

## Attachment "A"

### The School Board of Sarasota County, Florida General Fund Projected Results of Operations for the 2013-2014 Fiscal Year Based upon Results of Operations through March 31, 2014

#### Executive Summary

The General Fund has been updated based upon the results of operations through March 31, 2014. The fourth calculation of the Florida Education Finance Program revenues was received April 17, 2014. The unweighted FTE count for the state increased 9,230.28, and Sarasota increased 216.59. With the increase in student FTE, the state had to prorate a reduction of \$51,655,306, due to not having sufficient funds to fund the increase in student FTE. The reduction to the Sarasota County School Board was \$798,047. If the state did not have to prorate a reduction, the district would have received an increase of approximately \$1.3 million. The net increase received from the fourth Calculation is \$522,496. Local revenues have been increased to reflect the estimated amount of tax collections above the 96% percent collection rate. Total revenues are estimated to increase \$2,651,532 above the original budget. Transfers in are estimated to increase \$812,032. Estimated appropriations are estimated to come in above the original budget by \$467,040. In summary, the ending gross fund balance as of June 30, 2014, is estimated to increase by \$2,996,524, from the original budget. The ending unassigned fund balance as of June 30, 2014, is estimated to be \$36,846,216 or 9.44% of total appropriations. The original budgeted amount of unassigned fund balance to be used was \$9,226,974. The revised projection is now to use \$6,230,450 of the unassigned fund balance. The financial pages of the operating fund follow the table summary information below.

In the below tables are explanations of the changes from the original budget.

#### **Estimated Revenue Changes**

<b>Account Description</b>	<b>Amount of Increase (Decrease) from the Original Budget</b>
<b>Federal Direct</b> – Federal revenues from the receipt of medicaid funds and ROTC funds are estimated to increase based upon the receipts through March 31, 2014.	\$149,988
<b>State</b> – State revenues decreased based upon the receipt of the fourth calculation of the Florida Education Finance Program revenues, and the results of the 2010-2011 FTE audit. The majority of the decrease is the Florida School Recognition awards were \$1,289,926 less than originally budgeted. The decrease is due to not as many schools received the award this school year.	(\$1,057,768)
<b>Local</b> – The major increase is based upon results of operations through March 31, 2014, showing property tax collections will be greater than budgeted.	\$3,559,312
<b>Net Increase in Revenue</b>	\$2,651,532

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**The School Board of Sarasota County, Florida  
General Fund  
Projected Results of Operations for the 2013-2014 Fiscal Year  
Based upon Results of Operations through March 31, 2014**

**Estimated Appropriation Changes**

<b>Account Description</b>	<b>Amount of Increase (Decrease) from the Original Budget</b>
<b>Salaries</b> – 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 March 31, 2014, is a reduction based upon a decrease of \$1,289,926 in receipt of Florida School recognition funds for bonus payments.	(\$2,361,659)
<b>Employee Benefits</b> – The increase is related to the state teacher raise allocation for social security and retirement being included in the salary line item and health benefits estimated to be above the amount budgeted. The change as a result of operations through March 31, 2014, is an increase of individuals in the group health insurance plan.	\$1,532,014
<b>Purchased Services</b> – The majority of the increase is related to professional services, maintenance expenditures, and other purchased services.	\$1,482,459
<b>Energy Services</b> – The majority of the increase is fuel costs.	\$368,433
<b>Materials and Supplies</b> – Based on results of operations through March 31, 2014, it is estimated the expenditures for textbooks will be less than originally budgeted.	(\$163,650)
<b>Capital Outlay</b> – Based on results of operations through March 31, 2014, it is estimated schools will still use less of their capital allocation than originally budgeted.	(\$510,796)
<b>Other Expenses</b> – Based upon the results of operations through March 31, 2014, dues and fees are estimated to be above the original budget.	\$120,239
<b>Transfer Out to the Self Insurance Fund</b> – No change is estimated at this time.	\$0
<b>Net Increase in Appropriations by Object</b>	<b>\$467,040</b>

**Attachment "A"**

**The School Board of Sarasota County, Florida  
General Fund  
Projected Results of Operations for the 2013-2014 Fiscal Year  
Based upon Results of Operations through March 31, 2014**

**Estimated Gross Fund Balance Changes Projected as of June 30, 2014**

<b>Account Description</b>	<b>Amount of Increase (Decrease) from the Original Budget</b>
Original Budgeted Ending Gross Fund Balance as of June 30, 2014, approved September 10, 2013	\$44,253,778
Add the Increase in Estimated Revenues for 2013-2014	\$2,651,532
Less the Increase in Estimated Appropriations for 2013-2014	(\$467,040)
No change in the transfer in from Capital Funds.	\$0
Add the transfer in from the balance of unspent revenues from the final payment of the Race Track Revenue Bonds	\$812,032
Estimated Ending Gross Fund Balance as of June 30, 2014	\$47,250,302

**Estimated Unassigned Fund Balance Projected as of June 30, 2014**

<b>Account Description</b>	<b>Amount of Increase (Decrease) from the Original Budget</b>
Estimated Unassigned Fund Balance as of June 30, 2014	\$36,846,216
Percentage of Unassigned Fund balance as a percentage of total appropriations	9.44%

