

**The School Board of Sarasota County, Florida  
School Board General Fund Workshop May 21, 2013**

**Analysis of the Final Conference report dated 4/29/2013 of the amount available to balance the prior year use of approximately \$11 million of unassigned fund balance.**

Account Description	Amount
Total increase in funds for 2013-2014 as compared to the fourth calculation of the FEFP.	\$17,448,164
Less amount included in the total revenue that will be deducted by the Florida Department of Education to pay for private school John McKay ESE scholarships.	(\$2,835,613)
Less the new categorical restricted for payment of instructional personnel.	(\$7,394,444)
Less the Legislative mandated Florida retirement rate increase of 1.82%.	(\$3,647,365)
Less the increase in the teacher lead program categorical that must be given to teachers as a direct payment for materials and supplies.	(\$206,718)
Less the increase in the group insurance program to fund the affordable health care act effective 1/1/2014. The estimated rate increase is 12%.	(\$1,713,906)
Less the reduction in funding of the workforce development funding for adults. Please note appropriations will stay the same as 2012-2013, being funded from restricted carry forward of prior year accumulated funds.	(\$1,185,550)
Net amount of the increase for 2013-2014 to fund the prior use of the unassigned fund balance from 2011-2013.	\$464,568

**Other Concern with the funding for 2013-2014**

Prior years proration of shortfall of funding to the Florida Education Program	State Wide Amount	Sarasota Reduction
Fiscal Year 2012-2013	(\$49,224,712)	(\$757,286)
Fiscal Year 2011-2012	(\$45,894,781)	(\$712,885)

# The School Board of Sarasota County, Florida

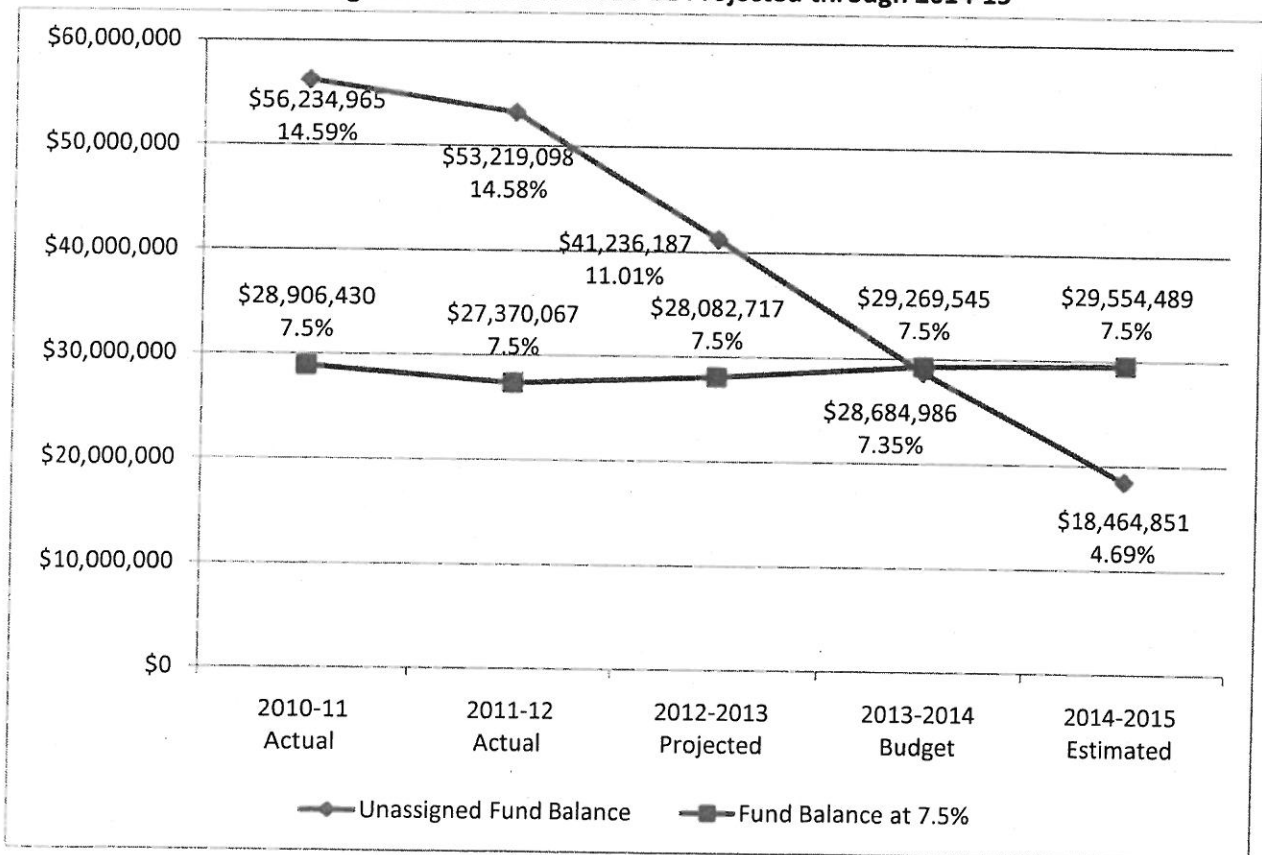
## School Board General Fund Workshop May 21, 2013

### Executive Summary

The Florida Legislature passed the Education K-12 budget on May 3, 2013. All the budget documents are being updated to reflect the results of operations through April 30, 2013, along with the budget that has been approved for the 2013-2014 fiscal year. Further guidance will be forthcoming on the rules for the distribution of the teacher salary increase and other new legislative mandates. The class size amendment allowing school districts the same flexibility as charter schools did not get approved. This means a number of the elementary schools will continue to have combination grade classes. The major impacts to the General Fund budget for the 2013-2014 fiscal year are the mandated legislated categorical increases that earmark funds for specific appropriations, the legislated 35% increase in the Florida Retirement contribution rate, and the impact of the affordable health care act. It is anticipated that unless the health plan is modified the rate increase will be approximately 12%. At the last budget workshop held on April 16, 2013 it was estimated the ending unassigned fund balance as June 30, 2014 would be \$29,233,582. The new estimate is \$28,684,986 or 7.35%, slightly below the School Board Fund Balance policy of 10% to 7.5%. In the tables that follow and the detailed financial statements attached, are the details of the 2013-2014 budget that will be presented as the Superintendents Tentative Budget on July 23, 2013.

