

School Board Work Session 5/20/2014 General Fund Preliminary 2014-2015 Budget

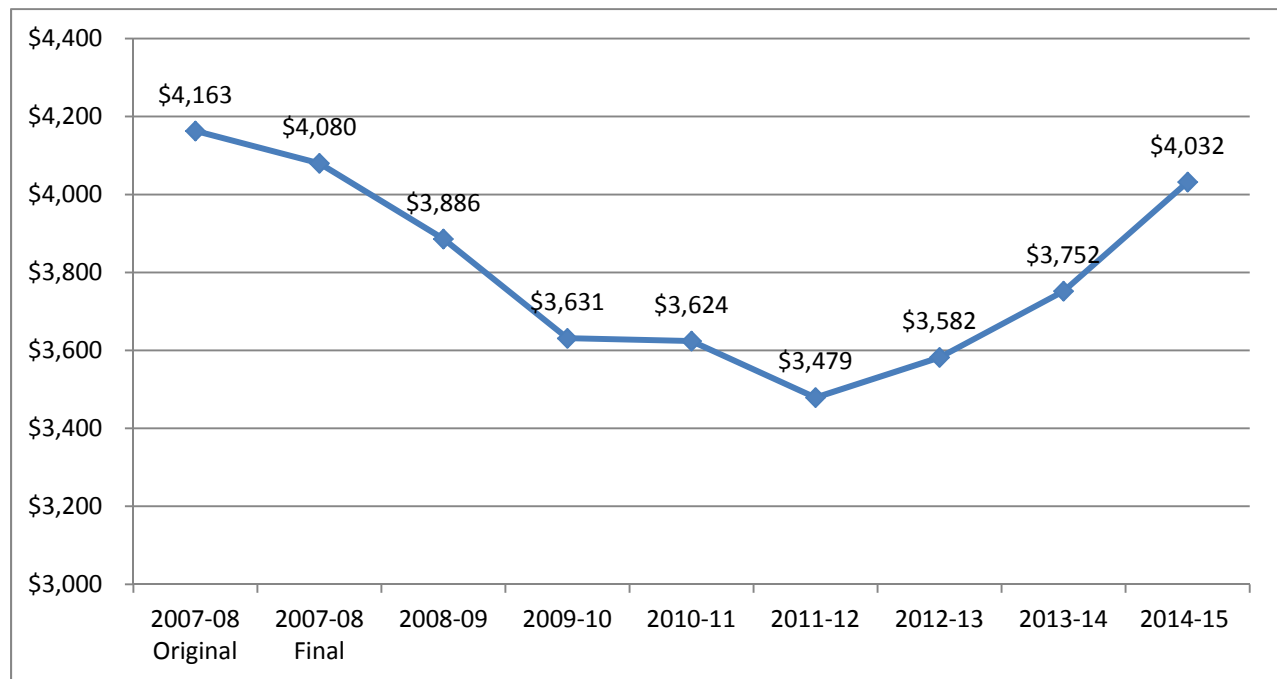
Executive Summary

The Senate and House conference committee have released their 2014-2015 education budget. In the tables that follow, a comparison is being provided between the projected results of operations for 2013-2014, based upon the results of operations through April 30, 2014, to the 2014-2015 budget. Overall, the Florida Education Finance Program allocations have increased 2.5%. In order for the district to have had a balanced budget, the revenues needed to increase 4%. The major increases in appropriations are the legislatively mandated Florida Retirement rate increase of approximately \$1 million, group insurance estimated rate increase of approximately 1.6 million, and charter school appropriations based upon the pass through of revenues of approximately \$4.6 million.

An update of the General Fund projected results of operations through June 30, 2014, is being provided based upon revenues and expenditures through April 30, 2014. The results of operations through April 30, 2014, project the unassigned fund balance to be reduced by \$6,304,820. In the below tables, a column has been added to detail the changes between the last 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 \$5,882,316. One item that will change the 2014-2015 projection is the property appraiser's certified tax roll value. The property appraiser will release the preliminary tax roll on June 1, 2014, with the final certification on July 1, 2014. The changes from the last work session are displayed in the below tables.

The graph below displays the base student allocation used in the Florida Finance Education Program from 2007-08 through 2014-15



School Board Work Session 5/20/2014 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 3/18/2014	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 April 30, 2014.	\$149,988	\$108,273
State – State revenues decreased based upon the receipt of the fourth calculation of the Florida Education Finance Program revenues. In the fourth calculation our student FTE increased by 216.59, however the state did a decrease proration of funds state wide of \$51,655,306, with the amount reduced from the districts funds of \$798,047.	(\$1,576,616)	(\$1,046,729)
Local – The major increase is based upon results of operations through April 30, 2014, showing property tax collections will be greater than budgeted.	\$3,559,312	\$3,559,312
Net Increase in Revenue	\$2,132,684	\$2,620,856

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

Account Description	Amount of Increase (Decrease) from the Original Budget Work-Session 3/18/2014	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 April 30, 2014, is a reduction based upon a decrease of \$1,289,926 in receipt of Florida School recognition funds for bonus payments.	(\$2,041,145)	(\$2,592,346)
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 in health benefits is attributable to an increase of the number of individuals in the group health insurance plan.	\$1,278,722	\$1,587,285

School Board Work Session 5/20/2014 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 3/18/2014	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 March and April is an increase in professional services, maintenance expenditures and other purchased services.	\$1,210,114	\$1,304,072
Energy Services – The majority of the increase between the projections based upon results of operations between March and April is an increase in fuel and electrical costs. Fuel has the largest increase, as schools have been asked to use district school buses rather than charter buses.	\$433,786	\$925,904
Materials and Supplies – Based on results of operations through April 30, 2014, it is estimated schools will still spend less of their textbook budget than originally budgeted.	(\$119,650)	(\$404,779)
Capital Outlay – Based on results of operations through April 30, 2014, it is estimated schools will still use less of their capital allocation than originally budgeted.	(\$369,787)	(\$347,212)
Other Expenses – Based upon the results of operations through April 30, 2014, dues and fees are estimated to be above the original budget.	\$129,636	\$37,810
Transfer Out to the Self Insurance Fund – No change is estimated at this time.	\$0	\$0
Net Increase in Appropriations by Object	\$521,676	\$510,734

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 3/18/2014	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	\$2,132,684	\$2,620,856
Less the increase in Estimated Appropriations for 2013-2014	(\$521,676)	\$510,734
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	\$46,676,818	\$47,175,932

School Board Work Session 5/20/2014 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 3/18/2014	Revised Amount of Increase (Decrease) from the Original Budget
Estimated Unassigned Fund Balance as of June 30, 2014	\$36,272,732	\$36,771,846
Percentage of Unassigned Fund Balance as compared to total Appropriations	9.29%	9.42%

The Final Conference Report dated April 29, 2014, is being used for the 2014-2015 budget. Once the Governor signs or vetoes legislation, changes will continue to be made to the Budget that will be presented July 22, 2014. The first public hearing will be held July 29, 2014, for advertising the budget and millage rates that will be adopted September 16, 2014. There are many bills that have some additional funding not listed in the conference report that have restricted uses. At this time they are not included in the budget until staff has time analyze the impact and dollar value. Senate Bill 850 has many requirements with approximately \$100,000 for professional development. Senate Bill 864 specifies the implementation of the moving towards digital textbook adoption. On May 13, 2014, the Commissioner of Education and appropriate Department of Education staff gave a 2 hour overview of the legislative changes that impact education. Many of the bills have additional requirements that will be placed upon the school district. A listing of them is at [Http://www.fldoe.org/GR/](http://www.fldoe.org/GR/). In summary the budget that will be presented on July 22, 2014, will have updated information.

