

# School Board Work Session 2/18/2014

## General Fund Preliminary 2014-2015 Budget

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### Executive Summary

The estimated revenues for 2014-2015 have been computed based upon the Governor's Budget request. The Governor's budget request estimates the tax roll to increase approximately 5%. With the increase in the tax roll, the estimated required local effort millage rate will decrease by .17 mills. This decrease is to insure the state funds a minimum of 10% of the total Florida Education Finance Program revenues. The estimated appropriations for 2014-2015 are based upon the following assumptions. No change in salaries, the hiring freeze continues as in past years, enrollment in district schools will decrease by 80 students, group insurance will increase 10% effective 01/01/2015, other employee benefits will increase 4% effective 01/01/2015, charter school payments, which are a flow through of revenue funds will increase by approximately 600 students, property insurance will increase 4%, gasoline and diesel prices will increase 5%, the state categorical for instructional materials has increased the amount to be spent for textbooks and the estimated carry forward of textbook funds has been included, and all other expenses will remain the same as 2013-2014. In summary, these assumptions provide a preliminary 2014-2015 budget using approximately \$2 million of undesignated fund balance. In the below tables are detailed explanations of the current 2013-2014 projected actual results of operations through January 31, 2014, and the preliminary 2014-2015 General Fund Budget.

### Fiscal Year 2013-2014 Estimated Revenue Changes from the Original Budget

Account Description	Amount of Increase (Decrease) from the Original Budget
<b>Federal Direct</b> – Federal revenues from the receipt of Medicaid funds and ROTC funds are estimated to increase based upon the receipts through January 31, 2014.	\$154,835
<b>State</b> – State revenues decreased based upon the receipt of the third calculation of the Florida Education Finance Program revenues and the results of the 2010-2011 FTE audit.	(\$1,287,019)
<b>Local</b> – The major increase is based upon results of operations through January 31, 2014 showing property tax collections will be greater than budgeted.	\$3,559,312
<b>Net Increase in Revenue</b>	\$2,427,128

### Fiscal Year 2013-2014 Estimated Appropriation Changes from the Original Budget

Account Description	Amount of Increase (Decrease) from the Original Budget
<b>Salaries</b> – The decrease is a combination of the negotiated salary settlement projected to be less than what was budgeted, savings from the hiring freeze, and the state teacher raise allocation was allocated to salaries, which included the costs associated with retirement and social security benefits.	(\$719,350)
<b>Employee Benefits</b> – The increase is related to the state teacher raise allocation for social security and retirement being included in the salary line item and health benefits estimated to be above the amount budgeted.	\$1,157,347

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Fiscal Year 2013-2014 Estimated Appropriation Changes from the Original Budget Account Description	Amount of Increase (Decrease) from the Original Budget
<b>Purchased Services</b> – The majority of the increase is related to the charter school payments increasing as a result of the October and transportation FTE counts.	\$2,337
<b>Energy Services</b> – The majority of the increase is related to gasoline and diesel fuel exceeding the budget.	\$3,500
<b>Materials and Supplies</b> – Based on results of operations through January 31, 2014, it is estimated schools will spend less of their consumable budget than originally estimated.	(\$333,065)
<b>Capital Outlay</b> – Based on results of operations through January 31, 2014, it is estimated schools will use less of their capital allocation than originally budgeted.	(\$552,473)
<b>Other Expenses</b> – Based upon the results of operations through January 31, 2014, dues and fees related to instructional materials are estimated to be above the original budget.	\$73,243
<b>Transfer Out to the Self Insurance Fund</b> – No change is estimated at this time.	\$0
<b>Net Decrease in Appropriations by Object</b>	(\$368,462)

**Fiscal Year 2013-2014 Estimated Gross Fund Balance Changes Projected as of June 30, 2014**

Account Description	Amount of Increase (Decrease) from the Original Budget
Original Budgeted Ending Gross Fund Balance as of June 30, 2014, approved September 10, 2013	\$44,253,778
Add the increase in Estimated Revenues for 2013-2014	\$2,427,128
Add the decrease in Estimated Appropriations for 2013-2014	\$368,462
Add: the increase in the transfer of the balance of Race Track revenue funds after the payoff of the Race Track revenue bonds.	\$812,032
Estimated Ending Gross Fund Balance as of June 30, 2014	\$47,861,400

**Fiscal Year Estimated Unassigned Fund Balance Projected as of June 30, 2014**

Account Description	Amount of Increase (Decrease) from the Original Budget
Estimated Unassigned Fund Balance as of June 30, 2014	\$37,457,315
Percentage of Unassigned Fund Balance as compared to total Appropriations	9.61%

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General Fund Preliminary 2014-2015 Budget

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**Preliminary Budget 2014-2015 Estimated Revenue Changes from the Projected Results of 2013-2014**

Account Description	Amount of Increase (Decrease) from the Projected Actual of 2013-2014 to the Preliminary Budget of 2014-2015
<b>Federal Direct</b> – Federal revenues from the receipt of Medicaid funds and ROTC funds are estimated to increase based upon prior year information.	\$96,146
<b>State</b> – State revenues have been estimated based upon the Governor’s 2014-2015 budget request. The Governor is requesting approximately a 3% increase in per student funding. The Governor’s budget has been adjusted to reflect the Sarasota School district student FTE projection sent 1/16/2014.	\$5,943,089
<b>Local</b> – Local revenues will increase based upon the tax roll increasing by approximately 5%. The total millage rate based upon the Governor’s request is estimated to decrease to 7.800 mills from 7.970 currently.	\$4,371,657
<b>Net Increase in Revenue</b>	\$10,410,892

**Preliminary Budget 2014-2015 Estimated Appropriation Changes from Projected Results of 2013-2014**

Account Description	Amount of Increase (Decrease) from the Projected Actual of 2013-2014 to the Preliminary Budget of 2014-2015
<b>Salaries</b> – The decrease in salaries is based upon having approximately 80 students less in district schools. No other changes have been applied to salaries.	(\$165,678)
<b>Employee Benefits</b> – The increase in employee benefits is due to an estimated increase in group insurance of 10%, effective 1/1/2015, and an estimated increase of 4% for cafeteria plan benefits, effective 1/1/2015.	\$1,502,497
<b>Purchased Services</b> – The increase in purchased services is due to an estimated increase in the revenue flow through of funds to charter schools, based upon the enrollment increase and the estimated revenue increase per student.	\$4,298,097
<b>Energy Services</b> – The increase in energy services is due to estimating a 5% price increase in diesel and gasoline.	\$137,972
<b>Materials and Supplies</b> – The increase is based upon the revenue increase and carry forward estimated for the state categorical instructional materials.	\$545,704
<b>Capital Outlay and Other expenses</b> – No changes are estimated between 2013-2014 and 2014-2015.	\$0
<b>Total Appropriation increase for 2014-2015</b>	\$6,318,592