**The below chart displays the unassigned fund balance based upon the results of operations through April 30, 2013 and the 2013-14 budget passed by the 2013 Legislature. The estimate for 2014-2015 is based upon rolling forward revenues with a tax roll growth of 3 %, continuation of the 1 mill voted millage, all other millage rates staying the same and only non salary appropriations adjusted for CPI.**

**Unassigned Fund Balance 2010-11 Projected through 2014-15**



**The School Board of Sarasota County, Florida**  
**School Board General Fund Workshop May 21, 2013**

In the below tables are a summarized comparison of the 2013-2014 Budget, based upon Senate Bill 1500, dated April 29, 2013, the Original Budget for 2012-2013, and the projected actual results of operations based upon operations through April 30, 2013.

**The table below details the Federal Revenues**

Description	2012-2013 Original Budget	2012-2013 Projected Actual	2013-2014 Budget	Difference Between 2012- 2013 Projected Actual and 2013-2014 Budget
<b>Federal Direct</b> – Medicaid and ROTC - The Medicaid billings for 2012-13 have come in less than what was forecasted a year ago.	\$2,696,345	\$2,146,100	\$2,128,303	(\$17,797)

**The table below details the State Revenues**

Description	2012-2013 Original Budget	2012-2013 Projected Actual	2013-2014 Budget	Difference Between 2012- 2013 Projected Actual and 2013-2014 Budget
<b>State</b> – Florida Education Finance Program Revenue – The net F.E.F.P. is negative due to the Legislature is using local property tax collections to fund State Categoricals.	(\$1,040,670)	(\$973,406)	(\$7,169,318)	(\$6,195,912)
<b>State</b> – John McKay Scholarships for ESE students - The difference is the increase in the base student allocation of \$169.32 per student.	(\$2,459,568)	(\$2,707,672)	(\$2,835,613)	(\$127,941)
<b>State</b> – Virtual Education Contribution The reduction is due to a change in the recording of student FTE, whereby a student can only earn 1 FTE no matter which institutions provide the instruction.	\$71,809	\$58,035	\$4,616	(\$53,419)
<b>State</b> – Work Force Development including Adults with Disabilities	\$9,853,287	\$9,853,287	\$8,667,737	(\$1,185,550)
<b>State</b> – CO & DS Withheld for Adm. – Book entry required by the State of Florida for Administration of Capital Outlay and Debt Service payments.	\$28,922	\$28,922	\$29,294	\$372

**The School Board of Sarasota County, Florida**  
**School Board General Fund Workshop May 21, 2013**

The table below details State Revenues - continued

Description	2012-2013 Original Budget	2012-2013 Projected Actual	2013-2014 Budget	Difference Between 2012- 2013 Projected Actual and 2013-2014 Budget
State – Classrooms for Kids	\$46,248,958	\$45,874,446	\$45,852,447	(\$21,999)
State – Instructional Materials	\$3,166,403	\$3,084,683	\$3,274,376	\$189,693
State – State License Tax	\$232,228	\$232,228	\$235,216	\$2,988
State - Transportation	\$6,073,077	\$6,172,023	\$6,265,085	\$93,062
State – Safe Schools	\$1,115,639	\$1,114,611	\$1,129,308	\$14,697
State – Voluntary Pre K	\$13,157	\$13,157	\$13,326	169
State – Supplemental Academic Instruction	\$8,288,475	\$8,288,475	\$8,348,718	\$60,243
State – Reading instruction	\$1,979,117	\$1,976,561	\$1,984,793	\$8,232
State – Teacher Lead Program (The increase is a flow through to teachers increasing consumable supplies)	\$492,699	\$492,699	\$699,417	\$206,718
State –Florida School Recognition Program (The allocation is a flow through to salary and benefits. The amount will change based on the number of schools receiving the award)	\$2,142,852	\$3,103,125	\$3,103,125	\$0
State – Teacher Salary Increase			\$7,394,444	\$7,394,444
State – DJJ Supplemental Allocation	\$20,454	\$0	\$0	\$0
State – Other Misc. State	\$100,039	\$149,107	\$147,479	(\$1,628)
<b>Total State Revenues</b>	<b>\$76,326,878</b>	<b>\$76,760,281</b>	<b>\$77,144,450</b>	<b>\$384,169</b>

The table below details Local Revenues

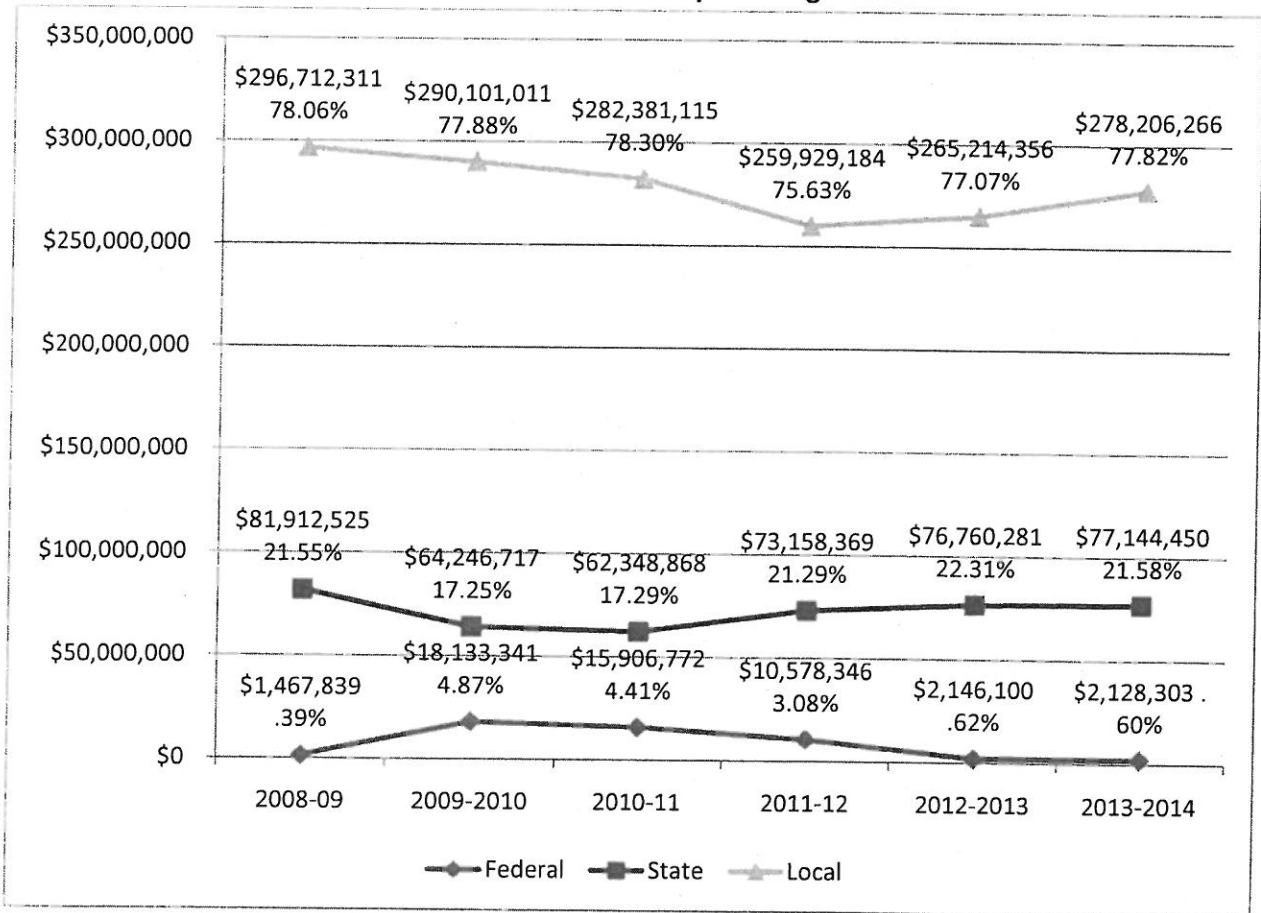
Description	2012-2013 Original Budget	2012-2013 Projected Actual	2013-2014 Budget	Difference Between 2012- 2013 Projected Actual and 2013-2014 Budget
Local – Required Local Effort - Current Millage Rate 4.568, Conference Report increases the rate to 4.865 a increase of .297 mills or a increase of 6.5%, the tax roll is projected to increase by 1.29% 2013.	\$182,690,766	\$184,998,784	\$197,515,247	\$12,516,463
Local – Discretionary Millage .748	\$29,980,845	\$30,293,146	\$30,368,223	\$75,077
Local - Voted School Millage 1.000	\$40,081,344	\$40,498,858	\$40,599,229	\$100,371