Preliminary Budget 2014-2015 Estimated Revenue Changes from the Projected Results of Operations for the Fiscal Year 2013-2014

Account Description	Amount of Increase (Decrease) from the Preliminary Budget Presented 3/18/2014	Revised Amount of Increase (Decrease) from the Final Conference Report Dated 4/29/2014
Federal Direct – Federal revenues from the receipt of Medicaid funds and ROTC funds are estimated to increase based upon prior year information.	\$91,105	\$47,142
State – State revenues have been estimated based upon the final conference report dated 4/29/14.	\$4,653,505	\$1,314,843
Local – Local revenues will increase based upon the tax roll increasing by approximately 5%. The state mandated required local effort millage rate based upon the conference report will be 4.555. Currently it is 4.722.	\$4,371,657	\$8,035,370
Net Increase in Revenue	\$9,116,267	\$9,397,355

School Board Work Session 5/20/2014 General Fund Preliminary 2014-2015 Budget

Preliminary Budget 2014-2015 Estimated Appropriation Changes from Projected Results of Operations for the Fiscal Year 2013-2014

Account Description	Amount of Increase (Decrease) from the Preliminary Budget Presented 3/18/2014	Revised Amount of Increase (Decrease) from the Final Conference Report Dated 4/29/2014
Salaries – The increase in salaries is based upon having approximately 90 students more in district schools. No other changes have been applied to salaries. The preliminary budget presented 3/18/2014, had a projection of 80 less students.	(\$1,487,297)	\$111,957
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 retirement rate increase of .42%, and the results of operations through April 30, 2014.	\$1,975,713	\$2,603,132
Purchased Services – District Operations – The decrease is due to estimating insurance premiums were going to increase, however final negotiations resulted in a decrease.	\$961,995	(\$538,366)
Purchased Services Charter Schools – 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 revenue increase per student.	\$3,690,635	\$4,628,640
Energy Services – The increase in energy services has been revised to reflect a 3% increase in fuel only.	\$576,897	\$97,073
Materials and Supplies – The increase is based upon the revenue increase and carry forward estimated for the state categorical instructional materials. The projection has been updated for the results of operations through April 30, 2014.	\$746,691	\$860,383
Capital Outlay and Other expenses – The projection has been updated for no increase in expenditures above the 2013-2014 amount.	\$182,686	\$0
Other Expenses - The projection has been updated for no increase in expenditures above the 2013-2014 amount.	\$56,394	\$0
Transfers Out - No changes are estimated between 2013-2014 and 2014-2015.	\$0	\$0
Total Appropriation increase for 2014-2015	\$6,703,714	\$7,762,819

School Board Work Session 5/20/2014
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 3/18/2014	Revised Amount of Increase (Decrease) from the Final Conference Report Dated 4/29/2014
Estimated Revenues for 2014-2015	\$371,684,220	\$372,159,037
Estimated Transfers In From Capital	\$20,788,720	\$20,246,003
Total Revenues and Transfers In	\$392,472,940	\$392,405,040
Less Estimated Appropriations for 2014-2015	\$396,349,056	\$398,287,356
Excess of Appropriations over Revenues	(\$3,876,116)	(\$5,882,316)
Add Estimated Beginning Gross Fund Balance 7/1/2014	\$46,676,818	\$47,175,932
Estimated Ending Gross Fund Balance as of 6/30/2015	\$42,800,702	\$41,293,616

Estimated Unassigned Fund Balance Projected as of June 30, 2015

Account Description	Amount of Increase (Decrease) from the Preliminary Budget Presented 3/18/2014	Revised Amount of Increase (Decrease) from the Final Conference Report Dated 4/29/2014
Estimated Unassigned Fund Balance as of 6/30/2015	\$32,556,653	\$31,049,567
Percentage of Unassigned Fund Balance as compared to total Appropriations	8.21%	7.80%

The School Board of Sarasota County, Florida

General Fund

Comparative Statement Of Estimated Revenues, Appropriations, and Fund Balance for the Fiscal Years 2012-13 through 2014-15

Based Upon Results of Operations through April 30, 2014

Account Description	2012-2013 Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2013-2014 Projected Actual	2014-2015 Conference Budget
Revenues and Transfers In from Other Funds					
Federal Direct	\$2,265,678	\$2,248,813	\$2,339,939	\$2,357,086	\$2,404,228
State	\$76,425,715	\$77,242,255	\$75,508,736	\$76,195,526	\$77,510,369
Local	\$264,718,835	\$280,649,758	\$282,251,865	\$284,209,070	\$292,244,440
Total Revenues	\$343,410,228	\$360,140,826	\$360,100,540	\$362,761,682	\$372,159,037
Transfers In					
Property Insurance Millage transfer	\$3,149,270	\$3,567,923	\$3,567,923	\$3,567,923	\$3,167,923
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)	\$1,704,643	\$2,556,482	\$2,556,482	\$2,556,482	\$2,556,482
Capital (Millage maintenance)	\$13,169,510	\$13,564,595	\$13,564,595	\$13,564,595	\$13,564,595
Capital (Millage equipment)	\$1,754,775	\$957,003	\$957,003	\$957,003	\$957,003
Total Transfers In	\$20,309,198	\$20,646,003	\$21,458,035	\$21,458,035	\$20,246,003
Total Revenues & Transfers In	\$363,719,426	\$380,786,829	\$381,558,575	\$384,219,717	\$392,405,040
Appropriations					
Salaries	\$226,889,005	\$232,322,566	\$230,816,989	\$229,730,220	\$229,842,177
Employee Benefits	\$62,044,435	\$68,416,229	\$68,749,063	\$70,003,514	\$72,606,646
Purchased Services - District	\$22,635,479	\$21,576,491	\$21,900,783	\$23,128,988	\$22,590,621
Purchased Services - Charter Schools	\$38,751,502	\$43,666,866	\$43,378,115	\$43,418,441	\$48,047,081
Energy Services	\$10,738,406	\$10,545,790	\$10,423,315	\$11,471,694	\$11,568,767
Materials and Supplies	\$9,789,786	\$10,133,975	\$10,233,538	\$9,729,196	\$10,589,579
Capital Outlay	\$1,804,583	\$2,140,860	\$1,446,954	\$1,793,648	\$1,793,648
Other Expenses	\$654,205	\$660,747	\$532,086	\$698,557	\$698,557
Transfers Out	\$930,590	\$550,279	\$550,279	\$550,279	\$550,279
Total Appropriations	\$374,237,991	\$390,013,803	\$388,031,122	\$390,524,537	\$398,287,356
Excess (Deficiency) of Revenues and Transfers Over Expenditures	(\$10,518,565)	(\$9,226,974)	(\$6,472,547)	(\$6,304,820)	(\$5,882,316)
Fund Balance					
Beginning Gross Fund Balance	\$63,999,318	\$53,480,753	\$53,480,753	\$53,480,753	\$47,175,932
Ending Gross Fund Balance	\$53,480,753	\$44,253,778	\$47,008,206	\$47,175,932	\$41,293,616
Composition of Ending Gross Fund Balance					
Assigned for Encumbrances	\$1,326,387	\$1,326,387	\$1,326,387	\$1,326,387	\$1,719,263
Non Spendable - Inventory / Prepaid Insurance	\$147,212	\$147,212	\$147,212	\$147,212	\$139,851
Assigned for Categorical & Grant Carry forwards	\$1,899,774	\$1,899,774	\$1,899,774	\$1,899,774	\$1,538,817
Assigned for Work Force Development	\$6,849,049	\$5,719,210	\$5,719,210	\$5,719,210	\$5,547,730
Assigned School & Department Carry forwards	\$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	\$37,423,799	\$33,849,692	\$36,604,120	\$36,771,846	\$31,049,567
Unassigned - Amount beyond assigned 10%	\$4,163,763				
Total Ending Gross Fund Balance	\$53,480,753	\$44,253,778	\$47,008,206	\$47,175,932	\$41,293,616

