

School Board Work Session 1/21/2014

General Fund Preliminary 2014-2015 Budget

Executive Summary

The major estimated revenues for 2014-2015 have been computed based upon the following assumptions. The voted operating millage will be renewed at the current rate of 1.000 mills. Millage revenues have been prepared based upon an increased tax base of 5%, similar to the amount received in 2013. The state revenues have been computed based upon an increase of 4%. The NCSL survey of Legislative fiscal offices indicated Florida revenues for next fiscal year are estimated to increase 4.5%. 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 by 4%, and all other expenses will remain the same as 2013-2014. In summary, these assumptions provide a preliminary 2014-2015 budget that has revenues slightly above appropriations. In the below tables are detailed explanations of the current 2013-2014 projected actual results of operations through December 31, 2013, 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
Federal Direct – Federal revenues from the receipt of Medicaid funds and ROTC funds are estimated to increase based upon the receipts through December 31, 2013.	\$91,126
State – 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.	(\$1,733,519)
Local – The major increase is based upon results of operations through December 31, 2013 showing property tax collections will be greater than budgeted.	\$1,602,107
Net Decrease in Revenue	(\$40,286)

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

Account Description	Amount of Increase (Decrease) from the Original Budget
Salaries – 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.	(\$1,505,578)
Employee Benefits – The increase is related to the state teacher raise allocation for social security and retirement being included in the salary line item.	\$332,834

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General Fund Preliminary 2014-2015 Budget

Fiscal Year 2013-2014 Estimated Appropriation Changes from the Original Budget Account Description	Amount of Increase (Decrease) from the Original Budget
Purchased Services – The majority of the increase is related to the charter school payments increasing as a result of the October and transportation FTE counts.	\$35,541
Energy Services – The majority of the decrease is related to electric and natural gas.	(\$122,475)
Materials and Supplies – Based on results of operations through December 31, 2013, it is estimated schools will spend more of their consumable budget than originally estimated.	\$99,563
Capital Outlay – Based on results of operations through December 31, 2013, it is estimated schools will use less of their capital allocation than originally budgeted.	(\$693,906)
Other Expenses – Based upon the results of operations through December 31, 2013, dues and fees related to instructional materials are estimated to be below the original budget.	(\$128,661)
Transfer Out to the Self Insurance Fund – No change is estimated at this time.	\$0
Net Decrease in Appropriations by Object	(\$1,982,682)

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
Less the decrease in Estimated Revenues for 2013-2014	(\$40,286)
Add the decrease in Estimated Appropriations for 2013-2014	\$1,982,682
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	\$47,008,206

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	\$36,604,120
Percentage of Unassigned Fund Balance as compared to total Appropriations	9.43%

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General Fund Preliminary 2014-2015 Budget

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
Federal Direct – Federal revenues from the receipt of Medicaid funds and ROTC funds are estimated to increase based upon prior year information.	\$93,597
State – State revenues have been estimated to increase 4%. However due to the way the Florida Education Finance Program formula works the increase will come from the required local effort, which are considered local funds. The total state funds would actually decrease.	(\$744,353)
Local – Local revenues will increase based upon the tax roll increasing by 5% and the increase in the required local effort to fund a 4% increase in the Florida Education Finance Program formula.	\$13,734,436
Net Increase in Revenue	\$13,083,680

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
Salaries – The decrease in salaries is based upon having approximately 80 students less in district schools. No other changes have been applied to salaries.	(\$165,402)
Employee Benefits – 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.	\$1,535,158
Purchased Services – 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.	\$3,350,098
Energy Services – The increase in energy services is due to estimating a 5% price increase in diesel and gasoline.	\$137,973
Materials and Supplies – The increase is based upon the revenue increase estimated for the state categorical instructional materials of 4%.	\$131,018
Capital Outlay and Other expenses – No changes are estimated between 2013-2014 and 2014-2015.	\$0
Total Appropriation increase for 2014-2015	\$4,988,845

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 General Fund Preliminary 2014-2015 Budget

