

**The School Board of Sarasota County, Florida**  
**General Fund Budget Workshop**  
**January 17, 2012**  
**Agenda**

- 1) Student enrollment by school with a comparison between enrollment on 10/17/2011 and estimated enrollment for 2012-2013.  
Attachment "A"
  
- 2) General Fund projected results of operations for the 2011-2012 fiscal year.  
Attachment "B"
  
- 3) General Fund Original Budget as compared to the actual results of operations for the previous five years.  
Attachment "C"
  
- 4) Updated estimate of the adjustment needed for 2012-2013 to maintain a 7.5% unassigned Fund Balance. This estimate has been revised from the September estimate based upon the third recalculation of the Florida Education Program and the results of operations through December 31, 2011. Included is a reduction range based upon no revenue enhancement and the Governor's recommendation for 2012-2013  
Attachment "D"
  
- 5) Review of the Governors budget released December 7, 2011  
Attachment "E"

**Attachment "A"**

**The School Board of Sarasota County, Florida  
Enrollment Information 2011-2012 and Projected for 2012-2013**

School	Total Students Living in Zone	Number Attending Within Zone	Number Attending Out of Zone	Total Attendance 10/17/11	Estimated Enrollment 2012-2013	Estimated Enrollment Change from 10/17/2011- to 2012-2013	Percentage Attending From Within Zone 10/17/11
<b>Elementary Schools</b>							
Alta Vista	809	437	138	575	563	(12)	54.02%
Ashton	922	689	118	807	780	(27)	74.73%
Atwater	947	642	63	705	690	(15)	67.79%
Bay Haven	Magnet School (No District)			578	586	8	N/A
Brentwood	890	483	168	651	632	(19)	54.27%
Cranberry	825	623	124	747	753	6	75.52%
Emma E. Booker	969	335	178	513	500	(13)	34.57%
Englewood	476	299	130	429	455	26	62.82%
Fruitville	557	379	369	748	768	20	68.04%
Garden	582	372	204	576	549	(27)	63.92%
Glenallen	787	606	101	707	713	6	77.00%
Gocio	1,006	549	234	783	791	8	54.57%
Gulf Gate	883	585	182	767	756	(11)	66.25%
Lakeview	795	518	130	648	622	(26)	65.16%
Lamarque	1,159	820	126	946	916	(30)	70.75%
Phillippi Shores	806	503	171	674	674	0	62.41%
Southside	697	571	153	724	719	(5)	81.92%
Tatum Ridge	757	549	175	724	705	(19)	72.52%
Taylor Ranch	798	544	136	680	651	(29)	68.17%
Toledo Blade	723	466	186	652	663	11	64.45%
Tuttle	903	558	103	661	665	4	61.79%
Venice	401	298	299	597	591	(6)	74.31%
Wilkinson	727	386	116	502	488	(14)	53.09%
<b>Total Elementary Schools</b>	<b>17,419</b>	<b>11,212</b>	<b>3,604</b>	<b>15,394</b>	<b>15,230</b>	<b>(164)</b>	<b>64.37%</b>

**Attachment "A"**

**The School Board of Sarasota County, Florida  
Enrollment Information 2011-2012 and Projected for 2012-2013**

School	Total Students Living in Zone	Number Attending Within Zone	Number Attending Out of Zone	Total Attendance 10/17/11	Estimated Enrollment 2012-2013	Estimated Enrollment Change from 10/17/2011- to 2012-2013	Percentage Attending From Within Zone 10/17/11
<b>Middle Schools</b>							
Booker	1,374	705	140	845	812	(33)	51.31%
Brookside	1,503	793	105	898	900	2	52.76%
Heron Creek (With Redistricting for 2012-2013)	1,460	1,026	26	1,052	895	(157)	70.27%
McIntosh	1,266	773	106	879	874	(5)	61.06%
Sarasota	1,367	1,001	148	1,149	1,126	(23)	73.23%
Venice	1,066	556	83	639	559	(80)	52.16%
Woodland (With Redistricting for 2012-2013)	821	587	70	657	805	148	71.50%
<b>Total Middle Schools</b>	<b>8,857</b>	<b>5,441</b>	<b>678</b>	<b>6,119</b>	<b>5,971</b>	<b>(148)</b>	<b>61.43%</b>
<b>High Schools</b>							
Booker	1,573	759	258	1,017	1,025	8	48.25%
North Port	2,701	2,254	80	2,334	2,192	(142)	83.45%
Riverview	2,831	2,047	593	2,640	2,610	(30)	72.31%
Sarasota	3,062	1,712	253	1,965	1,954	(11)	55.91%
Suncoast Polytechnical	No Defined District	No Defined District		549	554	5	N/A
Venice	2,357	1,717	182	1,899	1,779	(120)	72.85%
<b>Total High Schools</b>	<b>12,524</b>	<b>8,489</b>	<b>1,366</b>	<b>10,404</b>	<b>10,114</b>	<b>(290)</b>	<b>67.78%</b>
<b>Other Schools</b>							
AMI - Kids (DJJ Facility)	No Defined District	No Defined District		15	15	0	N/A
District Virtual School Offerings	No Defined District	No Defined District		155	223	68	N/A
ESE Vouchers John McKay	No Defined District	No Defined District		324	400	76	N/A