**School Board Work Session 2/18/2014  
General Fund Preliminary 2014-2015 Budget**

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**Estimated Preliminary Gross Fund for the 2014-2015 Fiscal Year**

Account Description	Amount of Increase (Decrease) Based Upon the Preliminary Budget of 2014-2015
Estimated Revenues for 2014-2015	\$372,978,846
Estimated Transfers In From Capital	\$20,788,720
Total Revenues and Transfers In	\$393,767,566
Less Estimated Appropriations for 2014-2015	(\$395,963,934)
Excess of Appropriations over Revenues	(\$2,196,368)
Add Estimated Beginning Gross Fund Balance 7/1/2014	\$47,861,400
Estimated Ending Gross Fund Balance as of 6/30/2015	\$45,665,033

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

Account Description	Amount of Increase (Decrease) from the Original Budget
Estimated Unassigned Fund Balance as of 6/30/2015	\$35,420,983
Percentage of Unassigned Fund Balance as compared to total Appropriations	8.95%

Attached is the budget calendar for 2014-2015 for the School Board's review.

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

**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

<b>Month</b>	<b>Description</b>
<b>October and November</b>	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. The five year forecast is sent out for review to the schools and appropriate district directors for modifications. 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.
<b>December</b>	Schools and District Directors submit changes to student projections for final submission to the State. Preliminary budgets are prepared for the General and Capital Funds utilizing updated student projections and new legal mandates.
<b>January and February</b>	Budget forecasts are prepared for School Board review. Administration begins preparing appropriation levels to be allocated to schools and departments. The second quarter projection report is prepared, for internal use based upon results of operations for the current year for all funds.
<b>March</b>	School Board workshops prioritize the goals and objectives of the preliminary budget. 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.
<b>April</b>	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.
<b>May</b>	The Budget Department completes the staffing review necessary for preparation of the position vacancy and employee surplus lists. Human Resources prepares the instructional and classified staffing allowing for both instructional and classified vacancies to be published. The preliminary budget is adjusted to reflect final Legislative changes.

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

Month	Description
<b>June</b>	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.
<b>July and August</b>	<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>
<b>September</b>	<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
7/22/14 Tuesday 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 26, 2014. TRIM requires the proposed budget no later than July 24, 2014
7/29/14 Tuesday 5:15 PM	Required Public Hearing to adopt tentative millage and budget for 2014-2015. TRIM requires no later than August 4, 2014
9/16/14 Tuesday 5:15 PM	Public Hearing to adopt the final millage and budget for 2014-2015 TRIM requires no later than September 18, 2014

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

Date	Description
Tuesday 10/15/13	School Board workshop Capital Budget update
Tuesday 11/19/13	School Board workshop reviewing the projected General Fund results of operations for the 2013-2014 fiscal year based upon revenues received and expenditures through October 31, 2013
Tuesday 1/21/14	School Board workshop to review the projected General Fund results of operations for the 2013-2014 fiscal year based upon results of operations through December 31, 2013. A preliminary 2014-2015 General Fund budget was prepared based upon the voted operating millage being extended, an estimated 4% increase in state funding and a 5% tax roll increase. The combination of these revenues provided a balanced budget for 2014-15
Tuesday 2/18/14	School Board workshop to review the Governor's budget request and the estimated impact upon the General Fund Budget for 2014-2015. Update the School Board on the results of operations through January 31, 2014. Review the proposed budget calendar for the balance of the year.
Tuesday 3/18/14	School Board workshop to review the House and Senate budget request, if available and the estimated impact upon the General Fund Budget for 2014-2015. Update the School Board on the results of operations through February 28, 2014.
Tuesday 4/1/14	School Board workshop to review the General Fund. Staff will be prepared to make recommendations and solicit Board feedback for preparation of the 2014-2015 budget.
Tuesday 4/15/14	School Board Workshop to make final recommendations for the adjustments needed to be able to begin staffing of schools and departments for 2014-2015.
Wednesday thru Monday 4/16/14 -4/21/14	School and Department budgets are distributed as completed by the Budget Department staff.
Monday 4/21/14	A special meeting will be called for Human Resources to provide surplus staffing directions via a webinar, and updated seniority listings.
Friday 5/02/14	School and Department 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. During this time the respective Executive Director must approve all waivers.
Wednesday 5/14/14	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.
Thursday 5/22/14	Human Resources complete data entry and verification of surplus and vacancy data.
Friday 5/23/14 Through Friday 5/30/14	Human Resources publish the vacancy and surplus lists.  The last day for changes to the placement preference forms is 5/30/14
Thursday 6/5/14 through Friday 6/6/14	Instructional Staffing Note last day for 196 day staff is 6/4/14
Tuesday 6/10/14 through 6/11/14	Classified Staffing Note Last day for 220 day staff is 6/24/14
Monday 6/16/14	Instructional & Classified staffing results sent to cost centers.
Wednesday 6/18/14	Instructional vacancies posted Closing 6/20/14
Thursday 6/19/14	Classified vacancies posted Closing 6/23/14

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

**Comparative Statement Of Estimated Revenues, Appropriations, and Fund Balance for the Fiscal Years 2011-12 through 2014-15  
Based Upon Results of Operations through January 31, 2014**

