

School Board Work Session 3/18/2014 General Fund Preliminary 2014-2015 Budget

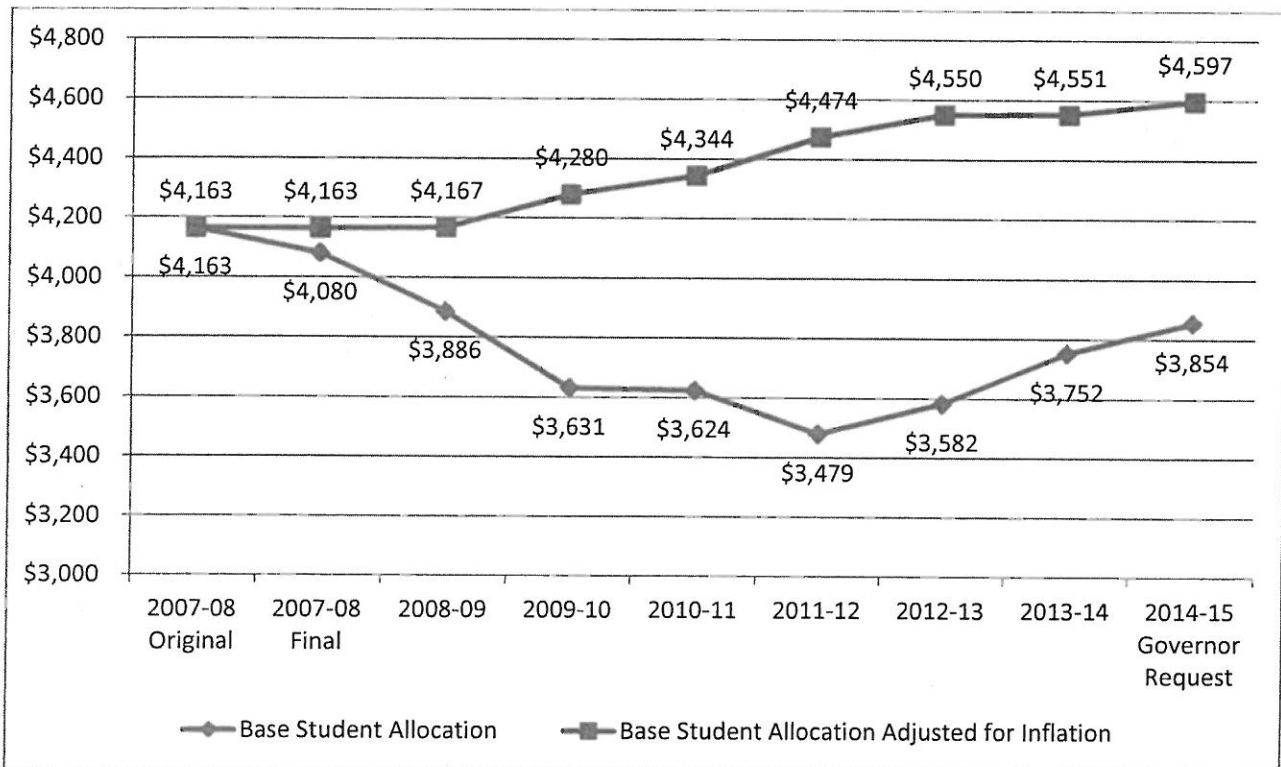
Executive Summary

Additional information regarding the Governor's budget request has been released by Joy Frank of the Florida Association of District School Superintendent's. In the additional information released, the Florida Retirement rate proposal is for an additional \$38 million to pay for additional unfunded actuarial liabilities. If this proposal is adopted, the impact to the Sarasota County School Board would be approximately \$618,000. One of the items highlighted, in the additional information provided by Joy Frank, was the shortfall in revenues projected for 2014-2015 as compared to the original appropriated revenues for 2007-2008. A graph has been provided below to highlight the decrease per student.

An update of the General Fund projected results of operations through June 30, 2014, is being provided based upon revenues and expenditures through February 28, 2014. The results of operations through February 28, 2014, project the unassigned fund balance to be reduced by \$6,803,936. This is an increase from the projected results of operations through January 31, 2014, of \$1,184,583. In the below tables, a column has been added to detail the changes between each work-session to provide the School Board an audit trail of financial changes.

The preliminary budget for 2014-2015 has been updated with the latest information available, indicating the unassigned fund balance will decrease \$3,876,117. The changes are displayed in the below tables.

The graph below uses the original base student allocation appropriated in 2007-2008, adjusted each year for inflation, as compared to the actual base student allocation appropriated.