# Attachment "A"

## The School Board of Sarasota County, Florida Enrollment Information 2011-2012 and Projected for 2012-2013

School	Total Students Living in Zone	Number Attending Within Zone	Number Attending Out of Zone	Total Attendance 10/17/11	Estimated Enrollment 2012-2013	Estimated Enrollment Change from 10/17/2011- to 2012-2013	Percentage Attending From Within Zone 10/17/11
ESE Special Programs	No Defined District			87	87	0	N/A
Laurel Nokomis	1,517	841	248	1,089	1,074	(15)	55.44%
Oak Park	No Defined District			349	359	10	N/A
Oak Park South	No Defined District			46	49	3	N/A
Phoenix Academy	No Defined District			181	181	0	N/A
Pine View	No Defined District			2,196	2,202	6	N/A
Sarasota County Technical Institute	No Defined District (Students Counted At Districted School)						
T.R.I.A.D	No Defined District			111	111	0	N/A
<b>Total Other Schools</b>	<b>1,517</b>			<b>4,553</b>	<b>4,701</b>	<b>148</b>	<b>N/A</b>
<b>Charter Schools</b>							
Imagine School at North Port				967	1,123	156	N/A
Imagine School at Palmer Ranch				618	763	145	N/A
Island Village Montessori School				489	622	133	N/A
Sarasota Military				858	940	82	N/A
Sarasota School of Arts and Sciences				750	750	0	N/A
Sarasota Suncoast Academy				440	540	100	N/A
SKY Academy				168	300	132	N/A
State College of Florida				220	220	0	N/A

# Attachment "A"

## The School Board of Sarasota County, Florida Enrollment Information 2011-2012 and Projected for 2012-2013

School	Total Students Living in Zone	Number Attending Within Zone	Number Attending Out of Zone	Total Attendance 10/17/11	Estimated Enrollment 2012-2013	Estimated Enrollment Change from 10/17/2011- to 2012-2013	Percentage Attending From Within Zone 10/17/11
Student Leadership Academy of Venice				320	330	10	N/A
Suncoast School for Innovative Studies				349	373	24	N/A
<b>Total Charter Schools</b>	<b>40,317</b>	<b>25,142</b>	<b>5,648</b>	<b>4,959</b>	<b>5,961</b>	<b>1002</b>	<b>N/A</b>
<b>Grand Total</b>				<b>41,429</b>	<b>41,977</b>	<b>548</b>	<b>62.36%</b>

Please Note the estimated enrollment as compared to the state student FTE submitted for Legislative funding is normally less due to the above student enrollment projection is based upon student enrollment as of the month of October only. The state student FTE is based upon the months of October and February with February traditionally being less than the month of October.

The 2012-2013 state student FTE projection that was sent for Legislative funding is 41,229.91. The third calculation of the 2011-2012 Florida Education Program using the actual October 2011 student FTE and a recalculated February 2012 student FTE estimate is 40,945.38. The net increase the Legislature will be funding is 284.53 student FTE.

## Attachment "B"

# The School Board of Sarasota County, Florida General Fund including Federal Jobs Fund Projected Results of Operations for the 2011-2012 Fiscal Year

### Executive Summary

The General Fund has been updated with the third recalculation of the Florida Education Finance Program and the results of operations through December 31, 2011. In summary the fund balance is increasing by \$7,245,935 from the original adopted budget. This change increases the projected unassigned fund balance to \$49,660,061 or 13.55% of total appropriations. The original budgeted amount of unassigned fund balance that was going to be used was \$13,820,840. The revised projection is now to use \$6,574,904 of the unassigned fund balance.

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

#### Estimated Revenue Changes

Account Description	Amount of Increase (Decrease) from the Original Budget
<b>Federal Direct</b> – The increase is related to receiving an additional allocation of funds from the Federal Jobs Fund	\$128,449
<b>State</b> – This increase is related to a small increase of students reported in the October student FTE count	\$110,112
<b>Local</b> – The majority of the increase is related to our health care provider giving funds for wellness programs.	\$337,271
<b>Net Increase in Estimated Revenues</b>	\$575,832

#### Estimated Appropriation Changes

Account Description	Amount of Increase (Decrease) from the Original Budget
<b>Salaries – and Benefits</b> - The decreases are related to having 215 positions with substitutes or are vacant. As of December 77 teaching positions were long term substitutes and 4 were vacant.	(\$6,479,479)
<b>Purchased Services</b> – The majority of the increase is related to payments to charter schools have increased for additional students being served.	\$480,735
<b>Energy Services</b> – The majority of the increase is related to diesel fuel costs.	\$93,060
<b>Materials and Supplies</b> – The estimate for consumable supplies and textbook purchases has been decreased based upon the actual expenditures incurred through December 31, 2011.	(\$186,520)
<b>Capital Outlay</b> – The majority of the decrease is related to the purchase of media materials for the Booker High and Venice High rebuilds that will not likely happen this fiscal year.	(\$616,221)
<b>Other Expenses</b> – Based upon the results of operation through December 31, 2011 the estimate has been slightly increased for 2011-2012.	\$38,320
<b>Net Decrease in Appropriations by Object</b>	(\$6,670,103)

**Attachment "B"**

**The School Board of Sarasota County, Florida  
General Fund including Federal Jobs Fund  
Projected Results of Operations for the 2011-2012 Fiscal Year  
Gross Fund Balance Changes as of June 30, 2012**

<b>Account Description</b>	<b>Amount of Increase (Decrease) from the Original Budget</b>
<b>Original Budgeted Ending Gross Fund Balance as of June 30, 2012 approved September 13, 2011</b>	<b>\$51,020,841</b>
<b>Add Increase in Estimated Revenues for 2011-2012</b>	<b>\$575,832</b>
<b>Add the Decrease in Estimated Appropriations for 2011-2012</b>	<b>\$6,670,103</b>
<b>Amended Final Ending Gross Fund Balance as of June 30, 2012</b>	<b>\$58,266,776</b>

**Unassigned Fund Balance as of June 30, 2012**

<b>Account Description</b>	<b>Amount of Increase (Decrease) from the Original Budget</b>
<b>Amended Unassigned Fund Balance as of June 30, 2012 estimated based on the results of operations as of December 31, 2011 and the third recalculation of the Florida Education Finance Program. (The percentage of the unassigned fund balance to total appropriations is 13.55% of appropriations)</b>	<b>\$49,660,061</b>



