

The School Board of Sarasota County, Florida

School Board General Fund Workshop March 19, 2013

Executive Summary

At the last budget workshop, held on February 19, 2013, the School Board asked to review the unassigned fund balance changes from 2010-2011 to 2011-2012 for all Florida school districts, the General Fund unassigned fund balance for the previous 10 years, the current appropriations of the voted 1 mill referendum, and the impact of reducing the unassigned fund balance to 5%. The requested information is attached, as follows:

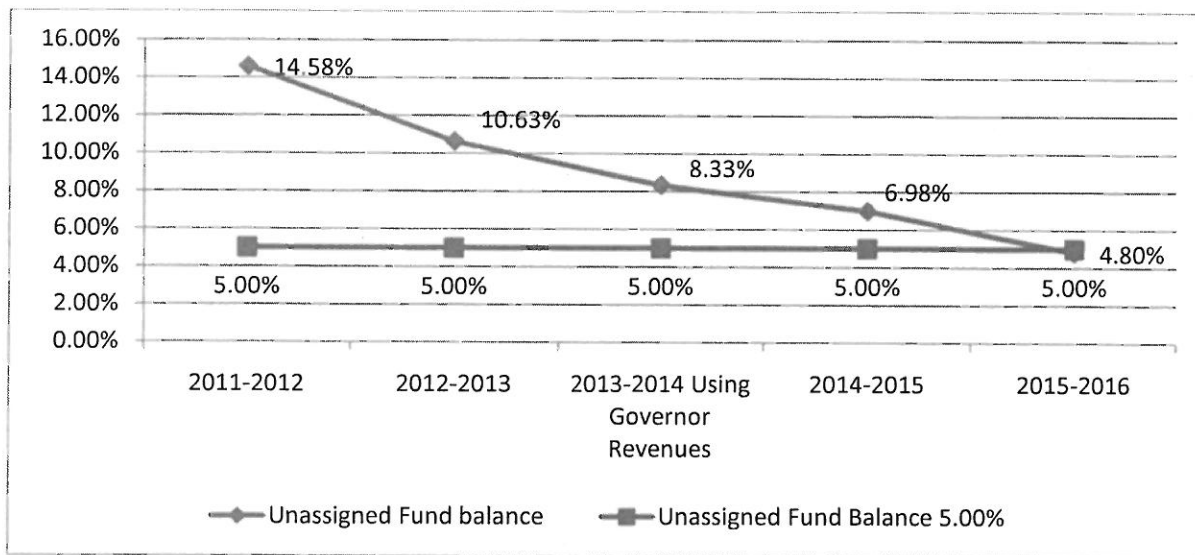
Attachment A: Unassigned Fund Balance Changes, from 2010-2011 to 2011-2012, for all School Districts.

Attachment B: General Fund Unassigned Fund Balance for the previous 10 Years.

Attachment C: Current Appropriations of the Voted 1 Mill.

Attachment D: Operating Budget Reductions and Cost Avoidance measures taken since 2007-2008.

The Impact of reducing the unassigned fund balance to 5% has cash flow implications along with maintaining an adequate reserve for unknown future events. In the past 30 years, the largest state revenue hold back was approximately 5%. This was caused by the failure of the federal savings and loan banks in the early 90's that caused an unexpected recession. At that time, the school district had a very small reserve and had to do mid-year layoffs. The school district from 1982 through the mid 1990's had to issue tax anticipation notes yearly to provide funding for approximately 30% of the budget that is expended before the receipt of local property tax collections. The tax anticipation notes must be repaid with interest and there are issuance costs. As the General Fund balance increased along with the ability to borrow from other funds, the school district has not had to issue tax anticipation notes since the late 1990's. This year, with the unassigned fund balance at approximately 14.5%, \$20 million was borrowed from the Capital Fund to meet the cash flow requirements in the General Fund. Reducing the unassigned fund balance, from approximately 14.5% to 5%, reduces the funds in the General Fund by approximately \$35 million. Depending on the funds available in the Capital and Self Insurance Funds, borrowing could be a possibility for the future. The chart below shows the year in which the unassigned fund balance drops below 5%. The assumption used provides for no salary changes in 2014-15 and 2015-16, other than what the Governor has recommended.



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The table below lists the budget adjustments for the 2013-2014 fiscal year. They are not in any order of priority.

Budget Description of Items Not Requiring Negotiation	Amount
The Florida Power and Light rebates have been allocated to the Capital Fund in prior years. It is allowable to allocate the rebates to the General Fund. The recommendation for 2013-2014 is to have all rebates / incentives allocated to the operating fund, if they are currently not appropriated. On average, approximately \$250,000 in rebates are received annually.	\$695,240
Oak Park School is allocated 1.5 bus driver positions. The allocation eliminates the need for the After School Activity allocation of \$22.50 per weighted FTE.	\$30,317
Advanced Placement, I. B., and A.I.C.E, funds are allocated 100% back to the schools that have earned the funds. The costs of the teachers are not charged to the earned allocations. The 2011-2012 earnings after paying for cost of tests, bonuses, professional development, etc., were \$721,158. It is recommended that a portion of the Advanced Placement teachers be funded by the earnings, reducing the number of staff paid from other sources in the General Fund.	\$250,000
Staff all media centers with an SSP-7 Para professional aide. Elementary schools are currently staffed with SSP-7 Para professional aides, middle schools are staffed with a Media Specialist, and high schools are staffed with a Media Specialist and an SSP-3 aide. This impacts 12 Media Specialists and 6 SSP-3 aides and adds 12 SSP-7 Para professional aides.	\$595,086
An additional amount to expand career education classes was allocated approximately 7 years ago. There are now additional earnings from the classes generated through the Florida Education Funding Program (FEFP). The recommendation is to reduce the supplement from the General Fund allocation, now that the schools receive additional FEFP funds.	\$100,000
The current cost of the Phoenix Academy is \$11,776 per student. The average cost per middle school student is \$8,622, and per high school student is \$8,007. Relocating the students back to their district schools will save administrative costs and other support costs. The computation only takes into consideration the administrative costs and other support costs. There should be additional savings related to class size, however to be conservative, they are not computed at this time. The students being served at Phoenix Academy are from the following schools: Booker High - 51, Riverview High - 31, Sarasota High - 39, Venice High - 6, Booker Middle - 26, Brookside Middle - 22, Heron Creek - 1, Laurel - 1, McIntosh Middle - 11, Sarasota Middle - 5, Venice Middle - 1. Total students - 194.	\$655,094
Facility Services will maximize the use of trash dumpsters at all sites to decrease trash costs.	\$100,000
The South County Bus Depot utilization generates estimated fuel savings based upon buses serving the North Port area, thus reducing travel costs from Taylor Ranch and Osprey.	\$300,000
All athletic transportation and field trips will be centralized through the Transportation Department to insure that the most cost effective method of transporting students is achieved. Charter buses will only be used when their use is more cost effective. Transportation will be given an allocation for each school based upon a 40% savings.	\$309,753