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	\$373,184,220
Estimated Transfers In From Capital	\$20,788,720
Total Revenues and Transfers In	\$393,972,940
Less Estimated Appropriations for 2014-2015	(\$393,019,966)
Balance of Revenues over Appropriations	\$952,974
Add Estimated Beginning Gross Fund Balance 7/1/2014	\$47,008,206
Estimated Ending Gross Fund Balance as of 6/30/2015	\$47,961,180

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	\$37,717,131
Percentage of Unassigned Fund Balance as compared to total Appropriations	9.60%

**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 December 31, 2013

Account Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2013-2014 Projected Actual	2014-2015 Projected Budget
Revenues and Transfers In from Other Funds						
Federal Direct	\$10,578,346	\$2,265,678	\$2,248,813	\$2,248,813	\$2,339,939	\$2,433,536
State	\$73,158,369	\$76,425,715	\$77,242,255	\$77,242,255	\$75,508,736	\$74,764,383
Local	\$259,929,184	\$264,718,835	\$280,649,758	\$280,649,758	\$282,251,865	\$295,986,301
Total Revenues	\$343,665,899	\$343,410,228	\$360,140,826	\$360,140,826	\$360,100,540	\$373,184,220
Transfers In						
Property Insurance Millage transfer	\$2,383,887	\$3,149,270	\$3,567,923	\$3,567,923	\$3,567,923	\$3,710,640
Capital (P.E.C.O.maintenance)				\$0	\$0	
Transfer of unused rebates from Capital and unassigned fund balance from the Race track Revenue Bonds Debt Service fund		\$531,000		\$0	\$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
Total Transfers In	\$20,460,436	\$20,309,198	\$20,646,003	\$20,646,003	\$21,458,034	\$20,788,720
Total Revenues & Transfers In	\$364,126,335	\$363,719,426	\$380,786,829	\$380,786,829	\$381,558,574	\$393,972,939
Appropriations						
Salaries	\$222,439,168	\$226,889,005	\$232,322,566	\$232,322,566	\$230,816,988	\$230,651,586
Employee Benefits	\$60,166,687	\$62,044,435	\$68,416,229	\$68,416,229	\$68,749,063	\$70,284,221
Purchased Services	\$58,205,200	\$61,386,981	\$65,243,357	\$65,243,357	\$65,278,898	\$68,628,996
Energy Services	\$10,932,264	\$10,738,406	\$10,545,790	\$10,545,790	\$10,423,315	\$10,561,288
Materials and Supplies	\$10,526,975	\$9,789,786	\$10,133,975	\$10,133,975	\$10,233,538	\$10,364,556
Capital Outlay	\$1,532,171	\$1,804,583	\$2,140,860	\$2,140,860	\$1,446,954	\$1,446,954
Other Expenses	\$581,489	\$654,205	\$660,747	\$660,747	\$532,086	\$532,086
Transfers Out	\$550,279	\$930,590	\$550,279	\$550,279	\$550,279	\$550,279
Total Appropriations	\$364,934,233	\$374,237,991	\$390,013,803	\$390,013,803	\$388,031,121	\$393,019,966
Excess (Deficiency) of Revenues and Transfers Over Expenditures	(\$807,898)	(\$10,518,565)	(\$9,226,974)	(\$9,226,974)	(\$6,472,547)	\$952,974
Fund Balance						
Beginning Gross Fund Balance	\$64,819,785	\$63,999,318	\$53,480,753	\$53,480,753	\$53,480,753	\$47,008,206
Adj to Fund Balance	(\$12,568)					
Ending Gross Fund Balance	\$63,999,318	\$53,480,753	\$44,253,778	\$44,253,778	\$47,008,206	\$47,961,180
Composition of Ending Gross Fund Balance						
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	\$29,251,035	\$29,102,334	\$29,476,497
Unassigned - Amount beyond assigned 10% for all years except above 7.5% for 2013-14	\$16,725,675	\$4,163,763	\$4,598,657	\$4,598,657	\$7,501,786	\$8,240,634
Total Ending Gross Fund Balance	\$63,999,318	\$53,480,753	\$44,253,778	\$44,253,778	\$47,008,206	\$47,961,180