School Board Work Session 3/18/2014
General Fund Preliminary 2014-2015 Budget

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

| Account Description | Amount of Increase (Decrease) from the Original Budget Work-Session 2/18/2014 | Revised 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 February 28, 2014. | \$154,835 | \$149,988 |
| 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. The decrease increased based upon results of operations through February 28, 2014. The changes are based upon the receipt of the Florida School recognition awards, that were \$1,289,926 less than budgeted and an estimated \$1 million has been estimated to be recovered from correction of student FTE submitted last October. | (\$1,287,019) | (\$1,576,616) |
| Local – The major increase is based upon results of operations through February 28, 2014, showing property tax collections will be greater than budgeted. | \$3,559,312 | \$3,559,312 |
| Net Increase in Revenue | \$2,427,128 | \$2,132,684 |

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

| Account Description | Amount of Increase (Decrease) from the Original Budget Work-Session 2/18/2014 | Revised 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 that was allocated to salaries, which included the costs associated with retirement and social security benefits. The change as a result of operations through February 28, 2014, is a reduction based upon a decrease of \$1,289,926 in receipt of Florida School recognition funds for bonus payments. | (\$719,350) | (\$2,041,145) |
| Employee Benefits – 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. The change as a result of operations through February 28, 2014 is an increase of individuals in the group health insurance plan. | \$1,157,347 | \$1,278,722 |

School Board Work Session 3/18/2014
General Fund Preliminary 2014-2015 Budget

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

| Account Description | Amount of Increase (Decrease) from the Original Budget Work-Session 2/18/2014 | Revised Amount of Increase (Decrease) from the Original Budget |
|--|---|---|
| Purchased Services – The majority of the increase between the projection based upon results of operations between January and February is an increase in professional services, charter school payments, maintenance expenditures and other purchased services. | \$2,337 | \$1,210,114 |
| Energy Services – The majority of the increase between the projections based upon results of operations between January and February is an increase in fuel and electrical costs. | \$3,500 | \$433,786 |
| Materials and Supplies – Based on results of operations through February 28, 2014, it is estimated schools will still spend less of their consumable budget than originally budgeted. | (\$333,065) | (\$119,650) |
| Capital Outlay – Based on results of operations through February 28, 2014, it is estimated schools will still use less of their capital allocation than originally budgeted. | (\$552,473) | (\$369,787) |
| Other Expenses – Based upon the results of operations through February 28, 2014, dues and fees are estimated to be above the original budget. | \$73,243 | \$129,636 |
| Transfer Out to the Self Insurance Fund – No change is estimated at this time. | \$0 | \$0 |
| Net Decrease in Appropriations by Object | (\$368,462) | \$521,676 |

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 Work-Session 2/18/2014 | Revised 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 | \$44,253,778 |
| Add the increase in Estimated Revenues for 2013-2014 | \$2,427,128 | \$2,132,684 |
| Add the decrease / subtract the increase in Estimated Appropriations for 2013-2014 | \$368,462 | (\$521,676) |
| 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 | \$812,032 |
| Estimated Ending Gross Fund Balance as of June 30, 2014 | \$47,861,400 | \$46,676,818 |

School Board Work Session 3/18/2014
General Fund Preliminary 2014-2015 Budget

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

| Account Description | Amount of Increase (Decrease) from the Original Budget Work-Session 2/18/2014 | Revised Amount of Increase (Decrease) from the Original Budget |
|---|---|--|
| Estimated Unassigned Fund Balance as of June 30, 2014 | \$37,457,315 | \$36,272,732 |
| Percentage of Unassigned Fund Balance as compared to total Appropriations | 9.61% | 9.29% |

The changes from the preliminary budget presented on 2/18/2014, are related to the updates results of operations through February 28, 2014, and additional information received from the Florida Association of District School Superintendent's. The latest projection indicates a use of \$3,876,117 of the unassigned Fund Balance as of June 30, 2015. The tables below detail the changes.

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

| Account Description | Amount of Increase (Decrease) from the Preliminary Budget Presented 2/18/2014 | Revised Amount of Increase (Decrease) from the Preliminary Budget of 3/18/2014 |
|--|---|--|
| Federal Direct – Federal revenues from the receipt of Medicaid funds and ROTC funds are estimated to increase based upon prior year information. | \$96,146 | \$91,105 |
| State – 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. The change made to the 3/18/2014 projection is to decrease the funds allocated for the Florida School Recognition Program based upon the receipt of funds for 2013-2014. The final budget prepared by the Legislature appropriates funds for the Florida School Recognition program based upon the prior year final appropriation. | \$5,943,089 | \$4,653,505 |
| Local – 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 | \$4,371,657 |
| Net Increase in Revenue | \$10,410,892 | \$9,116,267 |