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Budget Description of Items Not Requiring Negotiation - continued	Amount
The Triad program is supplemented \$120,000 from the General Fund to allow Title 1 funds to be used for other purposes. The proposal is for TRIAD to be funded from Title 1 funds.	\$120,000
It is recommended to eliminate the steps from the part-time hourly salary schedule utilized by S.C.T.I and Adult and Community Enrichment. The estimated savings is 10%.	\$121,000
One mid-year administrative vacancy will not be filled during the last half of the 2013-2014 fiscal year.	\$76,536
The school non-salary allocations have been reduced by 19% since 2008-2009. It is recommended that the department non-salary materials and supplies general operating allocation be reduced by 10%.	\$74,945
The Information Technology Department is renegotiating services that can receive the E-Rate rebate.	\$50,000
Eliminate the allocation of Career Technical Student Organization Advisor supplements. The services will be paid for differently, using allowable resources from the Perkins Grant funding.	\$28,056
The Information Technology Department has reorganized to be more cost effective regarding the use of personnel and contracted services.	\$201,910
The Curriculum Department has reclassified an administrative position.	\$31,731
The Professional Development Department is transferring 25% of an 11 month Program Specialist to Title II, saving the General Fund \$19,843 and 50% of a 10 month Program Specialist to Title II, for a General Fund savings of \$36,732.	\$67,701
The Pupil Support Services Department will convert one psychologist from 11 months to 10 months.	\$5,910
The Transportation Department will reduce 3 bus drivers, due to the new South County Transportation complex saving driving time.	\$93,609
Booker High School was given a Literacy Coach when the school was a D school. The position is no longer needed.	\$69,979
Total budget enhancement and savings that do not require negotiation.	\$3,976,867
Budget Description of Items that Require Negotiation	Amount
Reduce the Flexible supplements by fifty percent, from \$11,594 to \$5,797, for each school.	\$302,366
Reduce the SSP-5 school receptionists from 220 days to 196 with an allocation of 5 days for starting the school year. The computation is based upon 55 positions.	\$205,038
The Title 1 Para professional aides are paid at the SSP-7 hourly rate; however they have the same qualifications of SSP-3 and SSP-4 aides at other schools. The recommendation is to change the Title 1 school aides to the same pay as aides at all other schools. The savings is based upon the difference between a SSP-7 and a SSP-4 aide, to be conservative. The computation is based upon 25 aides going from SSP-7 to SSP-4 on a 196 days schedule.	\$124,300
Eliminate the years of experience factor for paying athletic supplements. The goal is to have the recurring cost reduced by the step change of 1.5%.	\$27,202
Change the way teachers are paid for moving, due to major construction. These extra duty days can no longer be paid out of Capital funds. The recommendation is to change to a non-student paid day off.	\$35,000
Total Budget Reductions requiring negotiation.	\$693,906

**The School Board of Sarasota County, Florida
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Other budget reductions in the planning stages for 2014-2015

Description
The Superintendent's cabinet is setting a goal of reducing professional services contracts to save a minimum of 5%.
The Information Technology Department is working on a project to manage computer printing expenses.

The School Board of Sarasota County, Florida
Unassigned Fund Balance Changes from 2010-2011 to 2011-2012 for all School Districts

District Name	Total Expenditures 2010-2011	Unassigned Fund Balance 2010-2011	Percentage Unassigned 2010-2011	Total Expenditures 2011-2012	Excess or (Deficiency) of Revenues and Transfers to Expenditures 2011-2012	Unassigned Fund Balance 2011-2012	Percentage Unassigned 2011-2012	Ranking Order	Voted Operating Millage
Desoto	\$34,957,989	\$9,221,844	26.38%	\$33,244,089	\$424,041	\$9,132,730	27.47%	1	
Calhoun	\$16,167,630	\$4,737,916	29.30%	\$16,548,749	(\$973,464)	\$3,671,144	22.18%	2	
Taylor	\$19,730,731	\$3,380,581	17.13%	\$19,572,539	\$800,782	\$4,168,839	21.30%	3	
Lee	\$592,700,232	\$87,579,373	14.78%	\$615,469,716	(\$22,075,521)	\$116,206,300	18.88%	4	
Baker	\$33,985,251	\$8,313,833	24.46%	\$34,671,883	(\$1,207,940)	\$6,233,367	17.98%	5	
Jackson	\$50,615,260	\$11,755,566	23.23%	\$50,582,451	(\$3,956,068)	\$8,870,183	17.54%	6	
Glades	\$11,440,703	\$1,462,842	12.79%	\$12,628,979	\$25,281	\$2,061,647	16.32%	7	1.00
Hardee	\$33,784,403	\$10,799,697	31.97%	\$36,520,909	(\$1,703,169)	\$5,936,432	16.25%	8	1.00
Suwannee	\$39,632,207	\$8,346,944	21.06%	\$40,350,002	(\$2,197,329)	\$6,364,140	15.77%	9	
Sarasota	\$370,394,962	\$52,136,166	14.08%	\$356,416,317	(\$807,899)	\$53,219,099	14.93%	10	1.00
Okeechobee	\$46,184,598	\$8,907,738	19.29%	\$46,222,850	(\$2,506,506)	\$6,634,285	14.35%	11	
Osceola	\$351,309,536	\$52,989,981	15.08%	\$369,381,642	(\$7,284,564)	\$52,631,592	14.25%	12	
Duval	\$855,331,936	\$126,636,129	14.81%	\$843,833,162	(\$13,875,726)	\$117,744,667	13.95%	13	
Nassau	\$73,621,514	\$12,956,761	17.60%	\$73,592,546	(\$742,644)	\$9,876,552	13.42%	14	
Collier	\$354,670,884	\$57,142,547	16.11%	\$379,913,278	(\$14,270,853)	\$50,672,583	13.34%	15	0.25
Jefferson	\$8,147,041	\$1,061,071	13.02%	\$8,400,179	(\$237,302)	\$1,112,421	13.24%	16	
Bay	\$173,559,280	\$27,671,761	15.94%	\$176,047,577	(\$3,782,298)	\$22,827,680	12.97%	17	
St. Johns	\$213,321,558	\$32,160,733	15.08%	\$220,164,290	(\$2,356,130)	\$28,197,928	12.81%	18	
Liberty	\$11,176,580	\$2,344,794	20.98%	\$11,338,634	(\$190,643)	\$1,403,127	12.37%	19	
Bradford	\$22,804,280	\$3,190,651	13.99%	\$23,703,848	(\$190,845)	\$2,813,559	11.87%	20	
Alachua	\$193,864,595	\$25,115,321	12.96%	\$200,426,562	(\$6,232,120)	\$22,765,587	11.36%	21	1.00
Madison	\$18,853,038	\$2,085,187	11.06%	\$16,900,671	\$478,042	\$1,861,632	11.02%	22	
Brevard	\$464,249,810	\$70,442,803	15.17%	\$480,656,641	(\$19,646,568)	\$52,558,086	10.93%	23	
St. Lucie	\$272,220,955	\$28,364,135	10.42%	\$280,330,037	(\$3,963,481)	\$26,665,342	9.51%	24	
Wakulla	\$34,744,928	\$3,584,537	10.32%	\$34,079,511	(\$679,043)	\$3,199,308	9.39%	25	
Dixie	\$13,828,872	\$2,212,236	16.00%	\$14,592,561	(\$946,615)	\$1,336,659	9.16%	26	
Gilchrist	\$19,561,466	\$2,820,873	14.42%	\$19,738,724	(\$982,278)	\$1,804,723	9.14%	27	
Holmes	\$21,882,376	\$2,448,591	11.19%	\$21,216,699	(\$534,228)	\$1,922,616	9.06%	28	