## Attachment :B:

**The School Board of Sarasota County, Florida**  
**General Fund Including Federal Stabilization Funds and Federal Jobs Fund**  
**Comparative Statement of Estimated Revenues, Appropriations, and**  
**Fund Balance for the Fiscal Years 2008-2009 through 2011-2012**  
**Based Upon Results of Operations Through December 31, 2011**

Account Description	2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Original Budget	2011-2012 Amended Budget	2011-2012 Projected Actual
<b>Revenues and Transfers In from Other Funds</b>						
Federal Direct	1,467,839	18,133,341	16,374,536	9,905,930	9,905,930	10,034,379
State	81,912,525	64,246,717	61,922,491	75,625,126	75,625,126	75,735,238
Local	296,712,311	290,101,011	283,594,705	254,174,851	254,174,851	254,512,122
<b>Total Revenues</b>	<b>380,092,675</b>	<b>372,481,068</b>	<b>361,891,732</b>	<b>339,705,907</b>	<b>339,705,907</b>	<b>340,281,739</b>
<b>Transfers In</b>						
Property Insurance Millage transfer	2,815,141	3,273,772	2,412,396	2,383,887	2,383,887	2,383,887
Capital (P.E.C.O.maintenance)	2,149,547	784,890	2,149,547			
Capital (Charter School)	1,572,403	1,588,728	1,742,379	1,742,379	1,742,379	1,742,379
Capital (Millage maintenance)	12,733,489	15,121,066	13,841,928	14,551,230	14,551,230	14,551,230
Capital (Millage equipment)	1,528,332	1,444,424	1,384,612	965,800	965,800	965,800
<b>Total Transfers In</b>	<b>20,798,912</b>	<b>22,212,880</b>	<b>21,530,863</b>	<b>19,643,296</b>	<b>19,643,296</b>	<b>19,643,296</b>
<b>Total Revenues &amp; Transfers In</b>	<b>400,891,587</b>	<b>394,693,949</b>	<b>383,422,594</b>	<b>359,349,203</b>	<b>359,349,203</b>	<b>359,925,035</b>
<b>Appropriations</b>						
Salaries	254,297,068	236,211,992	233,100,107	228,641,630	228,641,630	223,817,277
Employee Benefits	77,819,469	73,657,876	74,743,458	62,102,696	62,102,696	60,447,570
Purchased Services	45,661,895	50,898,366	53,757,822	58,112,729	58,112,729	58,593,464
Energy Services	12,575,035	11,691,011	11,191,615	11,114,530	11,114,530	11,207,590
Materials and Supplies	9,927,265	11,365,549	9,541,625	9,999,397	9,999,397	9,812,877
Capital Outlay	2,500,128	1,995,751	2,040,820	2,305,690	2,305,690	1,689,469
Other Expenses	293,132	334,960	344,804	343,092	343,092	381,412
Transfers Out	728,786	665,181	698,812	550,279	550,279	550,279
<b>Total Appropriations</b>	<b>403,802,779</b>	<b>386,820,686</b>	<b>385,419,063</b>	<b>373,170,043</b>	<b>373,170,043</b>	<b>366,499,940</b>
Excess (Deficiency) of Revenues and Transfers Over Expenditures	(2,911,191)	7,873,263	(1,996,469)	(13,820,840)	(13,820,840)	(6,574,904)
<b>Fund Balance</b>						
Beginning Gross Fund Balance	61,954,051	59,042,819	66,919,133	64,841,681	64,841,681	64,841,681
Adj to Fund Balance	(41)	3,051	(80,983)			
<b>Ending Gross Fund Balance</b>	<b>59,042,819</b>	<b>66,919,133</b>	<b>64,841,681</b>	<b>51,020,841</b>	<b>51,020,841</b>	<b>58,266,776</b>
<b>Composition of Ending Gross Fund Balance</b>						
Assigned for Encumbrances	2,009,467	2,382,702	1,940,648	1,940,648	1,940,648	1,940,648
Non Spendable - Inventory	170,588	189,430	189,430	189,430	189,430	189,430
Assigned for Categorical & Grant Carryforwards	3,463,853	2,033,070	1,328,225	1,328,225	1,328,225	1,328,225
Assigned for Work Force Development	752,015	1,733,912	2,246,469	2,246,469	2,246,469	2,246,469
Assigned School & Department Carryforwards	4,821,870	3,067,302	2,901,944	2,901,944	2,901,944	2,901,944
Unassigned by Board Policy 10% to 7.5% of Total Appropriations	40,380,278	38,682,069	38,541,906	37,317,004	37,317,004	36,649,994
Unassigned - Amount beyond assigned 10%	7,432,805	18,830,649	17,693,059	5,097,121	5,097,121	13,010,067
<b>Total Ending Gross Fund Balance</b>	<b>59,030,876</b>	<b>66,919,133</b>	<b>64,841,681</b>	<b>51,020,841</b>	<b>51,020,841</b>	<b>58,266,776</b>



**Attachment :C:**

**The School Board of Sarasota County, Florida  
General Fund Budget Workshop January 17, 2012  
General Fund Original Budget as compared to the actual results of operations for the  
previous five years**