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 December 31, 2013

Account Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2013-2014 Projected Actual	2014-2015 Projected Budget
Federal Direct						
ROTC / PELL / SEOG	\$327,987	\$337,299	\$320,434	\$320,434	\$348,887	\$362,843
Federal Stabilization Funds (FEFP)						
Federal Jobs Fund	\$7,979,517					
Federal Stabilization Funds (Work Force Development)						
Medicaid Reimbursement	\$2,270,842	\$1,928,379	\$1,928,379	\$1,928,379	\$1,991,051	\$2,070,693
Total Federal Direct	\$10,578,346	\$2,265,678	\$2,248,813	\$2,248,813	\$2,339,939	\$2,433,536
State						
Florida Ed. Finance Program	(\$3,305,371)	(\$1,340,445)	(\$7,196,770)	(\$7,196,770)	(\$8,278,415)	(\$12,563,046)
Florida Ed. Finance Program audit reduction from 2008-2009 and 2010-2011.				\$0	(\$181,530)	
ESE Scholarships	(\$2,355,228)	(\$2,707,672)	(\$2,803,545)	(\$2,803,545)	(\$2,803,545)	(\$2,915,687)
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	\$8,559,044
Adults with Disabilities	\$515,161	\$437,887	\$437,887	\$437,887	\$437,887	\$455,402
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
Class Size Reduction	\$46,023,875	\$46,009,116	\$45,852,447	\$45,852,447	\$45,487,957	\$47,307,475
Declining Enrollment				\$0	\$0	\$0
Instructional Materials	\$3,105,010	\$3,084,683	\$3,274,376	\$3,274,376	\$3,275,453	\$3,406,471
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	\$6,265,085	\$6,232,170	\$6,481,457
Safe Schools	\$1,116,720	\$1,114,611	\$1,129,308	\$1,129,308	\$1,127,537	\$1,172,638
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	\$8,682,667
Reading Instruction	\$1,499,837	\$1,976,561	\$1,984,793	\$1,984,793	\$1,970,212	\$2,049,020
Teachers Lead Program	\$493,983	\$492,699	\$699,417	\$699,417	\$699,417	\$727,394
Florida School Recognition Program	\$1,764,702	\$3,103,125	\$3,103,125	\$3,103,125	\$3,103,125	\$3,227,250
Excellent Teaching Program				\$0	\$0	\$0
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	\$7,394,444	\$7,336,780	\$7,630,251
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
Total State	\$73,158,369	\$76,425,715	\$77,242,255	\$77,242,255	\$75,508,736	\$74,764,383
Local						
District School Tax (Required Local Effort)	\$178,158,018	\$184,548,412	\$197,505,579	\$197,505,579	\$198,686,374	\$208,620,692
District School Tax (Discretionary)	\$30,376,612	\$30,219,398	\$31,359,408	\$31,359,408	\$31,473,402	\$33,047,072
Voted School Tax	\$40,610,444	\$40,400,265	\$41,924,343	\$41,924,343	\$42,076,741	\$44,180,578
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	\$1,544,802	\$1,662,432	\$1,695,681
Rent	\$302,764	\$300,824	\$300,824	\$300,824	\$338,114	\$380,378
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
Total Local	\$259,929,184	\$264,718,835	\$280,649,758	\$280,649,758	\$282,251,865	\$295,986,301
Total Revenues	\$343,665,899	\$343,410,227	\$360,140,826	\$360,140,826	\$360,100,540	\$373,184,220