The School Board of Sarasota County, Florida
Unassigned Fund Balance Changes from 2010-2011 to 2011-2012 for all School Districts

District Name	Total Expenditures 2010-2011	Unassigned Fund Balance 2010-2011	Percentage Unassigned 2010-2011	Total Expenditures 2011-2012	Excess or (Deficiency) of Revenues and Transfers to Expenditures 2011-2012	Unassigned Fund Balance 2011-2012	Percentage Unassigned 2011-2012	Ranking Order	Voted Operating Millage
State Average							8.73%	Average	
Santa Rosa	\$160,134,027	\$20,990,956	13.11%	\$170,354,691	(\$7,552,895)	\$13,765,621	8.08%	29	
Seminole	\$423,418,590	\$29,886,445	7.06%	\$419,915,647	(\$12,265,098)	\$33,062,145	7.87%	30	
Indian River	\$114,061,761	\$5,495,114	4.82%	\$123,825,395	\$1,715,581	\$9,733,500	7.86%	31	
Putnam	\$76,575,577	\$9,984,433	13.04%	\$76,226,537	(\$2,405,401)	\$5,763,021	7.56%	32	
Lake	\$267,366,360	\$35,015,531	13.10%	\$269,789,191	(\$12,931,224)	\$19,580,402	7.26%	33	
Lafayette	\$7,967,740	\$780,226	9.79%	\$8,106,479	(\$353,021)	\$587,028	7.24%	34	
Escambia	\$267,949,184	\$40,731,996	15.20%	\$281,436,543	(\$11,413,381)	\$20,156,679	7.16%	35	
Leon	\$227,480,839	\$19,210,562	8.44%	\$231,852,871	(\$4,507,365)	\$16,201,601	6.99%	36	
Hillsborough	\$1,381,774,966	\$95,100,000	6.88%	\$1,442,608,249	(\$62,424,069)	\$95,796,573	6.64%	37	
Union	\$15,871,969	\$928,773	5.85%	\$15,529,949	(\$292,345)	\$1,015,256	6.54%	38	
Gadsden	\$41,860,480	\$862,818	2.06%	\$42,199,047	(\$1,558,357)	\$2,688,321	6.37%	39	
Volusia	\$409,246,392	\$49,232,328	12.03%	\$428,242,029	(\$18,264,840)	\$26,696,378	6.23%	40	
Highlands	\$80,347,546	\$4,718,325	5.87%	\$80,393,410	(\$2,199,370)	\$4,912,007	6.11%	41	
Washington	\$30,129,480	\$2,333,583	7.75%	\$29,442,961	(\$461,667)	\$1,772,888	6.02%	42	
Sumter	\$55,527,987	\$1,468,074	2.64%	\$57,179,454	(\$1,104,427)	\$3,397,030	5.94%	43	
Martin	\$137,272,504	\$3,449,144	2.51%	\$138,268,252	(\$2,954,627)	\$8,019,846	5.80%	44	
Monroe	\$85,345,780	\$4,494,318	5.27%	\$79,790,965	(\$86,344)	\$4,625,608	5.80%	45	
Flagler	\$94,000,620	\$3,720,135	3.96%	\$95,376,729	(\$1,453,139)	\$5,288,887	5.55%	46	0.50
Okaloosa	\$201,063,236	\$11,295,966	5.62%	\$205,172,551	\$119,682	\$11,226,755	5.47%	47	
Gulf	\$15,775,123	\$804,553	5.10%	\$15,047,058	\$404,045	\$799,983	5.32%	48	
Pasco	\$450,668,927	\$22,964,288	5.10%	\$451,316,247	(\$12,605,524)	\$22,714,296	5.03%	49	1.00
Charlotte	\$122,582,426	\$5,025,846	4.10%	\$122,580,856	(\$7,802,991)	\$6,039,021	4.93%	50	
Palm Beach	\$1,280,798,074	\$54,640,208	4.27%	\$1,354,014,844	(\$20,270,977)	\$51,112,949	3.77%	51	
Clay	\$235,886,591	\$17,676,428	7.49%	\$239,223,565	(\$9,465,115)	\$8,890,786	3.72%	52	
Walton	\$59,820,994	\$5,277,011	8.82%	\$62,824,820	(\$3,057,798)	\$2,217,181	3.53%	53	
Citrus	\$120,016,088	\$4,903,917	4.09%	\$116,635,142	(\$4,721,214)	\$3,888,577	3.32%	54	0.50
Marion	\$290,073,286	\$10,206,082	3.52%	\$288,258,600	(\$8,316,326)	\$9,250,956	3.21%	55	

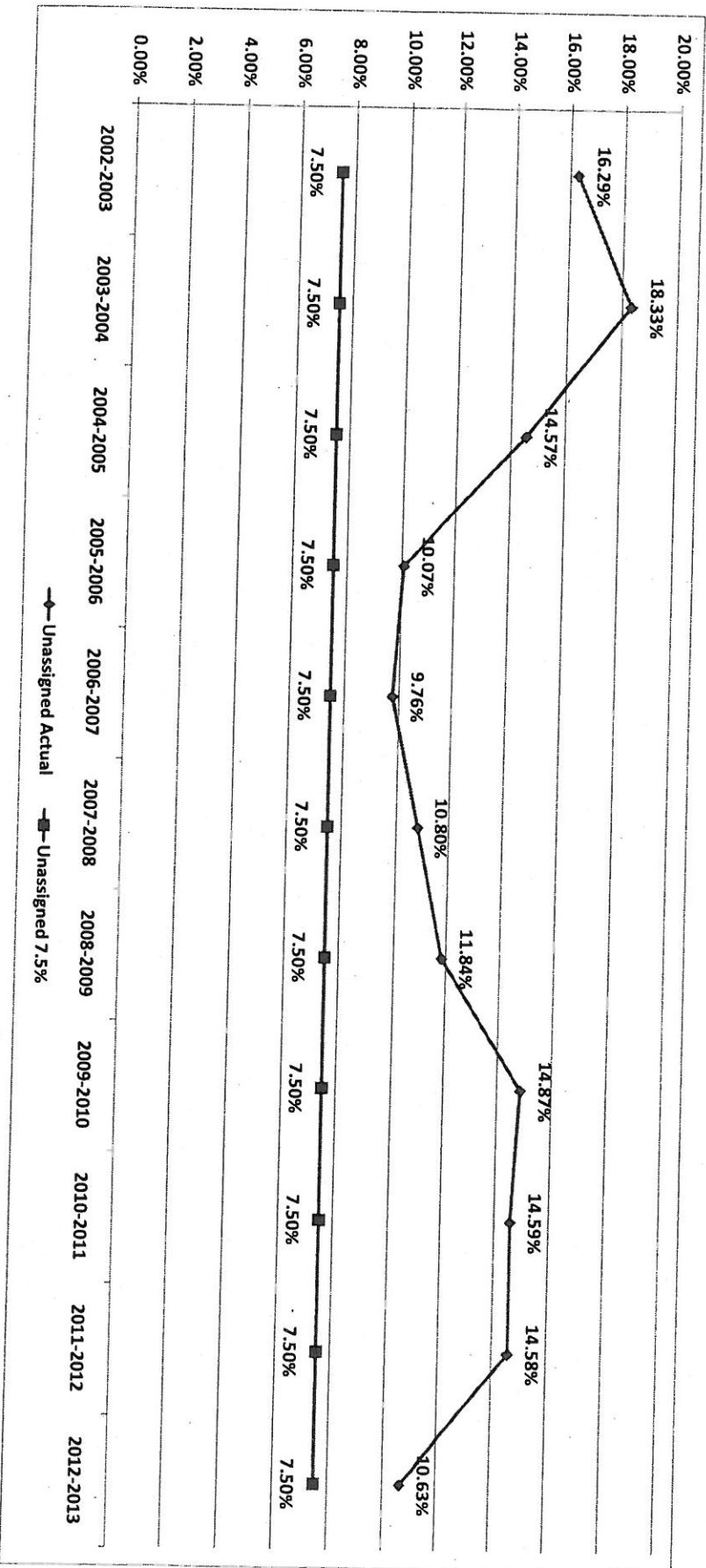
The School Board of Sarasota County, Florida

