

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA



2016-2017 FINAL BUDGET GENERAL FUND EXECUTIVE SUMMARY

SEPTEMBER 14, 2016

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2016-2017 GENERAL FUND BUDGET EXECUTIVE SUMMARY

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The School Board of Sarasota County, Florida

2016-2017 General Fund Budget

Sarasota County School Board Vision Statement

The School District of Sarasota County places learning at the center of its activities to enable all learners to lead productive, responsible, and healthful lives.

Sarasota County School Board Mission Statement

The School District of Sarasota County prepares students to achieve the highest learning standards by engaging a high quality staff, involved parents, and a supportive community.

Sarasota County School Board Strategic Plan

The 2016-2017 General Fund budget reflects the priorities established in the Strategic Plan. The plan is based upon five pillars that provide the focus and structure from which the school district will build success. The five pillars are Quality, People, Service, Resources, and Safety. The Quality pillar focuses on measured results for student achievement. The People pillar is founded on maximizing the value of our staff, partners and stakeholders. The Services pillar is promoting courteous, professional, efficient and productive interactions among staff, students, parents, and visitors. The Resources pillar is focused upon ensuring full and equitable use of our facilities, systems and funding. The Safety pillar is protecting our resources, staff, students, parents and visitors.

General Fund Overview

The General Fund is the chief operating fund of the school district. Generally accepted accounting principles prescribe that the General Fund be used to account for all financial resources except those required to be accounted for in another fund.

The General Fund revenues are controlled by the State Legislature. Each year the Legislature appropriates funding for school districts using the Florida Education Finance Program. This funding system was enacted by the Florida Legislature in 1973 to guarantee equalized funding per student on a state wide basis. A key feature of the Florida Education Finance Program funding model is that it bases financial support for education upon the individual student participating in a particular education program rather than upon the number of teachers or classrooms. In addition to the base funding, the Legislature also appropriates funds called Categoricals. The Categoricals are other Legislative or voter mandated educational programs. The largest categorical is the student class size amendment approved by voters in 2002. This amendment became fully effective in the 2010 - 2011 school year. Classrooms where core subject content is taught can have no more than 18 students for grades kindergarten through grade 3, no more than 22 students in grades 4 through 8, and no more than 25 students in grades 9 through 12. The 2013 Legislature added that schools of choice are allowed to apply the number of students per class averaged per grade category. For example, in schools of choice, this allows for classes to be above the maximum, as long as there are other classes below the maximum. There is a penalty for classrooms that have more students than the constitutional amendment. The penalty is loss of the class size categorical and half of the base student allocation for each student that exceeds the maximum. School districts out of compliance must submit a corrective action plan by February 1, 2017, to receive a portion of the funding taken away for noncompliance. School districts that are in compliance will receive a redistribution of funds paid by the districts out of compliance.

The School Board of Sarasota County, Florida
2016-2017 General Fund Budget
General Fund Overview -continued

The Legislature has established other laws that allow school districts to raise additional revenue. The 2001 Legislature provided authority for an additional levy, not to exceed four years, for operational purposes to be authorized by the electorate through a local referendum. The Sarasota County School Board held a local referendum in 2002 and the voters approved a 1 mill levy that was extended an additional 4 years by voters in 2006, 2010, and 2014. This funding source accounts for approximately 13% of the total revenue in the General Fund.

The General Fund expenditures are approximately 76% salary and employee benefits. The salaries paid out of the General Fund covers the majority of all staff in schools and support departments. This includes teachers, bus drivers, custodians, etc. The other 24% is for instructional materials, utilities, fuel for buses, charter school payments etc.

