

## Attachment "A"

### The School Board of Sarasota County, Florida

#### General Fund

### Projected Results of Operations for the 2014-2015 Fiscal Year Based upon Results of Operations through December 31, 2014

#### Executive Summary

The General Fund has been updated based upon the results of operations through December 31, 2014. The state revenue changes are based upon receipt of the 3<sup>rd</sup> calculation of the Florida Education Finance Program that is based upon the October student FTE count. State wide the number of students reported for funding in October was almost double what the state forecast was. This has caused a state wide proration of funds in the amount of \$62,742,709 to be reduced from all school districts. The proration to Sarasota is approximately \$1 million. Local revenues have updated to reflect an estimated 97% collection rate of property taxes and other miscellaneous local sources has been revised based upon results of operation through December 31, 2014. The change in transfers-in is estimated at this time to increase based upon results of operations as of December 31, 2014. Appropriations have been adjusted to reflect the negotiated salary settlement, transferring approximately \$533,000 of federal I.D.E.A. grant appropriations into the General fund, due to federal sequestration, and revising all other estimated appropriations based upon results of operations through December 31, 2014. In summary, the ending gross fund balance as of June 30, 2015, is estimated to decrease by \$4,081,321. The original budget approved September 16, 2014 was to use \$3,463,452 of the unassigned fund balance. The ending unassigned fund balance as of June 30, 2015, is estimated to be \$34,778,224 or 8.65% of total appropriations. The financial pages of the operating fund follow the table summary information below.

In the below tables are explanations of the changes from the original budget.

#### **Estimated Revenue and transfers In Changes**

| <b>Account Description</b>   | <b>Amount of Increase (Decrease) from the Original Budget</b> |
|--|---|
| <b>Federal Direct Revenues</b> – Based upon receipt of federal revenues through December 31, 2014 it is estimated R.O.T.C. and Medicaid reimbursements will increase.  | \$16,366  |
| <b>State Revenues</b> – The increase is based upon an increase of approximately 287 students included in the 3 <sup>rd</sup> calculation of the Florida Education Finance Program, net of a reduction of approximately \$1 million due to the state enrollment has exceeded the Legislative appropriation. | \$1,525,856   |
| <b>Local Revenues</b> – The increase is estimating receipt of property tax revenues 1% above what has been budgeted based upon prior year tax receipts and estimated amounts to be received from other miscellaneous sources based upon results of operations through December 31, 2014.                   | \$3,488,863   |
| <b>Net Increase in Revenues</b>  | \$5,031,085   |
| <b>Transfers in from Capital</b> – The increase is based upon results of operations through December 31, 2014  | \$498,811   |
| <b>Total Increase in Revenues and Transfer in from Capital</b>   | \$5,527,896   |

**Attachment “A”**

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

**Projected Results of Operations for the 2014-2015 Fiscal Year  
Based upon Results of Operations through December 31, 2014**

**Estimated Appropriation Changes**

| <b>Account Description</b>  | <b>Amount of Increase<br/>(Decrease) from the<br/>Original Budget</b> |
|---|---|
| <b>Salaries</b> – The increase is related to the negotiated performance supplement of 2.5% and transferring a portion of salaries from the Federal IDEA Grant into the General Fund.  | \$4,333,710   |
| <b>Employee Benefits</b> – The majority of the increase is related to the negotiated salary increase and transferring a portion of retirement and social security from the Federal IDEA Grant into the General Fund.  | \$919,647   |
| <b>Purchased Services District</b> – Based on results of operations through December 31, 2014 it is estimated purchase services will increase above the original budget. The majority of the increase is in professional services and rentals / software leasing. | \$1,518,918   |
| <b>Purchased Services Charter Schools</b> – Charter school enrollment is below the original amount budgeted.  | (\$121,697)   |
| <b>Energy Services</b> – Based on results of operations through December 31, 2014 it is estimated energy services will decrease below the original budget.  | (\$487,118)   |
| <b>Materials and Supplies</b> – Based on results of operations through December 31, 2014, it is estimated the expenditures for consumable supplies will be less than originally budgeted.   | (\$33,730)  |
| <b>Capital Outlay</b> – Based on results of operations through December 31, 2014, it is estimated schools will use more of their capital allocation than originally budgeted.   | \$14,369  |
| <b>Other Expenses</b> – Based on results of operations through December 31, 2014, it is estimated schools and departments will use more than originally budgeted.   | \$1,667   |
| <b>Net Increase in Appropriations by Object</b>   | \$6,145,766   |

**Attachment "A"**

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

**Projected Results of Operations for the 2014-2015 Fiscal Year  
Based upon Results of Operations through December 31, 2014  
Estimated Gross Fund Balance Changes Projected as of June 30, 2015**

| <b>Account Description</b>  | <b>Amount of Increase<br/>(Decrease) from the<br/>Original Budget</b> |
|---|---|
| Original Budgeted Ending Gross Fund Balance as of June 30, 2015, approved<br>September 16, 2014 | \$47,419,812  |
| Increase in Estimated Revenues and Transfers in from Capital for 2014-2015                      | \$5,527,896   |
| Less the Increase in Estimated Appropriations for 2014-2015                                     | (\$6,145,766)   |
| Estimated Ending Gross Fund Balance as of June 30, 2015   | \$46,801,942  |

**Estimated Unassigned Fund Balance Projected as of June 30, 2015**

| <b>Account Description</b>   | <b>Amount of Increase<br/>(Decrease) from the<br/>Original Budget</b> |
|--|---|
| Estimated Unassigned Fund Balance as of June 30, 2015                            | \$34,778,224  |
| Percentage of Unassigned Fund balance as a percentage of total<br>appropriations | 8.65%   |