School Board Work Session 3/18/2014
General Fund Preliminary 2014-2015 Budget

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

| Account Description | Amount of Increase (Decrease) from the Preliminary Budget Presented 2/18/2014 | Revised Amount of Increase (Decrease) from the Preliminary Budget of 3/18/2014 |
|--|---|--|
| Salaries – The decrease in salaries is based upon having approximately 80 students less in district schools. No other changes have been applied to salaries. | (\$165,678) | (\$1,487,297) |
| 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. The 3/18/2014 projection has been increased for a proposed retirement rate increase, and the results of operations through February 28, 2014. | \$1,502,497 | \$1,975,713 |
| 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. The 3/18/2014 projection has been updated for the results of operations through February 28, 2014. | \$4,298,097 | \$4,652,630 |
| Energy Services – The increase in energy services is due to estimating a 5% price increase in diesel and gasoline. The 3/18/2014 projection has been updated for the results of operations through February 28, 2014. | \$137,972 | \$576,897 |
| Materials and Supplies – The increase is based upon the revenue increase and carry forward estimated for the state categorical instructional materials. The 3/18/2014 projection has been updated for the results of operations through February 28, 2014. | \$545,704 | \$746,691 |
| Capital Outlay and Other expenses – The 3/18/2014 projection has been updated for the results of operations through February 28, 2014. | \$0 | \$182,686 |
| Other Expenses - The 3/18/2014 projection has been updated for the results of operations through February 28, 2014. | \$0 | \$56,394 |
| Transfers Out - No changes are estimated between 2013-2014 and 2014-2015. | \$0 | \$0 |
| Total Appropriation increase for 2014-2015 | \$6,318,592 | \$6,703,714 |

School Board Work Session 3/18/2014
General Fund Preliminary 2014-2015 Budget

Estimated Preliminary Gross Fund for the 2014-2015 Fiscal Year

| Account Description | Amount of Increase (Decrease) from the Preliminary Budget Presented 2/18/2014 | Revised Amount of Increase (Decrease) from the Preliminary Budget of 3/18/2014 |
|---|---|--|
| Estimated Revenues for 2014-2015 | \$372,978,846 | \$371,684,220 |
| Estimated Transfers In From Capital | \$20,788,720 | \$20,788,720 |
| Total Revenues and Transfers In | \$393,767,566 | \$392,472,940 |
| Less Estimated Appropriations for 2014-2015 | (\$395,963,934) | \$396,349,056 |
| Excess of Appropriations over Revenues | (\$2,196,368) | (\$3,876,116) |
| Add Estimated Beginning Gross Fund Balance 7/1/2014 | \$47,861,400 | \$46,676,818 |
| Estimated Ending Gross Fund Balance as of 6/30/2015 | \$45,665,033 | \$42,800,702 |

Estimated Unassigned Fund Balance Projected as of June 30, 2015

| Account Description | Amount of Increase (Decrease) from the Preliminary Budget Presented 2/18/2014 | Revised Amount of Increase (Decrease) from the Preliminary Budget of 3/18/2014 |
|---|---|--|
| Estimated Unassigned Fund Balance as of 6/30/2015 | \$35,420,983 | \$32,556,653 |
| Percentage of Unassigned Fund Balance as compared to total Appropriations | 8.95% | 8.21% |

**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 February 28, 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 |
|---|----------------------|----------------------|---------------------------------|--------------------------------|----------------------------------|----------------------------------|
| Revenues and Transfers In from Other Funds | | | | | | |
| Federal Direct | \$10,578,346 | \$2,265,678 | \$2,248,813 | \$2,339,939 | \$2,398,801 | \$2,494,753 |
| State | \$73,158,369 | \$76,425,715 | \$77,242,255 | \$75,508,736 | \$75,665,639 | \$80,608,741 |
| Local | \$259,929,184 | \$264,718,835 | \$280,649,758 | \$282,251,865 | \$284,209,070 | \$288,580,727 |
| Total Revenues | \$343,665,899 | \$343,410,228 | \$360,140,826 | \$360,100,540 | \$362,273,509 | \$371,684,220 |
| Transfers In | | | | | | |
| Food Service (Custodial) | | | | | | |
| 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 in 2012-13 and unassigned fund balance from the Race track Revenue Bonds Debt Service Fund in 2013-14 | | \$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 |
| Total Transfers In | \$20,460,436 | \$20,309,198 | \$20,646,003 | \$21,458,035 | \$21,458,035 | \$20,788,720 |
| Total Revenues & Transfers In | \$364,126,335 | \$363,719,426 | \$380,786,829 | \$381,558,575 | \$383,731,544 | \$392,472,940 |
| Appropriations | | | | | | |
| Salaries | \$222,439,168 | \$226,889,005 | \$232,322,566 | \$230,816,989 | \$230,281,421 | \$230,115,919 |
| Employee Benefits | \$60,166,687 | \$62,044,435 | \$68,416,229 | \$68,749,063 | \$69,694,951 | \$71,549,289 |
| Purchased Services | \$58,205,200 | \$61,386,981 | \$65,243,357 | \$65,278,898 | \$66,453,471 | \$69,898,324 |
| Energy Services | \$10,932,264 | \$10,738,406 | \$10,545,790 | \$10,423,315 | \$10,979,576 | \$11,126,187 |
| Materials and Supplies | \$10,526,975 | \$9,789,786 | \$10,133,975 | \$10,233,538 | \$10,014,325 | \$10,547,601 |
| Capital Outlay | \$1,532,171 | \$1,804,583 | \$2,140,860 | \$1,446,954 | \$1,771,073 | \$1,771,073 |
| Other Expenses | \$581,489 | \$654,205 | \$660,747 | \$532,086 | \$790,384 | \$790,384 |
| 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 | \$388,031,122 | \$390,535,480 | \$396,349,056 |
| Excess (Deficiency) of Revenues and Transfers Over Expenditures | (\$807,898) | (\$10,518,565) | (\$9,226,974) | (\$6,472,547) | (\$6,803,936) | (\$3,876,116) |
| Fund Balance | | | | | | |
| Beginning Gross Fund Balance | \$64,819,785 | \$63,999,318 | \$53,480,753 | \$53,480,753 | \$53,480,753 | \$46,676,818 |
| Adj to Fund Balance | (\$12,568) | | | | | |
| Ending Gross Fund Balance | \$63,999,318 | \$53,480,753 | \$44,253,778 | \$47,008,206 | \$46,676,818 | \$42,800,702 |
| 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 | \$33,849,692 | \$36,604,120 | \$36,272,732 | \$32,556,653 |
| Unassigned - Amount beyond assigned 10% | \$16,725,675 | \$4,163,763 | | | | |
| Total Ending Gross Fund Balance | \$63,999,318 | \$53,480,753 | \$44,253,778 | \$47,008,206 | \$46,676,818 | \$42,800,702 |