Projected results of Operations for the Prior Fiscal Year of 2015-2016

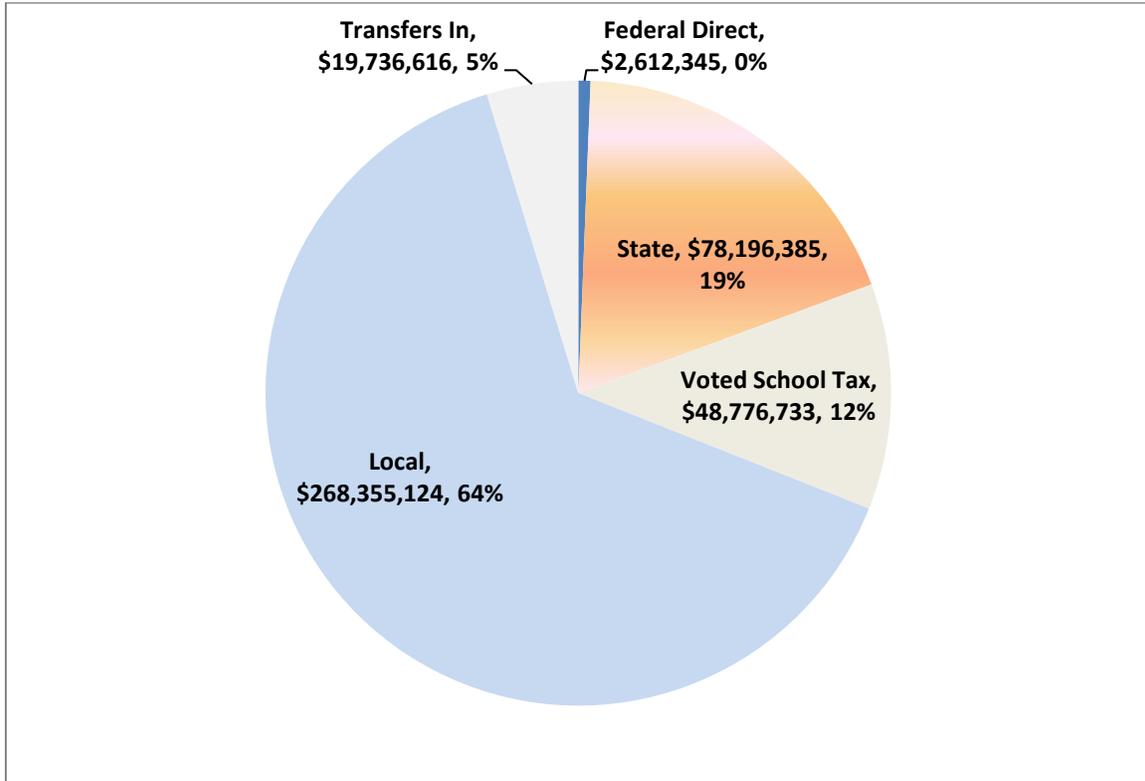
In the graphs and tables below are the projected actual results of operations for the fiscal year 2015-2016. The ending unassigned fund balance is \$40,721,609 or 10.08%. This healthy reserve has been achieved by all stakeholders working collaboratively together. In the tables that follow are the details by line item of the changes from the original budget.

Revenues and Transfers In

Description	Original Budget 2015-2016	Unaudited 2015-2016	Increase (Decrease) From Original Budget
Federal Direct (Note the majority of the increase is related to the receiving of Medicaid funding above the budget.)	\$2,440,613	\$2,612,345	\$171,732
State Sources (Note the majority of the decrease is related to serving approximately 400 students less than originally projected.)	\$80,305,265	\$78,196,385	(\$2,108,880)
Local Sources (Note the major portion of the increase is related to collecting property taxes in excess of 96%.)	\$313,346,474	\$317,131,857	\$3,785,383
Total Revenues	\$396,092,352	\$397,940,587	\$1,848,235
Transfers in from the Capital Fund (Note the items allowed to be transferred from the 1.5 millage fund increased above the original budget)	\$19,345,336	\$19,736,616	\$391,280
Total Revenue and Transfers In	\$415,437,688	\$417,677,203	\$2,239,515