The School Board of Sarasota County, Florida

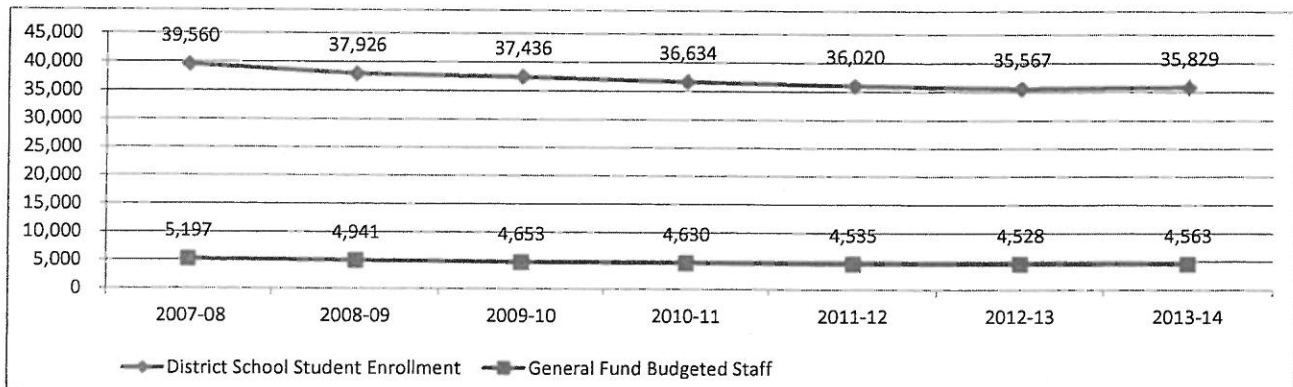
General Fund

Comparison of Positions

2011-2012 through 2014-2015

Based Upon Results of Operations through December 31, 2013

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
Instructional Personnel						
The Florida Legislature has defined Instructional Personnel as "any staff member whose function includes the provision of direct instructional services to students. This also includes personnel whose functions provide support in the learning process of students."						
Teachers	2,304.6	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
Total Instructional Personnel	2,937.1	2,984.4	3,136.3	3,155.0	3,069.9	3,152.0
Educational Support Personnel						
The Florida Legislature has defined Educational Support Employees as "employees whose job functions are neither administrative nor instructional, yet whose work supports the educational process."						
Managers / Supv. / Specialists	103.7	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
Total Educational Support Pers.	1,202.1	1,216.1	1,312.5	1,321.9	1,217.4	1,321.9
Administrative Personnel						
The Florida Legislature has defined Administrative personnel as "those employees responsible for management functions such as the development of policies and implementation of those policies through the direction of personnel."						
School Board Members	5.0	5.0	5.0	5.0	5.0	5.0
Superintendent	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Principals	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
Total Administrative Pers.	117.2	112.2	114.1	111.2	111.2	111.2
Grand Total	4,256.4	4,312.7	4,562.9	4,588.1	4,398.5	4,585.1