**The School Board of Sarasota County, Florida**  
**School Board General Fund Workshop May 21, 2013**

The table below details Local Revenues - continued

Description	2012-2013 Original Budget	2012-2013 Projected Actual	2013-2014 Budget	Difference Between 2012- 2013 Projected Actual and 2013-2014 Budget
<b>Local</b> – All other local sources - The increase is related to the anticipated rebates that were previously going into the Capital Fund, and an increase in the ERate refund.	\$9,383,240	\$9,423,568	\$9,723,567	\$299,999
<b>Total Local</b>	\$262,136,195	\$265,214,356	\$278,206,266	\$12,991,910
<b>Total of All Revenues</b>	\$341,159,418	\$344,120,735	\$357,479,018	\$13,358,283

**General Fund Revenues by Funding Source**



**The School Board of Sarasota County, Florida**  
**School Board General Fund Workshop May 21, 2013**

**Transfers In from the Capital Fund**

Description	2012-2013 Original Budget	2012-2013 Projected Actual	2013-2014 Budget	Difference Between 2012- 2013 Projected Actual and 2013-2014 Budget
Property Insurance Transfer.	\$3,070,000	\$3,070,000	\$3,567,923	\$497,923
Transfer of unused rebates in the Capital Fund. All future rebates are now going into the General Fund.	\$0	\$531,000	\$0	(\$531,000)
Charter School PECO fund transfer to the charter schools for maintenance, equipment, and renovations.	\$1,742,379	\$1,843,767	\$1,843,767	\$0
Millage Transfer in for maintenance.	\$14,386,613	\$12,752,031	\$12,752,031	\$0
Millage Transfer in for equipment.	\$936,826	\$936,826	\$936,826	\$0
<b>Total Transfers In</b>	<b>\$20,135,818</b>	<b>\$19,133,624</b>	<b>\$19,100,547</b>	<b>(\$33,077)</b>

The General Fund appropriations for the fiscal year 2012-2013 have been updated based upon the results of operations through April 30, 2013. The 2013-2014 appropriations budget reflects the conference report released April 29, 2013.

The estimated appropriations in the table below have a description of the appropriation changes.

Description	2012-2013 Original Budget	2012-2013 Projected Actual	2013-2014 Budget	Difference Between 2012- 2013 Projected Actual and 2013-2014 Budget
<b>Salaries</b> – The net increase in salaries is due to the increase in the teacher salary line item included by the Legislature. No salary increase will take effect until negotiations are finalized. This increase is offset by a reduction of the onetime bonus in 2012-2013 that is not included in 2013-2014. No other cost of living is included in the salary estimate.	\$226,318,714	\$227,695,477	\$231,909,255	\$4,213,778

**The School Board of Sarasota County, Florida**  
**School Board General Fund Workshop May 21, 2013**

Appropriation information – continued

Description	2012-2013 Original Budget	2012-2013 Projected Actual	2013-2014 Budget	Difference Between 2012- 2013 Projected Actual and 2013-2014 Budget
<b>Employee Benefits</b> – The increase in employee benefits is the combination of the following: projecting a 12% group insurance increase as of 1/1/14, the Florida retirement rate increase of 1.82%, with a effective date of 7/1/13, a 2% increase in cafeteria plan benefits effective 7/1/13 and paying an increase in salaries will increase social security and retirement.	\$61,115,338	\$60,551,793	\$67,705,441	\$7,153,648
<b>Purchased Services</b> – The major portion of the increase is related to estimating the charter schools will serve approximately 800 additional students in 2013-2014.	\$63,622,685	\$60,975,176	\$65,666,081	\$4,690,905
<b>Energy Services</b> – The net decrease is related to a reduction in fuel costs based upon the new NorthPort transportation complex.	\$10,898,571	\$11,015,607	\$10,825,763	(\$189,844)
<b>Materials and Supplies</b> – The majority of the increase in the budget is related to increasing the Lead Teacher supply amount to \$250 per teacher.	\$10,409,320	\$10,286,884	\$10,636,044	\$349,160
<b>Capital Outlay</b>	\$1,883,855	\$2,347,922	\$2,328,636	(\$19,286)
<b>Other Expenses</b>	\$578,333	\$632,778	\$639,106	\$6,328
<b>Transfers Out</b> – The transfers out are to the self insurance fund for auto liability and general liability. In 2012-2013 the district had to reimburse to the capital millage fund supplies that were being used for landscaping in 2011-2012. Those expenses are now in the General Fund.	\$550,279	\$930,590	\$550,279	(\$380,311)
<b>Total Appropriations by Object</b>	\$375,377,095	\$374,436,226	\$390,260,604	\$15,824,378