The School Board of Sarasota County, Florida
General Fund
Comparative Statement of Revenues for the Fiscal Years
2012-2013 through 2014-2015
Based Upon Results of Operations through April 30, 2014

Account Description	2012-2013 Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2013-2014 Projected Actual	2014-2015 Conference Budget
Federal Direct					
ROTC / PELL / SEOG	\$337,299	\$320,434	\$379,655	\$366,035	\$373,356
Federal Stabilization Funds (FEFP)					
Federal Jobs Fund					
Medicaid Reimbursement	\$1,928,379	\$1,928,379	\$1,960,284	\$1,991,051	\$2,030,872
Total Federal Direct	\$2,265,678	\$2,248,813	\$2,339,939	\$2,357,086	\$2,404,228
State					
Florida Ed. Finance Program	(\$1,340,445)	(\$7,196,770)	(\$8,278,415)	-\$7,160,667	\$1,029,839
Florida Ed. Finance Program audit reduction from 2008-2009 and 2010-2011.			(\$181,530)	-\$181,530	(\$181,530)
ESE Scholarships	(\$2,707,672)	(\$2,803,545)	(\$2,803,545)	(\$2,803,545)	(\$3,083,900)
Virtual Education Contribution	\$58,035		\$0		
Work Force Development	\$9,385,442	\$8,229,850	\$8,229,850	\$8,229,850	\$7,447,645
Adults with Disabilities	\$437,887	\$437,887	\$437,887	\$437,887	\$437,887
Ed. Enhancement / Lottery			\$0	\$415,865	
CO&DS Withheld for Admin	\$28,778	\$29,294	\$29,294	\$29,294	\$29,294
Race Track Funds				\$446,500	\$446,500
Class Size Reduction	\$46,009,116	\$45,852,447	\$45,487,957	\$45,487,957	\$46,541,551
Instructional Materials	\$3,084,683	\$3,274,376	\$3,275,453	\$3,319,166	\$3,422,376
State License Tax	\$224,052	\$235,216	\$235,216	\$246,583	\$249,049
Transportation	\$6,172,023	\$6,265,085	\$6,232,170	\$6,109,337	\$6,138,676
Safe Schools	\$1,114,611	\$1,129,308	\$1,127,537	\$1,127,862	\$1,004,546
Voluntary Pre K Program	\$11,188	\$13,326	\$13,326	\$13,326	
Supplemental Academic Instruction	\$8,288,475	\$8,348,718	\$8,348,718	\$8,348,718	\$8,387,902
Reading Instruction	\$1,976,561	\$1,984,793	\$1,970,212	\$1,983,135	\$1,983,863
Teachers Lead Program	\$492,699	\$699,417	\$699,417	\$699,417	\$695,795
Florida School Recognition Program	\$3,103,125	\$3,103,125	\$3,103,125	\$1,813,199	\$2,229,226
Technology / Internet Bandwidth Access		\$97,805	\$97,805	\$97,805	\$584,171
Teacher Salary Increase		\$7,394,444	\$7,336,780	\$7,387,888	
Other Miscellaneous State	\$87,157	\$147,479	\$147,479	\$147,479	\$147,479
Total State	\$76,425,715	\$77,242,255	\$75,508,736	\$76,195,526	\$77,510,369
Local					
District School Tax (Required Local Effort)	\$184,548,412	\$197,505,579	\$198,073,361	\$199,875,646	\$203,806,675
District School Tax (Discretionary)	\$30,219,398	\$31,359,408	\$31,735,721	\$31,735,721	\$33,468,143
Voted School Tax	\$40,400,265	\$41,924,343	\$42,427,435	\$42,427,435	\$44,743,506
Course Fees	\$2,007,559	\$2,007,559	\$2,007,559	\$2,007,559	\$2,007,559
Childcare Fees	\$1,544,802	\$1,544,802	\$1,662,432	\$1,780,062	\$1,780,062
Rent	\$300,824	\$300,824	\$338,114	\$375,404	\$422,330
Interest	\$405,357	\$405,357	\$405,357	\$405,357	\$405,357
Food Service Indirect Cost	\$287,146	\$287,146	\$287,146	\$287,146	\$290,017
Federal Indirect Cost	\$605,074	\$605,074	\$605,074	\$605,074	\$611,125
Other Misc. Sources	\$4,399,998	\$4,709,666	\$4,709,666	\$4,709,666	\$4,709,666
Total Local	\$264,718,835	\$280,649,758	\$282,251,865	\$284,209,070	\$292,244,440
Total Revenues	\$343,410,227	\$360,140,826	\$360,100,540	\$362,761,682	\$372,159,037