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

**General Fund**

**Comparative Statement Of Estimated Revenues, Appropriations, and Fund Balance for the Fiscal Years**

**2010-11 through 2013-14**

**Based Upon Results of Operations through March 31, 2014**

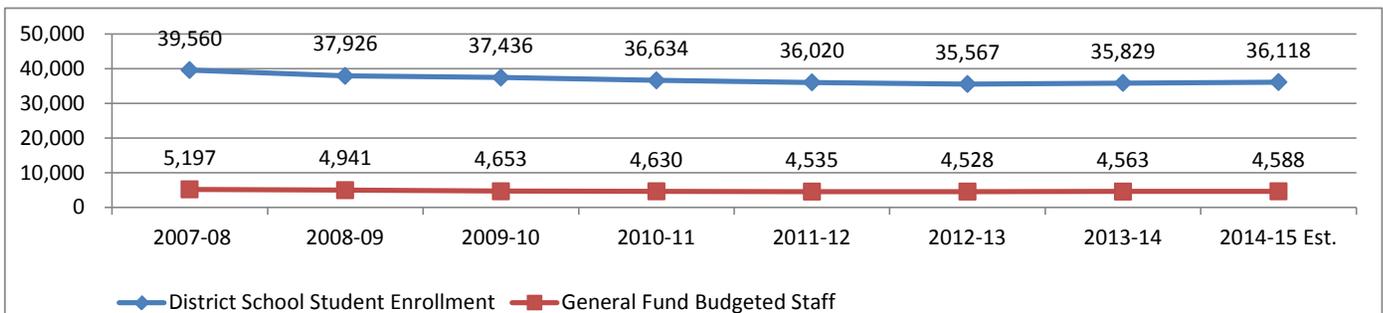
Account Description	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2013-2014 Projected Actual
<b>Revenues and Transfers In from Other Funds</b>						
Federal Direct	\$16,374,536	\$10,578,346	\$2,265,678	\$2,248,813	\$2,339,939	\$2,398,801
State	\$61,922,491	\$73,158,369	\$76,425,715	\$77,242,255	\$75,508,736	\$76,184,488
Local	\$283,594,705	\$259,929,184	\$264,718,835	\$280,649,758	\$282,251,865	\$284,209,070
<b>Total Revenues</b>	<b>\$361,891,732</b>	<b>\$343,665,899</b>	<b>\$343,410,228</b>	<b>\$360,140,826</b>	<b>\$360,100,540</b>	<b>\$362,792,358</b>
<b>Transfers In</b>						
Property Insurance Millage transfer	\$2,412,396	\$2,383,887	\$3,149,270	\$3,567,923	\$3,567,923	\$3,567,923
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)	\$1,742,379	\$1,858,522	\$1,704,643	\$2,556,482	\$2,556,482	\$2,556,482
Capital (Millage maintenance)	\$13,841,928	\$14,880,109	\$13,169,510	\$13,564,595	\$13,564,595	\$13,564,595
Capital (Millage equipment)	\$1,384,612	\$1,337,918	\$1,754,775	\$957,003	\$957,003	\$957,003
<b>Total Transfers In</b>	<b>\$21,530,862</b>	<b>\$20,460,436</b>	<b>\$20,309,198</b>	<b>\$20,646,003</b>	<b>\$21,458,035</b>	<b>\$21,458,035</b>
<b>Total Revenues &amp; Transfers In</b>	<b>\$383,422,594</b>	<b>\$364,126,335</b>	<b>\$363,719,426</b>	<b>\$380,786,829</b>	<b>\$381,558,575</b>	<b>\$384,250,393</b>
<b>Appropriations</b>						
Salaries	\$233,100,107	\$222,439,168	\$226,889,005	\$232,322,566	\$230,816,989	\$229,960,907
Employee Benefits	\$74,743,458	\$60,166,687	\$62,044,435	\$68,416,229	\$68,749,063	\$69,948,243
Purchased Services	\$53,757,822	\$58,205,200	\$61,386,981	\$65,243,357	\$65,278,898	\$66,725,816
Energy Services	\$11,191,615	\$10,932,264	\$10,738,406	\$10,545,790	\$10,423,315	\$10,914,222
Materials and Supplies	\$9,541,625	\$10,526,975	\$9,789,786	\$10,133,975	\$10,233,538	\$9,970,325
Capital Outlay	\$2,040,820	\$1,532,171	\$1,804,583	\$2,140,860	\$1,446,954	\$1,630,064
Other Expenses	\$344,804	\$581,489	\$654,205	\$660,747	\$532,086	\$780,986
Transfers Out	\$698,812	\$550,279	\$930,590	\$550,279	\$550,279	\$550,279
<b>Total Appropriations</b>	<b>\$385,419,063</b>	<b>\$364,934,233</b>	<b>\$374,237,991</b>	<b>\$390,013,803</b>	<b>\$388,031,122</b>	<b>\$390,480,843</b>
Excess (Deficiency) of Revenues and Transfers Over Expenditures	(\$1,996,469)	(\$807,898)	(\$10,518,565)	(\$9,226,974)	(\$6,472,547)	(\$6,230,450)
<b>Fund Balance</b>						
Beginning Gross Fund Balance	\$66,843,311	\$64,819,785	\$63,999,318	\$53,480,753	\$53,480,753	\$53,480,753
Adj to Fund Balance	(\$27,057)	(\$12,568)				
<b>Ending Gross Fund Balance</b>	<b>\$64,819,785</b>	<b>\$63,999,318</b>	<b>\$53,480,753</b>	<b>\$44,253,778</b>	<b>\$47,008,206</b>	<b>\$47,250,302</b>
<b>Composition of Ending Gross Fund Balance</b>						
Assigned for Encumbrances	\$1,940,648	\$1,183,780	\$1,326,387	\$1,326,387	\$1,326,387	\$1,326,387
Non Spendable - Inventory / Prepaid Insurance	\$189,430	\$171,701	\$147,212	\$147,212	\$147,212	\$147,212
Assigned for Categorical & Grant Carry forwards	\$1,328,225	\$2,650,874	\$1,899,774	\$1,899,774	\$1,899,774	\$1,899,774
Assigned for Work Force Development	\$2,246,469	\$4,546,470	\$6,849,049	\$5,719,210	\$5,719,210	\$5,719,210
Assigned School & Department Carry forwards	\$2,901,944	\$2,227,394	\$1,670,768	\$1,311,503	\$1,311,503	\$1,311,503
Unassigned by Board Policy 10% to 7.5% of Total Appropriations	\$38,541,906	\$36,493,423	\$37,423,799	\$33,849,692	\$36,604,120	\$36,846,216
Unassigned - Amount beyond assigned 10%	\$17,671,163	\$16,725,675	\$4,163,763			
<b>Total Ending Gross Fund Balance</b>	<b>\$64,819,785</b>	<b>\$63,999,318</b>	<b>\$53,480,753</b>	<b>\$44,253,778</b>	<b>\$47,008,206</b>	<b>\$47,250,302</b>