**The School Board of Sarasota County, Florida**  
**School Board General Fund Workshop May 21, 2013**

**Gross Fund Balance Changes**

Description	2012-2013 Original Budget	2012-2013 Projected Actual	2013-2014 Budget	Difference Between 2012- 2013 Projected Actual and 2013-2014 Budget
Beginning Gross Fund Balance – Based upon the projected results of operations for 2012-2013 it is estimated \$11,181,867 will be used of the unassigned fund balance as of June 30, 2013.	\$63,999,318	\$63,999,318	\$52,817,451	(\$11,181,867)
Total Estimated Revenues	\$341,159,418	\$344,120,735	\$357,479,018	\$13,358,283
Total Transfers In	\$20,135,818	\$19,133,624	\$19,100,547	(\$33,077)
Total Appropriations by Object	\$375,377,095	\$374,436,226	\$390,260,604	\$15,824,378
Ending Gross Fund Balance	\$49,917,459	\$52,817,451	\$39,136,412	(\$13,681,039)

**Composition of Ending Gross Fund Balance**

Description	2012-2013 Original Budget	2012-2013 Projected Actual	2013-2014 Budget	Difference Between 2012- 2013 Projected Actual and 2013-2014 Budget
Non Spendable – Inventory	\$163,116	\$147,212	\$147,212	\$0
Assigned – Categoricals, Grants, Workforce Development, Schools and Department carry forwards, encumbrances. The differences are related to the amount assigned to workforce development.	\$10,526,846	\$11,434,052	\$10,304,214	(\$1,129,838)
Unassigned	\$39,227,497	\$41,236,187 11.01%	\$28,684,986 7.35%	(\$12,551,201)
Total Ending Gross Fund Balance	\$49,917,459	\$52,817,451	\$39,136,412	(\$13,681,039)



**The School Board of Sarasota County, Florida**  
**General Fund**  
**Comparative Statement of Estimated Revenues, Appropriations, and**  
**Fund Balance for the Fiscal Years 2011-2012 through 2014-2015**  
**Based Upon Results of Operations Through April 30, 2013**

Account Description	2011-2012	2012-2013	2012-2013	2012-2013	2013-2014	2014-2015
	Actual	Original Budget	Amended Budget	Projected Actual	Tentative Budget	Projected Budget
<b>Revenues and Transfers In from Other Funds</b>						
Federal Direct	10,578,346	2,696,345	2,713,023	2,146,100	2,128,303	2,021,887
State	73,158,369	76,326,878	75,910,384	76,760,281	77,144,450	79,458,783
Local	259,929,184	262,136,195	263,344,815	265,214,356	278,206,266	282,602,149
<b>Total Revenues</b>	<b>343,665,899</b>	<b>341,159,418</b>	<b>341,968,222</b>	<b>344,120,735</b>	<b>357,479,018</b>	<b>364,082,819</b>
<b>Transfers In</b>						
Property Insurance Millage transfer	2,383,887	3,070,000	3,070,000	3,070,000	3,567,923	3,710,640
Transfer of unused rebates from Capital				531,000		
Capital (Charter School)	1,858,522	1,742,379	1,742,379	1,843,767	1,843,767	1,843,767
Capital (Millage maintenance)	14,880,109	14,386,613	14,386,613	12,752,031	12,752,031	12,752,031
Capital (Millage equipment)	1,337,918	936,826	936,826	936,826	936,826	936,826
<b>Total Transfers In</b>	<b>20,460,435</b>	<b>20,135,818</b>	<b>20,135,818</b>	<b>19,133,624</b>	<b>19,100,547</b>	<b>19,243,264</b>
<b>Total Revenues &amp; Transfers In</b>	<b>364,126,334</b>	<b>361,295,236</b>	<b>362,104,040</b>	<b>363,254,359</b>	<b>376,579,565</b>	<b>383,326,083</b>
<b>Appropriations</b>						
Salaries	222,439,168	226,318,714	228,216,308	227,695,477	231,909,255	231,943,221
Employee Benefits	60,166,687	61,115,338	60,718,047	60,551,793	67,705,441	68,947,526
Purchased Services	58,205,200	63,622,685	60,887,696	60,975,176	65,666,081	68,254,401
Energy Services	10,932,264	10,898,571	11,840,403	11,015,607	10,825,763	10,998,976
Materials and Supplies	10,526,975	10,409,320	10,409,320	10,286,884	10,636,044	10,555,989
Capital Outlay	1,532,171	1,883,855	2,089,164	2,347,922	2,328,636	2,160,130
Other Expenses	581,489	578,333	578,333	632,778	639,106	649,332
Transfers Out	550,279	550,279	930,590	930,590	550,279	550,279
<b>Total Appropriations</b>	<b>364,934,233</b>	<b>375,377,095</b>	<b>375,669,861</b>	<b>374,436,226</b>	<b>390,260,604</b>	<b>394,059,853</b>
Excess (Deficiency) of Revenues and Transfers Over Expenditures	(807,899)	(14,081,859)	(13,565,821)	(11,181,867)	(13,681,039)	(10,733,769)
<b>Fund Balance</b>						
Beginning Gross Fund Balance	64,819,785	63,999,318	63,999,318	63,999,318	52,817,451	39,136,411
Adj to Fund Balance	(12,568)					
<b>Ending Gross Fund Balance</b>	<b>63,999,318</b>	<b>49,917,459</b>	<b>50,433,496</b>	<b>52,817,451</b>	<b>39,136,411</b>	<b>28,402,642</b>
<b>Composition of Ending Gross Fund Balance</b>						
Assigned for Encumbrances	1,183,780	1,719,263	1,719,263	1,719,263	1,719,263	1,719,263
Non Spendable - Inventory / Prepaid Insurance	171,701	163,116	154,960	147,212	147,212	139,851
Assigned for Categorical & Grant Carryforwards	2,650,874	2,385,787	2,147,208	1,932,487	1,932,487	1,565,315
Assigned for Work Force Development	4,546,470	4,091,823	3,682,641	5,452,328	4,322,489	4,416,386
Assigned School & Department Carryforwards	2,227,394	2,329,974	2,329,974	2,329,974	2,329,974	2,096,977
Unassigned by Board Policy 10% to 7.5 % of Total Appropriations	36,493,423	37,537,710	37,566,986	37,443,623	28,684,986	18,464,851
Unassigned - Amount beyond assigned 10%	16,725,675	1,689,787	2,832,465	3,792,564	(0)	(0)
<b>Total Ending Gross Fund Balance</b>	<b>63,999,318</b>	<b>49,917,459</b>	<b>50,433,496</b>	<b>52,817,451</b>	<b>39,136,411</b>	<b>28,402,642</b>