**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 2015-16  
Based Upon Results of Operations through December 31, 2014**

| Account Description   | 2012-2013<br>Actual  | 2013-2014<br>Actual  | 2014-2015<br>Original<br>Budget | 2014-2015<br>Amended<br>Budget | 2014-2015<br>Projected<br>Actual |
|---|----------------------|----------------------|---------------------------------|--------------------------------|----------------------------------|
| <b>Revenues and Transfers In from Other Funds</b>   |                      |                      |                                 |                                |                                  |
| Federal Direct  | \$2,265,678          | \$2,243,920          | \$2,288,798                     | \$2,288,798                    | \$2,305,164                      |
| State   | \$76,425,715         | \$76,681,392         | \$77,730,482                    | \$77,730,482                   | \$79,256,338                     |
| Local   | \$264,718,835        | \$284,352,444        | \$292,346,754                   | \$292,346,754                  | \$295,835,617                    |
| <b>Total Revenues</b>   | <b>\$343,410,228</b> | <b>\$363,277,757</b> | <b>\$372,366,034</b>            | <b>\$372,366,034</b>           | <b>\$377,397,119</b>             |
| <b>Transfers In</b>   |                      |                      |                                 |                                |                                  |
| Property Insurance Millage transfer   | \$3,149,270          | \$3,501,528          | \$3,101,528                     | \$3,101,528                    | \$3,197,852                      |
| Capital (P.E.C.O.maintenance)   |                      |                      | \$730,373                       | \$730,373                      | \$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            | \$806,645            |                                 |                                |                                  |
| Capital (Charter School)  | \$1,704,643          | \$2,471,320          | \$2,076,175                     | \$2,076,175                    | \$2,093,732                      |
| Capital (Millage maintenance)   | \$13,169,510         | \$13,357,967         | \$12,627,594                    | \$12,627,594                   | \$13,010,524                     |
| Capital (Millage equipment)   | \$1,754,775          | \$1,697,381          | \$1,697,381                     | \$1,697,381                    | \$1,697,381                      |
| <b>Total Transfers In</b>   | <b>\$20,309,198</b>  | <b>\$21,834,842</b>  | <b>\$20,233,052</b>             | <b>\$20,233,052</b>            | <b>\$20,729,863</b>              |
| <b>Total Revenues &amp; Transfers In</b>  | <b>\$363,719,426</b> | <b>\$385,112,598</b> | <b>\$392,599,086</b>            | <b>\$392,599,086</b>           | <b>\$398,126,982</b>             |
| <b>Appropriations</b>   |                      |                      |                                 |                                |                                  |
| Salaries  | \$226,889,005        | \$228,994,008        | \$230,384,742                   | \$230,384,742                  | \$234,718,452                    |
| Employee Benefits   | \$62,044,435         | \$67,880,335         | \$70,300,531                    | \$70,300,531                   | \$71,220,178                     |
| Purchased Services - District   | \$22,635,479         | \$22,535,345         | \$22,058,029                    | \$22,058,029                   | \$23,576,947                     |
| Purchased Services - Charter schools  | \$38,751,502         | \$43,614,958         | \$47,404,942                    | \$47,404,942                   | \$47,283,243                     |
| Energy Services   | \$10,738,406         | \$11,804,557         | \$11,914,886                    | \$11,914,886                   | \$11,427,768                     |
| Materials and Supplies  | \$9,789,786          | \$9,715,608          | \$10,784,131                    | \$10,784,131                   | \$10,750,401                     |
| Capital Outlay  | \$1,804,583          | \$1,982,333          | \$1,982,333                     | \$1,982,333                    | \$1,996,702                      |
| Other Expenses  | \$654,205            | \$632,664            | \$682,664                       | \$682,664                      | \$684,331                        |
| Transfers Out   | \$930,590            | \$550,279            | \$550,279                       | \$550,279                      | \$550,279                        |
| <b>Total Appropriations</b>   | <b>\$374,237,991</b> | <b>\$387,710,087</b> | <b>\$396,062,537</b>            | <b>\$396,062,537</b>           | <b>\$402,208,303</b>             |
| Excess (Deficiency) of Revenues and Transfers Over Expenditures   | (\$10,518,565)       | (\$2,597,489)        | (\$3,463,452)                   | (\$3,463,452)                  | (\$4,081,321)                    |
| <b>Fund Balance</b>   |                      |                      |                                 |                                |                                  |
| Beginning Gross Fund Balance  | \$63,999,318         | \$53,480,753         | \$50,883,264                    | \$50,883,264                   | \$50,883,264                     |
| Adj to Fund Balance   |                      |                      |                                 |                                |                                  |
| <b>Ending Gross Fund Balance</b>  | <b>\$53,480,753</b>  | <b>\$50,883,264</b>  | <b>\$47,419,812</b>             | <b>\$47,419,812</b>            | <b>\$46,801,942</b>              |
| <b>Composition of Ending Gross Fund Balance</b>   |                      |                      |                                 |                                |                                  |
| Assigned for Encumbrances   | \$1,326,387          | \$920,547            | \$920,547                       | \$920,547                      | \$920,547                        |
| Non Spendable - Inventory / Prepaid Insurance   | \$147,212            | \$175,510            | \$175,510                       | \$175,510                      | \$175,510                        |
| Assigned for Categorical & Grant Carry forwards   | \$1,899,774          | \$2,630,009          | \$2,498,509                     | \$2,498,509                    | \$2,498,509                      |
| Assigned for Work Force Development   | \$6,849,049          | \$6,917,062          | \$6,571,209                     | \$6,571,209                    | \$6,571,209                      |
| Assigned School & Department Carry forwards   | \$1,670,768          | \$1,955,730          | \$1,857,943                     | \$1,857,943                    | \$1,857,943                      |
| Unassigned by Board Policy 10% to 7.5% of Total Appropriations  | \$37,423,799         | \$38,284,406         | \$35,396,094                    | \$35,396,094                   | \$34,778,224                     |
| Unassigned - Amount beyond assigned 10%   | \$4,163,763          |                      |                                 |                                |                                  |
| <b>Total Ending Gross Fund Balance</b>  | <b>\$53,480,753</b>  | <b>\$50,883,264</b>  | <b>\$47,419,812</b>             | <b>\$47,419,812</b>            | <b>\$46,801,942</b>              |

