voluntary full time to part time, and voluntary lower classification forms necessary to reconcile position control. This allows 7 days for the Schools to prepare their budgets. During this time the respective Executive Director must sign off on the school budgets submitted and must approve all waivers.
Friday 5/20/11	Final Date for completion by the Budget Department of surplus and vacancy lists for all cost centers to be delivered to the Human Resources Department.
Wednesday 6/1/11	Human Resources completes data entry and verification of surplus and vacancy data.
Friday 6/3/11 Through Thursday 6/9/11	Human Resources publishes the vacancy and surplus lists. The last day for changes to the placement preference forms is 6/9/11
Monday 6/20/11 through 6/21/11	Instructional Staffing Note Last day for 220 day staff is 6/23/11
Wednesday 6/22/11 through 6/23/11	Classified Staffing Note last day for 196 day staff is 6/8/11
Wednesday 6/29/11	Instructional & Classified staffing results sent to cost centers.
Wednesday 7/6/11	Instructional & Classified vacancies posted