Account Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2013-2014 Projected Actual	2014-2015 Projected Budget
<b>Revenues and Transfers In from Other Funds</b>						
Federal Direct	\$10,578,346	\$2,265,678	\$2,248,813	\$2,339,939	\$2,403,648	\$2,499,794
State	\$73,158,369	\$76,425,715	\$77,242,255	\$75,508,736	\$75,955,236	\$81,898,325
Local	\$259,929,184	\$264,718,835	\$280,649,758	\$282,251,865	\$284,209,070	\$288,580,727
<b>Total Revenues</b>	<b>\$343,665,899</b>	<b>\$343,410,228</b>	<b>\$360,140,826</b>	<b>\$360,100,540</b>	<b>\$362,567,954</b>	<b>\$372,978,846</b>
<b>Transfers In</b>						
Property Insurance Millage transfer	\$2,383,887	\$3,149,270	\$3,567,923	\$3,567,923	\$3,567,923	\$3,710,640
Transfer of unused rebates from Capital and unassigned fund balance from the Race track Revenue Bonds Debt Service fund		\$531,000		\$812,032	\$812,032	
Capital (Charter School)	\$1,858,522	\$1,704,643	\$2,556,482	\$2,556,482	\$2,556,482	\$2,556,482
Capital (Millage maintenance)	\$14,880,109	\$13,169,510	\$13,564,595	\$13,564,595	\$13,564,595	\$13,564,595
Capital (Millage equipment)	\$1,337,918	\$1,754,775	\$957,003	\$957,003	\$957,003	\$957,003
<b>Total Transfers In</b>	<b>\$20,460,436</b>	<b>\$20,309,198</b>	<b>\$20,646,003</b>	<b>\$21,458,035</b>	<b>\$21,458,034</b>	<b>\$20,788,720</b>
<b>Total Revenues &amp; Transfers In</b>	<b>\$364,126,335</b>	<b>\$363,719,426</b>	<b>\$380,786,829</b>	<b>\$381,558,575</b>	<b>\$384,025,988</b>	<b>\$393,767,566</b>
<b>Appropriations</b>						
Salaries	\$222,439,168	\$226,889,005	\$232,322,566	\$230,816,989	\$231,603,216	\$231,437,538
Employee Benefits	\$60,166,687	\$62,044,435	\$68,416,229	\$68,749,063	\$69,573,576	\$71,076,073
Purchased Services	\$58,205,200	\$61,386,981	\$65,243,357	\$65,278,898	\$65,245,694	\$69,543,791
Energy Services	\$10,932,264	\$10,738,406	\$10,545,790	\$10,423,315	\$10,549,290	\$10,687,262
Materials and Supplies	\$10,526,975	\$9,789,786	\$10,133,975	\$10,233,538	\$9,800,910	\$10,346,614
Capital Outlay	\$1,532,171	\$1,804,583	\$2,140,860	\$1,446,954	\$1,588,387	\$1,588,387
Other Expenses	\$581,489	\$654,205	\$660,747	\$532,086	\$733,990	\$733,990
Transfers Out	\$550,279	\$930,590	\$550,279	\$550,279	\$550,279	\$550,279
<b>Total Appropriations</b>	<b>\$364,934,233</b>	<b>\$374,237,991</b>	<b>\$390,013,803</b>	<b>\$388,031,122</b>	<b>\$389,645,342</b>	<b>\$395,963,934</b>
Excess (Deficiency) of Revenues and Transfers Over Expenditures	(\$807,898)	(\$10,518,565)	(\$9,226,974)	(\$6,472,547)	(\$5,619,353)	(\$2,196,368)
<b>Fund Balance</b>						
Beginning Gross Fund Balance	\$64,819,785	\$63,999,318	\$53,480,753	\$53,480,753	\$53,480,753	\$47,861,400
Adj to Fund Balance	(\$12,568)					
<b>Ending Gross Fund Balance</b>	<b>\$63,999,318</b>	<b>\$53,480,753</b>	<b>\$44,253,778</b>	<b>\$47,008,206</b>	<b>\$47,861,400</b>	<b>\$45,665,032</b>
<b>Composition of Ending Gross Fund Balance</b>						
Assigned for Encumbrances	\$1,183,780	\$1,326,387	\$1,326,387	\$1,326,387	\$1,326,387	\$1,719,263
Non Spendable - Inventory / Prepaid Insurance	\$171,701	\$147,212	\$147,212	\$147,212	\$147,212	\$139,851
Assigned for Categorical & Grant Carry forwards	\$2,650,874	\$1,899,774	\$1,899,774	\$1,899,774	\$1,899,774	\$1,538,817
Assigned for Work Force Development	\$4,546,470	\$6,849,049	\$5,719,210	\$5,719,210	\$5,719,210	\$5,547,730
Assigned School & Department Carry forwards	\$2,227,394	\$1,670,768	\$1,311,503	\$1,311,503	\$1,311,503	\$1,298,388
Unassigned by Board Policy 10% to 7.5% of Total Appropriations	\$36,493,423	\$37,423,799	\$29,251,035	\$29,102,334	\$29,223,401	\$29,697,295
Unassigned - Amount beyond assigned 10% for all years except above 7.5% for 2013-14	\$16,725,675	\$4,163,763	\$4,598,657	\$7,501,786	\$8,233,913	\$5,723,688
<b>Total Ending Gross Fund Balance</b>	<b>\$63,999,318</b>	<b>\$53,480,753</b>	<b>\$44,253,778</b>	<b>\$47,008,206</b>	<b>\$47,861,400</b>	<b>\$45,665,032</b>