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 December 31, 2014

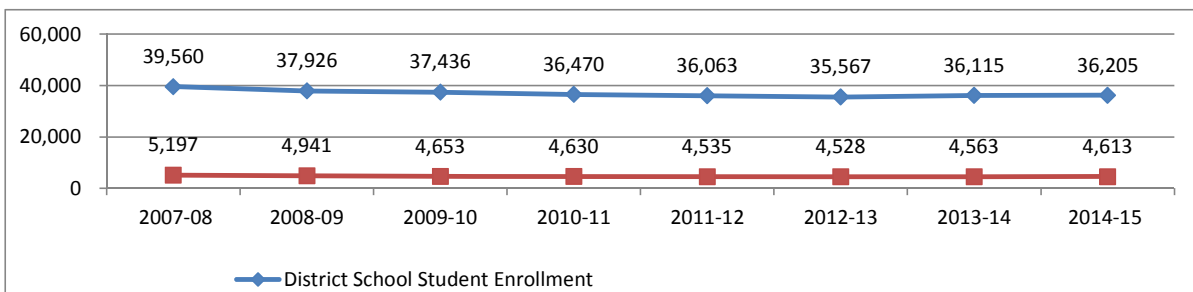
| Account Description  | 2012-2013<br>Actual  | 2013-2014<br>Actual  | 2014-2015<br>Original<br>Budget | 2014-2015<br>Amended<br>Budget | 2014-2015<br>Projected<br>Actual |
|--|----------------------|----------------------|---------------------------------|--------------------------------|----------------------------------|
| <b>Federal Direct</b>  |                      |                      |                                 |                                |                                  |
| ROTC / PELL / SEOG   | \$337,299            | \$343,627            | \$350,500                       | \$350,500                      | \$366,866                        |
| Medicaid Reimbursement   | \$1,928,379          | \$1,900,293          | \$1,938,298                     | \$1,938,298                    | \$1,938,298                      |
| <b>Total Federal Direct</b>  | <b>\$2,265,678</b>   | <b>\$2,243,920</b>   | <b>\$2,288,798</b>              | <b>\$2,288,798</b>             | <b>\$2,305,164</b>               |
| <b>State</b>   |                      |                      |                                 |                                |                                  |
| Florida Ed. Finance Program  | (\$1,340,445)        | (\$6,932,574)        | \$502,969                       | \$502,969                      | \$1,568,738                      |
| Florida Ed. Finance Program audit<br>reduction from 2008-2009 and 2010-<br>2011. |                      | (\$181,530)          |                                 | \$0                            | \$0                              |
| ESE Scholarships   | (\$2,707,672)        | (\$2,649,122)        | (\$2,668,694)                   | (\$2,668,694)                  | (\$2,708,934)                    |
| Work Force Development   | \$9,385,442          | \$8,296,251          | \$7,447,645                     | \$7,447,645                    | \$7,447,645                      |
| Adults with Disabilities   | \$437,887            | \$437,887            | \$437,887                       | \$437,887                      | \$437,887                        |
| Ed. Enhancement / Lottery  |                      | \$415,865            |                                 | \$0                            | \$0                              |
| CO&DS Withheld for Admin   | \$28,778             | \$28,666             | \$28,666                        | \$28,666                       | \$28,666                         |
| Race Track Funds   |                      | \$446,500            | \$446,500                       | \$446,500                      | \$446,500                        |
| Class Size Reduction   | \$46,009,116         | \$45,487,957         | \$46,541,551                    | \$46,541,551                   | \$46,978,613                     |
| Instructional Materials  | \$3,084,683          | \$3,319,166          | \$3,422,376                     | \$3,422,376                    | \$3,516,865                      |
| State License Tax  | \$224,052            | \$243,819            | \$246,258                       | \$246,258                      | \$246,258                        |
| Transportation   | \$6,172,023          | \$6,109,337          | \$6,138,676                     | \$6,138,676                    | \$6,086,305                      |
| Safe Schools   | \$1,114,611          | \$1,127,862          | \$1,004,546                     | \$1,004,546                    | \$1,005,078                      |
| Voluntary Pre K Program  | \$11,188             |                      |                                 | \$0                            | \$0                              |
| Supplemental Academic Instruction  | \$8,288,475          | \$8,348,718          | \$8,387,902                     | \$8,387,902                    | \$8,387,902                      |
| Reading Instruction  | \$1,976,561          | \$1,983,135          | \$1,983,863                     | \$1,983,863                    | \$2,000,246                      |
| Teachers Lead Program  | \$492,699            | \$699,417            | \$695,795                       | \$695,795                      | \$695,795                        |
| Florida School Recognition Program   | \$3,103,125          | \$1,813,199          | \$2,229,226                     | \$2,229,226                    | \$2,232,873                      |
| Technology / Internet Bandwidth Access   |                      | \$97,805             | \$584,171                       | \$584,171                      | \$584,756                        |
| Teacher Salary Increase  |                      | \$7,387,888          |                                 | \$0                            | \$0                              |
| Other Miscellaneous State  | \$87,157             | \$201,145            | \$301,145                       | \$301,145                      | \$301,145                        |
| <b>Total State</b>   | <b>\$76,425,715</b>  | <b>\$76,681,392</b>  | <b>\$77,730,482</b>             | <b>\$77,730,482</b>            | <b>\$79,256,338</b>              |
| <b>Local</b>   |                      |                      |                                 |                                |                                  |
| District School Tax (Required Local Effort)                                      | \$184,548,412        | \$199,104,093        | \$204,266,599                   | \$204,266,599                  | \$206,309,265                    |
| District School Tax (Discretionary)  | \$30,219,398         | \$31,539,572         | \$33,736,237                    | \$33,736,237                   | \$34,073,599                     |
| Voted School Tax   | \$40,400,265         | \$42,165,204         | \$45,101,921                    | \$45,101,921                   | \$45,552,940                     |
| Course Fees  | \$2,007,559          | \$1,839,173          | \$1,839,173                     | \$1,839,173                    | \$1,857,565                      |
| Childcare Fees   | \$1,544,802          | \$1,619,933          | \$1,619,933                     | \$1,619,933                    | \$1,636,132                      |
| Rent   | \$300,824            | \$319,609            | \$319,609                       | \$319,609                      | \$319,609                        |
| Interest   | \$405,357            | \$152,883            | \$152,883                       | \$152,883                      | \$152,883                        |
| Food Service Indirect Cost   | \$287,146            | \$295,829            | \$298,787                       | \$298,787                      | \$298,787                        |
| Federal Indirect Cost  | \$605,074            | \$805,619            | \$813,675                       | \$813,675                      | \$813,675                        |
| Other Misc. Sources  | \$4,399,998          | \$6,510,529          | \$4,197,937                     | \$4,197,937                    | \$4,821,162                      |
| <b>Total Local</b>   | <b>\$264,718,835</b> | <b>\$284,352,444</b> | <b>\$292,346,754</b>            | <b>\$292,346,754</b>           | <b>\$295,835,617</b>             |
| <b>Total Revenues</b>  | <b>\$343,410,227</b> | <b>\$363,277,757</b> | <b>\$372,366,034</b>            | <b>\$372,366,034</b>           | <b>\$377,397,119</b>             |