The School Board of Sarasota County, Florida 2016-2017 General Fund Budget

Total Projected Revenues and Transfers In for 2015-2016 of \$417,677,203



Appropriations

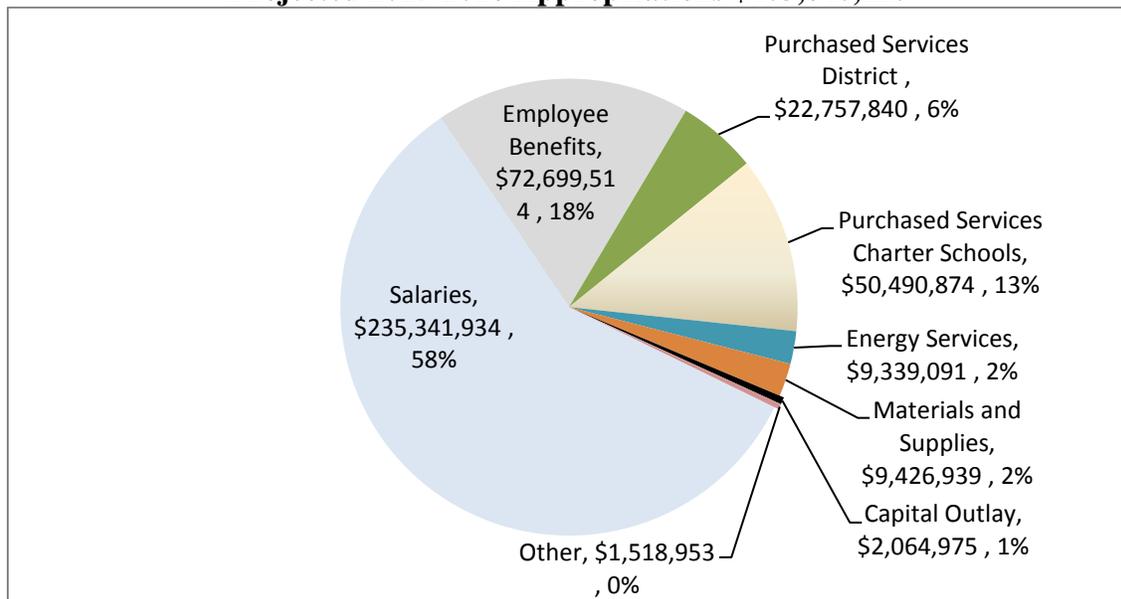
Description	Original Budget 2015-2016	Unaudited 2015-2016	Increase (Decrease) From Original Budget
Salaries (Note the salary decrease reflects the results of the negotiated salary agreement of not less than 2.5% and the savings from the conservative hiring practice continued from prior years.)	\$243,166,745	\$235,341,934	(\$7,824,811)
Employee Benefits (Note the net decrease is primarily from the salary decrease.)	\$74,310,329	\$72,699,514	(\$1,610,815)
Purchased Services - District (The majority of the decrease is related to professional services and site licenses being less than the original budget.)	\$23,893,632	\$22,757,840	(\$1,135,792)

The School Board of Sarasota County, Florida 2016-2017 General Fund Budget

Appropriations- continued

Description	Original Budget 2015-2016	Unaudited 2015-2016	Increase (Decrease) From Original Budget
Purchased Services – Charter Schools – (The decrease is related to serving fewer students than originally budgeted.)	\$51,143,096	\$50,490,874	(\$652,222)
Energy Services (The majority of the decrease is related to the price of the fuel decline since the development of the original budget.)	\$10,956,156	\$9,339,091	(\$1,617,065)
Materials and Supplies (The majority of the decrease is related to a decrease in consumable supplies.)	\$10,277,610	\$9,426,939	(\$850,671)
Capital Outlay (The majority of the increase is related to an increase in replacement of equipment and furniture.)	\$1,787,346	\$2,064,975	\$277,629
Other Expenses (The majority of the increase is in the amount spent for dues and fees.)	\$873,964	\$941,043	\$67,079
Transfers Out	\$577,910	\$577,910	\$0
Total Appropriations	\$416,986,788	\$403,640,120	(\$13,346,668)

Projected 2015-2016 Appropriations \$403,640,120



**The School Board of Sarasota County, Florida
2016-2017 General Fund Budget**

Ending Gross Fund Balance

Description	Original Budget 2015-2016	Projected 2015-2016	Increase (Decrease) From Original Budget
Beginning Gross Fund Balance July 1, 2015	\$44,840,713	\$44,840,713	\$0
Add Revenues and Transfers In	\$415,437,688	\$417,677,203	\$2,239,515
Less Appropriations	\$416,986,788	\$403,640,120	(\$13,346,668)
Ending Gross Fund Balance June 30, 2016	\$43,291,613	\$58,877,796	\$15,586,183

Composition of the Ending Gross Fund Balance

Description	Original Budget 2015-2016	Unaudited 2015-2016	Increase (Decrease) From Original Budget
Non Spendable Fund Balance (Inventory/Prepaid Expenses) Note effective end of 2015-2016 prepaid expenses were added.	\$184,511	\$5,764,339	\$5,579,828
Assigned Fund Balance (Encumbrances, School carry Forwards, Categorical and Grant Carry Forwards)	\$9,592,314	\$16,994,744	\$7,402,430
Unassigned Fund Balance (Board Policy 10% to 7.5% of Appropriations)	\$33,514,788 8.04%	\$36,118,713 8.95%	\$2,603,925 .91%
Total Ending Gross Fund balance	\$43,291,613	\$58,877,796	\$15,586,183

The 2016-2017 Budget

The budget development process is a year round continuous process. Student projections are forecasted over a five year period identifying both operating and capital needs. The 2016-2017 budget process began with the first budget workshop being held on January 19, 2016, to review the five year enrollment projections through 2020-2021. The second budget workshop was held February 16, 2016, to review the Legislative budget proposals for 2016-2017, an update of the projected results of General Fund operations through June 30, 2016, and an update on future Capital Fund projects through 2020-2021. The third budget workshop was held March 22, 2016. At this workshop, the General Fund estimated results of operations through June 30, 2016, were reviewed, and the latest Legislative budget for 2016-2017 was reviewed. The School Board agreed upon using the current staffing ratios for schools and departments to remain status quo for the 2016-2017 school year.