The School Board of Sarasota County, Florida

General Fund

Comparative Statement of Revenues for the Fiscal Years

2011-2012 through 2014-2015

Based Upon Results of Operations through January 31, 2014

Account Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2013-2014 Projected Actual	2014-2015 Projected Budget
<b>Federal Direct</b>						
ROTC / PELL / SEOG	\$327,987	\$337,299	\$320,434	\$379,655	\$379,655	\$394,841
Federal Jobs Fund	\$7,979,517					
Federal Stabilization Funds ( Work Force Development)						
Medicaid Reimbursement	\$2,270,842	\$1,928,379	\$1,928,379	\$1,960,284	\$2,023,993	\$2,104,953
<b>Total Federal Direct</b>	<b>\$10,578,346</b>	<b>\$2,265,678</b>	<b>\$2,248,813</b>	<b>\$2,339,939</b>	<b>\$2,403,648</b>	<b>\$2,499,794</b>
<b>State</b>						
Florida Ed. Finance Program	(\$3,305,371)	(\$1,340,445)	(\$7,196,770)	(\$8,278,415)	(\$8,278,415)	(\$3,113,347)
Florida Ed. Finance Program audit reduction from 2008-2009 and 2010-2011.				(\$181,530)	(\$181,530)	
ESE Scholarships	(\$2,355,228)	(\$2,707,672)	(\$2,803,545)	(\$2,803,545)	(\$2,803,545)	(\$2,887,651)
Virtual Education Contribution	\$18,461	\$58,035		\$0	\$0	
Work Force Development	\$9,637,132	\$9,385,442	\$8,229,850	\$8,229,850	\$8,229,850	\$8,476,746
Adults with Disabilities	\$515,161	\$437,887	\$437,887	\$437,887	\$437,887	\$451,024
Ed. Enhancement / Lottery	\$135,772			\$0	\$0	\$0
CO&DS Withheld for Admin	\$29,080	\$28,778	\$29,294	\$29,294	\$29,294	\$30,466
Race Track Funds					\$446,500	\$446,500
Class Size Reduction	\$46,023,875	\$46,009,116	\$45,852,447	\$45,487,957	\$45,487,957	\$45,354,870
Instructional Materials	\$3,105,010	\$3,084,683	\$3,274,376	\$3,275,453	\$3,275,453	\$3,345,866
State License Tax	\$233,495	\$224,052	\$235,216	\$235,216	\$235,216	\$244,625
Transportation	\$6,000,863	\$6,172,023	\$6,265,085	\$6,232,170	\$6,232,170	\$6,431,234
Safe Schools	\$1,116,720	\$1,114,611	\$1,129,308	\$1,127,537	\$1,127,537	\$1,069,433
Voluntary Pre K Program	\$13,229	\$11,188	\$13,326	\$13,326	\$13,326	\$13,859
Supplemental Academic Instruction	\$8,043,210	\$8,288,475	\$8,348,718	\$8,348,718	\$8,348,718	\$8,680,052
Reading Instruction	\$1,499,837	\$1,976,561	\$1,984,793	\$1,970,212	\$1,970,212	\$2,016,161
Teacher Training				\$0	\$0	\$0
Teachers Lead Program	\$493,983	\$492,699	\$699,417	\$699,417	\$699,417	\$708,046
Florida School Recognition Program	\$1,764,702	\$3,103,125	\$3,103,125	\$3,103,125	\$3,103,125	\$3,103,125
DJJ Supplemental Allocation	\$24,416			\$0	\$0	\$0
Internet Bandwidth Access			\$97,805	\$97,805	\$97,805	\$101,717
Teacher Salary Increase			\$7,394,444	\$7,336,780	\$7,336,780	\$7,272,222
Performance Pay (Merit Award Program)	\$63,437			\$0	\$0	\$0
Other Miscellaneous State	\$100,585	\$87,157	\$147,479	\$147,479	\$147,479	\$153,378
<b>Total State</b>	<b>\$73,158,369</b>	<b>\$76,425,715</b>	<b>\$77,242,255</b>	<b>\$75,508,736</b>	<b>\$75,955,236</b>	<b>\$81,898,325</b>
<b>Local</b>						
District School Tax (Required Local Effort)	\$178,158,018	\$184,548,412	\$197,505,579	\$198,073,361	\$199,875,646	\$201,068,946
District School Tax (Discretionary)	\$30,376,612	\$30,219,398	\$31,359,408	\$31,735,721	\$31,735,721	\$33,040,328
Voted School Tax	\$40,610,444	\$40,400,265	\$41,924,343	\$42,427,435	\$42,427,435	\$44,171,561
Course Fees	\$1,699,971	\$2,007,559	\$2,007,559	\$2,007,559	\$2,007,559	\$2,007,559
Childcare Fees	\$1,303,302	\$1,544,802	\$1,544,802	\$1,662,432	\$1,780,062	\$1,815,663
Rent	\$302,764	\$300,824	\$300,824	\$338,114	\$375,404	\$422,330
Interest	\$322,688	\$405,357	\$405,357	\$405,357	\$405,357	\$405,357
Food Service Indirect Cost	\$212,204	\$287,146	\$287,146	\$287,146	\$287,146	\$287,146
Federal Indirect Cost	\$403,264	\$605,074	\$605,074	\$605,074	\$605,074	\$605,074
Other Misc. Sources	\$6,539,917	\$4,399,998	\$4,709,666	\$4,709,666	\$4,709,666	\$4,756,763
<b>Total Local</b>	<b>\$259,929,184</b>	<b>\$264,718,835</b>	<b>\$280,649,758</b>	<b>\$282,251,865</b>	<b>\$284,209,070</b>	<b>\$288,580,727</b>
<b>Total Revenues</b>	<b>\$343,665,899</b>	<b>\$343,410,227</b>	<b>\$360,140,826</b>	<b>\$360,100,540</b>	<b>\$362,567,954</b>	<b>\$372,978,846</b>

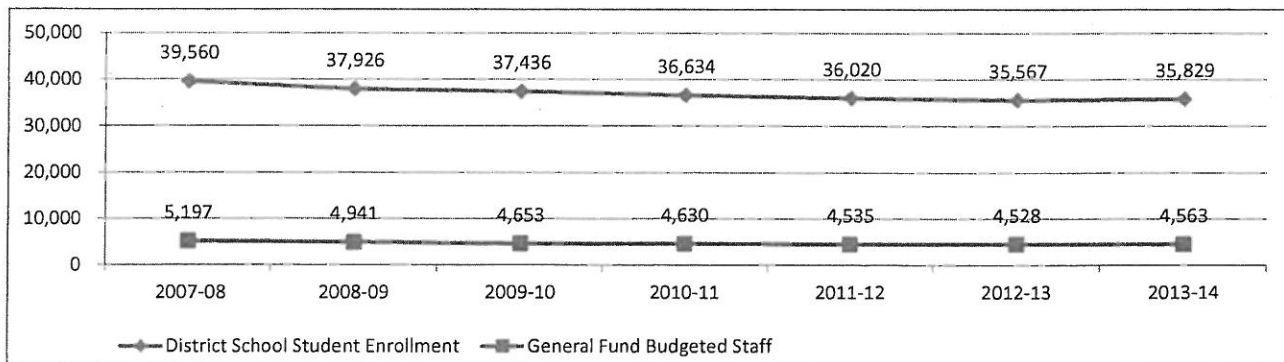
The School Board of Sarasota County, Florida  
General Fund