The School Board of Sarasota County, Florida

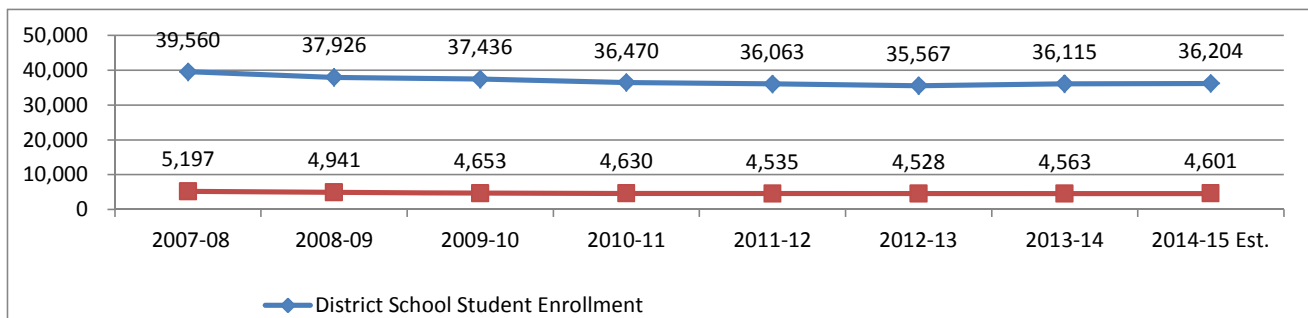
General Fund

Comparison of Positions

2012-2013 through 2014-2015

Based Upon Results of Operations through April 30, 2014

Classification	Actual 2012-2013 Filled	Original 2013-2014 Budget	2013-2014 Amended Budget	2013-2014 Actual Filled	2014-2015 Conference 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	2,335.8	2,450.6	2,464.2	2,372.0	2,469.0
Teacher Aides & Para Aides	511.0	560.6	565.9	544.8	569.7
Guidance Counselors	92.5	95.0	96.8	95.2	97.2
Media Specialists	14.0				
Psychologists and Social Workers	31.1	30.1	30.1	29.1	29.1
Total Instructional Personnel	2,984.4	3,136.3	3,157.0	3,041.1	3,165.0
Educational Support Personnel					
The Florida Legislature has defined Educational Support Employees as "employees whose job functions are neither administrative nor instructional, yet whose work supports the educational process."					
Managers / Supv. / Specialists	103.9	104.7	111.0	106.3	110.1
Bus Aides	54.0	58.0	58.0	52.0	58.0
Bus Drivers	255.3	272.0	272.0	256.0	269.0
Custodians	266.6	322.6	322.6	265.6	324.6
Data Processing Pers.	82.2	82.3	91.2	85.5	90.2
District & School Secretarial	299.0	307.9	306.0	300.0	309.5
Maint. /Mechanics/Delivery	155.1	165.0	161.1	157.4	161.1
Total Educational Support Pers.	1,216.1	1,312.5	1,321.9	1,222.7	1,322.5
Administrative Personnel					
The Florida Legislature has defined Administrative personnel as "those employees responsible for management functions such as the development of policies and implementation of those policies through the direction of personnel."					
School Board Members	5.0	5.0	5.0	5.0	5.0
Superintendent	1.0	1.0	1.0	1.0	1.0
Assistant Principals	48.0	49.1	45.0	45.0	50.0
Associate Superintendents	2.0	2.0	2.0	2.0	2.0
Directors & Executive Directors	16.2	18.2	17.2	17.2	16.6
Principals	40.0	38.8	39.0	39.0	38.8
Total Administrative Pers.	112.2	114.1	109.2	109.2	113.3
Grand Total	4,312.7	4,562.9	4,588.1	4,373.0	4,600.8



Comparison of Salaries

The School Board of Sarasota County, Florida

General Fund

2012-2013 through 2014-2015

Based Upon Results of Operations through April 30, 2014

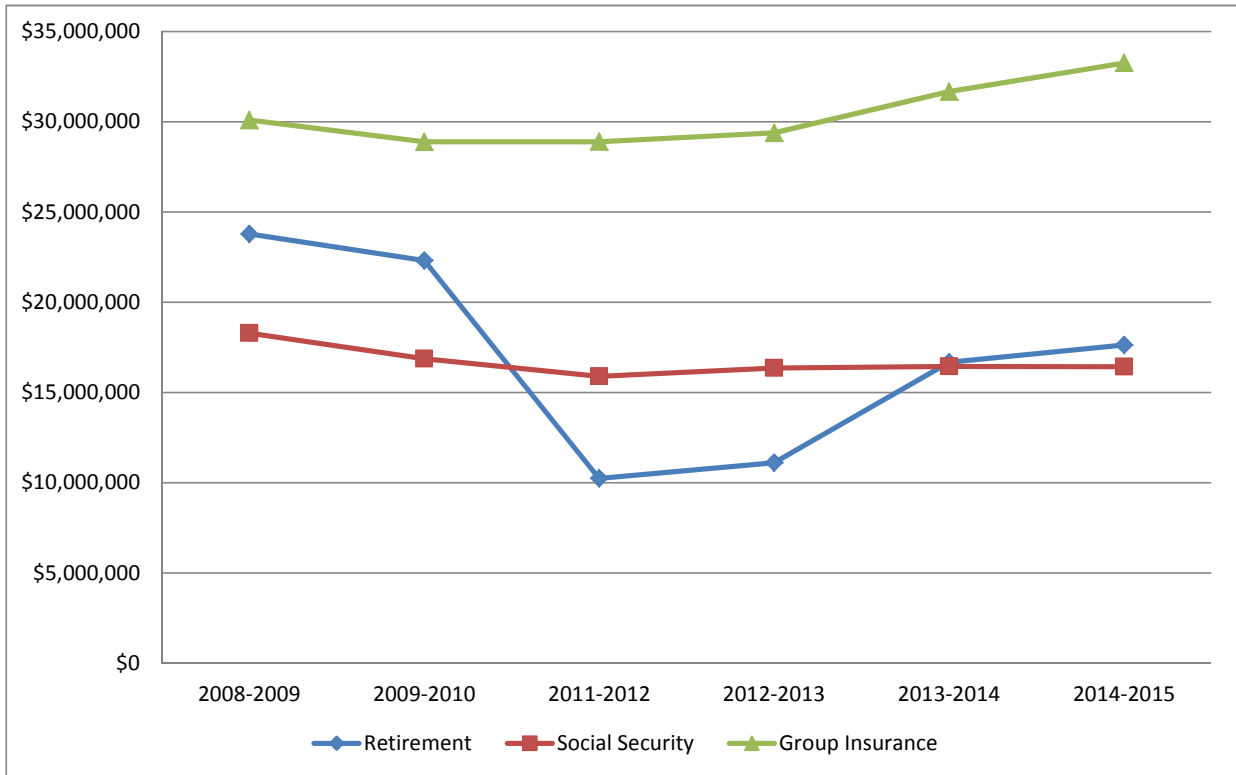
Classification	2012-2013 Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2013-2014 Projected Actual	2014-2015 Conference Budget
Instructional Personnel					
The Florida Legislature has defined Instructional Personnel as "any staff member whose function includes the provision of direct instructional services to students. This also includes personnel whose functions provide support in the learning process of students."					
Teachers	\$131,860,913	\$139,983,245	\$135,752,651	\$135,908,825	\$136,172,819
Teacher Aides & Para Aides	\$11,184,528	\$11,547,459	\$11,479,284	\$11,615,966	\$11,695,000
Guidance Counselors	\$5,587,594	\$5,500,409	\$5,740,552	\$5,753,304	\$5,777,078
Media Specialists	\$842,686		\$0	\$0	
Psychologists and Social Workers	\$2,129,935	\$2,055,538	\$2,168,033	\$2,143,343	\$2,072,135
After School Childcare Staff	\$823,603	\$823,603	\$911,689	\$924,746	\$924,746
Part Time Adult Teaching Staff	\$1,441,972	\$1,441,972	\$1,377,667	\$1,385,744	\$1,385,744
Extra Duty Days	\$562,630	\$562,630	\$496,550	\$495,250	\$495,250
Longevity (Classified & Instructional)	\$6,929,360	\$7,102,594	\$7,350,982	\$7,337,276	\$7,190,531
Substitutes-Classified	\$2,346,648	\$2,346,648	\$2,595,422	\$2,627,774	\$2,627,774
Supplements	\$2,868,514	\$2,840,458	\$2,823,219	\$2,887,580	\$2,887,580
Temporary/P.T.Hourly	\$889,007	\$889,007	\$664,940	\$751,142	\$751,142
Terminal Leave Pay	\$1,818,720	\$1,818,720	\$2,033,655	\$2,124,299	\$2,124,299
One Time Payments	\$5,290,507	\$3,196,219	\$3,196,219	\$1,465,978	\$1,465,978
Total Instructional Personnel	\$174,576,617	\$180,108,502	\$176,590,863	\$175,421,225	\$175,570,075
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	\$6,586,965	\$6,577,541	\$7,066,821	\$6,988,172	\$6,928,364
Bus Aides	\$846,219	\$846,219	\$856,583	\$868,740	\$868,740
Bus Drivers	\$5,351,549	\$5,293,168	\$5,440,252	\$5,468,067	\$5,407,758
Custodians	\$7,582,111	\$7,582,816	\$7,910,679	\$7,910,437	\$7,959,474
Data Processing Pers.	\$3,227,316	\$3,045,965	\$3,439,032	\$3,540,338	\$3,501,518
District & School Secretarial	\$9,186,135	\$9,214,566	\$9,428,852	\$9,444,296	\$9,551,702
Extra Duty Days	\$100,726	\$100,726	\$122,128	\$75,840	\$75,840
Longevity (Classified & Instructional)	\$2,123,858	\$2,176,954	\$2,342,093	\$2,326,303	\$2,279,777
Maint. /Mechanics/Delivery	\$6,309,325	\$6,305,503	\$6,476,731	\$6,440,127	\$6,440,127
Total Educational Support Pers.	\$41,314,204	\$41,143,458	\$43,083,171	\$43,062,321	\$43,013,300
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	\$186,000	\$186,000	\$193,125	\$193,125	\$193,125
Superintendent	\$184,617	\$184,617	\$205,433	\$205,433	\$205,433
Assistant Principals	\$4,187,855	\$4,287,783	\$4,240,353	\$4,296,314	\$4,373,683
Asst Superintendents	\$285,694	\$285,694	\$294,980	\$294,980	\$325,673
Directors & Executive Directors	\$1,843,668	\$1,950,858	\$1,740,657	\$1,778,962	\$1,711,733
Principals	\$4,310,352	\$4,175,654	\$4,468,408	\$4,477,860	\$4,449,156
Total Administrative Pers.	\$10,998,186	\$11,070,606	\$11,142,955	\$11,246,674	\$11,258,803
Grand Total	\$226,889,007	\$232,322,566	\$230,816,989	\$229,730,220	\$229,842,177