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Dade	\$2,491,976,375	\$170,908,424	6.86%	\$2,573,396,046	(\$77,569,163)	\$80,874,697	3.14%	56	
Hendry	\$43,860,913	\$1,437,439	3.28%	\$43,753,661	\$1,563,591	\$1,359,061	3.11%	57	0.75
Herrando	\$149,003,710	\$4,476,866	3.00%	\$147,500,691	(\$3,845,371)	\$4,224,837	2.86%	58	
Orange	\$1,125,559,358	\$56,956,520	5.06%	\$1,214,622,964	\$43,943,453	\$34,393,319	2.83%	59	1.00
Broward	\$1,847,160,628	\$56,999,911	3.09%	\$1,799,427,203	(\$22,684,478)	\$49,646,764	2.76%	60	
Hamilton	\$13,461,498	\$328,695	2.44%	\$12,482,870	(\$241,196)	\$327,812	2.63%	61	
Levy	\$41,390,532	\$2,603,598	6.29%	\$40,632,085	(\$2,144,289)	\$1,035,104	2.55%	62	
Polk	\$657,396,373	\$53,048,894	8.07%	\$647,232,890	(\$4,086,956)	\$15,949,883	2.46%	63	
Franklin	\$12,156,917	\$619,402	5.10%	\$11,514,646	(\$354,379)	\$222,496	1.93%	64	0.50
Columbia	\$67,079,844	\$2,685,625	4.00%	\$67,983,194	(\$2,758,324)	\$681,699	1.00%	65	
Pinellas	\$775,483,914	\$24,860,918	3.21%	\$772,237,601	(\$32,217,687)	\$6,667,953	0.86%	66	0.50
Manatee	\$320,446,310	\$2,872,858	0.90%	\$321,658,370	(\$10,252,748)	(\$4,142,093)	-1.29%	67	

The School Board of Sarasota County, Florida
 General Fund Unassigned Fund Balance from 2002-2003 to 2012-2013

Description	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013
Unassigned Fund Balance	\$40,767,766	\$53,164,795	\$48,218,772	\$37,484,632	\$39,169,888	\$45,338,715	\$47,813,083	\$57,512,718	\$56,234,965	\$53,219,098	\$39,845,797
Unassigned Actual	16.29%	18.33%	14.57%	10.07%	9.76%	10.80%	11.84%	14.87%	14.59%	14.58%	10.63%
Unassigned by Board Policy 7.5% of Total	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%
Appropriations	\$18,769,173	\$21,751,462	\$24,828,223	\$27,918,019	\$30,100,473	\$31,478,963	\$30,285,208	\$29,011,551	\$28,906,430	\$27,370,067	\$28,100,722
Total Appropriations	\$250,255,644	\$290,019,499	\$331,042,970	\$372,240,255	\$401,339,641	\$419,719,510	\$403,802,779	\$386,820,686	\$385,419,063	\$364,934,233	\$374,676,294



Attachment "C"

The School Board of Sarasota County, Florida School Board General Fund Workshop March 19, 2013 Current Appropriations of the 1 mill Voted Referendum

The 1 mill voted appropriations for the Fiscal Year 2012-2013 no longer fund a portion of salaries other than the half hour longer student day. With the decrease in funding from the Legislature since 2008-2009 additional positions have been added to the referendum such as art and music teachers, security aides, guidance counselors, and media personnel. The 1 mill voted millage revenues for 2012-2013 are anticipated to be \$40,498,858 and the carry forward from prior years is \$17,498,686 for a total of \$57,997,544. The estimated balance that will be left for carry forward into 2013-2014 is estimated to be \$13,303,424.

Appropriations for the Fiscal Year 2012-2013

Description	Amount
Continue funding the thirty minute longer duty day. This amount covers the total 7.1% paid to teachers and aides.	\$9,194,064
Continue funding the elementary science teachers.	\$1,478,829
Continue the liaison or extra duty day support that is being provided to schools with significant number of students who do not speak English as their native language.	\$1,528,464
Continue funding the Charter schools to provide financial support due to the inadequate State funding.	5,196,859
Continue the funding of Guidance Counselor / Behavior Specialist positions due to inadequate state funding.	\$3,626,148
Continue the high school testing and scheduling coordinator.	\$352,102
Continue the elementary Assistant Principal positions for all title one schools below 800 students, interns for non Title 1 elementary schools below 800 students, and an intern for each middle school.	\$2,345,230
Continue funding a portion of the school office staff support and both instructional and non instructional extra duty days.	\$2,745,048
Continue funding the Visual Performing Arts coordinator, the Booker High and North Port High performing arts technicians, Gifted cluster foreign language teachers, and elementary dance teachers at specific schools.	\$4,003,908
Continue funding the media personnel that are at the schools.	\$1,949,656
Continue funding the school security aides that are in the middle and high schools.	\$1,046,790
Continue funding all the art and music teachers.	\$8,844,772
Continue funding the program that provides for an alternative to school suspension.	\$925,679
Continue funding the Technology Support Professionals that are servicing school networks.	\$1,454,572
Total Appropriation	\$44,694,120
Total Positions being funded in 2012-2013	457

Attachment "D"

**The School Board of Sarasota County, Florida
Operating Budget Reductions and Cost Avoidance measures taken since 2007-2008**

The purpose of this appendix is to provide information regarding the General Fund budget reductions that have been made since the fiscal year 2007-2008. The General Fund is used to account for all financial resources not legally required to be accounted for in another fund. For this reason the General Fund is the largest source of funding for student education. There are also tables and charts included of selected historical information that has impacted educational funding to help understand the current financial condition of the school district.