**The School Board of Sarasota County, Florida**  
**General Fund**  
**Comparative Statement of Revenues for the Fiscal Years**  
**2010-2011 through 2013-2014**  
**Based Upon Results of Operations through March 31, 2014**

Account Description	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2013-2014 Projected Actual
<b>Federal Direct</b>						
ROTC / PELL / SEOG	\$344,110	\$327,987	\$337,299	\$320,434	\$379,655	\$374,807
Medicaid Reimbursement	\$1,705,139	\$2,270,842	\$1,928,379	\$1,928,379	\$1,960,284	\$2,023,993
<b>Total Federal Direct</b>	<b>\$15,738,825</b>	<b>\$10,578,346</b>	<b>\$2,265,678</b>	<b>\$2,248,813</b>	<b>\$2,339,939</b>	<b>\$2,398,801</b>
<b>State</b>						
Florida Ed. Finance Program	(\$15,921,846)	(\$3,305,371)	(\$1,340,445)	(\$7,196,770)	(\$8,278,415)	(\$7,160,667)
Florida Ed. Finance Program audit reduction from 2008-2009 and 2010-2011.	(\$152,039)				(\$181,530)	(\$181,530)
ESE Scholarships	(\$2,429,583)	(\$2,355,228)	(\$2,707,672)	(\$2,803,545)	(\$2,803,545)	(\$2,803,545)
Virtual Education Contribution		\$18,461	\$58,035		\$0	\$0
Work Force Development	\$9,246,543	\$9,637,132	\$9,385,442	\$8,229,850	\$8,229,850	\$8,229,850
Adults with Disabilities	\$613,848	\$515,161	\$437,887	\$437,887	\$437,887	\$437,887
Ed. Enhancement / Lottery	\$157,686	\$135,772			\$0	\$415,865
CO&DS Withheld for Admin	\$29,080	\$29,080	\$28,778	\$29,294	\$29,294	\$29,294
Race Track Funds						\$446,500
Class Size Reduction	\$45,649,077	\$46,023,875	\$46,009,116	\$45,852,447	\$45,487,957	\$45,487,957
Instructional Materials	\$3,281,929	\$3,105,010	\$3,084,683	\$3,274,376	\$3,275,453	\$3,319,166
State License Tax	\$246,432	\$233,495	\$224,052	\$235,216	\$235,216	\$235,545
Transportation	\$6,201,351	\$6,000,863	\$6,172,023	\$6,265,085	\$6,232,170	\$6,109,337
Safe Schools	\$1,160,861	\$1,116,720	\$1,114,611	\$1,129,308	\$1,127,537	\$1,127,862
Voluntary Pre K Program	\$19,314	\$13,229	\$11,188	\$13,326	\$13,326	\$13,326
Supplemental Academic Instruction	\$8,413,385	\$8,043,210	\$8,288,475	\$8,348,718	\$8,348,718	\$8,348,718
Reading Instruction	\$1,580,506	\$1,499,837	\$1,976,561	\$1,984,793	\$1,970,212	\$1,983,135
Teachers Lead Program	\$526,483	\$493,983	\$492,699	\$699,417	\$699,417	\$699,417
Principal Training						
Florida School Recognition Program	\$2,417,230	\$1,764,702	\$3,103,125	\$3,103,125	\$3,103,125	\$1,813,199
Technology / Internet Bandwidth Access				\$97,805	\$97,805	\$97,805
Teacher Salary Increase				\$7,394,444	\$7,336,780	\$7,387,888
Other Miscellaneous State	\$122,444	\$100,585	\$87,157	\$147,479	\$147,479	\$147,479
<b>Total State</b>	<b>\$61,922,491</b>	<b>\$73,158,369</b>	<b>\$76,425,715</b>	<b>\$77,242,255</b>	<b>\$75,508,736</b>	<b>\$76,184,488</b>
<b>Local</b>						
District School Tax (Required Local Effort)	\$201,255,100	\$178,158,018	\$184,548,412	\$197,505,579	\$198,073,361	\$199,875,646
District School Tax (Discretionary)	\$32,353,066	\$30,376,612	\$30,219,398	\$31,359,408	\$31,735,721	\$31,735,721
Voted School Tax	\$43,252,762	\$40,610,444	\$40,400,265	\$41,924,343	\$42,427,435	\$42,427,435
Course Fees	\$1,728,466	\$1,699,971	\$2,007,559	\$2,007,559	\$2,007,559	\$2,007,559
Childcare Fees	\$1,245,135	\$1,303,302	\$1,544,802	\$1,544,802	\$1,662,432	\$1,780,062
Rent	\$291,314	\$302,764	\$300,824	\$300,824	\$338,114	\$375,404
Interest	\$471,621	\$322,688	\$405,357	\$405,357	\$405,357	\$405,357
Food Service Indirect Cost	\$356,238	\$212,204	\$287,146	\$287,146	\$287,146	\$287,146
Federal Indirect Cost	\$591,150	\$403,264	\$605,074	\$605,074	\$605,074	\$605,074
Other Misc. Sources	\$2,049,855	\$6,539,917	\$4,399,998	\$4,709,666	\$4,709,666	\$4,709,666
<b>Total Local</b>	<b>\$283,594,705</b>	<b>\$259,929,184</b>	<b>\$264,718,835</b>	<b>\$280,649,758</b>	<b>\$282,251,865</b>	<b>\$284,209,070</b>
<b>Total Revenues</b>	<b>\$361,891,732</b>	<b>\$343,665,899</b>	<b>\$343,410,227</b>	<b>\$360,140,826</b>	<b>\$360,100,540</b>	<b>\$362,792,358</b>

