

**The School Board of Sarasota County, Florida**  
**General Fund Budget Workshop**  
**September 20, 2011**

**Agenda**

- 1) Student enrollment by geographical area for the period 2007-2008 through the revised enrollment for 2011-2012 based upon the five day count.  
Attachment "A"
  
- 2) Preliminary estimate of the adjustment needed for 2012-2013 to maintain a 7.5% unassigned Fund Balance.  
Attachment "B"
  
- 3) Analysis of amounts spent by function for the period 2007-2008 through the Budget approved for 2011-2012.  
Attachment "C"
  
- 4) Discussion of percentage of unassigned Fund Balance as of June 30, 2013. Each percent of total appropriations estimated for 2012-2013 would be approximately \$3.6 million.
  
- 5) Discussion of areas of reduction that the Board feels should be exempt or areas that need adjustment.

## Attachment "A"

**The School Board of Sarasota County, Florida**  
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**Total Student Enrollment of District Schools and Charter Schools (Note SCTI and Contracted Programs are excluded)**

School	2007-2008	2008-2009	2009-2010	2010-2011	Original 2011-2012 Budget	Revised 2011-2012 Based on 5 Day Count	5 Day Count Increase (Decrease)
District Schools	39,474	37,835	37,308	36,406	35,392	35,727	335
Charter Schools	2,298	3,009	3,684	4,158	4,870	4,984	114
<b>Total</b>	<b>41,772</b>	<b>40,844</b>	<b>40,992</b>	<b>40,564</b>	<b>40,262</b>	<b>40,711</b>	<b>449</b>

**Student Enrollment Information by Geographical Area ( Note SCTI and Contracted Programs are excluded)**

School	2007-2008	2008-2009	2009-2010	2010-2011	Original 2011-2012 Budget	Revised 2011-2012 Based on 5 Day Count	5 Day Count Increase (Decrease)
<b>North County</b>							
Alta Vista Ele.	682	689	640	624	620	555	-65
Bay Haven Ele.	588	589	583	584	585	584	-1
Brentwood Ele.	733	709	674	656	623	631	8
Emma Booker Ele.	560	523	490	522	492	533	41
Fruitville Ele.	680	693	719	715	723	755	32
Gocio Ele.	812	736	755	749	720	761	41
Tatum Ridge Ele.	833	849	805	754	727	728	1
Tuttle Ele.	727	697	629	626	623	634	11
Booker Mid.	893	890	887	854	788	843	55
McIntosh Mid	1,063	978	891	867	859	878	19
Booker High	1,536	1,255	1,142	1,073	1,010	1,063	53
Sarasota High	2,533	2,373	2,235	2,018	1,888	1,942	54
Phoenix Academy	172	191	193	201	200	183	-17
Sarasota Arts & Sciences Charter	604	632	672	681	750	749	-1
Sarasota Military Charter	524	614	713	796	820	877	57
Suncoast Innovative Studies Charter	236	264	290	311	349	367	18
<b>Total North County</b>	<b>13,176</b>	<b>12,682</b>	<b>12,318</b>	<b>12,031</b>	<b>11,777</b>	<b>12,083</b>	<b>306</b>

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**Budget Workshop September 20, 2011**

Total Student Enrollment of District Schools and Charter Schools (Note SCTI and Contracted Programs are excluded)

School	2007-2008	2008-2009	2009-2010	2010-2011	Original 2011-2012 Budget	Revised 2011-2012 Based on 5 Day Count	5 Day Count Increase (Decrease)
<b>Central County</b>							
Ashton Ele.	838	811	837	819	810	793	-17
Gulf Gate Ele.	792	804	735	751	730	762	32
Lakeview Ele.	750	772	697	635	615	650	35
Philippi Shores Ele.	628	659	665	646	689	665	-24
Southside Ele.	646	640	705	736	737	715	-22
Wilkinson Ele.	638	572	553	529	490	510	20
Brookside Mid.	1,075	1,135	1,077	1,036	952	899	-53
Sarasota Mid.	1,169	1,148	1,142	1,142	1,157	1,146	-11
Riverview High	2,599	2,532	2,670	2,742	2,755	2,706	-49
Suncoast Polytechnical High		150	308	436	569	561	-8
Oak Park Center	365	365	383	345	350	342	-8
Pineview Gifted School	2,210	2,116	2,170	2,210	2,219	2,188	-31
Imagine Palmer Ranch Charter			293	406	565	598	33
Sarasota Suncoast Academy Charter	266	326	354	427	456	435	-21
<b>Total Central County</b>	<b>11,976</b>	<b>12,030</b>	<b>12,589</b>	<b>12,860</b>	<b>13,094</b>	<b>12,970</b>	<b>-124</b>