The School Board of Sarasota County, Florida 2016-2017 General Fund Budget

2016-2017 Budget - continued

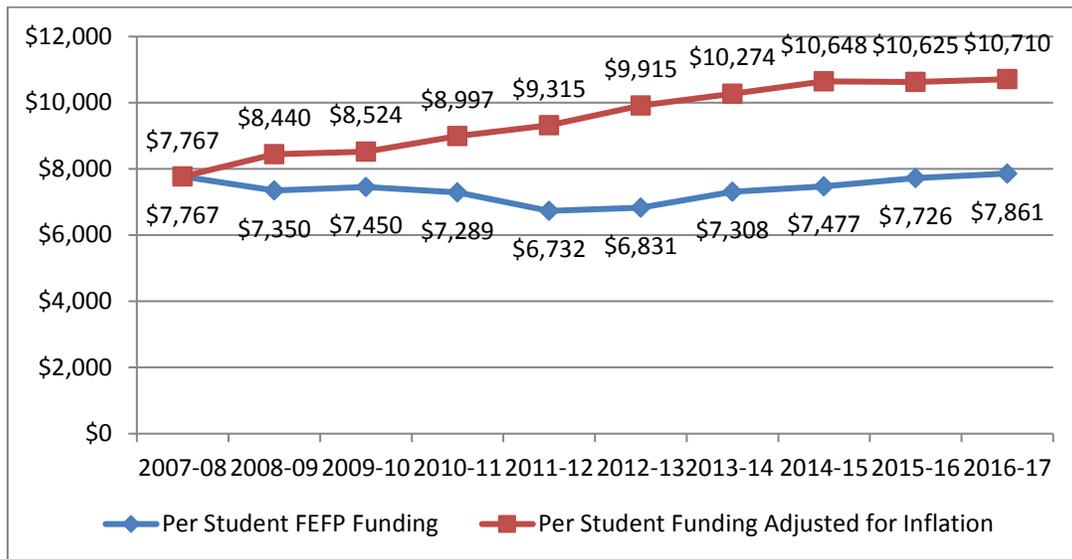
It was also agreed that school and department budgets for 2016-2017 school year could be released to allow for staffing to be completed prior to the end of the school year.

The fourth budget workshop was held April 19, 2016, reviewing the five year capital budget. The fifth budget workshop was held June 21, 2016, reviewing the estimated results of the General Fund operations for the 2015-2016 fiscal year. It was estimated based upon revenues and expenditures through May 31, 2016, that comparing the original budget that was to use \$1,549,100 of the unassigned fund balance that revenues and transfers in will exceed expenditures by \$4,796,469 increasing the unassigned fund balance to \$37,943,815 or 9.12% of total appropriations. The final unaudited June 30, 2016, results of operations indicates the unassigned fund balance will be \$36,118,713 or 8.95% of total appropriations. The Final Budget for 2016-2017, based upon the final Legislative budget passed indicated the amount of revenues will exceed appropriations by \$543,746. This will increase the estimated unassigned fund balance as of June 30, 2017, to \$36,662,460 or 8.61 % of total appropriations.

Revenues

The Florida Legislature determines yearly the funding for Public Education. Using the Public School Funding document “The Florida Education Finance Program” original calculation per year the Sarasota County School District received the largest dollar amount per student in 2007-2008. That amount was \$7,767 per student. The appropriation per student for the 2016-2017 fiscal year is \$7,861 or \$94.00 more per student than in 2007-2008. The chart below displays the original state appropriations per student by year. The chart also displays what the amount per student would have been if the Legislature had been able to fund based upon the growth in the consumer price index.