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 February 28, 2014

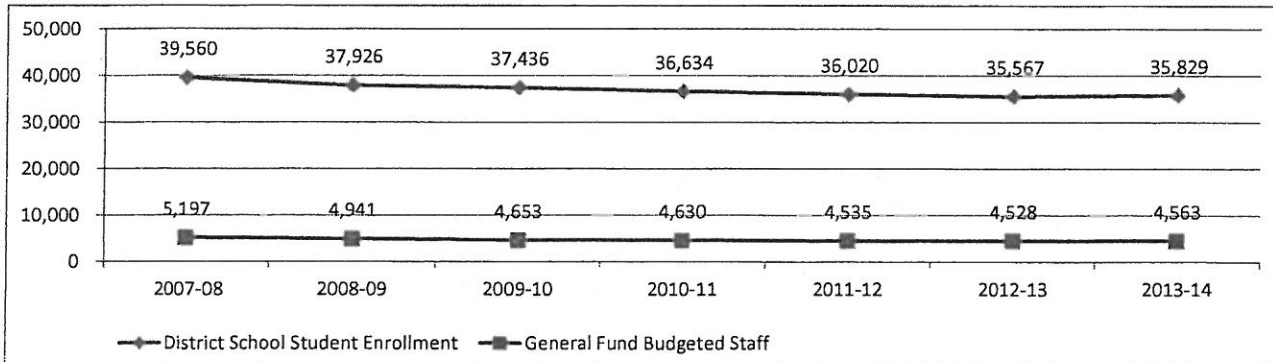
| Account Description | 2011-2012 Actual | 2012-2013 Actual | 2013-2014 Original Budget | 2013-2014 Amended Budget | 2013-2014 Projected Actual | 2014-2015 Projected Budget |
|---|----------------------|----------------------|---------------------------------|--------------------------------|----------------------------------|----------------------------------|
| Federal Direct | | | | | | |
| ROTC / PELL / SEOG | \$327,987 | \$337,299 | \$320,434 | \$379,655 | \$374,807 | \$389,800 |
| Federal Jobs Fund | \$7,979,517 | | | | | |
| Medicaid Reimbursement | \$2,270,842 | \$1,928,379 | \$1,928,379 | \$1,960,284 | \$2,023,993 | \$2,104,953 |
| Total Federal Direct | \$10,578,346 | \$2,265,678 | \$2,248,813 | \$2,339,939 | \$2,398,801 | \$2,494,753 |
| State | | | | | | |
| Florida Ed. Finance Program | (\$3,305,371) | (\$1,340,445) | (\$7,196,770) | (\$8,278,415) | (\$7,278,415) | (\$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 | \$235,545 | \$244,966 |
| 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 |
| 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 | \$1,813,199 | \$1,813,199 |
| 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 |
| 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 | \$75,508,736 | \$75,665,639 | \$80,608,741 |
| Local | | | | | | |
| 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 |
| Total Local | \$259,929,184 | \$264,718,835 | \$280,649,758 | \$282,251,865 | \$284,209,070 | \$288,580,727 |
| Total Revenues | \$343,665,899 | \$343,410,227 | \$360,140,826 | \$360,100,540 | \$362,273,509 | \$371,684,220 |