Beginning in the 2007-2008 fiscal year the school district implemented midyear reductions to reduce the budget. The number of budgeted positions in 2007-2008 was 5,197. Currently the 2011-2012 budget has 4,450 positions for a reduction of 747 positions over a 5 year period. In 2008-2009 through 2011-2012 substantial budget reductions were made through a combination of negotiations with the union and service level reductions at both schools and departments. Updating the 2011-2012 fiscal years Tentative Budget cost avoidance and budget reductions now total \$117.6 million since 2007-2008. In the tables below are the adjustments that have been made to the budget since 2007-2008 are detailed.

Budget Reductions 2007-2008	Savings
Salaries and Benefits – A midyear hiring freeze was implemented. A total of 5,197 positions were in the original budget and at the end of the fiscal year 4,951 were filled. The 246 positions that were not filled with permanent staff at the end of the fiscal year were either vacant for half the year or filled with substitutes.	\$4,030,269
Purchased Services - The following individual components resulted in the savings. Due to the escalation of property insurance rates the insurance coverage was reduced to save \$721,883. Professional services were reduced in the amount of \$513,222. The charter school payments flow through purchased services reduced by \$526,765. Their payments were less than the original budget due to enrollment decreases. The balance of the reductions in purchased services was related to savings in repairs, maintenance, and telephone.	\$3,344,817
The balance of the budget reductions for the fiscal year 2007-2008 were mainly from energy savings.	\$1,197,550
Total savings for the fiscal year 2007-2008	\$8,572,636

The 2008-2009 General Fund Budget preparation was very difficult. Due to the collapse of the housing market the state of Florida was facing a budget shortfall of more than \$2 billion. The state was forced to reduce the base student allocation back to a level less than what was received in 2006-2007. In addition to the base student allocation reduction the school district receives a major portion of funding from property taxes. The tax roll decreased by approximately 11% causing a loss of approximately \$23 million in property taxes. All of these events led to a total budget reduction of approximately 7.5%. In the following table are the budget reductions and other adjustments made for 2008-2009.

Attachment "D"

**The School Board of Sarasota County, Florida
Operating Budget Reductions and Cost Avoidance measures taken since 2007-2008**

Budget Reductions 2008-2009 - continued	Savings
In 1993-94 an early retirement program was instituted to save funds by allowing senior staff to retire and be replaced by entry level staff. The program was funded with universal life insurance contracts. With the problems in the financial market it was in the best interest of the school board to surrender the policies and discontinue the premiums. The savings in premiums was \$274,794 and the cash received for the surrender of the policies was \$2,928,071. This amount was applied to help balance the budget.	\$3,202,865
The 2008 Florida Legislature changed how school district property insurance could be funded from a transfer from the capital millage fund. This allowed the transfer from the capital fund to be increased into the General Fund. Note increasing the transfer out of the Capital fund decreased those projects that were able to be funded in the capital fund.	\$2,815,141
The high school and middle school guidance counselor ratio of students per each counselor was increased by 50 students. This decreased the number of guidance counselor positions by 35.	\$2,522,450
The thirty hours of professional development plan for teachers was discontinued.	\$4,200,350
The driver's education program was eliminated during the day at all schools except Pineview. The program is now offered after school at all the high schools to all students whether private or public school. Changing the delivery model to be an enhancement after school has allowed the program to be funded from the Schlossberg fund.	\$788,420
The technology support model was changed by deleting the technology coaches at each school, placing a reduced number centrally for technology instruction, and increasing the skills of technology support aides to technology support professionals. Updating the support function allowed for greater efficiencies in maintenance of our technology.	\$666,297
The major components of central department reductions that were made from non salary accounts were a combination of reducing professional services from private vendors for assessment, materials and supplies, and elimination of any equipment purchases. The reduction represents approximately 14% of departments total non salary budget.	\$1,429,768
In 2008-2009 two new schools were opened. The custodial budget within facilities services should have been increased for additional custodians and grounds personnel. The square footage to be cleaned increased by 143,325. The additional staff that should have been added is 9 positions. The budget was not increased for positions or supplies.	\$550,842
In 2007-2008 schools had their temporary personnel accounts frozen. The frozen allocations were not carried forward for expenditure in 2008-2009. This eliminated the ability of schools to bring in temporary help for assisting teachers, testing, monitoring etc.	\$713,756

Attachment "D"

The School Board of Sarasota County, Florida
 Operating Budget Reductions and Cost Avoidance measures taken since 2007-2008

Budget Reductions 2008-2009 - continued	Savings
Central department position deletions were as follows: The Career and Technical Education department reduced a program specialist. There are now only three positions in the department which reduces services to schools in industry certification, professional development for school staff, and postsecondary articulation services. The Curriculum and Instruction department deleted the only secretary in the instructional media operations. The Professional Development, Teacher Appraisal and School Improvement department deleted three secretary positions leaving no clerical for the nine professional development program specialists. The Pupil Support Services department deleted an elementary and middle school program specialist, three secretaries, and a half time social worker. The Research Assessment and Evaluation department deleted a secretary / bookkeeper grants position. This eliminated all clerical support for the grant program specialist. The Safety and Security / School Police department deleted the Manager of Special Investigator and five school campus security monitors. The Finance department eliminated the position of payroll manager.	\$971,986
The alternative school contracts for T.R.I.A.D. and Infinity were decreased. The district was funding the alternative schools based upon the charter school funding formula. This reduced their funding by 37%.	\$669,957
The summer school program deleted the grade 2 reading camp, the life management skills program, personal fitness, and the high school H.O.P.E program.	\$187,000
The number of middle and high school athletic coaches was reduced.	\$359,605
The 2008 Legislature allowed flexibility to shift funding from some restricted appropriations. The district used the flexibility to reduce the textbook appropriation and defer the purchase of textbooks.	\$1,500,000
The district is self funded for workers compensation. The actuarial rate of 1.247% was rolled back to 1%.	\$656,793
The school district and the union negotiated to eliminate all dependent care subsidies and increase the group health insurance deductibles to substantially reduce the anticipated rate increase of 10%. The actual rate increase was 5% after renegotiating the health plan.	\$2,766,389
Energy avoidance for 2008-2009	\$2,525,806
A hiring freeze was implemented after the five day student enrollment adjustments. By the end of the year 208 positions were either filled with substitutes or were vacant.	\$5,354,792
Total budget adjustments for 2008-2009	\$31,882,217

Attachment "D"

**The School Board of Sarasota County, Florida
Operating Budget Reductions and Cost Avoidance measures taken since 2007-2008**

In preparing the 2009-2010 General Fund budget, the focus has been on being conservative during this time of economic uncertainty. The reductions that are listed in the table below have eliminated direct instructional and school support services to the very minimum level needed to offer a high quality education as mandated by the Sarasota community.