Original Funding Per Student through the Florida Education Finance Program for the years 2007-08 through 2016-17

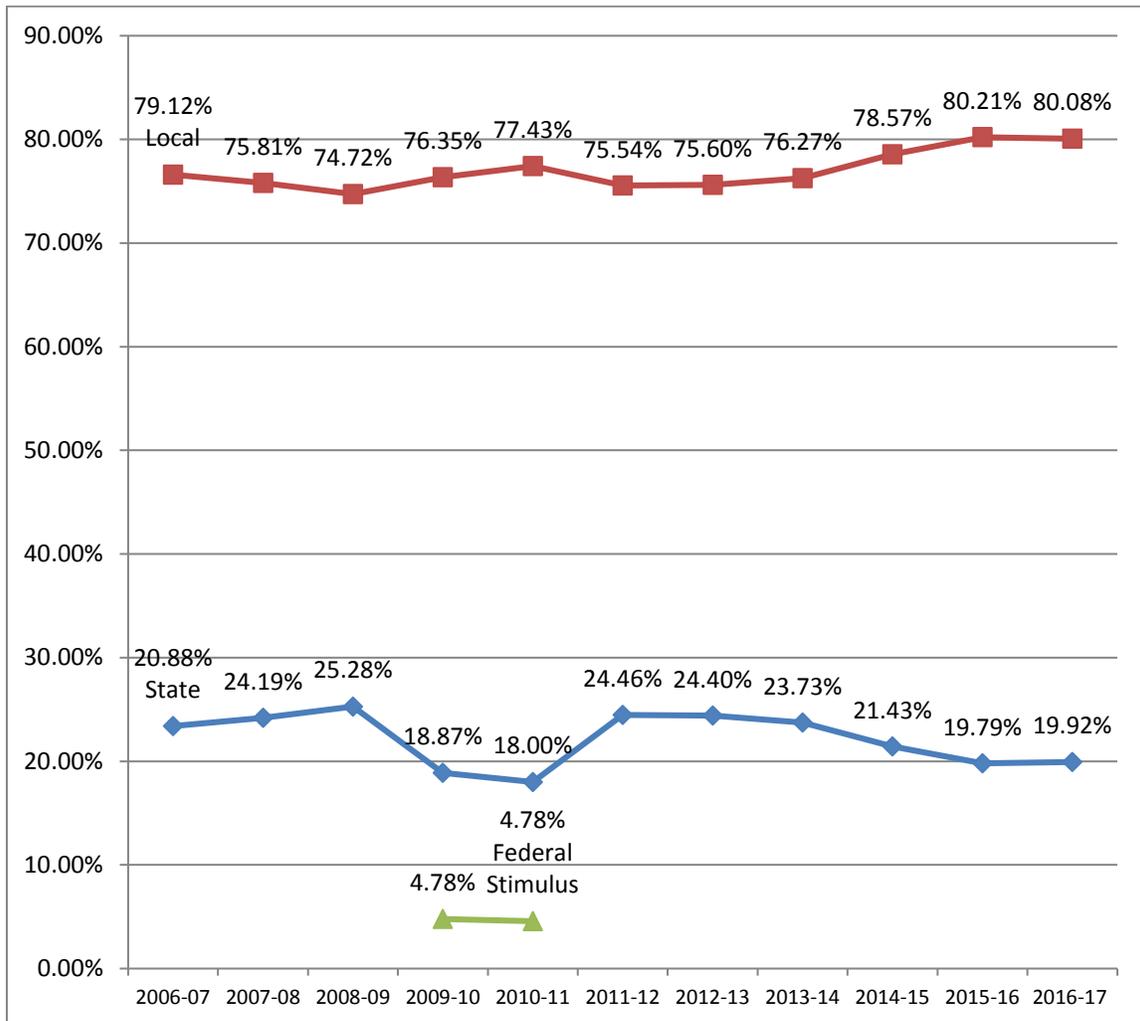


The School Board of Sarasota County, Florida 2016-2017 General Fund Budget

Revenues - continued

The Legislature uses a combination of state funding combined with local property taxes to fund the K-12 public education system. When the national recession began in 2007 the Federal Government provided federal stimulus funds to help states that were experiencing financial difficulties. The state used the funding provided by the American Recovery Act to replace state funding that previously had been used for K-12 public education funding.

In the graph below is a historical percentage of the funding the Sarasota County Public Schools received by revenue source as provided by the Florida Legislature, through the Florida Education Finance Program. The graph highlights that the majority of the Sarasota County School District funding is from local sources. The majority of the local sources is from property taxes.