Comparison of Positions

2011-2012 through 2014-2015

Based Upon Results of Operations through January 31, 2014

Classification	Actual 2011-2012 Filled	Actual 2012-2013 Filled	Original 2013-2014 Budget	2013-2014 Amended Budget	2013-2014 Actual Filled	2014-2015 Projected Budget
<b>Instructional Personnel</b>						
The Florida Legislature has defined Instructional Personnel as "any staff member whose function includes the provision of direct instructional services to students. This also includes personnel whose functions provide support in the learning process of students."						
Teachers	2,304.6	2,335.8	2,450.6	2,462.2	2,397.3	2,459.2
Teacher Aides & Para Aides	496.4	511.0	560.6	565.9	547.3	565.9
Guidance Counselors	91.0	92.5	95.0	96.8	95.2	96.8
Media Specialists	13.0	14.0				
Psychologists and Social Workers	32.1	31.1	30.1	30.1	30.1	30.1
<b>Total Instructional Personnel</b>	<b>2,937.1</b>	<b>2,984.4</b>	<b>3,136.3</b>	<b>3,155.0</b>	<b>3,069.9</b>	<b>3,152.0</b>
<b>Educational Support Personnel</b>						
The Florida Legislature has defined Educational Support Employees as "employees whose job functions are neither administrative yet whose work supports the educational process."						
Managers / Supv. / Specialists	103.7	103.9	104.7	111.0	110.0	111.0
Bus Aides	52.0	54.0	58.0	58.0	49.0	58.0
Bus Drivers	251.0	255.3	272.0	272.0	248.5	272.0
Custodians	256.6	266.6	322.6	322.6	274.6	322.6
Data Processing Pers.	86.2	82.2	82.3	91.2	85.2	91.2
District & School Secretarial	298.5	299.0	307.9	306.0	297.5	306.0
Maint. /Mechanics/Delivery	154.1	155.1	165.0	161.1	152.6	161.1
Route & Safety Officers						
<b>Total Educational Support Pers.</b>	<b>1,202.1</b>	<b>1,216.1</b>	<b>1,312.5</b>	<b>1,321.9</b>	<b>1,217.4</b>	<b>1,321.9</b>
<b>Administrative Personnel</b>						
The Florida Legislature has defined Administrative personnel as "those employees responsible for management functions such as 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	49.0	48.0	49.1	47.0	47.0	47.0
Associate Superintendents	2.0	2.0	2.0	2.0	2.0	2.0
Directors & Executive Directors	19.2	16.2	18.2	17.2	17.2	17.2
Principals	41.0	40.0	38.8	39.0	39.0	39.0
<b>Total Administrative Pers.</b>	<b>117.2</b>	<b>112.2</b>	<b>114.1</b>	<b>111.2</b>	<b>111.2</b>	<b>111.2</b>
<b>Grand Total</b>	<b>4,256.4</b>	<b>4,312.7</b>	<b>4,562.9</b>	<b>4,588.1</b>	<b>4,398.5</b>	<b>4,585.1</b>



The School Board of Sarasota County, Florida

General Fund

Comparison of Salaries

2011-2012 through 2014-2015

Based Upon Results of Operations through January 31, 2014

Classification	2011-2012 Actual	2012-2013 Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2013-2014 Projected Actual	2014-2015 Projected Budget
<b>Instructional Personnel</b>						
The Florida Legislature has defined Instructional Personnel as "any staff member whose function includes the provision of direct instructional services to students. This also includes personnel whose functions provide support in the learning process of students."						
Teachers	\$130,702,005	\$131,860,913	\$139,983,245	\$135,752,651	\$135,979,451	\$135,813,773
Teacher Aides & Para Aides	\$11,168,645	\$11,184,528	\$11,547,459	\$11,479,284	\$11,523,391	\$11,523,391
Guidance Counselors	\$5,582,581	\$5,587,594	\$5,500,409	\$5,740,552	\$5,753,548	\$5,753,548
Media Specialists	\$792,558	\$842,686		\$0	\$0	
Psychologists and Social Workers	\$2,229,795	\$2,129,935	\$2,055,538	\$2,168,033	\$2,162,138	\$2,162,138
After School Childcare Staff	\$700,739	\$823,603	\$823,603	\$911,689	\$937,182	\$937,182
Part Time Adult Teaching Staff	\$1,354,546	\$1,441,972	\$1,441,972	\$1,377,667	\$1,418,046	\$1,418,046
Extra Duty Days	\$623,389	\$562,630	\$562,630	\$496,550	\$494,484	\$494,484
Longevity (Classified & Instructional)	\$6,030,613	\$6,929,360	\$7,102,594	\$7,350,982	\$7,768,235	\$7,768,235
Substitutes-Classified	\$1,999,806	\$2,346,648	\$2,346,648	\$2,595,422	\$2,628,453	\$2,628,453
Supplements	\$2,741,203	\$2,868,514	\$2,840,458	\$2,823,219	\$2,944,487	\$2,944,487
Temporary/P.T.Hourly	\$978,763	\$889,007	\$889,007	\$664,940	\$692,440	\$692,440
Terminal Leave Pay	\$3,063,844	\$1,818,720	\$1,818,720	\$2,033,655	\$2,059,446	\$2,059,446
One Time Payments	\$1,556,962	\$5,290,507	\$3,196,219	\$3,196,219	\$3,196,219	\$3,196,219
<b>Total Instructional Personnel</b>	<b>\$169,525,449</b>	<b>\$174,576,617</b>	<b>\$180,108,502</b>	<b>\$176,590,863</b>	<b>\$177,557,520</b>	<b>\$177,391,842</b>
<b>Educational Support Personnel</b>						
The Florida Legislature has defined Educational Support Employees as "employees whose job functions are neither administrative nor instructional, yet whose work supports the educational process."						
Coord./Managers/Supv./Specialists	\$6,622,689	\$6,586,965	\$6,577,541	\$7,066,821	\$7,094,392	\$7,094,392
Bus Aides	\$853,513	\$846,219	\$846,219	\$856,583	\$868,141	\$868,141
Bus Drivers	\$5,469,051	\$5,351,549	\$5,293,168	\$5,440,252	\$5,497,908	\$5,497,908
Custodians	\$7,560,762	\$7,582,111	\$7,582,816	\$7,910,679	\$7,940,007	\$7,940,007
Data Processing Pers.	\$3,310,923	\$3,227,316	\$3,045,965	\$3,439,032	\$3,476,386	\$3,476,386
District & School Secretarial	\$9,460,592	\$9,186,135	\$9,214,566	\$9,428,852	\$9,441,233	\$9,441,233
Extra Duty Days	\$51,967	\$100,726	\$100,726	\$122,128	\$101,402	\$101,402
Longevity (Classified & Instructional)	\$1,362,121	\$2,123,858	\$2,176,954	\$2,342,093	\$2,002,280	\$2,002,280
Maint. /Mechanics/Delivery	\$6,282,345	\$6,309,325	\$6,305,503	\$6,476,731	\$6,451,012	\$6,451,012
Route & Safety Officers						
<b>Total Educational Support Pers.</b>	<b>\$40,973,963</b>	<b>\$41,314,204</b>	<b>\$41,143,458</b>	<b>\$43,083,171</b>	<b>\$42,872,762</b>	<b>\$42,872,762</b>
<b>Administrative Personnel</b>						
The Florida Legislature has defined Administrative personnel as "those employees responsible for management functions such as the development of policies and implementation of those policies through the direction of personnel."						
School Board Members	\$185,840	\$186,000	\$186,000	\$193,125	\$193,125	\$193,125
Superintendent	\$202,344	\$184,617	\$184,617	\$205,433	\$205,433	\$205,433
Assistant Principals	\$4,423,102	\$4,187,855	\$4,287,783	\$4,240,353	\$4,264,324	\$4,264,324
Asst Superintendents	\$283,313	\$285,694	\$285,694	\$294,980	\$294,980	\$294,980
Directors & Executive Directors	\$2,226,871	\$1,843,668	\$1,950,858	\$1,740,657	\$1,746,487	\$1,746,487
Principals	\$4,618,286	\$4,310,352	\$4,175,654	\$4,468,408	\$4,468,586	\$4,468,586
<b>Total Administrative Pers.</b>	<b>\$11,939,756</b>	<b>\$10,998,186</b>	<b>\$11,070,606</b>	<b>\$11,142,955</b>	<b>\$11,172,935</b>	<b>\$11,172,935</b>
<b>Grand Total</b>	<b>\$222,439,168</b>	<b>\$226,889,007</b>	<b>\$232,322,566</b>	<b>\$230,816,989</b>	<b>\$231,603,216</b>	<b>\$231,437,538</b>