<b>Account Description</b>	<b>2006-2007</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2009-2010</b>	<b>2010-2011</b>
Original Student FTE Budget	43,225	42,795	42,401	40,014	41,563
Actual Student FTE	42,297	41,919	41,067	41,176	40,879
Difference	(928)	(876)	(1,334)	1,162	(684)
Percentage Change	-2.15%	-2.05%	-3.15%	2.90%	-1.65%
Original Budget Revenues	\$393,782,152	\$416,218,496	\$389,506,376	\$364,168,518	\$361,920,924
Actual Revenues	\$396,045,614	\$406,123,710	\$380,092,675	\$372,481,068	\$361,891,732
Difference	\$2,263,462	(\$10,094,786)	(\$9,413,701)	\$8,312,550	(\$29,192)
Percentage Change	0.57%	-2.43%	-2.42%	2.28%	-0.01%
Original Budget Transfers In	\$18,529,640	\$5,756,801	\$15,288,001	\$22,103,557	\$21,106,466
Actual Transfer In	\$15,286,817	\$16,396,417	\$20,798,912	\$22,212,880	\$21,530,863
Difference	(\$3,242,823)	\$10,639,616	\$5,510,911	\$109,323	\$424,397
Percentage Change	-17.50%	184.82%	36.05%	0.49%	2.01%
Original Appropriations	\$414,713,774	\$428,292,146	\$422,882,989	\$404,075,131	\$392,849,809
Actual Appropriations	\$401,339,641	\$419,719,510	\$403,802,779	\$386,820,686	\$385,419,063
Difference	(\$13,374,133)	(\$8,572,636)	(\$19,080,210)	(\$17,254,445)	(\$7,430,746)
Percentage Change	-3.22%	-2.00%	-4.51%	-4.27%	-1.89%

**Attachment :C:**

**The School Board of Sarasota County, Florida  
General Fund Budget Workshop January 17, 2012  
General Fund Original Budget as compared to the actual results of operations for the  
previous five years**

Additional Information regarding significant changes in the transfers in from the Capital Fund between the Original Budget to Actual
In 2006-2007 the transfer in from capital was impacted by not transferring all allowable expenditures for maintenance and equipment purchases to allow for additional funds to be available in the Capital Fund.
In 2007-2008 the original budget for transfers in was prepared based upon not transferring all allowable maintenance and equipment expenditures. In 2007-2008 the recession caused the state to reduce revenues midyear to school districts. The transfer in from Capital was restored to allow for reimbursement for all allowable maintenance and equipment expenditures to offset the reduction of state revenues.
In 2008-2009 the Legislature allowed the Capital Fund transfer to include the payment for property insurance. The state changed the way the PECO funds for charter schools were to be recorded. In 2008-2009 the PECO funds for charter schools had to be placed into the Capital Fund than transferred to the General Fund for disbursement to the charter schools. The state revenues declined mid year due to a holdback and an unexpected decline in students. All allowable expenditures for maintenance and equipment were transferred from the Capital Fund into the General Fund.

## Attachment "D"

**The School Board of Sarasota County, Florida**  
**General Fund Budget Workshop**  
**Updated Estimate of the Adjustment needed for 2012-2013**  
**January 17, 2012**  
**Executive Summary**

In September the operating fund projected dollar adjustment needed for the 2012-2013 fiscal year was estimated to be \$14,120,121. This estimate was based upon continuation of the furlough days and no step increase along with estimated increases in employee benefits. Since that time the operating fund has been updated for the results of operations through December 31, 2011 and the third recalculation of the Florida Education Finance Program. On December 7, 2011 the Governor released a recommended budget that is summarized in attachment "E". In the September budget workshop the School Board gave approval to use the unassigned fund balance that is available above 7.5% in funding the 2012-2013 appropriations. The assumptions that have been used in preparing the 2012-2013 budget are listed in the tables below. An estimate has been prepared based upon the 2012-2013 recommendation of the Governor and an estimate based upon current economic conditions compared to the projected actual for 2011-2012. The column current state funding keeps the level of state funding the same, decreases the tax roll by 3%, and is updated for the student FTE enrollment of 2012-2013. In the below tables are the detailed assumptions that have been used in estimating both revenues and appropriations for the fiscal year 2012-2013.

### Revenues and Transfers in

<b>Description</b>	<b>Projected Actual 2011-2012</b>	<b>Governor's Recommendation 2012-2013</b>	<b>Current State Funding 2012-2013</b>
<b>Federal Education Jobs Fund</b> (Note that there is discussion at the Federal Level to appropriate funds to avoid teacher layoffs for the next fiscal year. Currently this estimate for 2012-2013 is no funding)	\$7,978,248	\$0	\$0
<b>Medicaid and ROTC Reimbursements</b>	\$2,056,131	\$2,046,259	\$2,046,259
<b>State Revenues</b> (In the Governor's recommendation the majority of the increase is in reading instruction categorical.)	\$75,735,238	\$77,234,993	\$74,755,496
<b>Local Revenues</b> (The majority of the estimated increase in the Governor's Recommendation is a 6.18% increase in the required local effort millage rate along with the tax roll decreasing 3%. The current state funding applies the current millage rates to a tax roll decrease of 3 %.	\$254,512,122	\$257,271,103	\$249,861,520
<b>Total Revenues</b>	\$340,281,739	\$336,552,355	\$326,663,275

**Attachment "D"**

**The School Board of Sarasota County, Florida  
General Fund Budget Workshop  
Updated Estimate of the Adjustment needed for 2012-2013  
January 17, 2012**

<b>Description</b>	<b>Projected Actual 2011-2012</b>	<b>Governor's Recommendation 2012-2013</b>	<b>Current State Funding 2012-2013</b>
<b>Transfers In From Capital</b> (The estimate for 2012-2013 is based upon a small reduction of 1% in the area of maintenance and equipment expenditures in the operating fund that are eligible for reimbursement from the capital fund)	\$19,643,296	\$19,449,705	\$19,449,705
<b>Total Revenues and Transfers In</b>	\$359,925,035	\$356,002,060	\$346,112,980
<b>Dollar Amount of change from the Projected Actual of 2011-2012</b>		(\$3,922,975)	(\$13,812,055)
<b>Percentage change from the Projected Actual of 2011-2012</b>		(1.09%)	(3.84%)

The appropriation changes for 2012-2013 are based upon a 1.2% decline in students being served by district schools, no changes in the current salary schedules, impact of the current legislation raising the retirement rate in 2012-2013 by approximately 2%, and the group health plan increasing by the national average of 10%. The appropriation details are in the below table.