**The School Board of Sarasota County, Florida**  
**General Fund**  
**Comparison of Positions**  
**2010-2011 through 2013-2014**  
**Based Upon Results of Operations through March 31, 2014**

Classification	Actual 2010-2011 Filled	Actual 2011-2012 Filled	Actual 2012-2013 Filled	Original 2013-2014 Budget	2013-2014 Amended Budget	2013-2014 Actual Filled
<b>Instructional Personnel</b>						
<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."</b>						
Teachers	2,347.8	2,304.6	2,335.8	2,450.6	2,464.2	2,372.0
Teacher Aides & Para Aides	528.6	496.4	511.0	560.6	565.9	544.8
Guidance Counselors	75.9	91.0	92.5	95.0	96.8	95.2
Media Specialists	14.0	13.0	14.0			
Psychologists and Social Workers	32.9	32.1	31.1	30.1	30.1	29.1
<b>Total Instructional Personnel</b>	<b>2,999.2</b>	<b>2,937.1</b>	<b>2,984.4</b>	<b>3,136.3</b>	<b>3,157.0</b>	<b>3,041.1</b>
<b>Educational Support Personnel</b>						
<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."</b>						
Managers / Supv. / Specialists	105.7	103.7	103.9	104.7	111.0	106.3
Bus Aides	53.0	52.0	54.0	58.0	58.0	52.0
Bus Drivers	262.0	251.0	255.3	272.0	272.0	256.0
Custodians	273.6	256.6	266.6	322.6	322.6	265.6
Data Processing Pers.	88.2	86.2	82.2	82.3	91.2	85.5
District & School Secretarial	316.7	298.5	299.0	307.9	306.0	300.0
Maint. /Mechanics/Delivery	155.5	154.1	155.1	165.0	161.1	157.4
<b>Total Educational Support Pers.</b>	<b>1,254.7</b>	<b>1,202.1</b>	<b>1,216.1</b>	<b>1,312.5</b>	<b>1,321.9</b>	<b>1,222.7</b>
<b>Administrative Personnel</b>						
<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."</b>						
School Board Members	5.0	5.0	5.0	5.0	5.0	5.0
Superintendent	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Principals	47.0	49.0	48.0	49.1	45.0	45.0
Associate Superintendents	2.0	2.0	2.0	2.0	2.0	2.0
Directors & Executive Directors	17.2	19.2	16.2	18.2	17.2	17.2
Principals	42.0	41.0	40.0	38.8	39.0	39.0
<b>Total Administrative Pers.</b>	<b>114.2</b>	<b>117.2</b>	<b>112.2</b>	<b>114.1</b>	<b>109.2</b>	<b>109.2</b>
<b>Grand Total</b>	<b>4,368.1</b>	<b>4,256.4</b>	<b>4,312.7</b>	<b>4,562.9</b>	<b>4,588.1</b>	<b>4,373.0</b>