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

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

**Based Upon Results of Operations through December 31, 2014**

| Classification   | Actual<br>2012-2013<br>Filled | 2013-2014<br>Actual<br>Filled | 2014-2015<br>Original<br>Budget | 2014-2015<br>Amended<br>Budget | 2014-2015<br>Actual<br>Filled |
|--|-------------------------------|-------------------------------|---------------------------------|--------------------------------|-------------------------------|
| <b>Instructional Personnel</b>   |                               |                               |                                 |                                |                               |
| <b>provision of direct instructional services to students. This also includes personnel whose functions provide support in the learning process of students."</b>  |                               |                               |                                 |                                |                               |
| Teachers   | 2,335.8                       | 2,372.0                       | 2,477.0                         | 2,475.6                        | 2,395.7                       |
| Teacher Aides & Para Aides   | 511.0                         | 544.8                         | 574.7                           | 566.4                          | 535.7                         |
| Guidance Counselors & Behavior Specialists   | 92.5                          | 95.2                          | 96.3                            | 101.7                          | 101.7                         |
| Media Specialists  | 14.0                          |                               |                                 | 0.0                            |                               |
| Psychologists and Social Workers   | 31.1                          | 29.1                          | 29.1                            | 30.2                           | 27.6                          |
| <b>Total Instructional Personnel</b>   | <b>2,984.4</b>                | <b>3,041.1</b>                | <b>3,177.1</b>                  | <b>3,173.8</b>                 | <b>3,060.7</b>                |
| <b>Educational Support Personnel</b>   |                               |                               |                                 |                                |                               |
| <b>The Florida Legislature has defined Educational Support Employees as "employees whose job functions are neither administrative nor instructional, yet whose work supports the educational process."</b>                     |                               |                               |                                 |                                |                               |
| Managers / Supv. / Specialists   | 103.9                         | 106.3                         | 110.1                           | 114.8                          | 113.3                         |
| Bus Aides  | 54.0                          | 52.0                          | 58.0                            | 58.0                           | 53.0                          |
| Bus Drivers  | 255.3                         | 256.0                         | 269.0                           | 268.5                          | 251.5                         |
| Custodians   | 266.6                         | 265.6                         | 324.6                           | 324.6                          | 247.6                         |
| Data Processing Pers.  | 82.2                          | 85.5                          | 90.2                            | 94.2                           | 93.2                          |
| District & School Secretarial  | 299.0                         | 300.0                         | 310.0                           | 305.3                          | 295.3                         |
| Maint. /Mechanics/Delivery   | 155.1                         | 157.4                         | 161.1                           | 162.1                          | 156.1                         |
| <b>Total Educational Support Pers.</b>   | <b>1,216.1</b>                | <b>1,222.7</b>                | <b>1,323.0</b>                  | <b>1,327.5</b>                 | <b>1,210.0</b>                |
| <b>Administrative Personnel</b>  |                               |                               |                                 |                                |                               |
| <b>The Florida Legislature has defined Administrative personnel as "those employees responsible for management functions such as the development of policies and implementation of those policies through the direction of</b> |                               |                               |                                 |                                |                               |
| 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                          | 45.0                          | 50.0                            | 48.0                           | 48.0                          |
| Associate Superintendents  | 2.0                           | 2.0                           | 2.0                             | 2.0                            | 2.0                           |
| Directors & Executive Directors  | 16.2                          | 17.2                          | 16.6                            | 15.4                           | 15.4                          |
| Principals   | 40.0                          | 39.0                          | 38.8                            | 39.0                           | 39.0                          |
| <b>Total Administrative Pers.</b>  | <b>112.2</b>                  | <b>109.2</b>                  | <b>113.3</b>                    | <b>110.4</b>                   | <b>110.4</b>                  |
| <b>Grand Total</b>   | <b>4,312.7</b>                | <b>4,373.0</b>                | <b>4,613.3</b>                  | <b>4,611.7</b>                 | <b>4,381.1</b>                |