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Total Student Enrollment of District Schools and Charter Schools (Note SCTI and Contracted Programs are excluded)

School	2007-2008	2008-2009	2009-2010	2010-2011	Original 2011-2012 Budget	Revised 2011-2012 Based on 5 Day Count	5 Day Count Increase (Decrease)
<b>South County</b>							
Atwater Ele.			686	672	651	687	36
Cranberry Ele.	879	805	810	747	683	734	51
Englewood Ele.	420	405	402	384	389	426	37
Garden Ele.	628	617	609	600	588	576	-12
Glenallen Ele.	868	774	714	684	637	703	66
Lamarque Ele.	1,131	1,055	1,044	1,013	1,001	950	-51
Taylor Ranch Ele.	846	840	803	704	677	669	-8
Toledo Blade Ele.	1,564	1,320	677	646	615	651	36
Venice Ele.	652	682	609	603	588	596	8
Heron Creek Mid.	2,071	1,278	1,176	1,116	1,076	1,053	-23
Venice Mid.	870	791	755	731	626	642	16
Woodland Mid.		719	767	669	582	617	35
Northport High	2,709	2,540	2,586	2,472	2,276	2,348	72
Venice High	2,112	2,019	1,960	1,951	1,922	1,916	-6
Laurel Nokomis School	1,153	1,067	1,080	1,096	1,100	1,090	-10
Oak Park South Center	49	47	45	48	50	42	-8
Imagine Charter School at Northport		514	637	769	946	974	28
Island Village Montessori Charter	422	385	438	462	504	495	-9
Student Leadership Academy of Venice Charter	246	274	287	306	330	325	-5
Strength and Knowledge at the Y Charter					150	164	14
<b>Total South County</b>	<b>16,620</b>	<b>16,132</b>	<b>16,085</b>	<b>15,673</b>	<b>15,391</b>	<b>15,658</b>	<b>267</b>
<b>Grand Total</b>	<b>41,772</b>	<b>40,844</b>	<b>40,992</b>	<b>40,564</b>	<b>40,262</b>	<b>40,711</b>	<b>449</b>

**Attachment "B"**

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September 20, 2011**

**Preliminary estimate of the adjustment needed to maintain a 7.5% unassigned Fund Balance  
for the Fiscal Year 2012-2013**

In the below tables are the assumptions that have been used in estimating both revenues and appropriations for the fiscal year 2012-2013.

**Revenues and Transfers in**

<b>Description</b>	<b>Budget 2011-2012</b>	<b>Estimate 2012-2013</b>	<b>Increase (Decrease)</b>
Federal Education Jobs Fund (Note that there is discussion at the Federal Level to appropriate funds to avoid teacher layoffs for the next fiscal year. Currently the estimate for 2012-2013 is there will be no funding)	\$7,849,799	\$0	(\$7,849,799)
Medicaid and ROTC Reimbursements	\$2,056,131	\$2,041,199	(\$14,932)
State Revenues (The estimate for 2012-2013 is based upon a net state reduction of 1.6%. This is based upon an increase in students using the John McKay ESE Scholarship program and additional students enrolling in the virtual school options.	\$75,626,126	\$74,422,599	(\$1,203,527)
Local Revenues (The majority of the estimated decrease for 2012-2013 is the tax roll decreasing by 3%)	\$254,174,851	\$249,316,579	(\$4,858,272)
<b>Total Revenues</b>	<b>\$339,706,907</b>	<b>\$325,780,377</b>	<b>(\$13,926,530)</b>
Transfers In From Capital (The estimate for 2012-2013 is based upon a small reduction of 1% in the area of maintenance and equipment expenditures in the operating fund that are eligible for reimbursement from the capital fund)	\$19,643,296	\$19,449,705	(\$193,591)
<b>Total Revenues and Transfers In</b>	<b>\$359,350,203</b>	<b>\$345,250,082</b>	<b>(\$14,120,121)</b>

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September 20, 2011**

The appropriation changes are based upon a 1.5% decline in students being served by district schools, continuation of the furlough days, no changes in the current salary schedules, impact of the current legislation raising the retirement rate in 2012-2013, and the group health plan increasing by the national average of 10%. The appropriation details are in the below table.