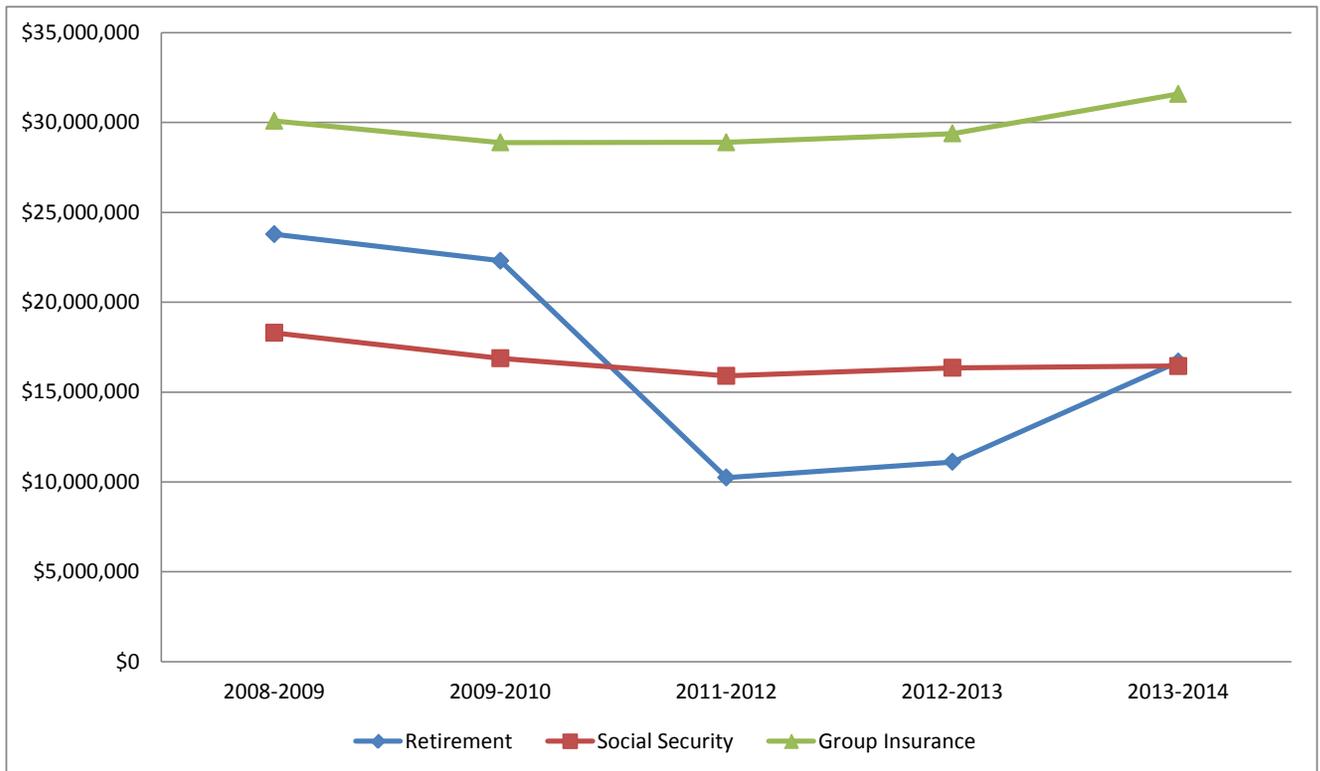


**The School Board of Sarasota County, Florida**  
**General Fund**  
**Comparison of Salaries**  
**2010-2011 through 2013-2014**  
**Based Upon Results of Operations through March 31, 2014**