**Appropriations**

<b>Description</b>	<b>Projected Actual 2011-2012</b>	<b>Governor's Recommendation 2012-2013</b>	<b>Current State Funding 2012-2013</b>
<b>Salaries</b> (The decrease for 2012-2013 is based upon an enrollment decrease of 1.2% in district schools with no salary changes from the current salary schedules.) Please note this does not include any estimated negotiated items.	\$223,817,277	\$223,787,134	\$223,787,134
<b>Employee Benefits</b> (The majority of the increase is related to the Legislature approving in the 2011 session a 2 % increase of the Florida Retirement rate and the group health plan increase being forecasted to increase at the national average of 10 %.) Approximately \$5 million of the increase is the retirement.	\$60,447,570	\$66,821,307	\$66,821,307

**Attachment "D"**

**The School Board of Sarasota County, Florida  
General Fund Budget Workshop  
Updated Estimate of the Adjustment needed for 2012-2013  
January 17, 2012**

Description	Projected Actual 2011-2012	Governor's Recommendation 2012-2013	Current State Funding 2012-2013
<b>Purchased Services</b> (The majority of the increase for 2012-2013 is related to an estimated increase of 1002 charter school students.)	\$58,593,464	\$60,589,889	\$60,589,889
<b>Energy Services</b> (A majority of the decrease has been estimated based upon an increase in John McKay and virtual school students resulting in fewer students being transported for 2012-2013 and continued energy savings.)	\$11,207,590	\$11,073,492	\$11,073,492
<b>Materials and Supplies</b> (The decrease has been estimated on serving 1.2% fewer students in 2012-2013.)	\$9,812,877	\$9,695,254	\$9,695,254
<b>Capital Outlay</b> (The decrease has been estimated on serving 1.2% fewer students in 2012-2013.)	\$1,689,469	\$1,669,254	\$1,669,254
<b>Other Expenses</b> (The decrease has been estimated on serving 1.2% fewer students.)	\$381,412	\$376,848	\$376,848
<b>Transfers to Self Insurance</b> (The estimate is for the favorable trend of the decrease in claims being submitted to continue.)	\$550,279	\$539,273	\$539,273
<b>Total Appropriations</b>	\$366,499,938	\$374,552,664	\$374,552,664
<b>Dollar Amount of change from the Projected Actual of 2011-2012</b>		\$8,052,726	\$8,052,726
<b>Percentage change from the Projected Actual of 2011-2012</b>		2.20%	2.20%

**Attachment "D"**

**The School Board of Sarasota County, Florida  
General Fund Budget Workshop  
Updated Estimate of the Adjustment needed for 2012-2013  
January 17, 2012**

**Summary of the preliminary estimate of the adjustment needed to maintain a 7.5% unassigned fund balance for the Fiscal Year 2012-2013**

The table below summarizes the estimated amount that will need to be reduced from the General Operating Fund based on the assumptions listed in the above tables.

<b>Description</b>	<b>Governor's Recommendation 2012-2013</b>	<b>Current State Funding 2012-2013</b>
<b>Total Revenues and Transfers In Estimated for 2012-2013</b>	\$356,002,060	\$346,112,980
<b>Total Appropriations Estimated for 2012-2013</b>	\$374,552,664	\$374,552,664
<b>Appropriations Exceeding Revenues and Transfers In</b>	(\$18,550,604)	(\$28,439,684)
<b>Fund Balance Estimated to be above 7.5% to fund the shortfall of Revenues over appropriations</b>	\$15,030,368	\$15,030,368
<b>Estimate of adjustment amount needed to maintain a 7.5% fund balance as of June 30, 2013</b>	(\$3,520,236)	(\$13,409,316)
<b>Percentage of Appropriation Adjustment</b>	(.94%)	(3.58%)

**Attachment “E”**

**The School Board of Sarasota County, Florida  
General Fund Budget Workshop  
January 17, 2012**

**Governor’s Recommendations 2012-2013 and Current Year Budget 2011-2012**

In the table below is an analysis of the Governor’s budget recommendation released December 7, 2011. The Miami Herald press release of the Governor’s budget was “Scott calls for a \$1 billion boost in education spending in proposed budget.” The total budget recommendation for all operations of the state is \$66,435,572,811 for 2012-2013. The current budget for all operations of the state is \$69,368,173,579 for a net decrease of \$2,932,600,768 or a percentage decrease of 4.23. The 2012-2013 recommendation for education kindergarten through grade 20 is \$20,140,933,967. The current budget for education kindergarten through grade 20 is \$20,484,536,476 for a net decrease of \$343,602,509 or a percentage decrease of 1.68. The preliminary estimate for student growth in the state of Florida is 30,000 students. Using the current funding per student of \$6,224.92 a 30,000 increase in students requires the budget to be increased by approximately \$187 million.

In the table below are details of the kindergarten through grade 12 recommended appropriations as compared to the current appropriations for the 2011-2012 fiscal year.

<b>Account Description</b>	<b>2012-2013 Recommendation</b>	<b>2011-2012 Actual</b>	<b>2012-2013 Net Change</b>
Class Size Reduction – The amount per student will need to be reduced to accommodate growth	\$2,927,464,879	\$2,927,464,879	\$0
Florida Education Finance Program – The current Base Student Allocation is \$3,479.22. The recommended Base Student Allocation is \$3,564.67 for a net increase of \$85.45. <b>Please note currently through the Federal Jobs Education funds the amount per student is \$194.85. With the discontinuance of the Federal Jobs Education Funds the net decrease per student is \$109.40.</b>	\$9,500,545,212	\$8,709,379,680	\$791,692,900
No change in program weight factors of basic education grades K-3 1.102, basic education grades 4-8 1.000, basic education grades 9-12 1.019, English for speakers of other languages 1.161, ESE support level (254) 3.550, ESE support level (255) 5.022, and career education .999			



**Attachment “E”**

**The School Board of Sarasota County, Florida  
General Fund Budget Workshop  
January 17, 2012**

Governor’s recommendation for 2012-2013 specific to Sarasota County as compared to the current year