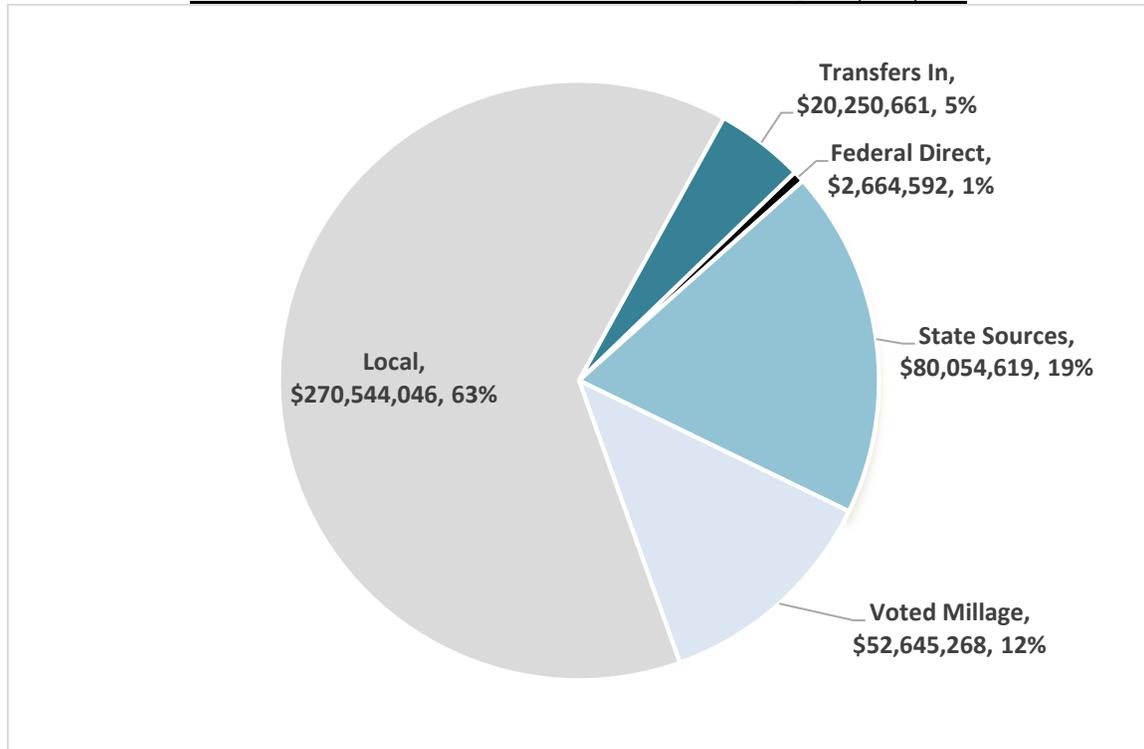


The School Board of Sarasota County, Florida 2016-2017 General Fund Budget

Revenues and Transfers In

Description	Unaudited 2015-2016	Budget 2016-2017	Increase (Decrease)	Percentage Change
Federal Revenues (The revenues have been estimated to increase 2%)	\$2,612,345	\$2,664,592	\$52,247	2%
State Funds (The amount per student has increased by \$107.09 per student.)	\$78,196,385	\$80,054,619	\$1,858,234	2.38%
Local Funds (The major increase is related to the 9.02% increase in the property tax roll. The required local effort millage rate is decreased to compensate for the tax roll growth.)	\$317,131,857	\$323,189,314	\$6,057,457	1.91%
Total Revenues	\$397,940,587	\$405,908,525	\$7,967,938	2.00%
Transfers In From Capital	\$19,736,616	\$20,250,661	\$514,045	.03%
Total Revenues & Transfers	\$417,677,203	\$426,159,186	\$8,481,983	2.03%

2016-2017 Total Revenues and Transfers In \$426,159,186



The School Board of Sarasota County, Florida 2016-2017 General Fund Budget

Appropriations

Appropriations for the 2016-2017 fiscal year are increasing \$21,975,320 or 5.44%. The majority of the increase is related to an estimated cost of living increase for employees, the legislatively mandated retirement rate increase, an anticipated increase in health insurance costs, increase in electrical costs, increase in pass through of funds, for an increase in the number of students to charter schools, and additional staff needed for student growth. In Appendix "A" is a listing of all budget reductions that have been made since the economic downturn of 2007. There were no reductions made for the fiscal year 2016-2017