Classification	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2013-2014 Projected Actual
<b>Instructional Personnel</b>						
<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."</b>						
Teachers	\$136,245,445	\$130,702,005	\$131,860,913	\$139,983,245	\$135,752,651	\$135,857,286
Teacher Aides & Para Aides	\$11,794,905	\$11,168,645	\$11,184,528	\$11,547,459	\$11,479,284	\$11,570,876
Guidance Counselors	\$4,871,061	\$5,582,581	\$5,587,594	\$5,500,409	\$5,740,552	\$5,765,146
Media Specialists	\$822,317	\$792,558	\$842,686		\$0	\$0
Psychologists and Social Workers	\$2,257,745	\$2,229,795	\$2,129,935	\$2,055,538	\$2,168,033	\$2,144,832
After School Childcare Staff	\$726,428	\$700,739	\$823,603	\$823,603	\$911,689	\$920,709
Part Time Adult Teaching Staff	\$2,019,121	\$1,354,546	\$1,441,972	\$1,441,972	\$1,377,667	\$1,396,015
Extra Duty Days	\$804,783	\$623,389	\$562,630	\$562,630	\$496,550	\$498,697
Longevity (Classified & Instructional)	\$6,751,080	\$6,030,613	\$6,929,360	\$7,102,594	\$7,350,982	\$7,340,792
Substitutes-Classified	\$1,920,312	\$1,999,806	\$2,346,648	\$2,346,648	\$2,595,422	\$2,627,774
Supplements	\$2,899,127	\$2,741,203	\$2,868,514	\$2,840,458	\$2,823,219	\$2,900,300
Temporary/P.T.Hourly	\$808,128	\$978,763	\$889,007	\$889,007	\$664,940	\$721,694
Terminal Leave Pay	\$2,743,035	\$3,063,844	\$1,818,720	\$1,818,720	\$2,033,655	\$2,077,497
One Time Payments	\$2,347,583	\$1,556,962	\$5,290,507	\$3,196,219	\$3,196,219	\$1,854,417
<b>Total Instructional Personnel</b>	<b>\$177,011,070</b>	<b>\$169,525,449</b>	<b>\$174,576,617</b>	<b>\$180,108,502</b>	<b>\$176,590,863</b>	<b>\$175,676,034</b>
<b>Educational Support Personnel</b>						
<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."</b>						
Coord./Managers/Supv./Specialists	\$7,297,942	\$6,622,689	\$6,586,965	\$6,577,541	\$7,066,821	\$7,020,892
Bus Aides	\$927,324	\$853,513	\$846,219	\$846,219	\$856,583	\$873,617
Bus Drivers	\$5,724,037	\$5,469,051	\$5,351,549	\$5,293,168	\$5,440,252	\$5,455,090
Custodians	\$8,214,921	\$7,560,762	\$7,582,111	\$7,582,816	\$7,910,679	\$7,909,157
Data Processing Pers.	\$3,466,548	\$3,310,923	\$3,227,316	\$3,045,965	\$3,439,032	\$3,517,807
District & School Secretarial	\$9,988,853	\$9,460,592	\$9,186,135	\$9,214,566	\$9,428,852	\$9,447,179
Extra Duty Days	\$75,981	\$51,967	\$100,726	\$100,726	\$122,128	\$81,402
Longevity (Classified & Instructional)	\$1,517,476	\$1,362,121	\$2,123,858	\$2,176,954	\$2,342,093	\$2,327,935
Maint. /Mechanics/Delivery	\$6,581,872	\$6,282,345	\$6,309,325	\$6,305,503	\$6,476,731	\$6,441,457
Route & Safety Officers						
<b>Total Educational Support Pers.</b>	<b>\$43,794,954</b>	<b>\$40,973,963</b>	<b>\$41,314,204</b>	<b>\$41,143,458</b>	<b>\$43,083,171</b>	<b>\$43,074,535</b>
<b>Administrative Personnel</b>						
<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."</b>						
School Board Members	\$187,045	\$185,840	\$186,000	\$186,000	\$193,125	\$193,125
Superintendent	\$212,159	\$202,344	\$184,617	\$184,617	\$205,433	\$205,433
Assistant Principals	\$4,616,178	\$4,423,102	\$4,187,855	\$4,287,783	\$4,240,353	\$4,279,758
Asst Superintendents	\$303,228	\$283,313	\$285,694	\$285,694	\$294,980	\$294,980
Directors & Executive Directors	\$2,060,509	\$2,226,871	\$1,843,668	\$1,950,858	\$1,740,657	\$1,766,785
Principals	\$4,914,965	\$4,618,286	\$4,310,352	\$4,175,654	\$4,468,408	\$4,470,257
<b>Total Administrative Pers.</b>	<b>\$12,294,084</b>	<b>\$11,939,756</b>	<b>\$10,998,186</b>	<b>\$11,070,606</b>	<b>\$11,142,955</b>	<b>\$11,210,338</b>
<b>Grand Total</b>	<b>\$233,100,108</b>	<b>\$222,439,168</b>	<b>\$226,889,007</b>	<b>\$232,322,566</b>	<b>\$230,816,989</b>	<b>\$229,960,907</b>

**The School Board of Sarasota County, Florida**  
**General Fund**  
**Comparative Statement of Employee Benefits**  
**2010-2011 through 2013-2014**  
**Based Upon Results of Operations through March 31, 2014**

Employee Benefit Detail	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2013-2014 Projected Actual
Retirement	\$24,076,394	\$10,236,720	\$11,104,676	\$15,653,758	\$16,521,636	\$16,688,477
Social Security	\$16,658,647	\$15,900,722	\$16,349,831	\$16,559,952	\$16,489,214	\$16,447,826
Group Insurance	\$30,621,465	\$28,896,455	\$29,385,494	\$30,854,768	\$30,501,460	\$31,595,363
Cafeteria Plan, Group Life, Disability Dental/Vision Insurance	\$2,180,282	\$2,043,657	\$2,002,923	\$2,042,982	\$2,040,804	\$2,026,414
Employee Assistance Programs including unemployment compensation	\$306,784	\$245,156	\$355,599	\$355,599	\$355,599	\$355,599
Early Retirement Plan Insurance	\$658,478	\$629,705	\$625,943	\$625,943	\$561,418	\$561,418
Workers Compensation	\$241,409	\$2,214,272	\$2,219,968	\$2,323,226	\$2,278,931	\$2,273,147
<b>Total</b>	<b>\$74,743,459</b>	<b>\$60,166,687</b>	<b>\$62,044,434</b>	<b>\$68,416,229</b>	<b>\$68,749,063</b>	<b>\$69,948,243</b>