The School Board of Sarasota County, Florida
General Fund

Comparison of Positions
2011-2012 through 2014-2015

Based Upon Results of Operations through February 28, 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 |
|---|-------------------------------|-------------------------------|---------------------------------|--------------------------------|-------------------------------|----------------------------------|
| 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 | 2,464.2 | 2,372.0 | 2,461.2 |
| Teacher Aides & Para Aides | 496.4 | 511.0 | 560.6 | 565.9 | 544.8 | 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 | 29.1 | 30.1 |
| Total Instructional Personnel | 2,937.1 | 2,984.4 | 3,136.3 | 3,157.0 | 3,041.1 | 3,154.0 |
| Educational Support Personnel | | | | | | |
| 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 | 106.3 | 111.0 |
| Bus Aides | 52.0 | 54.0 | 58.0 | 58.0 | 52.0 | 58.0 |
| Bus Drivers | 251.0 | 255.3 | 272.0 | 272.0 | 256.0 | 272.0 |
| Custodians | 256.6 | 266.6 | 322.6 | 322.6 | 265.6 | 322.6 |
| Data Processing Pers. | 86.2 | 82.2 | 82.3 | 91.2 | 85.5 | 91.2 |
| District & School Secretarial | 298.5 | 299.0 | 307.9 | 306.0 | 300.0 | 306.0 |
| Maint. /Mechanics/Delivery | 154.1 | 155.1 | 165.0 | 161.1 | 157.4 | 161.1 |
| Total Educational Support Pers. | 1,202.1 | 1,216.1 | 1,312.5 | 1,321.9 | 1,222.7 | 1,321.9 |
| Administrative Personnel | | | | | | |
| 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 | 45.0 | 45.0 | 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 | 109.2 | 109.2 | 111.2 |
| Grand Total | 4,256.4 | 4,312.7 | 4,562.9 | 4,588.1 | 4,373.0 | 4,587.1 |



The School Board of Sarasota County, Florida
General Fund

Comparison of Salaries

2011-2012 through 2014-2015

Based Upon Results of Operations through February 28, 2014

| 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 | \$135,752,651 | \$135,945,067 | \$135,779,565 |
| Teacher Aides & Para Aides | \$11,168,645 | \$11,184,528 | \$11,547,459 | \$11,479,284 | \$11,555,551 | \$11,555,551 |
| Guidance Counselors | \$5,582,581 | \$5,587,594 | \$5,500,409 | \$5,740,552 | \$5,757,361 | \$5,757,361 |
| Media Specialists | \$792,558 | \$842,686 | | \$0 | \$0 | |
| Psychologists and Social Workers | \$2,229,795 | \$2,129,935 | \$2,055,538 | \$2,168,033 | \$2,152,346 | \$2,152,346 |
| After School Childcare Staff | \$700,739 | \$823,603 | \$823,603 | \$911,689 | \$922,558 | \$922,558 |
| Part Time Adult Teaching Staff | \$1,354,546 | \$1,441,972 | \$1,441,972 | \$1,377,667 | \$1,395,777 | \$1,395,777 |
| Extra Duty Days | \$623,389 | \$562,630 | \$562,630 | \$496,550 | \$489,315 | \$489,315 |
| Longevity (Classified & Instructional) | \$6,030,613 | \$6,929,360 | \$7,102,594 | \$7,350,982 | \$7,028,316 | \$7,028,316 |
| Substitutes-Classified | \$1,999,806 | \$2,346,648 | \$2,346,648 | \$2,595,422 | \$2,627,774 | \$2,627,774 |
| Supplements | \$2,741,203 | \$2,868,514 | \$2,840,458 | \$2,823,219 | \$2,903,883 | \$2,903,883 |
| Temporary/P.T.Hourly | \$978,763 | \$889,007 | \$889,007 | \$664,940 | \$717,013 | \$717,013 |
| Terminal Leave Pay | \$3,063,844 | \$1,818,720 | \$1,818,720 | \$2,033,655 | \$2,077,497 | \$2,077,497 |
| One Time Payments | \$1,556,962 | \$5,290,507 | \$3,196,219 | \$3,196,219 | \$2,040,258 | \$2,040,258 |
| Total Instructional Personnel | \$169,525,449 | \$174,576,617 | \$180,108,502 | \$176,590,863 | \$175,612,719 | \$175,447,216 |
| 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 | \$7,066,821 | \$7,052,437 | \$7,052,437 |
| Bus Aides | \$853,513 | \$846,219 | \$846,219 | \$856,583 | \$872,128 | \$872,128 |
| Bus Drivers | \$5,469,051 | \$5,351,549 | \$5,293,168 | \$5,440,252 | \$5,475,918 | \$5,475,918 |
| Custodians | \$7,560,762 | \$7,582,111 | \$7,582,816 | \$7,910,679 | \$7,926,950 | \$7,926,950 |
| Data Processing Pers. | \$3,310,923 | \$3,227,316 | \$3,045,965 | \$3,439,032 | \$3,494,370 | \$3,494,370 |
| District & School Secretarial | \$9,460,592 | \$9,186,135 | \$9,214,566 | \$9,428,852 | \$9,440,731 | \$9,440,731 |
| 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 | \$2,674,448 | \$2,674,448 |
| Maint. /Mechanics/Delivery | \$6,282,345 | \$6,309,325 | \$6,305,503 | \$6,476,731 | \$6,445,204 | \$6,445,204 |
| Route & Safety Officers | | | | | | |
| Total Educational Support Pers. | \$40,973,963 | \$41,314,204 | \$41,143,458 | \$43,083,171 | \$43,483,589 | \$43,483,589 |
| 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 | \$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 | \$4,273,165 | \$4,273,165 |
| 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 | \$1,751,796 | \$1,751,796 |
| Principals | \$4,618,286 | \$4,310,352 | \$4,175,654 | \$4,468,408 | \$4,466,615 | \$4,466,615 |
| Total Administrative Pers. | \$11,939,756 | \$10,998,186 | \$11,070,606 | \$11,142,955 | \$11,185,113 | \$11,185,113 |
| Grand Total | \$222,439,168 | \$226,889,007 | \$232,322,566 | \$230,816,989 | \$230,281,421 | \$230,115,919 |