Appropriations

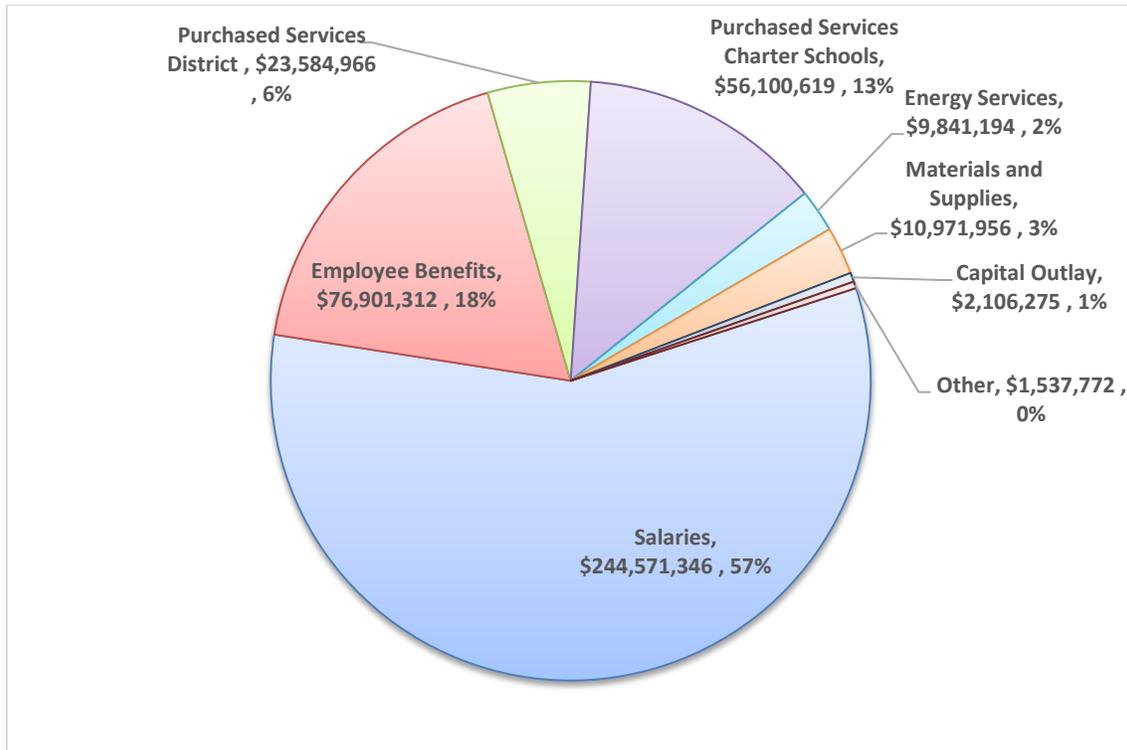
Description	Unaudited 2015-2016	Budget 2016-2017	Increase (Decrease)	Percentage Change
Salaries (The majority of the budget increase is due to serving additional students in district schools and a cost of living increase.)	\$235,341,934	\$244,571,346	\$9,229,412	3.92%
Employee Benefits (The majority of the employee benefit increase is an estimated increase in group health insurance of 10% effective 1/1/15, the related benefits to hiring additional staff and a CPI increase.)	\$72,699,514	\$76,901,312	\$4,201,798	5.78%
Purchased Services – District (The increase is related to applying a cost of living adjustment.)	\$22,757,840	\$23,584,966	\$827,126	3.63%
Purchased Services Charter School pass through of revenues (The majority of the estimated increase is related to a growth of students in charter schools and an increase in the per student allocation.)	\$50,490,874	\$56,100,619	\$5,609,745	11.11%
Energy Services (The increase is related to an estimated rate increase from Florida Power & Light.)	\$9,339,091	\$9,841,194	\$502,103	5.38%

The School Board of Sarasota County, Florida 2016-2017 General Fund Budget

Appropriations - continued

Description	Unaudited 2015-2016	Budget 2016-2017	Increase (Decrease)	Percentage Change
Materials and Supplies (The majority of the increase is related to the carry forward of state textbook funds.)	\$9,426,939	\$10,971,956	\$1,545,017	16.39%
Capital Outlay (The majority of the increase is related to applying a cost of living adjustment.)	\$2,064,975	\$2,106,275	\$41,300	2.00%
Other Expenses (The majority of the increase is related to applying a cost of living adjustment.)	\$941,043	\$959,862	\$18,819	2.00%
Transfer to Other Funds (No change at this time)	\$577,910	\$577,910	\$0	0%
Total Appropriations	\$403,640,120	\$425,615,440	\$21,975,320	5.44%