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

**General Fund**

**Comparative Statement of Appropriations by Object, For the Fiscal Years 2010-11 through 2013-14**

**Based Upon Results of Operations through March 31, 2014**

Appropriations by Object	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2013-2014 Projected Actual
<b>Purchased Services</b>						
Professional Services	\$4,734,980	\$4,782,120	\$4,050,742	\$2,848,832	\$3,528,880	\$3,695,863
Charter School Payments	\$30,524,119	\$34,744,625	\$38,751,502	\$43,666,866	\$43,378,115	\$43,213,013
Second Chance School Payments	\$1,705,080	\$1,679,305	\$1,063,620	\$1,051,186	\$1,006,658	\$1,049,566
Virtual School Payments	\$504,919	\$493,921	\$329,748	\$333,046	\$333,046	\$333,046
Physical Exams	\$20,723	\$21,313	\$20,789	\$21,205	\$21,033	\$15,580
Insurance Premiums	\$2,544,224	\$2,638,165	\$3,431,441	\$3,855,444	\$3,855,444	\$3,855,444
Legal Services	\$347,477	\$187,658	\$261,802	\$264,420	\$260,573	\$244,997
In County Travel	\$155,010	\$188,677	\$185,518	\$187,374	\$166,716	\$175,481
Out of County Travel	\$185,594	\$214,557	\$285,539	\$288,395	\$310,408	\$310,408
Repairs And Maintenance	\$4,129,745	\$4,146,135	\$3,763,574	\$3,801,210	\$3,801,210	\$4,119,476
Rentals and Software Licensing	\$3,586,230	\$3,944,195	\$3,660,381	\$3,387,232	\$3,492,615	\$3,570,208
Postage	\$192,141	\$149,324	\$217,798	\$219,976	\$170,545	\$189,063
Telephone	\$531,626	\$504,482	\$569,691	\$575,388	\$529,361	\$584,836
Cell Phones	\$184,501	\$173,151	\$152,978	\$154,508	\$154,508	\$145,664
Fiber Optic Lines / Technology Hosting	\$967,358	\$953,695	\$941,179	\$950,591	\$950,591	\$950,591
Utilities - Water/Sewer	\$1,262,195	\$1,318,928	\$1,256,473	\$1,269,038	\$1,198,787	\$1,226,047
Utilities - Garbage	\$481,094	\$472,488	\$403,308	\$307,341	\$358,168	\$332,634
Other Purchased Services	\$1,700,807	\$1,592,459	\$2,040,899	\$2,061,308	\$1,762,243	\$2,713,900
<b>Total Purchased Services</b>	<b>\$53,757,823</b>	<b>\$58,205,198</b>	<b>\$61,386,982</b>	<b>\$65,243,357</b>	<b>\$65,278,898</b>	<b>\$66,725,816</b>
<b>Energy Services</b>						
Natural & Bottled Gas	\$162,512	\$140,027	\$146,498	\$147,963	\$98,688	\$105,332
Electric	\$8,703,767	\$8,214,405	\$7,899,486	\$7,978,480	\$7,565,182	\$7,876,670
Gasoline /Diesel Fuel	\$2,325,337	\$2,577,832	\$2,692,423	\$2,419,347	\$2,759,445	\$2,932,220
<b>Total Energy Services</b>	<b>\$11,191,616</b>	<b>\$10,932,264</b>	<b>\$10,738,407</b>	<b>\$10,545,790</b>	<b>\$10,423,315</b>	<b>\$10,914,222</b>
<b>Materials and Supplies</b>						
Consumable Supplies	\$6,412,946	\$6,085,316	\$5,972,791	\$6,278,810	\$6,401,909	\$6,633,977
State Textbooks	\$2,109,763	\$3,155,330	\$2,688,804	\$2,715,692	\$2,646,120	\$2,235,818
Discretionary Instr. Materials	\$527,986	\$815,729	\$567,388	\$573,061	\$573,061	\$573,061
Periodicals & Newspapers	\$11,339	\$16,332	\$26,212	\$26,474	\$45,520	\$64,256
Oil & Grease	\$48,649	\$51,743	\$41,376	\$41,790	\$41,790	\$47,705
Repair Parts/Tires & Tubes	\$425,673	\$391,160	\$413,198	\$417,330	\$444,320	\$401,133
Other Materials & Supplies	\$5,269	\$11,365	\$80,018	\$80,818	\$80,818	\$14,376
<b>Total Materials &amp; Supplies</b>	<b>\$9,541,625</b>	<b>\$10,526,975</b>	<b>\$9,789,787</b>	<b>\$10,133,975</b>	<b>\$10,233,538</b>	<b>\$9,970,325</b>
<b>Capital Outlay</b>						
New Library Books	\$376,229	\$152,197	\$153,948	\$473,719	\$160,786	\$178,739
Audio Visual - Not Capitalized	\$11,922	\$11,090	\$16,857	\$17,026	\$14,237	\$13,379
Equipment & Furniture	\$834,910	\$903,164	\$1,010,408	\$1,020,512	\$846,350	\$813,405
Computers / Technology Tools	\$411,828	\$252,577	\$309,287	\$312,380	\$287,055	\$429,850
Remodeling & Renovations	\$182,167	\$156,606	\$174,848	\$176,596	\$72,285	\$152,827
Software -Not Capitalized	\$145,164	\$52,787	\$139,235	\$140,627	\$66,241	\$41,863
<b>Total Capital Outlay</b>	<b>\$2,040,820</b>	<b>\$1,532,171</b>	<b>\$1,804,583</b>	<b>\$2,140,860</b>	<b>\$1,446,954</b>	<b>\$1,630,064</b>
<b>Other Expenses</b>						
Dues and Fees	\$299,551	\$531,343	\$600,147	\$606,148	\$474,274	\$723,385
Miscellaneous Expense	\$28,919	\$30,983	\$31,545	\$31,861	\$35,074	\$34,863
Field Trips	\$16,167	\$19,163	\$22,513	\$22,738	\$22,738	\$22,738
<b>Total Other Expenses</b>	<b>\$344,804</b>	<b>\$581,489</b>	<b>\$654,205</b>	<b>\$660,747</b>	<b>\$532,086</b>	<b>\$780,986</b>
<b>Total Appropriations by Object</b>	<b>\$76,876,688</b>	<b>\$81,778,097</b>	<b>\$84,373,964</b>	<b>\$88,724,729</b>	<b>\$87,914,791</b>	<b>\$90,021,414</b>