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

**Comparison of Salaries**

**2012-2013 through 2014-2015**

**Based Upon Results of Operations through December 31, 2014**

| Classification   | 2012-2013<br>Actual  | 2013-2014<br>Actual  | 2014-2015<br>Original<br>Budget | 2014-2015<br>Amended<br>Budget | 2014-2015<br>Projected<br>Actual |
|--|----------------------|----------------------|---------------------------------|--------------------------------|----------------------------------|
| <b>Instructional Personnel</b>   |                      |                      |                                 |                                |                                  |
| <b>The Florida Legislature has defined Instructional Personnel as "any staff member whose function includes the provision of direct instructional services to students. This also includes personnel whose functions provide support</b>   |                      |                      |                                 |                                |                                  |
| Teachers   | \$131,860,913        | \$135,373,231        | \$136,073,361                   | \$136,073,361                  | \$138,506,027                    |
| Teacher Aides & Para Aides   | \$11,184,528         | \$11,796,024         | \$11,980,516                    | \$11,980,516                   | \$11,980,557                     |
| Guidance Counselors  | \$5,587,594          | \$5,717,049          | \$5,687,519                     | \$5,687,519                    | \$6,041,824                      |
| Media Specialists  | \$842,686            | \$0                  |                                 | \$0                            |                                  |
| Psychologists and Social Workers   | \$2,129,935          | \$2,145,346          | \$2,074,072                     | \$2,074,072                    | \$2,111,710                      |
| After School Childcare Staff   | \$823,603            | \$910,758            | \$910,758                       | \$910,758                      | \$1,129,157                      |
| Part Time Adult Teaching Staff   | \$1,441,972          | \$1,392,251          | \$1,392,251                     | \$1,392,251                    | \$1,455,144                      |
| Extra Duty Days  | \$562,630            | \$525,376            | \$530,630                       | \$530,630                      | \$580,325                        |
| Longevity (Classified & Instructional)   | \$6,929,360          | \$7,328,737          | \$7,435,162                     | \$7,435,162                    | \$7,997,680                      |
| Substitutes-Classified   | \$2,346,648          | \$2,530,349          | \$2,530,349                     | \$2,530,349                    | \$2,635,582                      |
| Supplements  | \$2,868,514          | \$2,623,683          | \$2,623,683                     | \$2,623,683                    | \$2,636,027                      |
| Temporary/P.T.Hourly   | \$889,007            | \$792,722            | \$792,722                       | \$792,722                      | \$961,667                        |
| Terminal Leave Pay   | \$1,818,720          | \$2,301,102          | \$2,301,102                     | \$2,301,102                    | \$2,311,787                      |
| One Time Payments  | \$5,290,507          | \$1,491,253          | \$1,491,253                     | \$1,491,253                    | \$1,666,081                      |
| <b>Total Instructional Personnel</b>   | <b>\$174,576,617</b> | <b>\$174,927,881</b> | <b>\$175,823,378</b>            | <b>\$175,823,378</b>           | <b>\$180,013,568</b>             |
| <b>Educational Support Personnel</b>   |                      |                      |                                 |                                |                                  |
| <b>The Florida Legislature has defined Educational Support Employees as "employees whose job functions are neither administrative nor instructional, yet whose work supports the educational process."</b>                                 |                      |                      |                                 |                                |                                  |
| Coord./Managers/Supv./Specialists  | \$6,586,965          | \$6,755,414          | \$6,697,597                     | \$6,697,597                    | \$6,915,815                      |
| Bus Aides  | \$846,219            | \$862,287            | \$862,287                       | \$862,287                      | \$905,746                        |
| Bus Drivers  | \$5,351,549          | \$5,399,502          | \$5,339,948                     | \$5,339,948                    | \$5,380,181                      |
| Custodians   | \$7,582,111          | \$7,889,443          | \$7,938,350                     | \$7,938,350                    | \$7,764,428                      |
| Data Processing Pers.  | \$3,227,316          | \$3,568,482          | \$3,529,354                     | \$3,529,354                    | \$3,902,111                      |
| District & School Secretarial  | \$9,186,135          | \$9,433,640          | \$9,656,339                     | \$9,656,339                    | \$9,597,483                      |
| Extra Duty Days  | \$100,726            | \$70,258             | \$73,771                        | \$73,771                       | \$61,454                         |
| Longevity (Classified & Instructional)   | \$2,123,858          | \$2,319,224          | \$2,272,839                     | \$2,272,839                    | \$2,399,939                      |
| Maint. /Mechanics/Delivery   | \$6,309,325          | \$6,431,037          | \$6,431,037                     | \$6,431,037                    | \$6,510,878                      |
| <b>Total Educational Support Pers.</b>   | <b>\$41,314,204</b>  | <b>\$42,729,285</b>  | <b>\$42,801,522</b>             | <b>\$42,801,522</b>            | <b>\$43,438,034</b>              |
| <b>Administrative Personnel</b>  |                      |                      |                                 |                                |                                  |
| <b>The Florida Legislature has defined Administrative personnel as "those employees responsible for management functions such as the development of policies and implementation of those policies through the direction of personnel."</b> |                      |                      |                                 |                                |                                  |
| School Board Members   | \$186,000            | \$185,188            | \$193,125                       | \$193,125                      | \$185,831                        |
| Superintendent   | \$184,617            | \$215,179            | \$215,179                       | \$215,179                      | \$215,179                        |
| Assistant Principals   | \$4,187,855          | \$4,339,262          | \$4,821,402                     | \$4,821,402                    | \$4,385,345                      |
| Asst Superintendents   | \$285,694            | \$294,980            | \$325,673                       | \$325,673                      | \$340,645                        |
| Directors & Executive Directors  | \$1,843,668          | \$1,828,226          | \$1,759,136                     | \$1,759,136                    | \$1,768,188                      |
| Principals   | \$4,310,352          | \$4,474,008          | \$4,445,328                     | \$4,445,328                    | \$4,371,663                      |
| <b>Total Administrative Pers.</b>  | <b>\$10,998,186</b>  | <b>\$11,336,842</b>  | <b>\$11,759,843</b>             | <b>\$11,759,843</b>            | <b>\$11,266,850</b>              |
| <b>Grand Total</b>   | <b>\$226,889,007</b> | <b>\$228,994,008</b> | <b>\$230,384,742</b>            | <b>\$230,384,742</b>           | <b>\$234,718,452</b>             |