**Appropriations**

<b>Description</b>	<b>Budget 2011-2012</b>	<b>Estimate 2012-2013</b>	<b>Increase (Decrease)</b>
<b>Salaries</b> (The decrease for 2012-2013 is based upon an enrollment decrease of 1.5% in district schools for a net reduction of approximately 65 positions, with no salary changes from the current year.)	\$228,641,630	\$225,474,458	(\$3,167,172)
<b>Employee Benefits</b> (The majority of the increase is related to the Legislature approving in the 2011 session a 2 % increase of the Florida Retirement rate for the fiscal year 2012-2013. That amount is \$3,317,188. The balance of the increase is related to the group health plan increase being forecasted to increase at the national average.)	\$62,102,696	\$66,127,757	\$4,025,061
<b>Purchased Services</b> (The majority of the increase for 2012-2013 is related to an estimated increase of 327 charter school students.	\$58,112,729	\$60,178,912	\$2,066,183
<b>Energy Services</b> (A majority of the decrease has been estimated based upon an increase in John McKay and virtual school students resulting in fewer students being transported for 2012-2013 and continued energy savings.)	\$11,114,530	\$10,948,563	(\$165,967)
<b>Materials and Supplies</b> (The decrease has been estimated on serving 1.5% fewer students in 2012-2013.)	\$9,999,397	\$9,850,082	(\$149,315)
<b>Capital Outlay</b> (The decrease has been estimated on serving 1.5% fewer students in 2012-2013.)	\$2,305,690	\$2,271,674	(\$34,016)
<b>Other Expenses</b> (The decrease has been estimated on serving 1.5% fewer students.	\$343,092	\$337,969	(\$5,123)

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General Fund Budget Workshop  
September 20, 2011**

Description	Budget 2011-2012	Estimate 2012-2013	Increase (Decrease)
Transfers to Self Insurance (The estimate is for the favorable trend of the decrease in claims being submitted to continue.)	\$550,279	\$539,273	(\$11,006)
<b>Total Appropriations</b>	\$373,170,043	\$375,728,688	\$2,558,645

**Summary of the preliminary estimate of the adjustment needed to maintain a 7.5% unassigned fund balance for the Fiscal Year 2012-2013**

The table below summarizes the estimated amount that will need to be reduced from the General Operating Fund based on the assumptions listed in the above tables.

Description	Amount
Fund balance estimated to be above the 7.5% unassigned balance at June 30, 2012	\$14,426,372
Total Revenues and Transfers In Estimated for 2012-2013	\$345,250,082
Total Available Resources Estimated for 2012-2013	\$359,676,454
Total Appropriations Estimated for 2012-2013	(\$375,728,688)
Shortfall of Available Recourses to fund Appropriations for 2012-2013	(\$16,052,234)
As Appropriations are reduced for the 2012-2013 fiscal year the amount required to maintain the 7.5% unassigned balance will also reduce. It is estimated there will be an additional amount available to be used from the fund balance above the 7.5% as of June 30, 2013.	\$1,581,127
Preliminary estimate of the adjustment for 2012-2013.	(\$14,471,106)

The School Board of Sarasota County, Florida  
 Budget Workshop September 20, 2011

Below are the amounts spent and appropriated by function since 2007-08 through 2011-2012

Function	School Direct					Original Budget 11-12	Dollar Amount of Change from 2007-08 to 2011-12	Percentage Change From 2007-08 to 2011-12
	Actual 07-08	Actual 08-09	Actual 09-10	Actual 10-11	Actual 11-12			
<b>Instruction</b> - includes teachers, teacher aides, and instructional materials and supplies	\$259,445,841	\$255,605,218	\$249,463,312	\$249,805,297	\$242,747,887	(\$16,697,954)	-6.44%	
<b>Pupil Personnel Services</b> - includes guidance counselors, psychologists, social workers, school registrars, clinic aide staff, and materials and supplies	\$27,697,594	\$25,061,176	\$21,758,232	\$22,028,886	\$21,078,785	(\$6,618,809)	-23.90%	
<b>Instructional Media Services</b> -includes media specialist, media aides, media department, library books, and materials and supplies	\$5,688,308	\$6,071,064	\$5,213,687	\$5,329,777	\$5,310,391	(\$377,917)	-6.64%	
<b>Instructional Technology</b> - includes school technology support personnel, school computers, printers, school instructional software	\$6,861,873	\$2,856,417	\$1,374,053	\$1,359,233	\$2,386,674	(\$4,475,199)	-65.22%	
<b>Community Services</b> - includes adult education classes, child care programs, and related materials and supplies	\$1,186,509	\$1,128,776	\$1,061,971	\$1,742,506	\$1,727,127	\$540,618	45.56%	
<b>Total School Direct</b>	\$300,880,125	\$290,722,651	\$278,871,255	\$280,265,699	\$273,250,864	(\$27,629,261)	-9.18%	

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Budget Workshop September 20, 2011