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

Comparison of Salaries

2011-2012 through 2014-2015

Based Upon Results of Operations through December 31, 2013

Classification	2011-2012 Actual	2012-2013 Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2013-2014 Projected Actual	2014-2015 Projected Budget
Instructional Personnel						
The Florida Legislature has defined Instructional Personnel as "any staff member whose function includes the provision of direct instructional services to students. This also includes personnel whose functions provide support in the learning process of students."						
Teachers	\$130,702,005	\$131,860,913	\$139,983,245	\$139,983,245	\$135,752,651	\$135,587,249
Teacher Aides & Para Aides	\$11,168,645	\$11,184,528	\$11,547,459	\$11,547,459	\$11,479,284	\$11,479,284
Guidance Counselors	\$5,582,581	\$5,587,594	\$5,500,409	\$5,500,409	\$5,740,552	\$5,740,552
Media Specialists	\$792,558	\$842,686		\$0	\$0	
Psychologists and Social Workers	\$2,229,795	\$2,129,935	\$2,055,538	\$2,055,538	\$2,168,033	\$2,168,033
After School Childcare Staff	\$700,739	\$823,603	\$823,603	\$823,603	\$911,689	\$911,689
Part Time Adult Teaching Staff	\$1,354,546	\$1,441,972	\$1,441,972	\$1,441,972	\$1,377,667	\$1,377,667
Extra Duty Days	\$623,389	\$562,630	\$562,630	\$562,630	\$496,550	\$496,550
Longevity (Classified & Instructional)	\$6,030,613	\$6,929,360	\$7,102,594	\$7,102,594	\$7,350,982	\$7,350,982
Substitutes-Classified	\$1,999,806	\$2,346,648	\$2,346,648	\$2,346,648	\$2,595,422	\$2,595,422
Supplements	\$2,741,203	\$2,868,514	\$2,840,458	\$2,840,458	\$2,823,219	\$2,823,219
Temporary/P.T.Hourly	\$978,763	\$889,007	\$889,007	\$889,007	\$664,940	\$664,940
Terminal Leave Pay	\$3,063,844	\$1,818,720	\$1,818,720	\$1,818,720	\$2,033,655	\$2,033,655
One Time Payments	\$1,556,962	\$5,290,507	\$3,196,219	\$3,196,219	\$3,196,219	\$3,196,219
Total Instructional Personnel	\$169,525,449	\$174,576,617	\$180,108,502	\$180,108,502	\$176,590,864	\$176,425,462
Educational Support Personnel						
The Florida Legislature has defined Educational Support Employees as "employees whose job functions are neither administrative nor instructional, yet whose work supports the educational process."						
Coord./Managers/Supv./Specialists	\$6,622,689	\$6,586,965	\$6,577,541	\$6,577,541	\$7,066,821	\$7,066,821
Bus Aides	\$853,513	\$846,219	\$846,219	\$846,219	\$856,583	\$856,583
Bus Drivers	\$5,469,051	\$5,351,549	\$5,293,168	\$5,293,168	\$5,440,252	\$5,440,252
Custodians	\$7,560,762	\$7,582,111	\$7,582,816	\$7,582,816	\$7,910,679	\$7,910,679
Data Processing Pers.	\$3,310,923	\$3,227,316	\$3,045,965	\$3,045,965	\$3,439,032	\$3,439,032
District & School Secretarial	\$9,460,592	\$9,186,135	\$9,214,566	\$9,214,566	\$9,428,852	\$9,428,852
Extra Duty Days	\$51,967	\$100,726	\$100,726	\$100,726	\$122,128	\$122,128
Longevity (Classified & Instructional)	\$1,362,121	\$2,123,858	\$2,176,954	\$2,176,954	\$2,342,093	\$2,342,093
Maint. /Mechanics/Delivery	\$6,282,345	\$6,309,325	\$6,305,503	\$6,305,503	\$6,476,731	\$6,476,731
Total Educational Support Pers.	\$40,973,963	\$41,314,204	\$41,143,458	\$41,143,458	\$43,083,169	\$43,083,169
Administrative Personnel						
The Florida Legislature has defined Administrative personnel as "those employees responsible for management functions such as the development of policies and implementation of those policies through the direction of personnel."						
School Board Members	\$185,840	\$186,000	\$186,000	\$186,000	\$193,125	\$193,125
Superintendent	\$202,344	\$184,617	\$184,617	\$184,617	\$205,433	\$205,433
Assistant Principals	\$4,423,102	\$4,187,855	\$4,287,783	\$4,287,783	\$4,240,353	\$4,240,353
Asst Superintendents	\$283,313	\$285,694	\$285,694	\$285,694	\$294,980	\$294,980
Directors & Executive Directors	\$2,226,871	\$1,843,668	\$1,950,858	\$1,950,858	\$1,740,657	\$1,740,657
Principals	\$4,618,286	\$4,310,352	\$4,175,654	\$4,175,654	\$4,468,408	\$4,468,408
Total Administrative Pers.	\$11,939,756	\$10,998,186	\$11,070,606	\$11,070,606	\$11,142,956	\$11,142,956
Grand Total	\$222,439,168	\$226,889,007	\$232,322,566	\$232,322,566	\$230,816,988	\$230,651,586