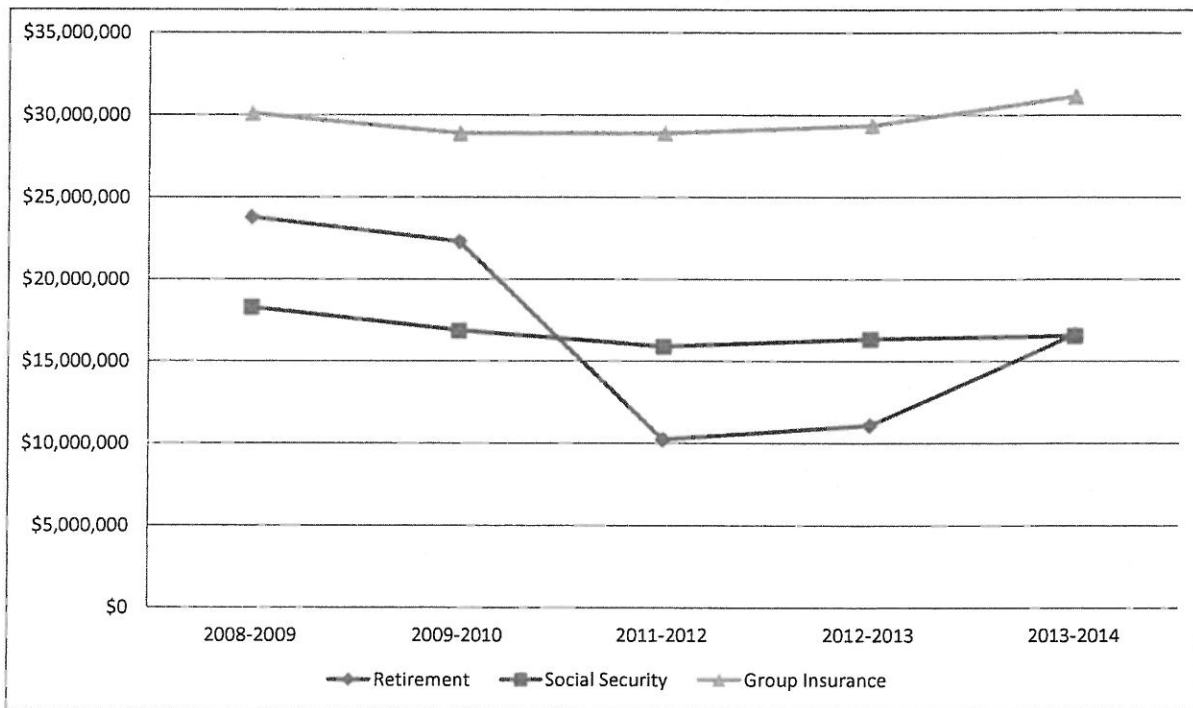
The School Board of Sarasota County, Florida  
General Fund

Comparative Statement of Employee Benefits

2011-2012 through 2014-2015

Based Upon Results of Operations through January 31, 2014

Employee Benefit Detail	2011-2012 Actual	2012-2013 Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2013-2014 Projected Actual	2014-2015 Projected Budget
Retirement	\$10,236,720	\$11,104,676	\$15,653,758	\$16,521,636	\$16,640,415	\$16,524,640
Social Security	\$15,900,722	\$16,349,831	\$16,559,952	\$16,489,214	\$16,547,834	\$16,543,155
Group Insurance	\$28,896,455	\$29,385,494	\$30,854,768	\$30,501,460	\$31,151,431	\$32,709,002
Cafeteria Plan, Group Life, Disability Dental/Vision Insurance	\$2,043,657	\$2,002,923	\$2,042,982	\$2,040,804	\$2,035,217	\$2,075,921
Employee Assistance Programs including unemployment compensation	\$245,156	\$355,599	\$355,599	\$355,599	\$355,599	\$362,711
Early Retirement Plan Insurance	\$629,705	\$625,943	\$625,943	\$561,418	\$561,418	\$533,347
Workers Compensation	\$2,214,272	\$2,219,968	\$2,323,226	\$2,278,931	\$2,281,662	\$2,327,295
<b>Total</b>	<b>\$60,166,687</b>	<b>\$62,044,434</b>	<b>\$68,416,229</b>	<b>\$68,749,063</b>	<b>\$69,573,576</b>	<b>\$71,076,073</b>