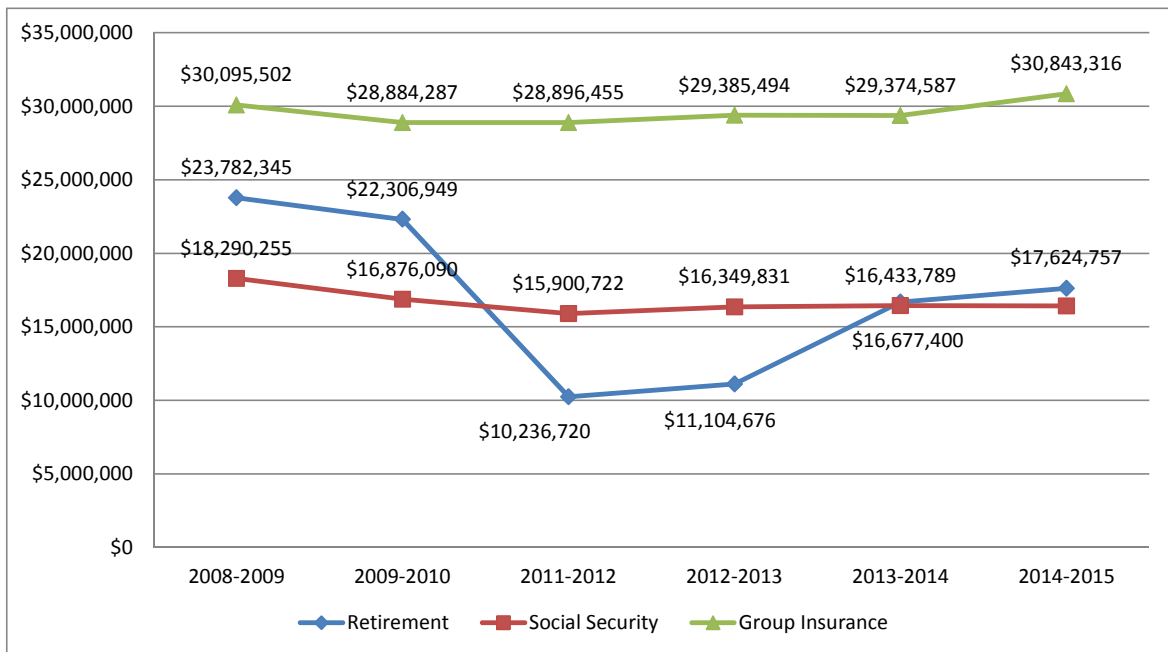
**The School Board of Sarasota County, Florida  
General Fund**

**Comparative Statement of Employee Benefits  
2012-2013 through 2014-2015**

**Based Upon Results of Operations through December 31, 2014**

| Employee Benefit Detail   | 2012-2013<br>Actual | 2013-2014<br>Actual | 2014-2015<br>Original<br>Budget | 2014-2015<br>Amended<br>Budget | 2014-2015<br>Projected<br>Actual |
|---|---------------------|---------------------|---------------------------------|--------------------------------|----------------------------------|
| Retirement  | \$11,104,676        | \$16,677,400        | \$17,624,757                    | \$17,624,757                   | \$17,815,088                     |
| Social Security   | \$16,349,831        | \$16,433,789        | \$16,419,779                    | \$16,419,779                   | \$16,812,866                     |
| Group Insurance   | \$29,385,494        | \$29,374,587        | \$30,843,316                    | \$30,843,316                   | \$31,211,838                     |
| Cafeteria Plan, Group Life, Disability<br>Dental/Vision Insurance   | \$2,002,923         | \$2,112,049         | \$2,142,993                     | \$2,142,993                    | \$2,115,767                      |
| Employee Assistance Programs including<br>unemployment compensation | \$355,599           | \$441,317           | \$432,490                       | \$432,490                      | \$405,661                        |
| Early Retirement Plan Insurance                                     | \$625,943           | \$561,418           | \$533,347                       | \$533,347                      | \$517,907                        |
| Workers Compensation  | \$2,219,968         | \$2,279,776         | \$2,303,847                     | \$2,303,847                    | \$2,341,050                      |
| <b>Total</b>  | <b>\$62,044,434</b> | <b>\$67,880,335</b> | <b>\$70,300,531</b>             | <b>\$70,300,531</b>            | <b>\$71,220,178</b>              |