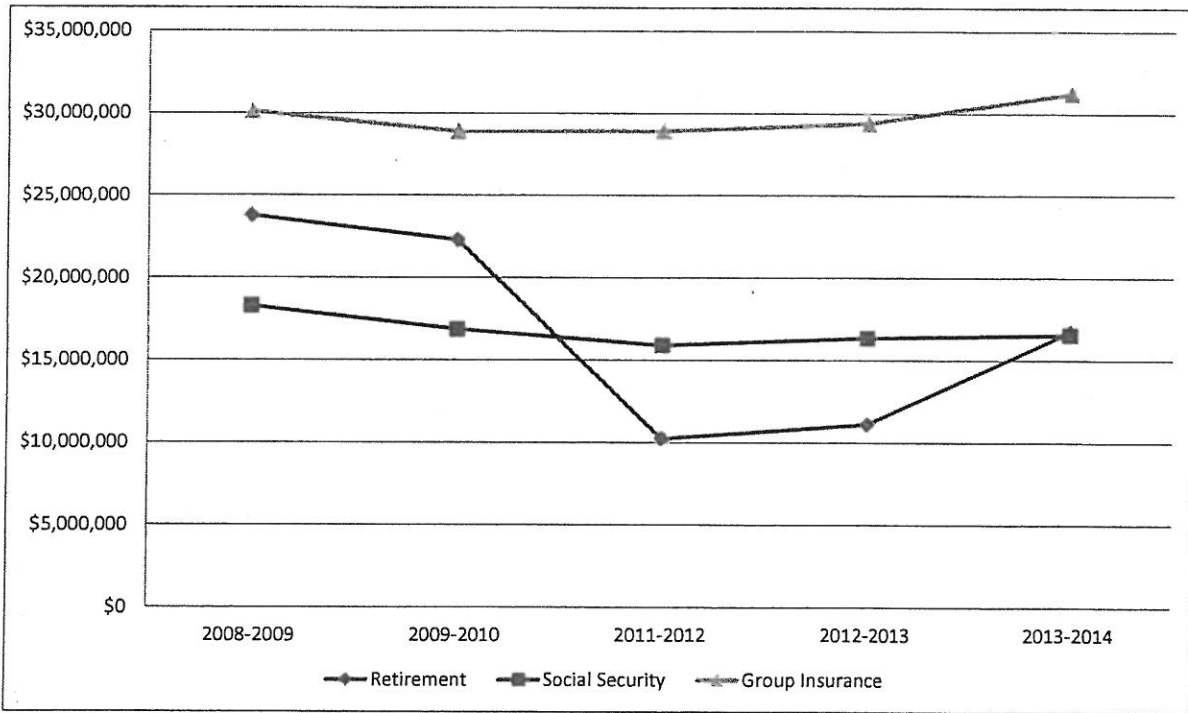
The School Board of Sarasota County, Florida
General Fund

Comparative Statement of Employee Benefits

2011-2012 through 2014-2015

Based Upon Results of Operations through February 28, 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 | \$16,716,720 | \$17,048,277 |
| Social Security | \$15,900,722 | \$16,349,831 | \$16,559,952 | \$16,489,214 | \$16,551,213 | \$16,448,686 |
| Group Insurance | \$28,896,455 | \$29,385,494 | \$30,854,768 | \$30,501,460 | \$31,202,258 | \$32,762,371 |
| Cafeteria Plan, Group Life, Disability Dental/Vision Insurance | \$2,043,657 | \$2,002,923 | \$2,042,982 | \$2,040,804 | \$2,030,429 | \$2,071,037 |
| 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 | \$2,277,315 | \$2,322,861 |
| Total | \$60,166,687 | \$62,044,434 | \$68,416,229 | \$68,749,063 | \$69,694,951 | \$71,549,289 |