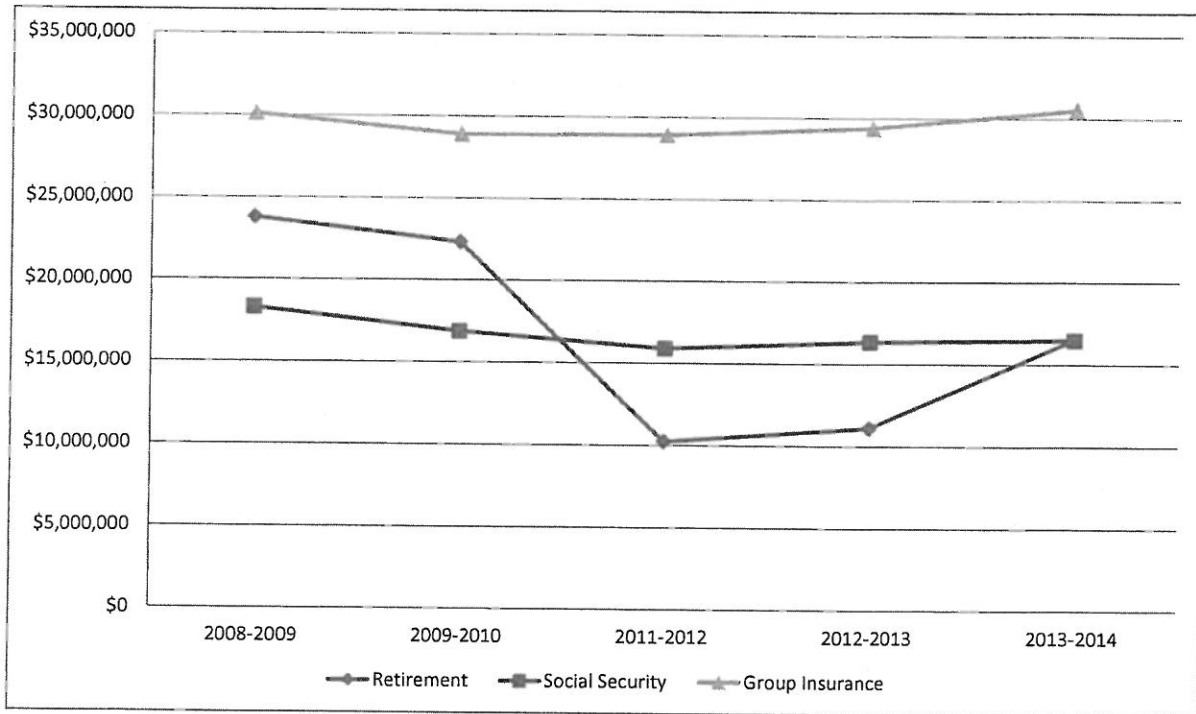
**The School Board of Sarasota County, Florida
General Fund**

Comparative Statement of Employee Benefits

2011-2012 through 2014-2015

Based Upon Results of Operations through December 31, 2013

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	\$15,653,758	\$16,521,636	\$16,468,523
Social Security	\$15,900,722	\$16,349,831	\$16,559,952	\$16,559,952	\$16,489,214	\$16,486,975
Group Insurance	\$28,896,455	\$29,385,494	\$30,854,768	\$30,854,768	\$30,501,460	\$32,026,533
Cafeteria Plan, Group Life, Disability Dental/Vision Insurance	\$2,043,657	\$2,002,923	\$2,042,982	\$2,042,982	\$2,040,804	\$2,081,620
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	\$625,943	\$561,418	\$533,347
Workers Compensation	\$2,214,272	\$2,219,968	\$2,323,226	\$2,323,226	\$2,278,932	\$2,324,511
Total	\$60,166,687	\$62,044,434	\$68,416,229	\$68,416,229	\$68,749,063	\$70,284,221