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

**Comparative Statement of Employee Benefits
2012-2013 through 2014-2015**

Based Upon Results of Operations through April 30, 2014

Employee Benefit Detail	2012-2013 Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2013-2014 Projected Actual	2014-2015 Conference Budget
Retirement	\$11,104,676	\$15,653,758	\$16,521,636	\$16,676,780	\$17,636,841
Social Security	\$16,349,831	\$16,559,952	\$16,489,214	\$16,438,662	\$16,436,026
Group Insurance	\$29,385,494	\$30,854,768	\$30,501,460	\$31,673,980	\$33,257,679
Cafeteria Plan, Group Life, Disability Dental/Vision Insurance	\$2,002,923	\$2,042,982	\$2,040,804	\$2,024,478	\$2,081,620
Employee Assistance Programs including unemployment compensation	\$355,599	\$355,599	\$355,599	\$355,599	\$362,711
Early Retirement Plan Insurance	\$625,943	\$625,943	\$561,418	\$561,418	\$533,347
Workers Compensation	\$2,219,968	\$2,323,226	\$2,278,931	\$2,272,597	\$2,298,422
Total	\$62,044,434	\$68,416,229	\$68,749,063	\$70,003,514	\$72,606,646

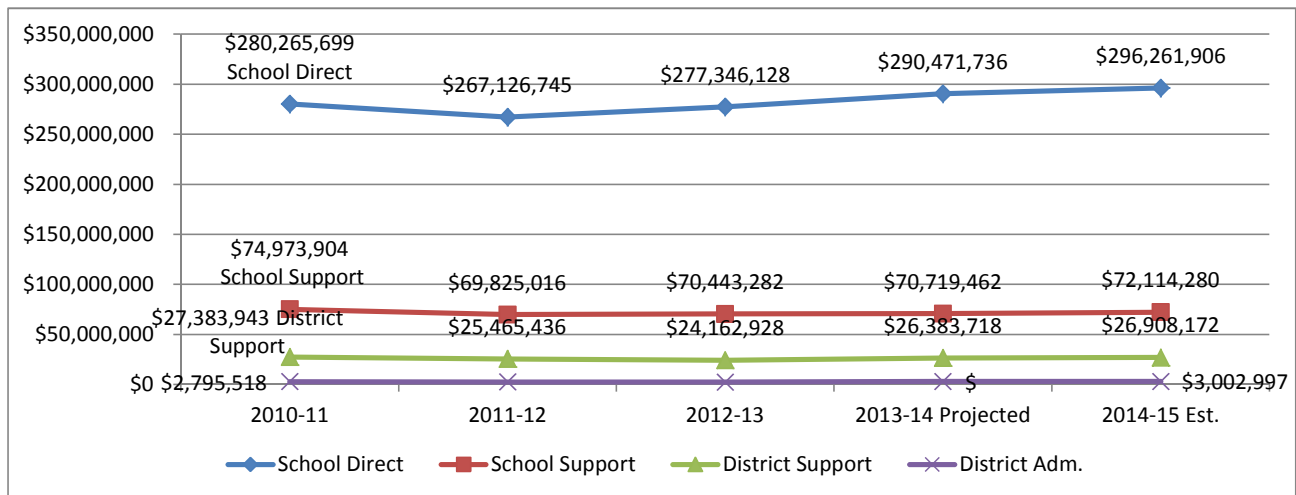


The School Board of Sarasota County, Florida
General Fund
Comparative Statement of Appropriations by Object, For the Fiscal Years 2011-12 through 2014-15
Based Upon Results of Operations through April 30, 2014