Budget Reductions 2009-2010	Savings
Replace the High School block schedule with a seven period day. This eliminated approximately 70 positions. In the original estimate, the savings was adjusted for a need to purchase one million dollars in textbooks. Since that time the department of instructional materials has been working with the schools and acquiring texts at substantial savings and using our current inventory of books. The net cost is now approximately \$250,000.	\$4,862,000
Elimination of 43 data literacy coach positions and 17 instructional technology trainer positions.	\$4,250,960
Implementation of a summer four day work schedule to save energy costs reduce transportation, and combining summer school sites for a savings in staff costs.	\$697,000
The 2009 Florida Legislature continued the legislation allowing for the transfer from the Capital Fund up to \$100 per student FTE or the actual cost of the property insurance.	\$3,390,805
Maintain the current workers compensation rate at 1% or .581% below the actuary computed amount. This still allows the self insurance fund to have an adequate reserve.	\$1,500,000
Through negotiation with the union a 7.1% reduction was applied to all supplements, reductions were made in almost every supplement index, and the number of supplements was reduced.	\$701,557
Continue to use a portion of the instructional material allocation for textbooks to fund salaries. This is permitted in current legislation.	\$2,000,000
The legislature did not raise the retirement rate to 11.71%. The rate was maintained at the current 9.85%.	\$4,800,000
Elementary staffing adjustments exchanging media specialists for media aides, cafeteria aide reductions at small elementary schools, reduction of extra duty days, and some minor guidance counselor adjustments at two schools.	\$761,539
The middle school scheduling has been changed to a seven period day. This change eliminates 12 teaching units and reduces extra duty days. In order to accomplish the seven period day a cafeteria aide was added to each middle school, and a para professional aide was added to each middle school. In addition, a school secretary was eliminated from each middle school.	\$1,078,850

Attachment "D"

The School Board of Sarasota County, Florida
Operating Budget Reductions and Cost Avoidance measures taken since 2007-2008

Budget Reductions 2009-2010 - continued	Savings
High School and ESE Center adjustments include eliminating a secretary and receptionist at each school. Change the registrar ratio to a maximum of 2 registrars per school. Eliminate from the General Fund one behavior teacher at each school. Reduce the number of extra duty days at each high school and ESE centers by fifty percent. Within the ESE center school budget reduction was a registrar and a para professional aide.	\$1,385,620
The Department of Communications and Community Relations / Pals reduced contracted services, a production specialist, temporary help, and overtime for a 12.5% reduction in the total department budget.	\$124,751
The Department of Human Resources eliminated four positions and reduced the recruiting budget for a reduction in the total department budget of 16.92%.	\$291,796
The Department of the Assistant Superintendent of Instruction was changed to the Department of Leadership Development and the position of Assistant Superintendent and an administrative assistant were eliminated for a reduction in the total department budget of 49.97%.	\$248,521
The Department of the Assistant Superintendent of Next Generation Learning reduced purchased services for a reduction in the total department budget of 8.44%.	\$29,385
The Department of Academic Intervention Programs reduced professional service contracts and reallocated funding from the General Fund to the Special Revenue Fund for a reduction in the total department budget of 8.08%.	\$101,676
The Department of Career and Technical Education reduced consumable supplies and reallocated funding from the General Fund to the Special Revenue Fund for a reduction in the total department budget of 8.54%.	\$84,459
The Department of Curriculum and Instruction eliminated a reading specialist, a math specialist, a secretary, and eliminated the Plato Learning software contract for a reduction in the total department budget of 18.99%.	\$431,033
The Department of Professional Development eliminated a program specialist and reallocated funding from the General Fund to the Special Revenue Fund for a reduction in the total department budget of 23.17%.	\$354,364
The Department of Pupil Support Services eliminated a program specialist, reduced professional services and reallocated funding from the General Fund to the Special Revenue Fund for a reduction in the total department budget of 7.72%.	\$446,166
The Department of Research, Assessment and Evaluation / School Choice reduced a program specialist to .6 , reduced a clerical position to .6, made a major reduction in purchased services, materials and supplies for a reduction in the total department budget of 34.18%,	\$621,874

Attachment "D"

The School Board of Sarasota County, Florida
Operating Budget Reductions and Cost Avoidance measures taken since 2007-2008

Budget Reductions 2009-2010 - continued	
	Savings
The Department of Information Technology eliminated two managers, one secretary, two computer operators, three computer programmers, for a reduction in the total department budget of 4.41%	\$528,570
The Department of Financial Services eliminated an assistant director, an accountant, and reduced professional services for a reduction in the total department budget of 11.45%.	\$198,033
The Department of Materials Management reduced contracted services and moved the cost of copier equipment to the capital fund for a reduction in the total department budget of 12.98%	\$391,104
The Department of Facility Services eliminated 15 custodial positions, a facility manager, a bookkeeper, and contracted services for a reduction in the total department budget of 2.8%.	\$820,301
The Department of Safety and Security eliminated ten security aides, one secretary position, two regional security aides, and reduced supplies for a reduction in the total department budget of 16.78%	\$583,983
The Department of Transportation eliminated a route supervisor, ten bus drivers, two bus aides, and shifted a mechanic position to capital transfer funding for a reduction in the total department budget of 3.34%	\$552,914
Salaries and employee benefits are over 80% of the budget. The hiring freeze instituted in 2007-2008 has been continued into 2009-2010 and negotiations with our group health insurance carrier resulted in a 7.5% increase rather than the estimated increase of 10%. These actions are anticipated to reduce the budget by at least three percent.	\$11,130,850
Total Budget Reductions 2009-2010	\$42,368,111

In preparing the 2010-2011 General Fund Budget, the focus has been on continuing to be conservative during this time of economic uncertainty. The reductions that are listed in the tables below are a combination of one time savings and recurring savings. This is the last year reductions can be made without a reduction in salaries.

Budget Reductions 2010-2011	
	Savings
Delay filling the Tatum Ridge Elementary School Principal position. The Director of Leadership Development will be assigned to Tatum Ridge to fill the principal vacancy for the remainder of the 2010/ 2011 school year upon the incumbent's retirement and continue critical Leadership duties.	\$85,512
Change the schedule at Middle Schools. The schedule change maximizes instructional class time adding 30 hours per core class per year, creates the opportunity for students to participate in arts elective classes based on student need, and allows flexibility in scheduling to meet the 22 per class amendment, eliminating 650 current core classes over 22 at no additional cost.	\$1,336,920

Attachment "D"

The School Board of Sarasota County, Florida
Operating Budget Reductions and Cost Avoidance measures taken since 2007-2008