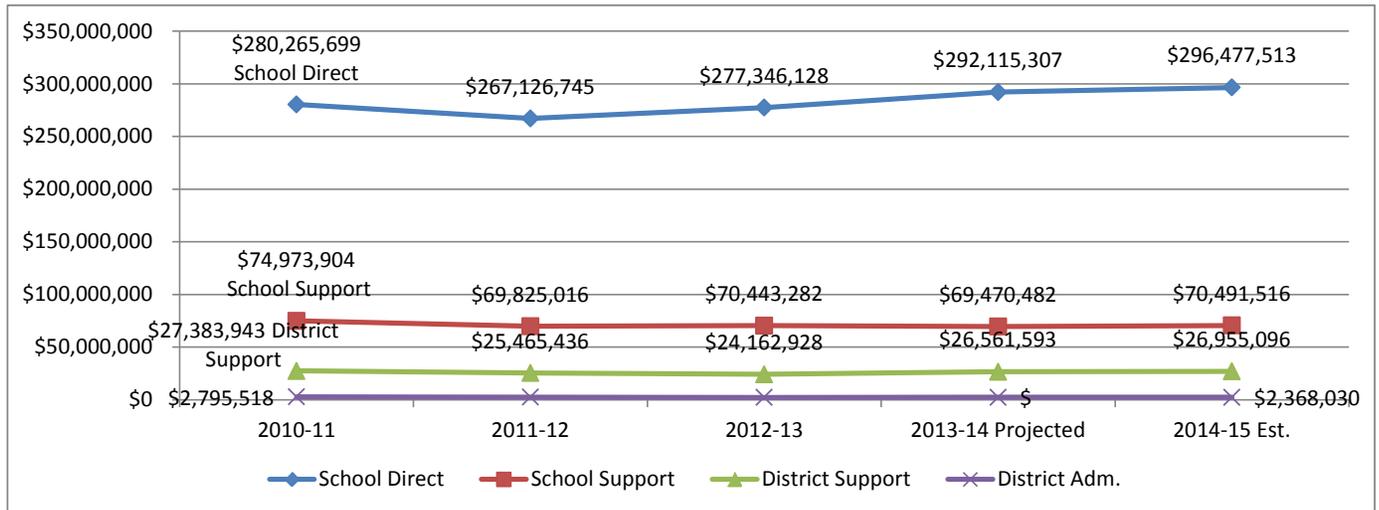
**The School Board of Sarasota County, Florida  
General Fund**

**Comparative Statement of Appropriations by Function**

**2010-2011 through 2013-2014**

**Based Upon Results of Operations through March 31, 2014**

Appropriations by Function	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2013-2014 Projected Actual
Instruction	\$249,805,297	\$237,579,038	\$248,225,305	\$262,754,098	\$259,188,726	\$261,921,858
Pupil Personnel Services	\$22,028,886	\$20,974,102	\$20,270,560	\$21,051,444	\$20,960,139	\$21,043,564
Instructional Media Services	\$5,329,777	\$4,693,130	\$4,030,758	\$3,605,587	\$3,490,957	\$3,443,421
Instruction and Curriculum Dev	\$2,904,870	\$2,389,837	\$2,446,669	\$2,549,807	\$2,760,345	\$2,707,681
Instructional Staff Training	\$1,772,619	\$1,381,992	\$1,253,536	\$1,238,677	\$1,372,588	\$1,292,355
Instruction Related Technology	\$1,359,233	\$2,301,261	\$3,009,685	\$2,934,647	\$3,399,550	\$2,916,741
Board of Education	\$764,277	\$818,210	\$554,705	\$578,088	\$578,088	\$578,088
Legal Services	\$347,477	\$187,100	\$261,577	\$264,420	\$264,420	\$264,420
General Administration	\$1,683,764	\$1,511,725	\$1,469,372	\$1,451,313	\$1,417,811	\$1,490,953
School Administration	\$17,405,996	\$16,075,568	\$16,239,544	\$16,624,114	\$16,859,992	\$17,239,552
Facilities Acquisition & Construction	\$250	\$36,330	\$18,259	\$19,029	\$19,029	\$19,029
Fiscal Services	\$2,007,119	\$2,040,300	\$1,828,780	\$1,775,871	\$1,938,380	\$1,942,490
Food Services	\$29,624	\$39,009	\$90,886	\$94,717	\$94,717	\$94,717
Central Services	\$5,856,076	\$5,402,277	\$5,342,605	\$5,367,820	\$5,677,556	\$5,818,505
Pupil Transportation	\$16,953,962	\$16,341,740	\$15,882,425	\$15,848,578	\$16,793,850	\$16,326,538
Operation of Plant	\$35,208,021	\$33,046,591	\$33,599,632	\$34,282,328	\$33,333,807	\$31,259,360
Maintenance of Plant	\$17,450,593	\$15,515,917	\$13,852,284	\$14,186,220	\$14,013,946	\$15,078,618
Administrative Technology Services	\$2,069,905	\$2,470,612	\$3,121,000	\$3,050,654	\$3,567,502	\$3,702,952
Community Services	\$1,742,506	\$1,579,214	\$1,809,820	\$1,786,112	\$1,749,440	\$2,789,724
Transfers to Other Funds	\$698,812	\$550,279	\$930,590	\$550,279	\$550,279	\$550,279
<b>Total</b>	<b>\$385,419,064</b>	<b>\$364,934,233</b>	<b>\$374,237,991</b>	<b>\$390,013,803</b>	<b>\$388,031,122</b>	<b>\$390,480,843</b>



**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.