**Comparison of the Major Employee Benefits for the Period 2010-2011 through 2013-2014**





**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 December 31, 2014**

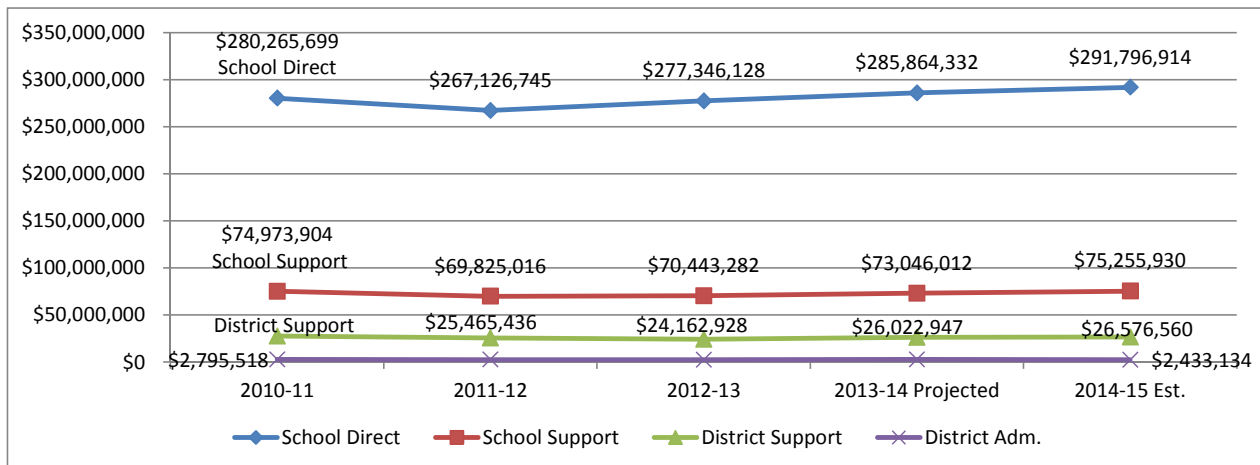
| Appropriations by Object               | 2012-2013<br>Actual | 2013-2014<br>Actual | 2014-2015<br>Original<br>Budget | 2014-2015<br>Amended<br>Budget | 2014-2015<br>Projected<br>Actual |
|--|---------------------|---------------------|---------------------------------|--------------------------------|----------------------------------|
| <b>Purchased Services</b>              |                     |                     |                                 |                                |                                  |
| Professional Services                  | \$4,050,742         | \$3,709,134         | \$3,631,818                     | \$3,631,818                    | \$4,018,967                      |
| Charter School Payments                | \$38,751,502        | \$43,614,958        | \$47,404,942                    | \$47,404,942                   | \$47,283,243                     |
| Second Chance School Payments          | \$1,063,620         | \$1,041,693         | \$1,041,693                     | \$1,041,693                    | \$1,006,308                      |
| Virtual School Payments                | \$329,748           | \$273,760           | \$273,760                       | \$273,760                      | \$273,760                        |
| Physical Exams                         | \$20,789            | \$20,622            | \$20,622                        | \$20,622                       | \$18,170                         |
| Insurance Premiums                     | \$3,431,441         | \$3,650,703         | \$3,250,703                     | \$3,250,703                    | \$3,257,479                      |
| Legal Services                         | \$261,802           | \$258,299           | \$258,299                       | \$258,299                      | \$324,267                        |
| In County Travel                       | \$185,518           | \$183,604           | \$183,604                       | \$183,604                      | \$215,237                        |
| Out of County Travel                   | \$285,539           | \$300,344           | \$300,344                       | \$300,344                      | \$274,123                        |
| Repairs And Maintenance                | \$3,763,574         | \$3,975,370         | \$3,975,370                     | \$3,975,370                    | \$3,543,967                      |
| Rentals and Software Licensing         | \$3,660,381         | \$3,462,224         | \$3,462,224                     | \$3,462,224                    | \$4,141,220                      |
| Postage                                | \$217,798           | \$260,078           | \$260,078                       | \$260,078                      | \$271,565                        |
| Telephone                              | \$569,691           | \$474,934           | \$474,934                       | \$474,934                      | \$527,040                        |
| Cell Phones                            | \$152,978           | \$159,751           | \$159,751                       | \$159,751                      | \$104,452                        |
| Fiber Optic Lines / Technology Hosting | \$941,179           | \$956,286           | \$956,286                       | \$956,286                      | \$956,286                        |
| Utilities - Water/Sewer                | \$1,256,473         | \$1,256,271         | \$1,256,271                     | \$1,256,271                    | \$1,282,664                      |
| Utilities - Garbage                    | \$403,308           | \$341,609           | \$341,609                       | \$341,609                      | \$312,396                        |
| Other Purchased Services               | \$2,040,899         | \$2,210,665         | \$2,210,665                     | \$2,210,665                    | \$3,049,046                      |
| <b>Total Purchased Services</b>        | <b>\$61,386,982</b> | <b>\$66,150,303</b> | <b>\$69,462,971</b>             | <b>\$69,462,971</b>            | <b>\$70,860,190</b>              |
| <b>Energy Services</b>                 |                     |                     |                                 |                                |                                  |
| Natural & Bottled Gas                  | \$146,498           | \$104,794           | \$104,794                       | \$104,794                      | \$73,081                         |
| Electric                               | \$7,899,486         | \$8,022,145         | \$8,022,145                     | \$8,022,145                    | \$8,385,349                      |
| Gasoline /Diesel Fuel                  | \$2,692,423         | \$3,677,617         | \$3,787,946                     | \$3,787,946                    | \$2,969,339                      |
| <b>Total Energy Services</b>           | <b>\$10,738,407</b> | <b>\$11,804,557</b> | <b>\$11,914,886</b>             | <b>\$11,914,886</b>            | <b>\$11,427,768</b>              |
| <b>Materials and Supplies</b>          |                     |                     |                                 |                                |                                  |
| Consumable Supplies                    | \$5,972,791         | \$6,740,458         | \$6,740,458                     | \$6,740,458                    | \$6,724,317                      |
| State Textbooks                        | \$2,688,804         | \$1,782,265         | \$2,850,788                     | \$2,850,788                    | \$2,888,430                      |
| Discretionary Instr. Materials         | \$567,388           | \$571,588           | \$571,588                       | \$571,588                      | \$583,418                        |
| Periodicals & Newspapers               | \$26,212            | \$55,089            | \$55,089                        | \$55,089                       | \$70,894                         |
| Oil & Grease                           | \$41,376            | \$48,621            | \$48,621                        | \$48,621                       | \$54,802                         |
| Repair Parts/Tires & Tubes             | \$413,198           | \$504,992           | \$504,992                       | \$504,992                      | \$422,202                        |
| Other Materials & Supplies             | \$80,018            | \$12,595            | \$12,595                        | \$12,595                       | \$6,338                          |
| <b>Total Materials &amp; Supplies</b>  | <b>\$9,789,787</b>  | <b>\$9,715,608</b>  | <b>\$10,784,131</b>             | <b>\$10,784,131</b>            | <b>\$10,750,401</b>              |
| <b>Capital Outlay</b>                  |                     |                     |                                 |                                |                                  |
| New Library Books                      | \$153,948           | \$68,706            | \$68,706                        | \$68,706                       | \$97,077                         |
| Audio Visual - Not Capitalized         | \$16,857            | \$10,221            | \$10,221                        | \$10,221                       | \$3,188                          |
| Equipment & Furniture                  | \$1,010,408         | \$1,108,073         | \$1,108,073                     | \$1,108,073                    | \$1,056,563                      |
| Computers / Technology Tools           | \$309,287           | \$480,228           | \$480,228                       | \$480,228                      | \$480,228                        |
| Motor Vehicles                         |                     | \$41,659            | \$41,659                        | \$41,659                       | \$41,659                         |
| Remodeling & Renovations               | \$174,848           | \$253,480           | \$253,480                       | \$253,480                      | \$253,480                        |
| Software -Not Capitalized              | \$139,235           | \$19,966            | \$19,966                        | \$19,966                       | \$64,507                         |
| <b>Total Capital Outlay</b>            | <b>\$1,804,583</b>  | <b>\$1,982,333</b>  | <b>\$1,982,333</b>              | <b>\$1,982,333</b>             | <b>\$1,996,702</b>               |
| <b>Other Expenses</b>                  |                     |                     |                                 |                                |                                  |
| Dues and Fees                          | \$600,147           | \$592,143           | \$642,143                       | \$642,143                      | \$642,143                        |
| Judgments                              |                     | \$0                 |                                 | \$0                            |                                  |
| Miscellaneous Expense                  | \$31,545            | \$33,212            | \$33,212                        | \$33,212                       | \$34,879                         |
| Field Trips                            | \$22,513            | \$7,309             | \$7,309                         | \$7,309                        | \$7,309                          |
| <b>Total Other Expenses</b>            | <b>\$654,205</b>    | <b>\$632,664</b>    | <b>\$682,664</b>                | <b>\$682,664</b>               | <b>\$684,331</b>                 |
| <b>Total Appropriations by Object</b>  | <b>\$84,373,964</b> | <b>\$90,285,465</b> | <b>\$94,826,985</b>             | <b>\$94,826,985</b>            | <b>\$95,719,392</b>              |