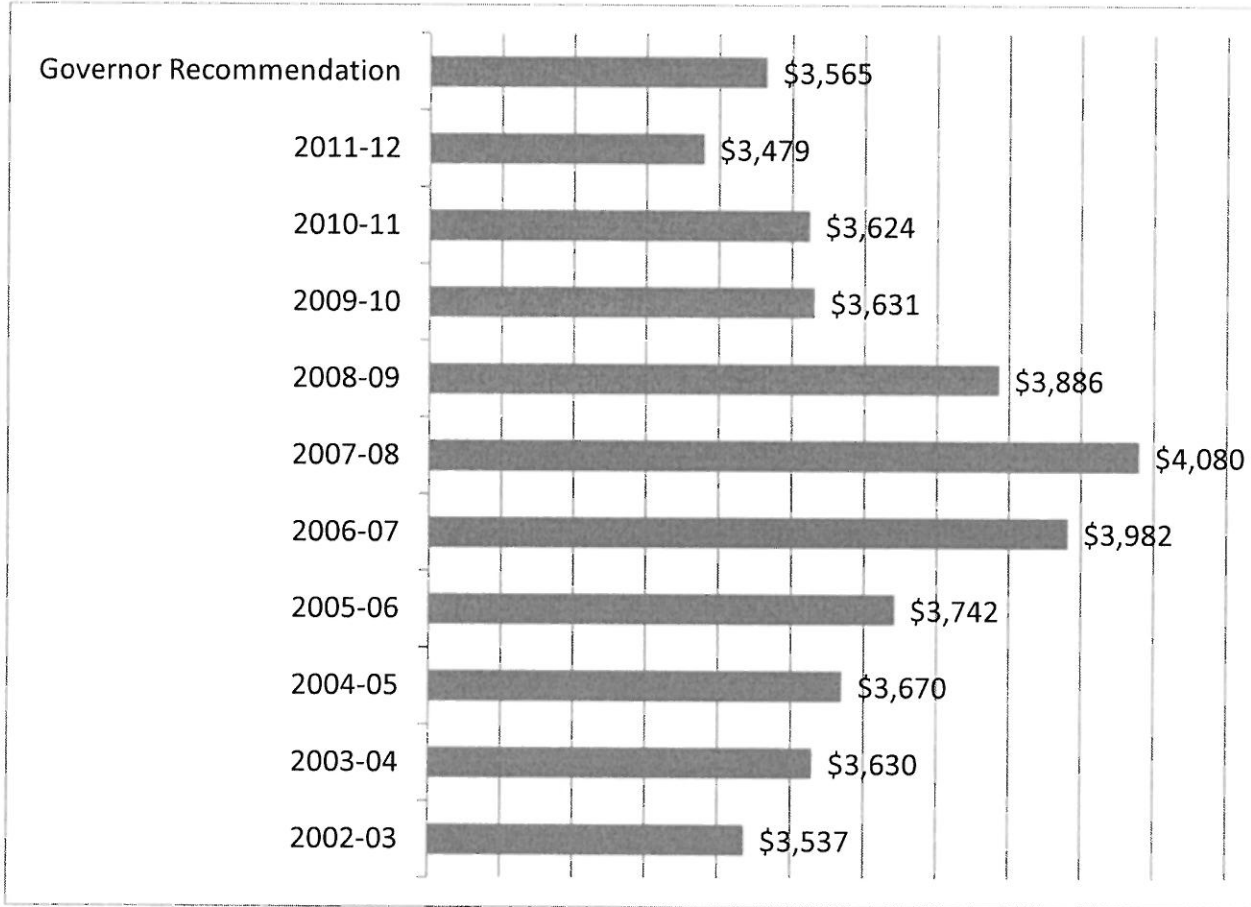
<b>Account Description</b>	<b>2012-2013 Recommendation</b>	<b>2011-2012 Actual</b>	<b>2012-2013 Net Change</b>
Required Local Effort Millage Rate	4.658	4.387	.271 6.18%
Tax Roll	\$40,773,656,932	\$42,034,698,859	(\$1,261,041,927) (3.00%)
Required Local Effort Amount at 96%	\$182,321,412	\$177,029,975	\$5,291,437
Discretionary Millage at .748 mills	\$29,809,053	\$30,184,277	(\$375,224)
Class Size Reduction	\$45,000,510	\$45,773,246	(\$772,736)
Virtual Education	\$4,893	\$19,272	(\$14,379)
Education Enhancement including Florida School Recognition Program	\$3,564,200	\$2,375,929	\$1,188,271
Instructional Materials	\$3,164,740	\$3,126,452	\$38,288
Transportation	\$6,210,742	\$6,046,389	\$164,353
Safe Schools	\$1,140,844	\$1,117,016	\$23,828
Supplemental Academic Instruction	\$8,221,502	\$8,043,210	\$178,292
Reading Instruction	\$2,983,321	\$1,501,095	\$1,482,226
Teachers Lead Program	\$501,257	\$493,983	\$7,274
Total Components of the Florida Education Finance Program	\$282,922,474	\$275,710,844	\$7,211,630

In summary the Governor’s recommendation for 2012-2013 including our local updated revenue projections based upon revenue trends through December 31, 2011 revises the preliminary revenue estimate prepared in September of \$326,663,274 to \$336,552,354. This is a total estimated increase of \$9,889,080 based upon the most recent information. The majority of the revenue increase is the 6.18% increase in the required local effort millage rate. This change of the millage rate to 4.658 brings the millage rate very close to what it was in 2010-2011 of 4.653.