Appropriations by Object	2012-2013 Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2013-2014 Projected Actual	2014-2015 Conference Budget
Purchased Services					
Professional Services	\$4,050,742	\$2,848,832	\$3,528,880	\$3,506,438	\$3,306,438
Charter School Payments	\$38,751,502	\$43,666,866	\$43,378,115	\$43,418,441	\$48,047,081
Second Chance School Payments	\$1,063,620	\$1,051,186	\$1,006,658	\$1,032,434	\$1,094,067
Virtual School Payments	\$329,748	\$333,046	\$333,046	\$333,046	\$333,046
Physical Exams	\$20,789	\$21,205	\$21,033	\$19,912	\$19,912
Insurance Premiums	\$3,431,441	\$3,855,444	\$3,855,444	\$3,855,444	\$3,455,444
Legal Services	\$261,802	\$264,420	\$260,573	\$256,133	\$256,133
In County Travel	\$185,518	\$187,374	\$166,716	\$176,529	\$176,529
Out of County Travel	\$285,539	\$288,395	\$310,408	\$285,977	\$285,977
Repairs And Maintenance	\$3,763,574	\$3,801,210	\$3,801,210	\$4,165,849	\$4,165,849
Rentals and Software Licensing	\$3,660,381	\$3,387,232	\$3,492,615	\$3,497,568	\$3,497,568
Postage	\$217,798	\$219,976	\$170,545	\$209,803	\$209,803
Telephone	\$569,691	\$575,388	\$529,361	\$491,432	\$491,432
Cell Phones	\$152,978	\$154,508	\$154,508	\$146,906	\$146,906
Fiber Optic Lines / Technology Hosting	\$941,179	\$950,591	\$950,591	\$950,591	\$950,591
Utilities - Water/Sewer	\$1,256,473	\$1,269,038	\$1,198,787	\$1,244,100	\$1,244,100
Utilities - Garbage	\$403,308	\$307,341	\$358,168	\$316,771	\$316,771
Other Purchased Services	\$2,040,899	\$2,061,308	\$1,762,243	\$2,640,054	\$2,640,054
Total Purchased Services	\$61,386,982	\$65,243,357	\$65,278,898	\$66,547,429	\$70,637,702
Energy Services					
Natural & Bottled Gas	\$146,498	\$147,963	\$98,688	\$102,737	\$102,737
Electric	\$7,899,486	\$7,978,480	\$7,565,182	\$8,133,168	\$8,133,168
Gasoline /Diesel Fuel	\$2,692,423	\$2,419,347	\$2,759,445	\$3,235,789	\$3,332,862
Total Energy Services	\$10,738,407	\$10,545,790	\$10,423,315	\$11,471,694	\$11,568,767
Materials and Supplies					
Consumable Supplies	\$5,972,791	\$6,278,810	\$6,401,909	\$6,633,977	\$6,633,977
State Textbooks	\$2,688,804	\$2,715,692	\$2,646,120	\$1,988,932	\$2,849,315
Discretionary Instr. Materials	\$567,388	\$573,061	\$573,061	\$573,061	\$573,061
Periodicals & Newspapers	\$26,212	\$26,474	\$45,520	\$61,751	\$61,751
Oil & Grease	\$41,376	\$41,790	\$41,790	\$48,645	\$48,645
Repair Parts/Tires & Tubes	\$413,198	\$417,330	\$444,320	\$408,427	\$408,427
Other Materials & Supplies	\$80,018	\$80,818	\$80,818	\$14,402	\$14,402
Total Materials & Supplies	\$9,789,787	\$10,133,975	\$10,233,538	\$9,729,196	\$10,589,579
Capital Outlay					
New Library Books	\$153,948	\$473,719	\$160,786	\$170,316	\$170,316
Audio Visual - Not Capitalized	\$16,857	\$17,026	\$14,237	\$10,198	\$10,198
Equipment & Furniture	\$1,010,408	\$1,020,512	\$846,350	\$915,606	\$915,606
Computers / Technology Tools	\$309,287	\$312,380	\$287,055	\$512,532	\$512,532
Remodeling & Renovations	\$174,848	\$176,596	\$72,285	\$152,107	\$152,107
Software -Not Capitalized	\$139,235	\$140,627	\$66,241	\$32,889	\$32,889
Total Capital Outlay	\$1,804,583	\$2,140,860	\$1,446,954	\$1,793,648	\$1,793,648
Other Expenses					
Dues and Fees	\$600,147	\$606,148	\$474,274	\$639,856	\$639,856
Miscellaneous Expense	\$31,545	\$31,861	\$35,074	\$35,963	\$35,963
Field Trips	\$22,513	\$22,738	\$22,738	\$22,738	\$22,738
Total Other Expenses	\$654,205	\$660,747	\$532,086	\$698,557	\$698,557
Total Appropriations by Object	\$84,373,964	\$88,724,729	\$87,914,791	\$90,240,524	\$95,288,254

The School Board of Sarasota County, Florida
General Fund
Comparative Statement of Appropriations by Function
2012-2013 through 2014-2015
Based Upon Results of Operations through April 30, 2014

Appropriations by Function	2012-2013 Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2013-2014 Projected Actual	2014-2015 Conference Budget
Instruction	\$248,225,305	\$262,754,098	\$259,188,726	\$260,604,913	\$265,801,392
Pupil Personnel Services	\$20,270,560	\$21,051,444	\$20,960,139	\$21,021,169	\$21,439,026
Instructional Media Services	\$4,030,758	\$3,605,587	\$3,490,957	\$3,401,803	\$3,469,424
Instruction and Curriculum Dev	\$2,446,669	\$2,549,807	\$2,760,345	\$2,707,961	\$2,761,790
Instructional Staff Training	\$1,253,536	\$1,238,677	\$1,372,588	\$1,273,317	\$1,298,628
Instruction Related Technology	\$3,009,685	\$2,934,647	\$3,399,550	\$2,903,628	\$2,961,346
Board of Education	\$554,705	\$578,088	\$578,088	\$1,208,561	\$1,232,585
Legal Services	\$261,577	\$264,420	\$264,420	\$264,420	\$264,420
General Administration	\$1,469,372	\$1,451,313	\$1,417,811	\$1,476,640	\$1,505,993
School Administration	\$16,239,544	\$16,624,114	\$16,859,992	\$17,268,434	\$17,611,695
Facilities Acquisition & Construction	\$18,259	\$19,029	\$19,029	\$19,029	\$19,407
Fiscal Services	\$1,828,780	\$1,775,871	\$1,938,380	\$1,949,228	\$1,987,975
Food Services	\$90,886	\$94,717	\$94,717	\$73,076	\$74,528
Central Services	\$5,342,605	\$5,367,820	\$5,677,556	\$5,716,820	\$5,830,459
Pupil Transportation	\$15,882,425	\$15,848,578	\$16,793,850	\$16,383,846	\$16,709,523
Operation of Plant	\$33,599,632	\$34,282,328	\$33,333,807	\$32,462,550	\$33,107,838
Maintenance of Plant	\$13,852,284	\$14,186,220	\$14,013,946	\$14,971,569	\$15,269,173
Administrative Technology Services	\$3,121,000	\$3,050,654	\$3,567,502	\$3,727,072	\$3,801,158
Community Services	\$1,809,820	\$1,786,112	\$1,749,440	\$2,540,223	\$2,590,718
Transfers to Other Funds	\$930,590	\$550,279	\$550,279	\$550,279	\$550,279
Total	\$374,237,991	\$390,013,803	\$388,031,122	\$390,524,537	\$398,287,356



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.