**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 December 31, 2014**

| Appropriations by Function            | 2012-2013<br>Actual  | 2013-2014<br>Actual  | 2014-2015<br>Original<br>Budget | 2014-2015<br>Amended<br>Budget | 2014-2015<br>Projected<br>Actual |
|---------------------------------------|----------------------|----------------------|---------------------------------|--------------------------------|----------------------------------|
| Instruction                           | \$248,225,305        | \$255,585,868        | \$260,841,161                   | \$260,841,161                  | \$267,043,206                    |
| Pupil Personnel Services              | \$20,270,560         | \$21,355,213         | \$21,815,269                    | \$21,815,269                   | \$22,678,641                     |
| Instructional Media Services          | \$4,030,758          | \$3,195,671          | \$3,289,515                     | \$3,289,515                    | \$3,799,993                      |
| Instruction and Curriculum Dev        | \$2,446,669          | \$2,763,318          | \$2,767,848                     | \$2,767,848                    | \$2,639,830                      |
| Instructional Staff Training          | \$1,253,536          | \$1,156,950          | \$1,207,874                     | \$1,207,874                    | \$1,177,683                      |
| Instruction Related Technology        | \$3,009,685          | \$2,988,524          | \$3,052,906                     | \$3,052,906                    | \$3,220,990                      |
| Board of Education                    | \$554,705            | \$1,024,719          | \$621,797                       | \$621,797                      | \$621,797                        |
| Legal Services                        | \$261,577            | \$257,247            | \$258,299                       | \$258,299                      | \$324,267                        |
| General Administration                | \$1,469,372          | \$1,494,835          | \$1,553,038                     | \$1,553,038                    | \$1,792,505                      |
| School Administration                 | \$16,239,544         | \$17,289,520         | \$18,044,129                    | \$18,044,129                   | \$17,986,714                     |
| Facilities Acquisition & Construction | \$18,259             | \$116,289            | \$23,794                        | \$23,794                       | \$23,794                         |
| Fiscal Services                       | \$1,828,780          | \$1,937,354          | \$1,954,090                     | \$1,954,090                    | \$1,985,468                      |
| Food Services                         | \$90,886             | \$68,057             | \$69,524                        | \$69,524                       | \$72,981                         |
| Central Services                      | \$5,342,605          | \$5,725,772          | \$5,985,123                     | \$5,985,123                    | \$5,793,743                      |
| Pupil Transportation                  | \$15,882,425         | \$16,843,948         | \$17,321,818                    | \$17,321,818                   | \$15,772,701                     |
| Operation of Plant                    | \$33,599,632         | \$34,373,939         | \$35,294,458                    | \$35,294,458                   | \$33,931,135                     |
| Maintenance of Plant                  | \$13,852,284         | \$14,590,716         | \$14,757,044                    | \$14,757,044                   | \$14,360,364                     |
| Administrative Technology Services    | \$3,121,000          | \$3,652,816          | \$3,856,509                     | \$3,856,509                    | \$4,172,323                      |
| Community Services                    | \$1,809,820          | \$2,739,056          | \$2,798,063                     | \$2,798,063                    | \$4,259,890                      |
| Transfers to Other Funds              | \$930,590            | \$550,279            | \$550,279                       | \$550,279                      | \$550,279                        |
| <b>Total</b>                          | <b>\$374,237,991</b> | <b>\$387,710,087</b> | <b>\$396,062,537</b>            | <b>\$396,062,537</b>           | <b>\$402,208,303</b>             |



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