## Attachment "A"

**The School Board of Sarasota County, Florida**  
**General Fund**  
**Comparative Statement of Revenues for the Fiscal Years**  
**2011-2012 through 2014-2015**  
**Based Upon Results of Operations Through April 30, 2013**

Account Description	2011-2012 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2012-2013 Projected Actual	2013-2014 Tentative Budget	2014-2015 Projected Budget
<b>Federal Direct</b>						
ROTC / PELL / SEOG	327,987	337,827	354,505	355,947	338,150	321,242
Federal Jobs Fund	7,979,517					
Medicaid Reimbursement	2,270,842	2,358,518	2,358,518	1,790,153	1,790,153	1,700,645
<b>Total Federal Direct</b>	<b>10,578,346</b>	<b>2,696,345</b>	<b>2,713,023</b>	<b>2,146,100</b>	<b>2,128,303</b>	<b>2,021,887</b>
<b>State</b>						
Florida Ed. Finance Program	(3,305,371)	(1,040,670)	(973,406)	(973,406)	(7,169,318)	(7,384,398)
ESE Scholarships	(2,355,228)	(2,459,568)	(2,714,118)	(2,707,672)	(2,835,613)	(2,920,682)
Virtual Education Contibution	18,461	71,809	61,563	58,035	4,616	4,754
Work Force Development	9,637,132	9,415,400	9,415,400	9,415,400	8,229,850	8,476,746
Adults with Disabilities	515,161	437,887	437,887	437,887	437,887	451,024
Ed. Enhancement / Lottery	135,772					
CO&DS Withheld for Admin	29,080	28,922	28,922	28,922	29,294	30,173
Classrooms for Kids	46,023,875	46,248,958	45,874,446	45,874,446	45,852,447	47,228,020
Instructional Materials	3,105,010	3,166,403	3,109,106	3,084,683	3,274,376	3,372,607
State License Tax	233,495	232,228	232,228	232,228	235,216	242,272
Transportation	6,000,863	6,073,077	6,255,896	6,172,023	6,265,085	6,453,038
Safe Schools	1,116,720	1,115,639	1,115,471	1,114,611	1,129,308	1,163,187
Voluntary Pre K Program	13,229	13,157	13,157	13,157	13,326	13,726
Supplemental Academic Instruction	8,043,210	8,288,475	8,288,475	8,288,475	8,348,718	8,599,180
Reading Instruction	1,499,837	1,979,117	1,982,327	1,976,561	1,984,793	2,044,337
Teachers Lead Program	493,983	492,699	492,699	492,699	699,417	720,400
Florida School Recognition Program	1,764,702	2,142,852	2,142,852	3,103,125	3,103,125	3,196,219
DJJ Supplemental Allocation	24,416	20,454				
Teacher Salary Increase					7,394,444	7,616,277
Performance Pay (Merit Award Program)	63,437					
Other Miscellaneous State	100,585	100,039	147,479	149,107	147,479	151,903
<b>Total State</b>	<b>73,158,369</b>	<b>76,326,878</b>	<b>75,910,384</b>	<b>76,760,281</b>	<b>77,144,450</b>	<b>79,458,783</b>
<b>Local</b>						
District School Tax (Required Local Effort)	178,158,018	182,690,766	184,188,807	184,998,784	197,515,247	199,490,399
District School Tax (Discretionary)	30,376,612	29,980,845	30,293,146	30,293,146	30,368,223	31,279,270
Voted School Tax	40,610,444	40,081,344	40,498,858	40,498,858	40,599,229	41,817,205
Course Fees	1,699,971	1,815,269	1,815,269	1,756,012	1,756,012	1,808,693
Childcare Fees	1,303,302	1,321,229	1,321,229	1,424,216	1,424,216	1,466,942
Rent	302,764	289,733	238,992	213,997	213,997	220,417
Interest	322,688	469,061	469,061	469,061	469,061	483,133
Food Service Indirect Cost	212,204	354,305	354,305	354,305	354,305	364,934
Federal Indirect Cost	403,264	540,956	540,956	1,227,637	1,227,637	1,264,466
Other Misc. Sources	6,539,917	4,592,687	3,624,193	3,978,340	4,278,340	4,406,690
<b>Total Local</b>	<b>259,929,184</b>	<b>262,136,195</b>	<b>263,344,815</b>	<b>265,214,356</b>	<b>278,206,266</b>	<b>282,602,149</b>
<b>Total Revenues</b>	<b>343,665,899</b>	<b>341,159,418</b>	<b>341,968,222</b>	<b>344,120,735</b>	<b>357,479,018</b>	<b>364,082,819</b>