**Attachment "E"**

**The School Board of Sarasota County, Florida  
General Fund Budget Workshop  
January 17, 2012**

**Historical Base Student Allocation Amounts as compared to the Governor's Recommendation  
for 2012-2013**



## Attachment :E: 2012-2013 Governor's Recommendation

**The School Board of Sarasota County, Florida**  
**General Fund Including Federal Stabilization Funds and Federal Jobs Fund**  
**Comparative Statement of Revenues for the Fiscal Years**  
**2008-2009 through 2012-2013**  
**Based Upon Results of Operations Through December 31, 2011**

Account Description	2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Original Budget	2011-2012 Amended Budget	2011-2012 Projected Actual	2012-2013 Governor's Recommendation
<b>Federal Direct</b>							
ROTC / PELL / SEOG	280,849	320,172	344,110	350,992	350,992	350,992	361,522
Federal Stabilization Funds (FEFP)		14,429,530	13,689,576				
Federal Jobs Fund				7,849,799	7,849,799	7,978,248	
Federal Stabilization Funds (Dale Hickham Excelent Teaching Program)		748,136					
Federal Stabilization Funds ( Work Force Development)		648,644	635,711				
Medicaid Reimbursement	1,186,990	1,986,859	1,705,139	1,705,139	1,705,139	1,705,139	1,684,737
<b>Total Federal Direct</b>	<b>1,467,839</b>	<b>18,133,341</b>	<b>16,374,536</b>	<b>9,905,930</b>	<b>9,905,930</b>	<b>10,034,379</b>	<b>2,046,259</b>
<b>State</b>							
Florida Ed. Finance Program	(1,069,901)	(12,271,860)	(15,921,846)	(963,621)	(963,621)	(922,795)	(1,549,509)
Florida Ed. Finance Program audit reduction from 2002-2003, 2005-2006, and 2008-2009.		(1,009,236)	(152,039)				
ESE Scholarships	(2,314,553)	(2,131,563)	(2,429,583)	(2,490,049)	(2,490,049)	(2,490,049)	(2,583,268)
Virtual Education Contribution				21,639	21,639	19,272	4,893
Work Force Development	10,308,452	9,463,390	9,246,543	9,637,132	9,637,132	9,637,132	9,521,825
Adults with Disabilities	714,177	670,438	613,848	515,161	515,161	515,161	508,997
Ed. Enhancement / Lottery	1,036,236	117,621	157,686	119,878	119,878	119,848	1,335,113
CO&DS Withheld for Admin	29,080	29,080	29,080	28,936	28,936	28,936	28,590
Classrooms for Kids	43,172,329	45,507,690	45,649,077	45,567,445	45,567,445	45,773,246	45,000,510
Declining Enrollment	1,794,462		296,418	159,085	159,085		
Instructional Materials	3,948,013	3,375,179	3,281,929	3,136,049	3,136,049	3,126,452	3,164,740
State License Tax	272,899	242,120	246,432	245,209	245,209	245,209	242,275
Transportation	6,763,221	6,323,538	6,201,351	5,959,527	5,959,527	6,046,389	6,210,742
Safe Schools	1,185,096	1,156,795	1,160,861	1,116,435	1,116,435	1,117,016	1,140,844
Voluntary Pre K Program	162,232	20,560	19,314	19,218	19,218	19,218	18,988
Supplemental Academic Instruction	9,160,235	8,336,808	8,413,385	8,043,210	8,043,210	8,043,210	8,221,502
Reading Instruction	1,708,302	1,599,137	1,580,506	1,501,272	1,501,272	1,501,095	2,983,321
Teachers Lead Program	594,819	514,707	526,483	493,983	493,983	493,983	501,257
Florida School Recognition Program	3,034,552	2,017,058	2,417,230	2,256,081	2,256,081	2,256,081	2,229,087
Excellent Teaching Program	926,624		324,502				
DJJ Supplemental Allocation	94,121	72,906	74,014	73,058	73,058	20,561	72,030
Performance Pay (Merit Award Program)	46,843	38,827	64,855	63,642	63,642	63,437	62,678
Other Miscellaneous State	345,285	173,522	122,444	121,836	121,836	121,836	120,379
<b>Total State</b>	<b>81,912,525</b>	<b>64,246,717</b>	<b>61,922,491</b>	<b>75,625,126</b>	<b>75,625,126</b>	<b>75,735,238</b>	<b>77,234,993</b>
<b>Local</b>							
District School Tax (Required Local Effort)	201,089,628	198,907,391	201,255,100	177,029,975	177,029,975	177,029,975	182,321,412
District School Tax (Discretionary)	26,941,790	35,602,471	32,353,066	30,184,277	30,184,277	30,184,277	29,278,748
Voted School Tax	54,099,981	47,596,887	43,252,762	40,353,311	40,353,311	40,353,311	39,142,711
Course Fees	1,294,060	1,887,917	1,728,466	1,749,765	1,749,765	1,749,765	1,728,829
Childcare Fees	1,183,669	1,216,676	1,245,135	1,245,135	1,245,135	1,245,135	1,230,237
Rent	242,251	234,832	291,314	291,314	291,314	271,765	287,828
Interest	763,804	945,203	471,621	471,621	471,621	471,621	465,978
Insurance Proceeds from the 1993-94 Early Out Program	2,928,071						
Food Service Indirect Cost	444,020	413,822	356,238	356,238	356,238	226,273	351,976
Federal Indirect Cost	836,670	834,900	591,150	443,362	443,362	443,362	438,058
Other Misc. Sources	2,560,368	2,460,912	2,049,855	2,049,853	2,049,853	2,536,639	2,025,327
<b>Total Local</b>	<b>296,712,311</b>	<b>290,101,011</b>	<b>283,594,705</b>	<b>254,174,851</b>	<b>254,174,851</b>	<b>254,512,122</b>	<b>257,271,103</b>
<b>Total Revenues</b>	<b>380,092,675</b>	<b>372,481,068</b>	<b>361,891,732</b>	<b>339,705,907</b>	<b>339,705,906</b>	<b>340,281,739</b>	<b>336,552,354</b>