Budget Reductions 2010-2011 - continued	Savings
Eliminate the Chief Information Officer shared position with the County of Sarasota. This position was shared with Sarasota County. Responsibility has been transferred to the Operations Division with the Director of Information Technology overseeing day-to-day work	\$53,206
Reduce the SSP-12 Specialist in Facilities to an SSP-9 Administrative Assistant. This position was largely assigned administrative duties so the position was downgraded to reflect those duties	\$12,952
Eliminate the Office of Assistant Superintendent Next Generation Learning. While the NeXt Generation Strategic Plan remains, many of the key components have either been implemented or are no longer funded. This involves the elimination of two positions—an Assistant Superintendent and an Administrative Assistant. Critical duties will be transferred to other leaders on the instructional team	\$318,885
Move the Cyesis program to Riverview and eliminate duplicate overhead and administrative costs. The project to rebuild Riverview High School includes facility sufficient to support the Cyesis program. The space will be ready for students for the start of the 2010/2011 school year. Instructional staff of the Cyesis program will be assigned to Riverview next year and administrative personnel and overhead costs will be eliminated.	\$237,125
Staff the High Schools to meet class size requirements in core subject areas using staff as cost effective as possible. Following is one example of the cost effective measures being taken. Currently most PBD and ESOL liaisons are in those positions on a full time basis and do not teach courses as the teacher of record for any student. As part of the scheduling process liaisons will now teach classes in addition to their liaison responsibilities.	\$1,726,042
Staff the elementary schools to meet class size using staff as cost effective as possible. There will be some combination of grade level classes. Exceptional education classes have been reviewed by the Director of Pupil Support to insure staffing is appropriate.	\$1,624,984
Eliminate an Operations Manager, Computer Repair Technician, and LAN Specialist in Information Technology. These three positions are all in the Information Technology Department and were held vacant this year. Savings are addressed as part of the savings associated with the hiring freeze. Duties associated with these positions will be absorbed by other IT staff.	\$196,747
Move to 11 month contracts for all new Assistant Principals and continue to take advantage of Administrative Interns. Last year, as part of the budget reduction strategies, the contract year for all NEW Assistant Principals was reduced to 11 months. For 2010/2011 vacancies will be filled either by interns or by 11 month Assistant Principals.	\$129,913

Attachment "D"

The School Board of Sarasota County, Florida
 Operating Budget Reductions and Cost Avoidance measures taken since 2007-2008

Budget Reductions 2010-2011 - continued	Savings
Implement a hard hiring freeze for 2010-2011. The 2009/2010 budget was built on an assumption that all positions would be filled, therefore all positions were funded. As a result, actions associated with a hard hiring freeze yielded savings to the Board approved budget. For the 2010/2011 budget we have built the savings associated with a continued hiring freeze into the salary and benefits line items.	\$9,777,274
The following positions are being eliminated. Landings grounds position \$48,846, Materials Management bookkeeper \$46,342, Administrative Assistant to the Career Technical Education Director \$49,779, Facilities Services Department three custodial supervisor positions \$237,093, seven positions in the Facilities Services maintenance department \$394,534, and five custodial positions \$204,235, Transportation delivery driver \$48,846, two positions in Financial Services \$89,432, Supervisor of Training position \$89,952, Transportation route supervisor position \$71,252, Human Resources Department confidential administrative assistant \$52,032 and a reduction of a position from an Executive Director to a Specialist position \$60,090, Two Technology Support positions \$101,960, and eight paraprofessional aides in the Elementary schools \$279,640	\$1,774,033
Increase rental fees charged for security residences	\$53,000
Contracted service reductions. Reduce the number of times yard waste is collected \$120,000, reduce speech and language outside services through centralized staffing \$90,000, combine the contracted alternative education programs for grades 6 through 12 to be offered by one provider \$94,370, reduce the following department contracted service budgets: Communications \$25,000, Career and Technical \$100,000, Academic Interventions \$42,425, Professional Development \$26,000, Leadership Development \$32,500, Research and Assessment and School Improvement \$10,000. Reduce the contract with Sarasota County to eliminate two school resource officers \$100,000.	\$640,295
Transportation savings. Implement pocket pickups for the Suncoast Polytechnical High School \$160,000 and change the opening and closing times of schools to allow for more efficient use of buses.	\$300,820
Other cost reductions. Reduce the number of fax telephone lines \$13,200, reduce school district fleet mileage through having vehicles parked closer to work sites, \$100,000, reduction in the use of overtime \$167,762, merge the Adult and Community Education program with the Sarasota County Technical Institute \$186,432, reduce by 10% the allocation of material and supplies to schools \$219,875, reduce the number of cell phones district wide \$126,280, reduce middle school interscholastic sports \$150,000, eliminate one half of the schools discretionary carry forward \$1,500,000, and reduce supplements through negotiation \$300,000.	\$2,763,549
Total Budget Reductions 2010-2011	\$21,070,813

Attachment "D"

The School Board of Sarasota County, Florida

Operating Budget Reductions and Cost Avoidance measures taken since 2007-2008

The 2011-2012 Budget set \$13.6 million as a goal for reduction. Budget recommendations were made by various committees. The Salary and Benefit committee was tasked with identifying \$6.8 million in salary and benefit reductions. The Facilitator of this committee was Tim Dutton from S.C.O.P.E.. The balance of \$6.8 million in reductions came from department heads and school principals reducing both positions and non salary items.

Budget Reductions 2011-2012	Savings
All employees are being reduced in salary by two days. Employees that are 186 day employees are losing one paid holiday. The facilities are to be totally closed for an additional savings of electrical costs.	\$2,146,960
The group health plan is being re bid with higher deductibles. The goal is to have the rate increase no more than three percent.	\$1,020,000
The salary steps and longevity schedules have been frozen allowing no movement upward.	\$2,500,000
One third of extra duty days have been eliminated.	\$90,000
Principal, Assistant Principal, and the three central office administrators that were receiving travel allowances are eliminated.	152,185
The emergency management supplements have been reduced to one.	\$25,508
The middle school curriculum leader supplement is reduced by \$500.	\$39,000
The small learning supplements have been reduced by fifty percent.	\$45,000
The Health Services Supervisor has been reduced from 12 months to 11 months.	\$7,171
The employer paid group term life insurance has been reduced from \$50,000 to \$25,000.	\$110,000
All elementary school intervention teachers have been eliminated.	\$1,622,535
The home school liaison that serves Tuttle and Alta Vista Elementary schools has been eliminated.	\$70,545
The computer teachers at Alta Vista and Glenallen elementary have been eliminated.	\$141,090
The foreign language teacher is being replaced by the Chinese grant teacher.	\$38,145
The funding for the middle school and high school instrument repair allocations is being changed to be funded from the capital transfer.	\$110,224
The Chinese grant will fund two positions formerly funded from the operating fund.	\$76,290
The middle schools reduced their material and supply allocation.	\$46,241
All middle school newsletters will be paperless on the web and the newsletter supplement will be discontinued.	\$10,881
Middle school team leader supplements have been eliminated.	\$98,400
Two positions within the middle schools were deleted: a physical education locker room aide at Venice Middle and a registrar at Woodland Middle.	\$72,620
The extra duty days have been reduced for teachers with students who do not speak English as their native language.	\$22,601

Attachment "D"

The School Board of Sarasota County, Florida
Operating Budget Reductions and Cost Avoidance measures taken since 2007-2008