The School Board of Sarasota County, Florida
2014-2015 General Fund Preliminary Budget of all Schools and Departments

Description	Salary & Benefit Allocation	Salary Supplement Allocation	Material & Supply Allocation	Categorical Instr. Mat. Allocation	Capital Equip. Allocation	Music Instrument Repair	Other Program Allocation Description	Amount	General Fund Total
Elementary Schools									
Alta Vista	\$3,295,861	\$29,482	\$34,689	\$3,569	\$20,699	\$714			\$3,385,014
Ashton	\$4,679,586	\$29,482	\$44,628	\$4,591	\$26,630	\$918			\$4,785,836
Atwater	\$4,484,484	\$29,482	\$41,085	\$4,227	\$24,516	\$845			\$4,584,639
Bay Haven	\$3,428,706	\$27,745	\$31,280	\$3,218	\$18,665	\$644			\$3,510,258
Cranberry	\$4,448,324	\$29,482	\$35,199	\$3,621	\$21,004	\$724			\$4,538,354
Emma Booker	\$4,462,376	\$27,745	\$40,441	\$4,161	\$24,131	\$832			\$4,559,686
Brentwood	\$3,682,656	\$29,482	\$28,757	\$2,959	\$17,159	\$592			\$3,761,604
Englewood	\$3,068,303	\$26,009	\$26,904	\$2,768	\$16,054	\$554			\$3,149,592
Fruitville	\$5,322,586	\$29,482	\$43,894	\$4,516	\$26,192	\$903			\$5,427,574
Garden	\$3,871,509	\$27,745	\$33,455	\$3,442	\$19,963	\$688			\$3,956,803
Glenallen	\$4,550,502	\$29,482	\$36,489	\$3,754	\$21,773	\$751			\$4,642,751
Gocio	\$4,199,098	\$29,482	\$37,754	\$3,884	\$22,528	\$777			\$4,293,523
Gulf Gate	\$4,702,721	\$29,482	\$41,036	\$4,222	\$24,486	\$844			\$4,802,791
Lakeview	\$3,311,140	\$27,745	\$30,000	\$3,086	\$17,901	\$617			\$3,390,489
Lamarque	\$5,368,005	\$37,005	\$46,249	\$4,758	\$27,597	\$952			\$5,484,565
Philippi	\$4,446,016	\$29,482	\$40,321	\$4,148	\$24,060	\$830	International Bac. Fees	\$39,620	\$4,584,477
Southside	\$4,646,833	\$29,482	\$42,925	\$4,416	\$25,614	\$883			\$4,750,153
Tatum Ridge	\$4,168,725	\$29,482	\$37,260	\$3,833	\$22,233	\$767			\$4,262,301
Taylor Ranch	\$3,888,987	\$27,745	\$32,048	\$3,297	\$19,123	\$659			\$3,971,860
Toledo Blade	\$4,457,772	\$29,482	\$41,642	\$4,284	\$24,848	\$857			\$4,558,885
Tuttle	\$4,444,344	\$29,482	\$37,216	\$3,829	\$22,207	\$766			\$4,537,844
Venice Ele.	\$4,038,174	\$29,482	\$33,058	\$3,401	\$19,726	\$680			\$4,124,522
Wilkinson	\$3,752,343	\$27,745	\$28,924	\$2,976	\$17,259	\$595			\$3,829,843
Total Elementary	\$96,719,054	\$671,714	\$845,255	\$86,960	\$504,370	\$17,392		\$39,620	\$98,884,365
Middle Schools									
Booker Middle	\$5,327,159	\$87,236	\$42,635	\$3,928	\$22,782	\$5,499	After School Transportation	\$4,000	\$5,493,239
Brookside Middle	\$5,074,818	\$77,986	\$41,115	\$3,788	\$21,970	\$5,303	I. B. Fees \$18,540 & After School Trans \$4,000	\$22,540	\$5,247,521
Heron Creek Middle	\$5,495,427	\$77,986	\$46,037	\$4,241	\$24,601	\$5,938	After School Transportation	\$4,000	\$5,658,230
Mc Intosh Middle	\$4,702,543	\$71,041	\$38,426	\$3,540	\$20,534	\$4,956	After School Transportation	\$4,000	\$4,845,041
Sarasota Middle	\$6,528,548	\$77,986	\$65,157	\$6,003	\$34,818	\$8,404	After School Transportation	\$4,000	\$6,724,916
Venice Middle	\$3,954,369	\$71,041	\$28,396	\$2,616	\$15,174	\$3,663	After School Transportation	\$4,000	\$4,079,259
Woodland Middle	\$5,202,887	\$77,986	\$46,584	\$4,292	\$24,893	\$6,009	After School Transportation	\$4,000	\$5,366,651
Total Middle	\$36,285,751	\$541,262	\$308,350	\$28,409	\$164,772	\$39,772		\$46,540	\$37,414,856
High Schools									
Booker High	\$6,965,320	\$510,422	\$98,813	\$5,545	\$32,161	\$7,763	Transp. \$79,636 / A.P. \$104,000 / A.I.C.E \$40,000	\$223,636	\$7,843,661
North Port High	\$11,228,473	\$440,468	\$131,753	\$11,141	\$64,618	\$15,597	Transp. \$79,636 / A.P. \$237,000 / A.I.C.E \$40,000	\$356,636	\$12,248,686
Riverview High	\$12,443,161	\$404,346	\$147,583	\$12,480	\$72,381	\$17,471	Transp. \$79,636 / A.P. \$474,000 / I.B. \$525,000	\$1,078,636	\$14,176,059
Sarasota High	\$9,913,792	\$406,360	\$124,463	\$10,524	\$61,042	\$14,734	Transp. \$79,636 / A.P. \$93,000 / A.I.C.E \$345,000 / Care Free Learner \$70,000	\$587,636	\$11,118,551
SCTI- Suncoast Poly Te	\$2,397,133	\$34,677	\$27,576	\$2,332	\$13,525	\$3,265	Transp. \$2,500 / A.P. \$53,000	\$55,500	\$2,534,007
Venice High	\$8,618,325	\$397,401	\$109,673	\$9,274	\$53,789	\$12,983	Transp. \$79,636 / A.P. \$93,000 / I.B. 26,000	\$198,636	\$9,400,081
Total High Schools	\$51,566,204	\$2,193,674	\$639,861	\$51,296	\$297,516	\$71,814		\$2,500,680	\$57,321,045

The School Board of Sarasota County, Florida
2014-2015 General Fund Preliminary Budget of all Schools and Departments