**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 December 31, 2013**

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
Purchased Services						
Professional Services	\$4,782,120	\$4,050,742	\$2,848,832	\$2,848,832	\$3,528,880	\$3,528,880
Charter School Payments	\$34,744,625	\$38,751,502	\$43,666,866	\$43,666,866	\$43,378,115	\$46,573,995
Second Chance School Payments	\$1,679,305	\$1,063,620	\$1,051,186	\$1,051,186	\$1,006,658	\$1,006,658
Virtual School Payments	\$493,921	\$329,748	\$333,046	\$333,046	\$333,046	\$333,046
Physical Exams	\$21,313	\$20,789	\$21,205	\$21,205	\$21,033	\$21,033
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	\$264,420	\$260,573	\$260,573
In County Travel	\$188,677	\$185,518	\$187,374	\$187,374	\$166,716	\$166,716
Out of County Travel	\$214,557	\$285,539	\$288,395	\$288,395	\$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	\$3,387,232	\$3,492,615	\$3,492,615
Postage	\$149,324	\$217,798	\$219,976	\$219,976	\$170,545	\$170,545
Telephone	\$504,482	\$569,691	\$575,388	\$575,388	\$529,361	\$529,361
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	\$1,269,038	\$1,198,787	\$1,198,787
Utilities - Garbage	\$472,488	\$403,308	\$307,341	\$307,341	\$358,168	\$358,168
Other Purchased Services	\$1,592,459	\$2,040,899	\$2,061,308	\$2,061,308	\$1,762,240	\$1,762,240
Total Purchased Services	\$58,205,198	\$61,386,982	\$65,243,357	\$65,243,357	\$65,278,898	\$68,628,996
Energy Services						
Natural & Bottled Gas	\$140,027	\$146,498	\$147,963	\$147,963	\$98,688	\$98,688
Electric	\$8,214,405	\$7,899,486	\$7,978,480	\$7,978,480	\$7,565,182	\$7,565,182
Gasoline /Diesel Fuel	\$2,577,832	\$2,692,423	\$2,419,347	\$2,419,347	\$2,759,446	\$2,897,418
Total Energy Services	\$10,932,264	\$10,738,407	\$10,545,790	\$10,545,790	\$10,423,315	\$10,561,288
Materials and Supplies						
Consumable Supplies	\$6,085,316	\$5,972,791	\$6,278,810	\$6,278,810	\$6,401,909	\$6,401,909
State Textbooks	\$3,155,330	\$2,688,804	\$2,715,692	\$2,715,692	\$2,646,120	\$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	\$26,474	\$45,520	\$45,520
Oil & Grease	\$51,743	\$41,376	\$41,790	\$41,790	\$41,790	\$41,790
Repair Parts/Tires & Tubes	\$391,160	\$413,198	\$417,330	\$417,330	\$444,320	\$444,320
Other Materials & Supplies	\$11,365	\$80,018	\$80,818	\$80,818	\$80,818	\$80,818
Total Materials & Supplies	\$10,526,975	\$9,789,787	\$10,133,975	\$10,133,975	\$10,233,538	\$10,364,556
Capital Outlay						
New Library Books	\$152,197	\$153,948	\$473,719	\$473,719	\$160,786	\$160,786
Audio Visual Capitalized	\$3,750			\$0	\$0	
Audio Visual - Not Capitalized	\$11,090	\$16,857	\$17,026	\$17,026	\$14,237	\$14,237
Buildings & Fixed Equipment				\$0	\$0	
Equipment & Furniture	\$903,164	\$1,010,408	\$1,020,512	\$1,020,512	\$846,350	\$846,350
Computers / Technology Tools	\$252,577	\$309,287	\$312,380	\$312,380	\$287,055	\$287,055
Motor Vehicles				\$0	\$0	\$0
Remodeling & Renovations	\$156,606	\$174,848	\$176,596	\$176,596	\$72,285	\$72,285
Software -Capitalized				\$0	\$0	\$0
Software -Not Capitalized	\$52,787	\$139,235	\$140,627	\$140,627	\$66,241	\$66,241
Total Capital Outlay	\$1,532,171	\$1,804,583	\$2,140,860	\$2,140,860	\$1,446,954	\$1,446,954
Other Expenses						
Dues and Fees	\$531,343	\$600,147	\$606,148	\$606,148	\$474,274	\$474,274
Judgments				\$0	\$0	
Miscellaneous Expense	\$30,983	\$31,545	\$31,861	\$31,861	\$35,074	\$35,074
Field Trips	\$19,163	\$22,513	\$22,738	\$22,738	\$22,738	\$22,738
Total Other Expenses	\$581,489	\$654,205	\$660,747	\$660,747	\$532,086	\$532,086
Total Appropriations by Object	\$81,778,097	\$84,373,964	\$88,724,729	\$88,724,729	\$87,914,792	\$91,533,881