The School Board of Sarasota County, Florida

General Fund

Comparative Statement of Appropriations by Object, For the Fiscal Years 2011-12 through 2014-15

Based Upon Results of Operations through January 31, 2014

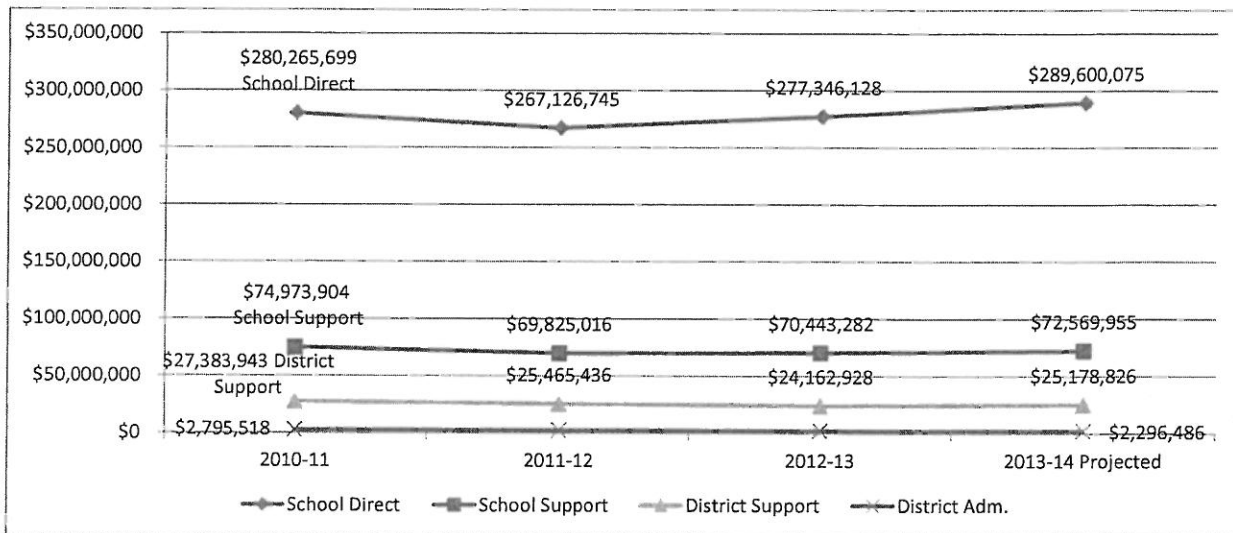
Appropriations by Object	2011-2012 Actual	2012-2013 Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2013-2014 Projected Actual	2014-2015 Projected Budget
<b>Purchased Services</b>						
Professional Services	\$4,782,120	\$4,050,742	\$2,848,832	\$3,528,880	\$3,319,275	\$3,319,275
Charter School Payments	\$34,744,625	\$38,751,502	\$43,666,866	\$43,378,115	\$42,784,445	\$46,928,323
Second Chance School Payments	\$1,679,305	\$1,063,620	\$1,051,186	\$1,006,658	\$1,037,091	\$1,037,091
Virtual School Payments	\$493,921	\$329,748	\$333,046	\$333,046	\$333,046	\$333,046
Physical Exams	\$21,313	\$20,789	\$21,205	\$21,033	\$17,829	\$17,829
Insurance Premiums	\$2,638,165	\$3,431,441	\$3,855,444	\$3,855,444	\$3,855,444	\$4,009,662
Legal Services	\$187,658	\$261,802	\$264,420	\$260,573	\$249,102	\$249,102
In County Travel	\$188,677	\$185,518	\$187,374	\$166,716	\$180,899	\$180,899
Out of County Travel	\$214,557	\$285,539	\$288,395	\$310,408	\$310,408	\$310,408
Repairs And Maintenance	\$4,146,135	\$3,763,574	\$3,801,210	\$3,801,210	\$3,801,210	\$3,801,210
Rentals and Software Licensing	\$3,944,195	\$3,660,381	\$3,387,232	\$3,492,615	\$3,458,891	\$3,458,891
Postage	\$149,324	\$217,798	\$219,976	\$170,545	\$182,792	\$182,792
Telephone	\$504,482	\$569,691	\$575,388	\$529,361	\$542,039	\$542,039
Cell Phones	\$173,151	\$152,978	\$154,508	\$154,508	\$154,508	\$154,508
Fiber Optic Lines / Technology Hosting	\$953,695	\$941,179	\$950,591	\$950,591	\$950,591	\$950,591
Utilities - Water/Sewer	\$1,318,928	\$1,256,473	\$1,269,038	\$1,198,787	\$1,250,792	\$1,250,792
Utilities - Garbage	\$472,488	\$403,308	\$307,341	\$358,168	\$312,405	\$312,405
Other Purchased Services	\$1,592,459	\$2,040,899	\$2,061,308	\$1,762,243	\$2,504,928	\$2,504,928
<b>Total Purchased Services</b>	<b>\$58,205,198</b>	<b>\$61,386,982</b>	<b>\$65,243,357</b>	<b>\$65,278,898</b>	<b>\$65,245,694</b>	<b>\$69,543,791</b>
<b>Energy Services</b>						
Natural & Bottled Gas	\$140,027	\$146,498	\$147,963	\$98,688	\$95,878	\$95,878
Electric	\$8,214,405	\$7,899,486	\$7,978,480	\$7,565,182	\$7,693,966	\$7,693,966
Gasoline /Diesel Fuel	\$2,577,832	\$2,692,423	\$2,419,347	\$2,759,445	\$2,759,446	\$2,897,418
<b>Total Energy Services</b>	<b>\$10,932,264</b>	<b>\$10,738,407</b>	<b>\$10,545,790</b>	<b>\$10,423,315</b>	<b>\$10,549,290</b>	<b>\$10,687,262</b>
<b>Materials and Supplies</b>						
Consumable Supplies	\$6,085,316	\$5,972,791	\$6,278,810	\$6,401,909	\$6,401,909	\$6,401,909
State Textbooks	\$3,155,330	\$2,688,804	\$2,715,692	\$2,646,120	\$2,231,435	\$2,767,970
Discretionary Instr. Materials	\$815,729	\$567,388	\$573,061	\$573,061	\$573,061	\$582,230
Periodicals & Newspapers	\$16,332	\$26,212	\$26,474	\$45,520	\$46,661	\$46,661
Oil & Grease	\$51,743	\$41,376	\$41,790	\$41,790	\$41,790	\$41,790
Repair Parts/Tires & Tubes	\$391,160	\$413,198	\$417,330	\$444,320	\$425,236	\$425,236
Other Materials & Supplies	\$11,365	\$80,018	\$80,818	\$80,818	\$80,818	\$80,818
<b>Total Materials &amp; Supplies</b>	<b>\$10,526,975</b>	<b>\$9,789,787</b>	<b>\$10,133,975</b>	<b>\$10,233,538</b>	<b>\$9,800,910</b>	<b>\$10,346,614</b>
<b>Capital Outlay</b>						
New Library Books	\$152,197	\$153,948	\$473,719	\$160,786	\$169,364	\$169,364
Audio Visual Capitalized	\$3,750			\$0	\$0	
Audio Visual - Not Capitalized	\$11,090	\$16,857	\$17,026	\$14,237	\$13,417	\$13,417
Buildings & Fixed Equipment				\$0	\$0	
Equipment & Furniture	\$903,164	\$1,010,408	\$1,020,512	\$846,350	\$884,984	\$884,984
Computers / Technology Tools	\$252,577	\$309,287	\$312,380	\$287,055	\$307,837	\$307,837
Motor Vehicles				\$0	\$0	\$0
Remodeling & Renovations	\$156,606	\$174,848	\$176,596	\$72,285	\$173,284	\$173,284
Software -Capitalized				\$0	\$0	\$0
Software -Not Capitalized	\$52,787	\$139,235	\$140,627	\$66,241	\$39,501	\$39,501
<b>Total Capital Outlay</b>	<b>\$1,532,171</b>	<b>\$1,804,583</b>	<b>\$2,140,860</b>	<b>\$1,446,954</b>	<b>\$1,588,387</b>	<b>\$1,588,387</b>
<b>Other Expenses</b>						
Dues and Fees	\$531,343	\$600,147	\$606,148	\$474,274	\$676,398	\$676,398
Judgments				\$0	\$0	
Miscellaneous Expense	\$30,983	\$31,545	\$31,861	\$35,074	\$34,854	\$34,854
Field Trips	\$19,163	\$22,513	\$22,738	\$22,738	\$22,738	\$22,738
<b>Total Other Expenses</b>	<b>\$581,489</b>	<b>\$654,205</b>	<b>\$660,747</b>	<b>\$532,086</b>	<b>\$733,990</b>	<b>\$733,990</b>
<b>Total Appropriations by Object</b>	<b>\$81,778,097</b>	<b>\$84,373,964</b>	<b>\$88,724,729</b>	<b>\$87,914,791</b>	<b>\$87,918,271</b>	<b>\$92,900,045</b>