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 February 28, 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 |
|--|---------------------|---------------------|---------------------------------|--------------------------------|----------------------------------|----------------------------------|
| Purchased Services | | | | | | |
| Professional Services | \$4,782,120 | \$4,050,742 | \$2,848,832 | \$3,528,880 | \$3,447,590 | \$3,447,590 |
| Charter School Payments | \$34,744,625 | \$38,751,502 | \$43,666,866 | \$43,378,115 | \$43,388,870 | \$47,079,505 |
| 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 | \$17,774 | \$17,774 |
| 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 | \$256,530 | \$256,530 |
| In County Travel | \$188,677 | \$185,518 | \$187,374 | \$166,716 | \$180,033 | \$180,033 |
| 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 | \$4,119,476 | \$4,119,476 |
| Rentals and Software Licensing | \$3,944,195 | \$3,660,381 | \$3,387,232 | \$3,492,615 | \$3,544,953 | \$3,544,953 |
| Postage | \$149,324 | \$217,798 | \$219,976 | \$170,545 | \$181,794 | \$181,794 |
| Telephone | \$504,482 | \$569,691 | \$575,388 | \$529,361 | \$526,893 | \$526,893 |
| Cell Phones | \$173,151 | \$152,978 | \$154,508 | \$154,508 | \$145,664 | \$145,664 |
| 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 | \$1,232,965 | \$1,232,965 |
| Utilities - Garbage | \$472,488 | \$403,308 | \$307,341 | \$358,168 | \$327,592 | \$327,592 |
| Other Purchased Services | \$1,592,459 | \$2,040,899 | \$2,061,308 | \$1,762,243 | \$2,596,756 | \$2,196,756 |
| Total Purchased Services | \$58,205,198 | \$61,386,982 | \$65,243,357 | \$65,278,898 | \$66,453,471 | \$69,898,324 |
| Energy Services | | | | | | |
| Natural & Bottled Gas | \$140,027 | \$146,498 | \$147,963 | \$98,688 | \$107,163 | \$107,163 |
| Electric | \$8,214,405 | \$7,899,486 | \$7,978,480 | \$7,565,182 | \$7,940,192 | \$7,940,192 |
| Gasoline /Diesel Fuel | \$2,577,832 | \$2,692,423 | \$2,419,347 | \$2,759,445 | \$2,932,220 | \$3,078,831 |
| Total Energy Services | \$10,932,264 | \$10,738,407 | \$10,545,790 | \$10,423,315 | \$10,979,576 | \$11,126,187 |
| Materials and Supplies | | | | | | |
| Consumable Supplies | \$6,085,316 | \$5,972,791 | \$6,278,810 | \$6,401,909 | \$6,633,977 | \$6,633,977 |
| State Textbooks | \$3,155,330 | \$2,688,804 | \$2,715,692 | \$2,646,120 | \$2,243,863 | \$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 | \$67,434 | \$67,434 |
| Oil & Grease | \$51,743 | \$41,376 | \$41,790 | \$41,790 | \$56,198 | \$56,198 |
| Repair Parts/Tires & Tubes | \$391,160 | \$413,198 | \$417,330 | \$444,320 | \$425,722 | \$425,722 |
| Other Materials & Supplies | \$11,365 | \$80,018 | \$80,818 | \$80,818 | \$14,069 | \$14,069 |
| Total Materials & Supplies | \$10,526,975 | \$9,789,787 | \$10,133,975 | \$10,233,538 | \$10,014,325 | \$10,547,601 |
| Capital Outlay | | | | | | |
| New Library Books | \$152,197 | \$153,948 | \$473,719 | \$160,786 | \$169,851 | \$169,851 |
| Audio Visual Capitalized | \$3,750 | | | \$0 | \$0 | |
| Audio Visual - Not Capitalized | \$11,090 | \$16,857 | \$17,026 | \$14,237 | \$13,747 | \$13,747 |
| Equipment & Furniture | \$903,164 | \$1,010,408 | \$1,020,512 | \$846,350 | \$931,249 | \$931,249 |
| Computers / Technology Tools | \$252,577 | \$309,287 | \$312,380 | \$287,055 | \$477,260 | \$477,260 |
| Remodeling & Renovations | \$156,606 | \$174,848 | \$176,596 | \$72,285 | \$137,343 | \$137,343 |
| Software -Not Capitalized | \$52,787 | \$139,235 | \$140,627 | \$66,241 | \$41,623 | \$41,623 |
| Total Capital Outlay | \$1,532,171 | \$1,804,583 | \$2,140,860 | \$1,446,954 | \$1,771,073 | \$1,771,073 |
| Other Expenses | | | | | | |
| Dues and Fees | \$531,343 | \$600,147 | \$606,148 | \$474,274 | \$691,887 | \$691,887 |
| Miscellaneous Expense | \$30,983 | \$31,545 | \$31,861 | \$35,074 | \$75,759 | \$75,759 |
| Field Trips | \$19,163 | \$22,513 | \$22,738 | \$22,738 | \$22,738 | \$22,738 |
| Total Other Expenses | \$581,489 | \$654,205 | \$660,747 | \$532,086 | \$790,384 | \$790,384 |
| Total Appropriations by Object | \$81,778,097 | \$84,373,964 | \$88,724,729 | \$87,914,791 | \$90,008,830 | \$94,133,569 |