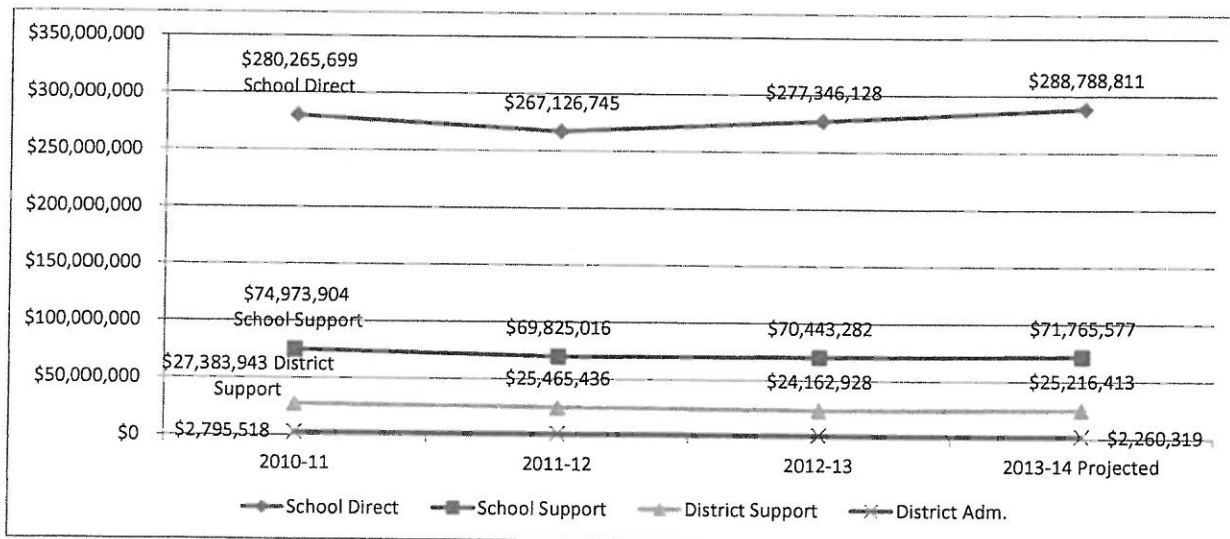
**The School Board of Sarasota County, Florida
General Fund**

Comparative Statement of Appropriations by Function

2011-2012 through 2014-2015

Based Upon Results of Operations through December 31, 2013

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	\$262,754,098	\$259,188,726	\$262,528,143
Pupil Personnel Services	\$20,974,102	\$20,270,560	\$21,051,444	\$21,051,444	\$20,960,139	\$21,229,619
Instructional Media Services	\$4,693,130	\$4,030,758	\$3,605,587	\$3,605,587	\$3,490,957	\$3,535,840
Instruction and Curriculum Dev	\$2,389,837	\$2,446,669	\$2,549,807	\$2,549,807	\$2,760,345	\$2,795,834
Instructional Staff Training	\$1,381,992	\$1,253,536	\$1,238,677	\$1,238,677	\$1,372,588	\$1,390,235
Instruction Related Technology	\$2,301,261	\$3,009,685	\$2,934,647	\$2,934,647	\$3,399,550	\$3,443,257
Board of Education	\$818,210	\$554,705	\$578,088	\$578,088	\$578,088	\$585,520
Legal Services	\$187,100	\$261,577	\$264,420	\$264,420	\$264,420	\$267,820
General Administration	\$1,511,725	\$1,469,372	\$1,451,313	\$1,451,313	\$1,417,811	\$1,436,040
School Administration	\$16,075,568	\$16,239,544	\$16,624,114	\$16,624,114	\$16,859,992	\$17,076,757
Facilities Acquisition & Construction	\$36,330	\$18,259	\$19,029	\$19,029	\$19,029	\$19,274
Fiscal Services	\$2,040,300	\$1,828,780	\$1,775,871	\$1,775,871	\$1,938,380	\$1,963,301
Food Services	\$39,009	\$90,886	\$94,717	\$94,717	\$94,717	\$95,935
Central Services	\$5,402,277	\$5,342,605	\$5,367,820	\$5,367,820	\$5,677,556	\$5,750,552
Pupil Transportation	\$16,341,740	\$15,882,425	\$15,848,578	\$15,848,578	\$16,793,850	\$17,009,766
Operation of Plant	\$33,046,591	\$33,599,632	\$34,282,328	\$34,282,328	\$33,333,807	\$33,762,373
Maintenance of Plant	\$15,515,917	\$13,852,284	\$14,186,220	\$14,186,220	\$14,013,946	\$14,194,121
Administrative Technology Services	\$2,470,612	\$3,121,000	\$3,050,654	\$3,050,654	\$3,567,502	\$3,613,369
Community Services	\$1,579,214	\$1,809,820	\$1,786,112	\$1,786,112	\$1,749,440	\$1,771,932
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	\$390,013,803	\$388,031,121	\$393,019,966



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