**Attachment :E: Preliminary Budget prepared in September for the 2012-2013 Fiscal Year  
The School Board of Sarasota County, Florida  
General Fund Including Federal Stabilization Funds and Federal Jobs Fund  
Comparative Statement of Revenues for the Fiscal Years  
2008-2009 through 2011-2012  
Based Upon Results of Operations Through December 31, 2011**

Account Description	2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Original Budget	2011-2012 Amended Budget	2011-2012 Projected Actual	2012-2013 Preliminary Budget
<b>Federal Direct</b>							
ROTC / PELL / SEOG	280,849	320,172	344,110	350,992	350,992	350,992	361,522
Federal Stabilization Funds (FEFP)		14,429,530	13,689,576				
Federal Jobs Fund				7,849,799	7,849,799	7,978,248	
Federal Stabilization Funds (Dale Hickham Excelent Teaching Program)		748,136					
Federal Stabilization Funds ( Work Force Development)		648,644	635,711				
Medicaid Reimbursement	1,186,990	1,986,859	1,705,139	1,705,139	1,705,139	1,705,139	1,684,737
<b>Total Federal Direct</b>	<b>1,467,839</b>	<b>18,133,341</b>	<b>16,374,536</b>	<b>9,905,930</b>	<b>9,905,930</b>	<b>10,034,379</b>	<b>2,046,259</b>
<b>State</b>							
Florida Ed. Finance Program	(1,069,901)	(12,271,860)	(15,921,846)	(963,621)	(963,621)	(922,795)	(911,754)
Florida Ed. Finance Program audit reduction from 2002-2003, 2005-2006, and 2008-2009.		(1,009,236)	(152,039)				
ESE Scholarships	(2,314,553)	(2,131,563)	(2,429,583)	(2,490,049)	(2,490,049)	(2,490,049)	(2,534,063)
Virtual Education Contribution				21,639	21,639	19,272	19,272
Work Force Development	10,308,452	9,463,390	9,246,543	9,637,132	9,637,132	9,637,132	9,521,825
Adults with Disabilities	714,177	670,438	613,848	515,161	515,161	515,161	508,997
Ed. Enhancement / Lottery	1,036,236	117,621	157,686	119,878	119,878	119,848	118,414
CO&DS Withheld for Admin	29,080	29,080	29,080	28,936	28,936	28,936	28,590
Classrooms for Kids	43,172,329	45,507,690	45,649,077	45,567,445	45,567,445	45,773,246	45,225,573
Declining Enrollment	1,794,462		296,418	159,085	159,085		
Instructional Materials	3,948,013	3,375,179	3,281,929	3,136,049	3,136,049	3,126,452	3,089,044
State License Tax	272,899	242,120	246,432	245,209	245,209	245,209	242,275
Transportation	6,763,221	6,323,538	6,201,351	5,959,527	5,959,527	6,046,389	5,974,044
Safe Schools	1,185,096	1,156,795	1,160,861	1,116,435	1,116,435	1,117,016	1,103,651
Voluntary Pre K Program	162,232	20,560	19,314	19,218	19,218	19,218	18,988
Supplemental Academic Instruction	9,180,235	8,336,808	8,413,385	8,043,210	8,043,210	8,043,210	7,946,974
Reading Instruction	1,708,302	1,599,137	1,580,506	1,501,272	1,501,272	1,501,095	1,483,135
Teachers Lead Program	594,819	514,707	526,483	493,983	493,983	493,983	488,073
Florida School Recognition Program	3,034,552	2,017,058	2,417,230	2,256,081	2,256,081	2,256,081	2,229,087
Excellent Teaching Program	926,624		324,502				
DJJ Supplemental Allocation	94,121	72,906	74,014	73,058	73,058	20,561	20,315
Performance Pay (Merit Award Program)	46,843	38,827	64,855	63,642	63,642	63,437	62,678
Other Miscellaneous State	345,285	173,522	122,444	121,836	121,836	121,836	120,379
<b>Total State</b>	<b>81,912,525</b>	<b>64,246,717</b>	<b>61,922,491</b>	<b>75,625,126</b>	<b>75,625,126</b>	<b>75,735,238</b>	<b>74,755,496</b>
<b>Local</b>							
District School Tax (Required Local Effort)	201,089,628	198,907,391	201,255,100	177,029,975	177,029,975	177,029,975	174,911,827
District School Tax (Discretionary)	26,941,790	35,602,471	32,353,066	30,184,277	30,184,277	30,184,277	29,278,748
Voted School Tax	54,099,981	47,596,887	43,252,762	40,353,311	40,353,311	40,353,311	39,142,712
Course Fees	1,294,060	1,887,917	1,728,466	1,749,765	1,749,765	1,749,765	1,728,829
Childcare Fees	1,183,669	1,216,676	1,245,135	1,245,135	1,245,135	1,245,135	1,230,237
Rent	242,251	234,832	291,314	291,314	291,314	271,765	287,828
Interest	763,804	945,203	471,621	471,621	471,621	471,621	465,978
Insurance Proceeds from the 1993-94 Early Out Program	2,928,071						
Food Service Indirect Cost	444,020	413,822	356,238	356,238	356,238	226,273	351,976
Federal Indirect Cost	836,670	834,900	591,150	443,362	443,362	443,362	438,058
Other Misc. Sources	2,560,368	2,460,912	2,049,855	2,049,853	2,049,853	2,536,639	2,025,327
<b>Total Local</b>	<b>296,712,311</b>	<b>290,101,011</b>	<b>283,594,705</b>	<b>254,174,851</b>	<b>254,174,851</b>	<b>254,512,122</b>	<b>249,861,520</b>
<b>Total Revenues</b>	<b>380,092,675</b>	<b>372,481,068</b>	<b>361,891,732</b>	<b>339,705,907</b>	<b>339,705,906</b>	<b>340,281,739</b>	<b>326,663,274</b>