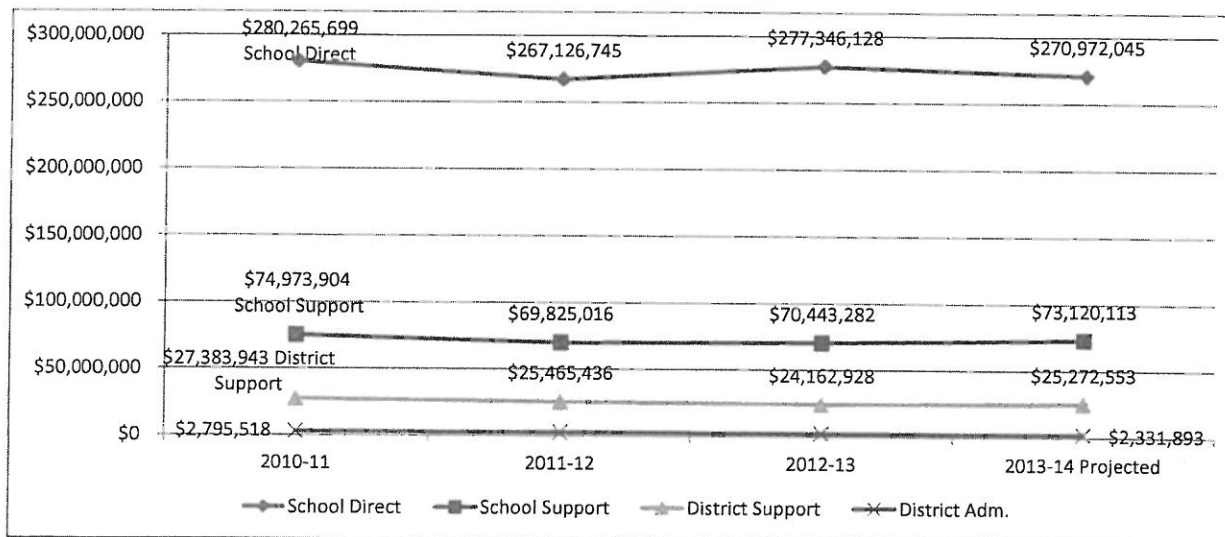
The School Board of Sarasota County, Florida
General Fund

Comparative Statement of Appropriations by Function

2011-2012 through 2014-2015

Based Upon Results of Operations through February 28, 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 | \$241,270,219 | \$257,308,752 |
| Pupil Personnel Services | \$20,974,102 | \$20,270,560 | \$21,051,444 | \$20,960,139 | \$21,020,966 | \$22,415,163 |
| Instructional Media Services | \$4,693,130 | \$4,030,758 | \$3,605,587 | \$3,490,957 | \$3,462,928 | \$3,692,604 |
| Instruction and Curriculum Dev | \$2,389,837 | \$2,446,669 | \$2,549,807 | \$2,760,345 | \$2,700,689 | \$2,879,810 |
| Instructional Staff Training | \$1,381,992 | \$1,253,536 | \$1,238,677 | \$1,372,588 | \$1,321,790 | \$1,409,457 |
| Instruction Related Technology | \$2,301,261 | \$3,009,685 | \$2,934,647 | \$3,399,550 | \$3,433,518 | \$3,661,243 |
| Board of Education | \$818,210 | \$554,705 | \$578,088 | \$578,088 | \$578,088 | \$616,429 |
| Legal Services | \$187,100 | \$261,577 | \$264,420 | \$264,420 | \$264,420 | \$281,957 |
| General Administration | \$1,511,725 | \$1,469,372 | \$1,451,313 | \$1,417,811 | \$1,489,385 | \$1,588,167 |
| School Administration | \$16,075,568 | \$16,239,544 | \$16,624,114 | \$16,859,992 | \$17,161,900 | \$18,300,148 |
| Facilities Acquisition & Construction | \$36,330 | \$18,259 | \$19,029 | \$19,029 | \$19,029 | \$20,291 |
| Fiscal Services | \$2,040,300 | \$1,828,780 | \$1,775,871 | \$1,938,380 | \$1,934,877 | \$2,063,206 |
| Food Services | \$39,009 | \$90,886 | \$94,717 | \$94,717 | \$94,717 | \$100,999 |
| Central Services | \$5,402,277 | \$5,342,605 | \$5,367,820 | \$5,677,556 | \$5,778,424 | \$6,161,673 |
| Pupil Transportation | \$16,341,740 | \$15,882,425 | \$15,848,578 | \$16,793,850 | \$16,996,188 | \$18,123,445 |
| Operation of Plant | \$33,046,591 | \$33,599,632 | \$34,282,328 | \$33,333,807 | \$34,294,550 | \$36,569,106 |
| Maintenance of Plant | \$15,515,917 | \$13,852,284 | \$14,186,220 | \$14,013,946 | \$13,840,258 | \$14,758,201 |
| Administrative Technology Services | \$2,470,612 | \$3,121,000 | \$3,050,654 | \$3,567,502 | \$3,699,965 | \$3,945,362 |
| Community Services | \$1,579,214 | \$1,809,820 | \$1,786,112 | \$1,749,440 | \$1,784,414 | \$1,902,763 |
| 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 | \$371,696,604 | \$396,349,056 |



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.