## Attachment "A"

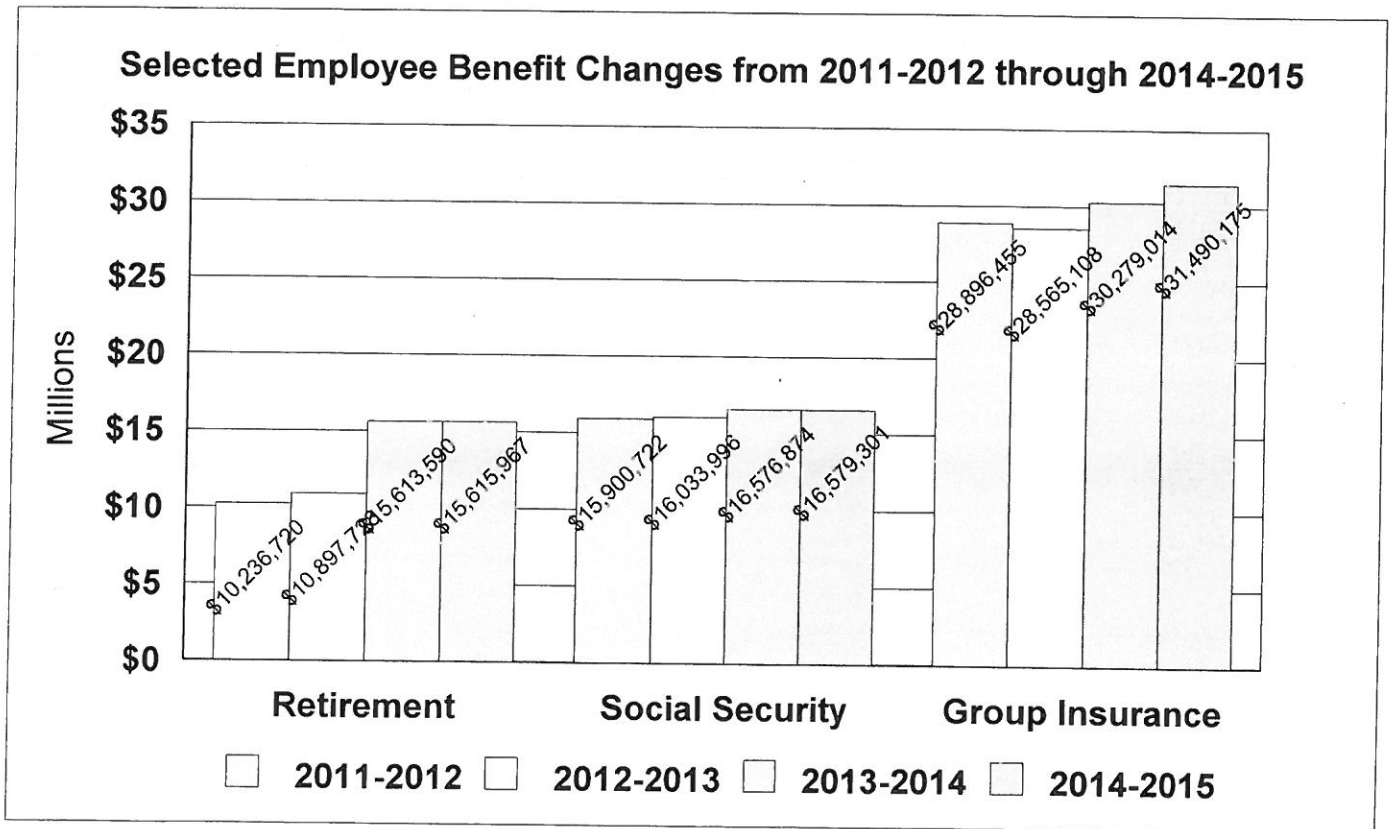
**The School Board of Sarasota County, Florida**  
**General Fund**  
**Comparison of Salaries**  
**For the Fiscal Years 2011-2012 through 2014-2015**  
**Based Upon Results of Operations Through April 30, 2013**

	2011-2012	2012-2013	2012-2013	2012-2013	2013-2014	2014-2015
		Original	Amended	Projected	Tentative	Projected
Classification	Actual	Budget	Budget	Actual	Budget	Budget
<b>Instructional Personnel</b>						
The Florida Legislature has defined Instructional Personnel as "any staff member whose function includes the provision of direct instructional services to students. This also includes personnel whose functions provide support in the learning process of students."						
Teachers	\$130,702,005	\$129,481,434	\$131,923,152	\$131,592,700	\$138,980,889	\$138,980,889
Teacher Aides & Para Aides	\$11,168,645	\$11,335,218	\$11,283,481	\$11,335,174	\$11,813,422	\$11,813,422
Guidance Counselors	\$5,582,581	\$5,565,502	\$5,582,460	\$5,604,111	\$5,492,753	\$5,492,753
Media Specialists	\$792,558	\$798,898	\$822,005	\$834,114		
Psychologists and Social Workers	\$2,229,795	\$2,111,823	\$2,074,095	\$2,092,494	\$2,086,584	\$2,092,494
After School Childcare Staff	\$700,739	\$696,936	\$850,537	\$823,212	\$823,212	\$823,212
Part Time Adult Teaching Staff	\$1,354,546	\$1,347,194	\$1,270,401	\$1,461,771	\$1,461,771	\$1,461,771
Extra Duty Days	\$623,389	\$620,006	\$546,327	\$535,981	\$535,981	\$535,981
Longevity (Classified & Instructional)	\$6,030,613	\$6,211,531	\$6,775,948	\$6,842,172	\$6,842,172	\$6,842,172
Substitutes-Classified	\$1,999,806	\$1,569,588	\$2,592,897	\$2,398,662	\$2,398,662	\$2,398,662
Supplements	\$2,741,203	\$2,726,325	\$2,821,678	\$2,737,936	\$2,709,880	\$2,737,936
Temporary/P.T.Hourly	\$978,763	\$973,451	\$1,134,658	\$978,108	\$978,108	\$978,108
Terminal Leave Pay	\$3,063,844	\$2,728,148	\$2,851,106	\$2,359,569	\$2,359,569	\$2,359,569
One Time Payments	\$1,556,962	\$6,273,022	\$5,257,213	\$5,796,118	\$3,196,219	\$3,196,219
<b>Total Instructional Personnel</b>	<b>\$169,525,448</b>	<b>\$172,439,076</b>	<b>\$175,785,957</b>	<b>\$175,392,122</b>	<b>\$179,679,223</b>	<b>\$179,713,189</b>
<b>Educational Support Personnel</b>						
The Florida Legislature has defined Educational Support Employees as "employees whose job functions are neither administrative nor instructional, yet whose work supports the educational process."						
Coord./Managers/Supv./Specialists	\$6,622,689	\$6,506,707	\$6,378,929	\$6,459,876	\$6,450,634	\$6,450,634
Bus Aides	\$853,513	\$860,342	\$860,612	\$837,374	\$837,374	\$837,374
Bus Drivers	\$5,469,051	\$5,512,803	\$5,421,921	\$5,337,706	\$5,279,477	\$5,279,477
Custodians	\$7,560,762	\$8,507,808	\$7,482,143	\$7,543,553	\$7,544,255	\$7,544,255
Data Processing Pers.	\$3,310,923	\$3,222,591	\$3,271,652	\$3,233,040	\$3,051,367	\$3,051,367
District & School Secretarial	\$9,460,592	\$9,480,985	\$9,299,463	\$9,226,683	\$9,255,239	\$9,255,239
Extra Duty Days	\$51,967	\$51,685	\$77,885	\$121,980	\$121,980	\$121,980
Longevity (Classified & Instructional)	\$1,362,121	\$1,402,985	\$2,266,470	\$2,204,234	\$2,204,234	\$2,204,234
Maint. /Mechanics/Delivery	\$6,282,345	\$6,351,451	\$6,241,777	\$6,256,916	\$6,253,126	\$6,253,126
<b>Total Educational Support Pers.</b>	<b>\$40,973,964</b>	<b>\$41,897,357</b>	<b>\$41,300,852</b>	<b>\$41,221,362</b>	<b>\$40,997,686</b>	<b>\$40,997,686</b>
<b>Administrative Personnel</b>						
The Florida Legislature has defined Administrative personnel as "those employees responsible for management functions such as the development of policies and implementation of those policies through the direction of personnel."						
School Board Members	\$185,840	\$188,541	\$186,000	\$186,000	\$186,000	\$186,000
Superintendent	\$202,344	\$203,963	\$203,963	\$203,963	\$203,963	\$203,963
Assistant Principals	\$4,423,102	\$4,280,349	\$4,172,482	\$4,206,596	\$4,381,474	\$4,381,474
Asst Superintendents	\$283,313	\$295,967	\$295,967	\$295,967	\$295,967	\$295,967
Directors & Executive Directors	\$2,226,871	\$2,244,686	\$1,931,873	\$1,889,452	\$1,999,304	\$1,999,304
Principals	\$4,618,286	\$4,768,775	\$4,339,215	\$4,300,014	\$4,165,638	\$4,165,638
<b>Total Administrative Pers.</b>	<b>\$11,939,756</b>	<b>\$11,982,281</b>	<b>\$11,129,499</b>	<b>\$11,081,992</b>	<b>\$11,232,346</b>	<b>\$11,232,346</b>
<b>Grand Total</b>	<b>\$222,439,168</b>	<b>\$226,318,714</b>	<b>\$228,216,308</b>	<b>\$227,695,477</b>	<b>\$231,909,255</b>	<b>\$231,943,221</b>