Description	Salary & Benefit Allocation	Salary Supplement Allocation	Material & Supply Allocation	Categorical Instr. Mat. Allocation	Capital Equip. Allocation	Music Instrument Repair	Other Program Allocation Description	Amount	General Fund Total
ESE Centers									
ESE Central Programs	\$6,479,464	\$13,890	\$49,898	\$0	\$0	\$0			\$6,543,251
Oak Park	\$7,518,928	\$45,959	\$57,016	\$6,335	\$36,743	\$8,869	After School Transportation	\$4,000	\$7,677,850
Oak Park South	\$0		\$0	\$0	\$0	\$0			\$0
Pineview	\$10,898,769	\$187,032	\$120,193	\$11,074	\$64,227	\$15,503	Transp. 50,716 A.P. \$640,959	\$691,675	\$11,988,473
Total ESE Centers	\$24,897,161	\$246,881	\$227,107	\$17,409	\$100,971	\$24,372		\$695,675	\$26,209,575
Kindergarden through Grade Eight School									
Laurel / Nokomis	\$7,241,902	\$83,195	\$57,609	\$5,308	\$30,784	\$7,431	After School Transportation	\$4,000	\$7,430,229
District Virtual School / Second Chance / Adult Programs									
Sarasota County Technical Institute & Adult Programs	\$10,424,761	\$64,750	\$7,688	\$650	\$3,771	\$910	Non Salary expenses paid from fees and workforce dev. funds	\$2,486,440	\$12,988,970
T.R.I.A.D.	\$1,094,067								\$1,094,067
District Virtual School	\$358,030		\$2,910						\$360,940
Total	\$11,876,857	\$64,750	\$10,598	\$650	\$3,771	\$910		\$2,486,440	\$14,443,976
Charter Schools									
Imagine School of North Port	\$7,951,004			\$79,813			State Capital Allocation	\$470,009	\$8,500,826
Imagine School of Palmer Ranch	\$4,189,260			\$40,464			State Capital Allocation	\$230,501	\$4,460,225
Island Village Montessori School	\$4,959,507			\$48,323			State Capital Allocation	\$260,543	\$5,268,374
Sarasota Academy of the Arts	\$1,562,771			\$16,373					\$1,579,145
Sarasota Arts and Sciences	\$5,422,042			\$57,446			State Capital Allocation	\$355,281	\$5,834,769
Sarasota Military Academy	\$7,091,422			\$77,674			State Capital Allocation	\$618,876	\$7,787,972
Sarasota Military Academy Prep	\$2,861,466			\$32,583					\$2,894,049
Sarasota School for Innovative Study	\$3,314,831			\$32,920			State Capital Allocation	\$175,931	\$3,523,682
Sarasota Suncoast Academy	\$3,997,276			\$37,890			State Capital Allocation	\$201,361	\$4,236,527
S.K.Y. Academy	\$2,170,573			\$23,781					\$2,194,354
Student Leadership Academy	\$2,219,068			\$24,124			State Capital Allocation	\$147,859	\$2,391,051
Total Charter Schools	\$45,739,220	\$0	\$0	\$471,393	\$0	\$0		\$2,460,361	\$48,670,974
Grand Total All Schools	\$274,326,150	\$3,801,476	\$2,088,779	\$661,424	\$1,102,182	\$161,692		\$8,233,316	\$290,375,019
Office of the Superintendent									
Office of the Superintendent	\$247,660		\$42,003						\$289,663
Legal Services							Retainer and Fees	\$256,530	\$256,530
School Board	\$296,018		\$60,081				Value Adj. Board \$171,170 & Town Hall meetings \$20,000	\$191,170	\$547,269
Career and Technical Education	\$230,331		\$447,861						\$678,192
Communication and Community Relations	\$737,957		\$62,295						\$800,252
Total Office of Superintendent	\$1,511,966	\$0	\$612,240	\$0	\$0	\$0		\$447,700	\$2,571,906

The School Board of Sarasota County, Florida
2014-2015 General Fund Preliminary Budget of all Schools and Departments

Description	Salary & Benefit Allocation	Salary Supplement Allocation	Material & Supply Allocation	Categorical Instr. Mat. Allocation	Capital Equip. Allocation	Music Instrument Repair	Other Program Allocation Description	Amount	General Fund Total
Instructional Services									
Curriculum and Instruction	\$984,431		\$128,057	\$2,699,390					\$3,811,878
Executive Director of Elementary Schools	\$207,740		\$5,952						\$213,692
Executive Director of Middle Schools	\$207,740		\$6,160						\$213,900
Executive Director of Secondary Schools	\$207,740		\$10,951				Athletic Trainer Contracts	\$298,000	\$516,691
Integrated Instructional Services	\$535,115		\$31,255						\$566,370
Professional Development and Teacher Evaluation	\$232,057		\$98,284						\$330,341
Pupil Support Services	\$4,225,789		\$604,138						\$4,829,927
Research, Assessment & Evaluation / School Choice	\$567,014		\$125,084						\$692,098
Total Instructional Services	\$7,167,626	\$0	\$1,009,881	\$2,699,390	\$0	\$0		\$298,000	\$11,174,897
Chief Financial Officer									
Financial Services	\$1,822,333		\$211,006						\$2,033,339
Materials Management	\$1,695,993		\$686,977				Print Shop Lease - Capital	\$364,859	\$2,747,829
Total Chief Financial Officer	\$3,518,326	\$0	\$897,983	\$0	\$0	\$0		\$364,859	\$4,781,168
School Business Services									
Deputy Superintendent	\$248,418		\$3,887						\$252,305
Construction Services							School Concurrency Fees	\$13,561	\$13,561
Human Resources	\$956,593		\$247,703						\$1,204,296
Facility Services	\$20,626,758		\$1,293,308				Capital Transfer Expenses	\$4,924,976	\$26,845,042
Information Technology	\$6,083,270		\$2,796,322				Capital Transfer Expenses	\$1,432,064	\$10,311,656
Safety / Security	\$941,519		\$266,750				Capital Transfer Expenses	\$272,000	\$1,480,269
Transportation Services	\$13,486,372		\$979,960						\$14,466,332
Total School Business Services	\$42,342,930	\$0	\$5,587,930	\$0	\$0	\$0		\$6,642,601	\$54,573,461
Total Department Appropriations	\$54,540,848	\$0	\$8,108,034	\$2,699,390	\$0	\$0		\$7,753,160	\$73,101,432

The School Board of Sarasota County, Florida
2014-2015 General Fund Preliminary Budget of all Schools and Departments

Description	Salary & Benefit Allocation	Salary Supplement Allocation	Material & Supply Allocation	Categorical Instr. Mat. Allocation	Capital Equip. Allocation	Music Instrument Repair	Other Program Allocation Description	Amount	General Fund Total
Other Central Allocations									
Continuation of the conservative hiring practice	(\$6,654,403)								(\$6,691,146)
CO & DS Withheld for Administration	\$30,466								\$30,466
Drivers education reimbursed through Slosberg Funds (Project 1119)							Drivers Education Contract	\$237,500	\$237,500
Dual Enrollment Fees							Dual Enrollment Fees (Project 0496)	\$50,000	\$50,000
Early out program of 1993-94							Insurance Contracts	\$533,347	\$533,347
Employee Assistance Program and unemployment funds	\$362,711								\$362,711
Florida School Recognition	\$2,229,226								\$2,229,226
Florida Virtual School							Virtual School Contract	\$333,046	\$333,046
Fuel							Fuel for all Vehicles & Buses	\$3,078,831	\$3,078,831
Internet Bandwidth Access							State Categorical	\$101,717	\$101,717
Longevity Payments	\$10,867,178								\$10,867,178
Property Insurance							Property Insurance	\$3,710,640	\$3,710,640
School Resource Officers Contract							School Resource Officer Contract	\$1,225,301	\$1,225,301
State Grants Misc.							Misc. Grants	\$153,378	\$153,378
Summer School	\$2,107,271								\$2,107,271
Substitutes Classified	\$2,665,877								\$2,665,877
Teacher Lead Program							Teacher Lead Program	\$708,046	\$708,046
Terminal Leave Pay	\$2,383,928								\$2,383,928
Transfer to Self Insurance							Transfer to Self Insurance	\$550,279	\$550,279
Voluntary Pre K Program (Project 1446)									\$0
Utilities							Electric / Garbage / Sewer / Water / Telephone	\$10,173,309	\$10,173,309
Total Central Allocations	\$13,992,254	\$0	\$0	\$0	\$0	\$0		\$20,855,394	\$34,810,905
Grand Total of All Appropriations	\$342,859,252	\$3,801,476	\$10,196,813	\$3,360,814	\$1,102,182	\$161,692		\$36,841,870	\$398,287,356