The School Board of Sarasota County, Florida  
General Fund

Comparative Statement of Appropriations by Function  
2011-2012 through 2014-2015

Based Upon Results of Operations through January 31, 2014

Appropriations by Function	2011-2012 Actual	2012-2013 Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2013-2014 Projected Actual	2014-2015 Projected Budget
Instruction	\$237,579,038	\$248,225,305	\$262,754,098	\$259,188,726	\$259,924,848	\$264,148,782
Pupil Personnel Services	\$20,974,102	\$20,270,560	\$21,051,444	\$20,960,139	\$21,012,330	\$21,353,071
Instructional Media Services	\$4,693,130	\$4,030,758	\$3,605,587	\$3,490,957	\$3,425,135	\$3,480,678
Instruction and Curriculum Dev	\$2,389,837	\$2,446,669	\$2,549,807	\$2,760,345	\$2,693,085	\$2,736,757
Instructional Staff Training	\$1,381,992	\$1,253,536	\$1,238,677	\$1,372,588	\$1,309,125	\$1,330,355
Instruction Related Technology	\$2,301,261	\$3,009,685	\$2,934,647	\$3,399,550	\$3,407,489	\$3,462,746
Board of Education	\$818,210	\$554,705	\$578,088	\$578,088	\$578,088	\$587,462
Legal Services	\$187,100	\$261,577	\$264,420	\$264,420	\$264,420	\$268,708
General Administration	\$1,511,725	\$1,469,372	\$1,451,313	\$1,417,811	\$1,453,978	\$1,477,556
School Administration	\$16,075,568	\$16,239,544	\$16,624,114	\$16,859,992	\$17,197,349	\$17,476,226
Facilities Acquisition & Construction	\$36,330	\$18,259	\$19,029	\$19,029	\$19,029	\$19,338
Fiscal Services	\$2,040,300	\$1,828,780	\$1,775,871	\$1,938,380	\$1,922,452	\$1,953,627
Food Services	\$39,009	\$90,886	\$94,717	\$94,717	\$94,717	\$96,253
Central Services	\$5,402,277	\$5,342,605	\$5,367,820	\$5,677,556	\$5,712,288	\$5,804,920
Pupil Transportation	\$16,341,740	\$15,882,425	\$15,848,578	\$16,793,850	\$17,216,456	\$17,495,643
Operation of Plant	\$33,046,591	\$33,599,632	\$34,282,328	\$33,333,807	\$33,508,943	\$34,052,333
Maintenance of Plant	\$15,515,917	\$13,852,284	\$14,186,220	\$14,013,946	\$14,023,082	\$14,250,484
Administrative Technology Services	\$2,470,612	\$3,121,000	\$3,050,654	\$3,567,502	\$3,501,975	\$3,558,764
Community Services	\$1,579,214	\$1,809,820	\$1,786,112	\$1,749,440	\$1,830,273	\$1,859,953
Transfers to Other Funds	\$550,279	\$930,590	\$550,279	\$550,279	\$550,279	\$550,279
Total	\$364,934,233	\$374,237,991	\$390,013,803	\$388,031,122	\$389,645,341	\$395,963,934



Definitions of Graph Categories

School Direct costs are a compilation of the functions: Instruction, Pupil Personnel Services, Instructional Media Services, Instructional  
School Support costs are a compilation of the functions: Instruction and Curriculum Development, Instructional Staff Training, School  
District Support Services are a compilation of the functions: Administrative Technology Services, Fiscal Services, Central Services, and  
District Administration Services are a compilation of the functions: Board of Education, Legal Services, and General Administration.