Budget Reductions 2011-2012 - continued	Savings
One receptionist has been reduced at each middle school.	\$177,935
The instructional formula for middle schools was reduced to save 5.5 teaching positions with an adjustment to add back an SSP-7 physical education aide and add department chair supplements back for support lost through all the various reductions.	\$328,744
Riverview High School is receiving the Chinese grant to save a portion of one foreign language teacher.	\$43,483
Booker High School is eliminating two academic coach positions and a behavior specialist.	\$211,635
Pineview will eliminate three elective teacher positions increasing class size.	\$211,635
Oak Park is eliminating two teaching positions that will increase class size on the developmental portion of the campus and add two aides to accommodate the larger class sizes.	\$86,406
Eliminate the contract for High School Career Advisors.	\$325,001
Eliminate one security monitor per High School.	\$136,710
Eliminate the performance based diploma coordinator at each High School.	\$352,725
The communications department changed staff from 12 months to 11 months and reduced the education channel engineer to part time.	\$26,512
The Superintendent's office, Board members, and legal services consolidated administrative assistant duties and reduced non salary expenditures.	\$108,102
The Human Resources Department eliminated an administrative assistant, and reduced non salary expenditures.	\$60,868
The district Athletic Director was eliminated and the CTE Director was reduced to 11 months.	\$121,154
The Pupil Support Services Department eliminated an adaptive P.E. position, a reading teacher, and the Supervisor of Students of Other Languages	\$216,189
Within the departments of Research, Assessment, Curriculum, Professional Development, and Leadership Development the Leadership department was eliminated and in media materials two positions were eliminated.	\$417,150
Within the departments of Finance and Materials Management a warehouse position was deleted, a position to be deleted based upon a retirement in December of 2011, and reductions in non salaries.	\$111,942
The Information Services Office has eliminated the contract for Smart Web, transferred the payment of Logical Choice to the capital transfer and reduced consumables and maintenance by 5%.	\$177,500

Attachment "D"

**The School Board of Sarasota County, Florida
Operating Budget Reductions and Cost Avoidance measures taken since 2007-2008**

Budget Reductions 2011-2012 - continued	Savings
The Transportation Department will move one route coordinator from 11 months to 10 months, increase bus stops to one mile apart, and discontinue transportation to outside agencies including other non mandated transportation.	\$569,579
Total Budget Reductions 2011-2012	\$12,835,188

The 2012-2013 first budget workshop held September 20, 2011 estimated the Legislature would still be reducing appropriations as has been the practice since the economic downturn. Based on this assumption the amount that was estimated to be reduced from appropriations at the September 20, 2011 workshop was \$14.0 million. Based on this information a group of citizens formed an organization named "Citizens for Academic Success and Excellence". They found other community organizations to fund an efficiency and performance study. The study was performed by a nationally experienced firm MGT of America to perform the efficiency and performance study of the Sarasota County School Board. The results of the study rated the Sarasota County School Board as one of the best school districts they had ever evaluated. They had 73 commendations and 16 recommendations with fiscal impact. The five year savings totaled \$23,171,748 with a first year savings of \$3,759,536. In January of 2012 the Governor released his recommendation to restore to the public education Pre K through grade 12 budget approximately \$1 billion. The Legislature followed the Governor's recommendation and the preliminary budgets that were available for the February 21, 2012 budget workshop estimated the revised amount to be reduced would be in the range of \$5.2 million to \$3.6 million. Both the Florida House of Representatives and Senate approved their final education budget for public school funding on March 6, 2012. Based upon the 2012-2013 Florida Education Finance Program Final Conference Report released on March 6, 2012 the funding level for public school funding has increased to the 2002-2003 per student funding level. The final appropriation decrease that the school district made was \$3.6 million for the 2012-2013 fiscal year budget. Of the total budget reductions 31% were from the MGT study.

Budget Reductions 2012-2013	Savings
This reduction is recommendation 5.1 from the MGT study. The MGT study recommended 86 portables be demolished for the first year; however the district can readily do 25 based upon staff analysis. The savings is in electrical usage.	\$36,000
Shift 6 teaching positions in the General Fund into Title II funds at schools that meet the grant criteria.	\$422,520
This reduction is recommendation 3.1 from the MGT study. The recommendation was for the elimination in the 2013-2014 fiscal year of a Finance Department position; however staffs feel the elimination can be accomplished in the 2012-2013 fiscal year with the deletion of an SSP-10 Accounts Payable Position.	\$49,475
Eliminate the distribution of Medicaid reimbursement funds for professional development and discretionary materials. The funds will only be used for staff salaries.	\$80,000

Attachment "D"

The School Board of Sarasota County, Florida
Operating Budget Reductions and Cost Avoidance measures taken since 2007-2008

Budget Reductions 2012-2013 - continued	Savings
This reduction is recommendation 8.6 from the MGT study. The study recommended reducing 9 positions or 10% of non instructional positions over a period of 5 years. For the first year 2 program specialist positions are being eliminated and 2 social worker positions are being eliminated.	\$372,048
The MGT report contained several commendations 3-S through 3-Y that cited the Materials Management Department as being very cost efficient. Most coping is electronically sent to the print shop saving costs at the schools. With the increased cost effectiveness of the Materials Management Department the allocation for material and supply allocations have been reduced by 10%.	\$225,000
This reduction is recommendation 2-8 of the MGT study. It has been successfully negotiated with the union that the School Board discontinue compensating employees that are on union business for a maximum of 200 days per year.	\$57,826
This reduction is 2-7 of the MGT study. . It has been successfully negotiated with the union that the School Board reduces the teacher aide days from 196 to 186 days. Implementation begins with teacher aides employed after July 1, 2012. A study is being conducted during the 2012-2013 school year to determine by teacher aide classification what the appropriate work year should for those aides hired before July 1, 2012.	\$150,028
The MGT recommendation of 8-5 recommended the school board reduce by 10 percent those classes that were 15 students or below. This reduction was implemented in the original staffing that was distributed on April 1, 2012.	\$633,780
The middle and high school support staff were realigned to save the value of 5 support positions. The middle schools reduced \$58,466 and the high schools reduced \$144,764.	\$203,230
The Facilities Services budget has been reduced one Facilities Manger. The contract with Energy Education will be discontinued January of 2013. The 35% of energy savings that is paid will to Energy Education will be discontinued for half the fiscal year.	\$641,194
An accounting change is being implemented for departments that charge fees for services. Departments will no longer have the fees as a add on to their budget. The fees are now collected centrally and will pay for the personnel providing those services.	\$90,000
The contract with the alternative education provider has been reduced to reflect the revenues being received from the current state funding formula.	\$560,706
The allocation for after school activities and athletics transportation is being reduced by 25%. This reduction brings the allocation back to the 2002-2003 funding level that the school district is being funded at by the State Legislature.	\$200,000
The Department of Safety and Security / School Police have reduced 2 positions from 12 months to 11 months along with increasing a clerical from a .6 to a 1.0 position.	\$5,435
Total Budget Reductions 2012-2013	\$3,728,242

Attachment "D"

**The School Board of Sarasota County, Florida
Operating Budget Reductions and Cost Avoidance measures taken since 2007-2008**

Summary of budget reductions and cost avoidance actions made since the fiscal year 2007-2008 through the fiscal year 2012-2013 in the General Fund.

Fiscal Year Budget Reductions	Savings
Fiscal Year 2007-2008	\$8,572,636
Fiscal Year 2008-2009	\$31,882,217
Fiscal Year 2009-2010	\$42,368,111
Fiscal Year 2010-2011	\$21,185,501
Fiscal Year 2011-2012	\$12,835,188
Fiscal Year 2012-2013	\$3,728,242
Total budget reductions for the past six fiscal years	\$120,571,895