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Function	Actual 07-08	Actual 08-09	Actual 09-10	Actual 10-11	Original Budget 11-12	Dollar Amount of Change from 2007-08 to 2011-12	Percentage Change From 2007-08 to 2011-12
<b>School Support</b>							
<b>Instruction and Curriculum Development</b> - includes department of curriculum, school curriculum development, and curriculum materials and supplies.	\$4,457,373	\$3,752,397	\$2,756,759	\$2,904,870	\$2,737,550	(\$1,719,823)	-38.58%
<b>Staff Training</b> - includes professional development department, school staff development activities, and related materials and supplies.	\$10,566,873	\$4,610,032	\$1,815,137	\$1,772,619	\$1,690,283	(\$8,876,590)	-84.00%
<b>School Administration</b> - includes school Principals, Assistant Principals, all other personnel assigned to the school office and related materials and supplies.	\$18,759,294	\$18,371,708	\$17,879,482	\$17,405,996	\$16,602,815	(\$2,156,479)	-11.50%
<b>Transportation</b> - includes all costs associated with the busing of students	\$19,173,897	\$17,742,949	\$16,875,870	\$16,953,962	\$16,265,147	(\$2,908,750)	-15.17%
<b>Operation of Plant</b> - includes custodial, security aides, utilities, fiber optic lines, telephones, property insurance, and all related materials and supplies	\$34,869,715	\$36,290,746	\$36,724,525	\$35,208,021	\$34,024,073	(\$845,642)	-2.43%
<b>Food Service</b> - includes only costs associated with food service at SCTI and terminal leave pay for the employees of the Food Service Fund	\$69,555	\$68,826	\$72,539	\$29,624	\$29,328	(\$40,227)	-57.83%
<b>Transfers to the Self Insurance Fund</b> - includes the cost of general liability insurance and auto insurance.	\$711,347	\$728,786	\$665,181	\$698,812	\$550,279	\$539,273	-22.64%

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 Budget Workshop September 20, 2011

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Function	Actual 07-08	Actual 08-09	Actual 09-10	Actual 10-11	Original Budget 11-12	Dollar Amount of Change from 2007-08 to 2011-12	Percentage Change From 2007-08 to 2011-12
Total School Support	\$88,608,054	\$81,565,444	\$76,789,493	\$74,973,904	\$71,899,475	(\$16,008,238)	-18.86%

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 Budget Workshop September 20, 2011

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Function	Actual 07-08	Actual 08-09	Actual 09-10	Actual 10-11	Original Budget 11-12	Dollar Amount of Change from 2007-08 to 2011-12	Percentage Change From 2007-08 to 2011-12
<b>District Support</b>							
<b>Administrative Technology Services</b> - includes the Information Services department and all related equipment, materials and supplies	\$2,138,054	\$2,020,761	\$2,380,660	\$2,069,905	\$2,039,121	(\$98,933)	-4.63%
<b>Fiscal Services</b> - includes the financial services department operations	\$2,290,703	\$2,199,023	\$2,070,591	\$2,007,119	\$1,893,331	(\$397,372)	-17.35%
<b>Central Services</b> - includes the departments of Materials Management, Research & Assessment, Human Resources, and Safety and Security / School Police	\$6,829,512	\$6,344,958	\$5,662,585	\$5,856,076	\$5,634,964	(\$1,194,548)	-17.49%
<b>Maintenance of Plant</b> - Includes the operations of the Facilities and Information Services departments that maintain the buildings and telecommunications. The majority of this function is funded from the capital millage transfer.	\$15,335,334	\$17,787,459	\$16,859,112	\$17,450,593	\$15,825,357	\$490,023	3.20%
<b>Total District Support</b>	\$26,593,603	\$28,352,201	\$26,972,948	\$27,383,693	\$25,392,773	(\$1,200,830)	-4.52%

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 Budget Workshop September 20, 2011

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Function	Actual 07-08	Actual 08-09	Actual 09-10	Actual 10-11	Original Budget 11-12	Dollar Amount of Change from 2007-08 to 2011-12	Percentage Change From 2007-08 to 2011-12
<b>District Administration</b>							
Board of Education - includes the cost associated with the school board including cost of the yearly audit, legal fees, required legal advertisements, and related materials and supplies	\$1,335,260	\$1,182,576	\$1,946,631	\$1,111,754	\$1,041,678	(\$293,582)	-21.99%
General Administration - includes Superintendents office operations, Executive Directors of schools, and related materials and supplies	\$2,267,468	\$1,968,982	\$2,240,357	\$1,683,764	\$1,585,252	(\$682,216)	-30.09%
<b>Total District Administration</b>	\$3,602,728	\$3,151,558	\$4,186,988	\$2,795,518	\$2,626,930	(\$975,798)	-27.08%
<b>Grand Total</b>	\$419,684,510	\$403,791,854	\$386,820,684	\$385,418,814	\$373,170,042	(\$45,814,127)	-11.08%
<b>Total Enrollment as of October for each Year</b>							
<b>Total Student Enrollment</b>	41,905	40,963	41,117	40,716	40,989	(916)	-2.19%