Attachment "A"

The School Board of Sarasota County, Florida  
 General Fund  
 Comparative Statement of Employee Benefits  
 For the Fiscal Years 2011-2012 through 2014-2015  
 Based Upon Results of Operations Through April 30, 2013

Employee Benefit Detail	2011-2012 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2012-2013 Projected Actual	2013-2014 Tentative	2014-2015 Projected Budget
Retirement	10,236,720	10,458,075	11,336,492	10,897,728	15,613,590	15,615,967
Social Security	15,900,722	15,864,942	16,543,438	16,033,996	16,576,874	16,579,301
Group Insurance	28,896,455	29,574,624	27,687,589	28,565,108	30,279,014	31,490,175
Cafeteria Plan, Group Life, Disability Dental/Vision Insurance	2,043,657	2,081,417	2,082,920	1,964,651	2,003,944	2,023,984
Employee Assistance Programs including unemployment compensation	245,156	249,685	217,403	286,984	286,984	292,724
Early Retirement Plan Insurance	629,705	623,408	625,943	625,943	625,943	625,943
Workers Compensation	2,214,272	2,263,187	2,224,262	2,177,383	2,319,093	2,319,432
<b>Total</b>	<b>\$60,166,687</b>	<b>\$61,115,338</b>	<b>\$60,718,047</b>	<b>\$60,551,793</b>	<b>\$67,705,441</b>	<b>\$68,947,526</b>



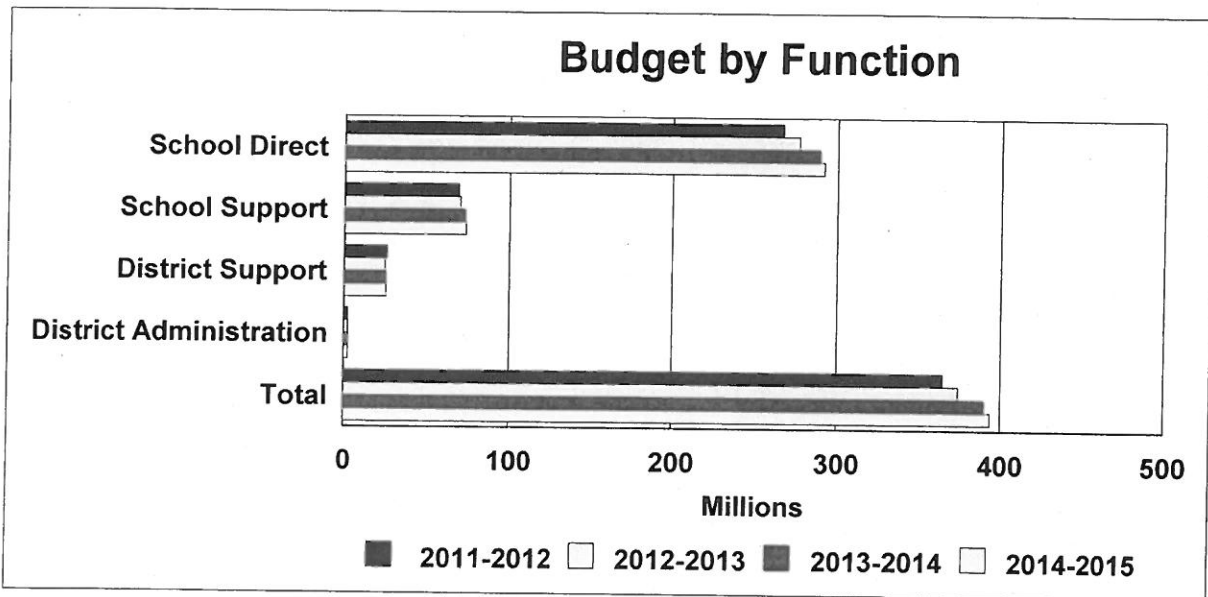
## Attachment "A"

**The School Board of Sarasota County, Florida**  
**General Fund**  
**Comparative Statement of Appropriations by Object**  
**For the Fiscal Years 2011-2012 through 2014-2015**  
**Based Upon Results of Operations Through April 30, 2013**

Appropriations by Object	2011-2012 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2012-2013 Projected Actual	2013-2014 Tentative Budget	2014-2015 Projected Budget
<b>Purchased Services</b>						
Professional Services	4,782,120	4,156,167	3,990,477	4,113,451	3,911,541	3,950,657
Charter School Payments	34,744,625	38,671,875	38,657,842	39,180,598	43,816,138	45,582,133
Second Chance School Payments	1,679,305	1,229,681	1,066,680	1,066,680	1,069,467	1,080,162
Virtual School Payments	493,921	491,241	491,241	491,241	496,153	504,092
Physical Exams	21,313	21,197	19,666	17,352	17,699	17,806
Insurance Premiums	2,638,165	3,324,278	3,324,278	3,324,278	3,855,444	4,009,662
Legal Services	187,658	186,640	186,400	257,329	259,902	264,061
In County Travel	188,677	187,653	210,635	190,215	192,117	195,191
Out of County Travel	214,557	213,393	199,611	278,049	280,829	285,323
Repairs And Maintenance	4,146,135	4,123,633	3,892,660	3,865,067	3,903,718	3,966,177
Rentals and Software Licensing	3,944,195	3,974,796	4,126,177	3,770,199	3,498,148	3,868,827
Postage	149,324	148,513	237,710	228,399	230,683	234,374
Telephone	504,482	501,744	444,697	526,343	531,607	540,113
Cell Phones	173,151	172,212	198,241	184,113	185,955	188,930
Fiber Optic Lines / Technology Hosting Services / New Categorical Internet Bandwidth Access	953,695	998,519	998,519	998,519	1,008,504	1,018,589
Utilities - Water/Sewer	1,318,928	1,311,770	1,468,933	1,270,354	1,283,057	1,303,586
Utilities - Garbage	472,488	469,924	410,507	408,732	312,819	419,424
Other Purchased Services	1,592,459	3,439,449	963,423	804,257	812,299	825,296
<b>Total Purchased Services</b>	<b>58,205,200</b>	<b>63,622,685</b>	<b>60,887,696</b>	<b>60,975,176</b>	<b>65,666,081</b>	<b>68,254,401</b>
<b>Energy Services</b>						
Natural & Bottled Gas	140,027	139,267	158,756	149,925	151,424	153,847
Electric	8,214,405	8,169,824	8,777,534	8,151,969	8,233,489	8,365,225
Gasoline /Diesel Fuel	2,577,832	2,589,480	2,904,113	2,713,713	2,440,851	2,479,904
<b>Total Energy Services</b>	<b>10,932,264</b>	<b>10,898,571</b>	<b>11,840,403</b>	<b>11,015,607</b>	<b>10,825,763</b>	<b>10,998,976</b>
<b>Materials and Supplies</b>						
Consumable Supplies	6,085,316	5,991,767	5,991,767	5,862,067	6,166,979	6,015,419
State Textbooks	3,155,330	3,138,205	3,138,205	3,138,205	3,169,587	3,220,300
Discretionary Instr. Materials	815,729	811,302	811,302	745,086	752,537	764,578
Periodicals & Newspapers	16,332	16,243	16,243	23,170	23,402	23,776
Oil & Grease	51,743	51,462	51,462	41,118	41,529	42,194
Repair Parts/Tires & Tubes	391,160	389,037	389,037	463,434	468,069	475,558
Other Materials & Supplies	11,365	11,304	11,304	13,803	13,941	14,164
<b>Total Materials &amp; Supplies</b>	<b>10,526,975</b>	<b>10,409,320</b>	<b>10,409,320</b>	<b>10,286,884</b>	<b>10,636,044</b>	<b>10,555,989</b>
<b>Capital Outlay</b>						
New Library Books	152,197	511,370	511,370	511,370	473,719	481,299
Audio Visual Capitalized	3,750	3,730	3,730	3,730	3,767	3,828
Audio Visual - Not Capitalized	11,090	11,030	24,590	19,641	19,837	20,154
Equipment & Furniture	903,164	898,262	963,464	1,103,683	1,114,719	926,791
Computers / Technology Tools	252,577	251,207	325,965	368,304	371,987	377,938
Remodeling & Renovations	156,606	155,756	209,027	245,969	248,429	252,404
Software -Not Capitalized	52,787	52,500	51,017	95,226	96,178	97,717
<b>Total Capital Outlay</b>	<b>1,532,171</b>	<b>1,883,855</b>	<b>2,089,164</b>	<b>2,347,922</b>	<b>2,328,636</b>	<b>2,160,130</b>
<b>Other Expenses</b>						
Dues and Fees	531,343	528,460	528,460	583,165	588,997	598,421
Miscellaneous Expense	30,983	30,815	30,815	29,566	29,862	30,340
Field Trips	19,163	19,058	19,058	20,047	20,247	20,571
<b>Total Other Expenses</b>	<b>581,489</b>	<b>578,333</b>	<b>578,333</b>	<b>632,778</b>	<b>639,106</b>	<b>649,332</b>
<b>Total Appropriations by Object</b>	<b>81,778,099</b>	<b>87,392,764</b>	<b>85,804,916</b>	<b>85,258,367</b>	<b>90,095,631</b>	<b>92,618,828</b>

**The School Board of Sarasota County, Florida  
General Fund  
Comparative Statement of Appropriations by Function  
For the Fiscal Years 2011-2012 through 2014-2015  
Based Upon Results of Operations Through April 30, 2013**

Appropriations by Function	2011-2012 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2012-2013 Projected Actual	2013-2014 Tentative Budget	2014-2015 Projected Budget
Instruction	237,579,038	245,348,243	246,919,567	247,784,490	258,684,269	261,206,330
Pupil Personnel Services	20,974,102	21,271,127	21,271,127	20,232,632	21,087,701	21,292,993
Instructional Media Services	4,693,130	5,153,261	4,900,409	4,212,363	4,390,385	4,433,126
Instruction and Curriculum Dev	2,389,837	2,420,868	2,445,508	2,488,679	2,593,856	2,619,107
Instructional Staff Training	1,381,992	1,414,041	1,387,575	1,236,349	1,288,600	1,301,145
Instruction Related Technology	2,301,261	2,454,490	2,454,490	2,977,673	3,103,516	3,133,729
Board of Education	818,210	792,535	792,535	535,575	558,210	563,644
Legal Services	187,100	186,640	186,640	257,329	259,902	264,061
General Administration	1,511,725	1,522,246	1,522,246	1,731,412	1,804,585	1,822,153
School Administration	16,075,568	16,537,734	16,167,822	16,243,405	16,929,882	17,094,697
Facilities Acquisition & Construction	36,330		14,105	18,259	19,031	19,216
Fiscal Services	2,040,300	1,943,736	1,943,736	1,891,482	1,971,420	1,990,612
Food Services	39,009	29,926	46,819	88,287	92,018	92,914
Central Services	5,402,277	5,529,486	5,231,040	5,404,906	5,633,327	5,688,169
Pupil Transportation	16,341,740	16,926,047	16,453,185	16,161,103	16,844,101	17,008,081
Operation of Plant	33,046,591	33,651,747	33,195,364	33,995,080	35,431,776	35,776,710
Maintenance of Plant	15,515,917	15,530,937	15,121,300	13,112,130	13,666,273	13,799,316
Administrative Technology Services	2,470,612	2,573,338	2,850,742	3,292,196	3,431,331	3,464,735
Community Services	1,579,214	1,540,414	1,835,061	1,842,286	1,920,144	1,938,837
Transfers to Other Funds	550,279	550,279	930,590	930,590	550,279	550,279
<b>Total</b>	<b>364,934,233</b>	<b>375,377,095</b>	<b>375,669,861</b>	<b>374,436,226</b>	<b>390,260,604</b>	<b>394,059,853</b>



<b>Definitions of Graph Categories</b>	
	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.