2016-2017 Appropriations by Object \$425,615,440

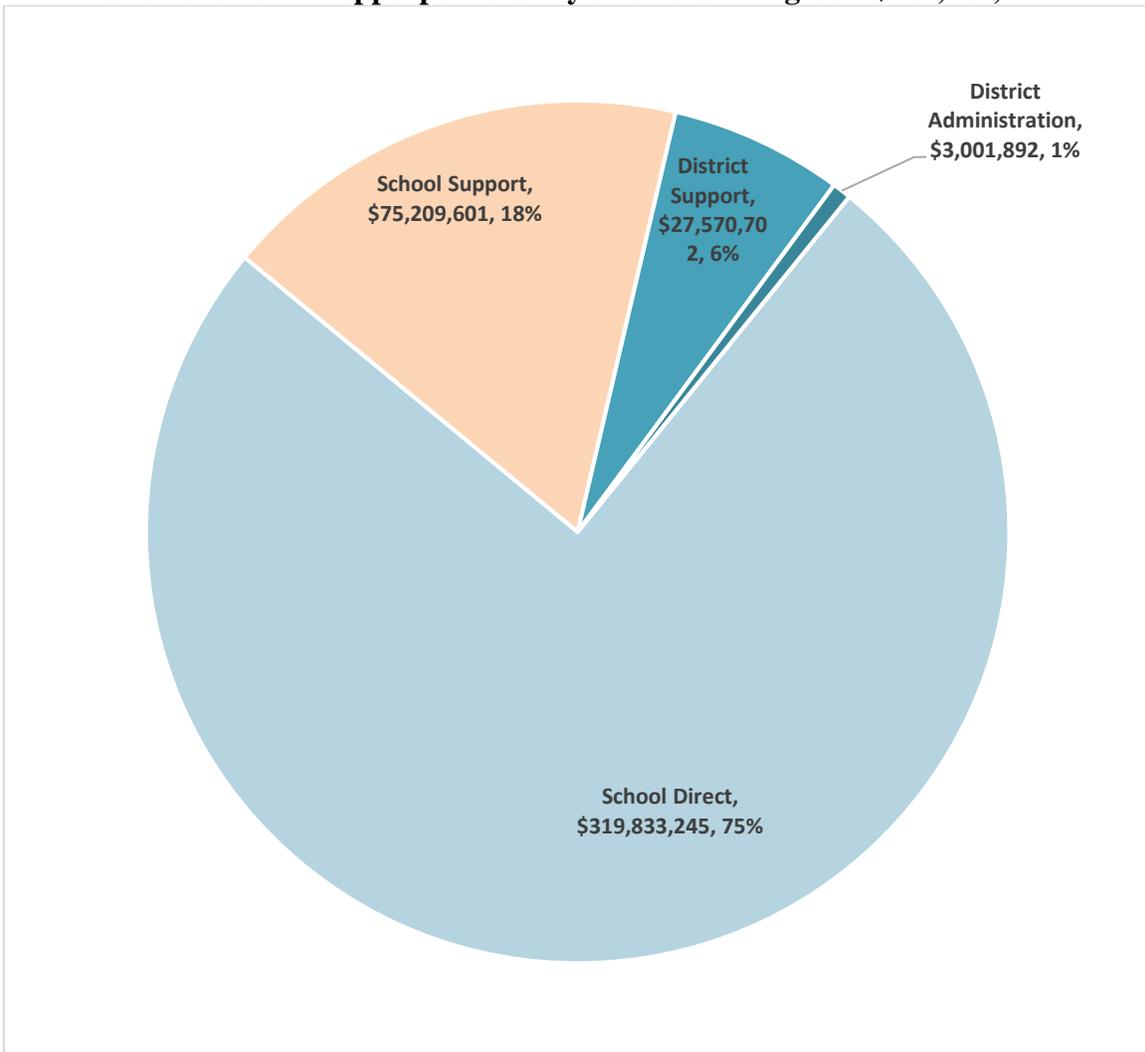


The School Board of Sarasota County, Florida 2016-2017 General Fund Budget

Summary of the 2016-2017 Appropriations by Function Categories

In the graph below are the appropriations summarized by school direct, school support, district support services and district administration services. The composition of the school direct function appropriations are instruction, pupil support services, instructional media services, instructional technology services, and community services. The composition of the school support function appropriations are instruction and curriculum development, instructional staff training, school administration, transportation, operation of plant, food service, and transfers to other funds. The composition of the district support services function appropriations are administrative technology services, fiscal services, central services, and maintenance of plant. The composition of the district administration services function appropriations are general administration, board of education, and legal services.

2016-2017 Total Appropriations by Function Categories \$425,615,440



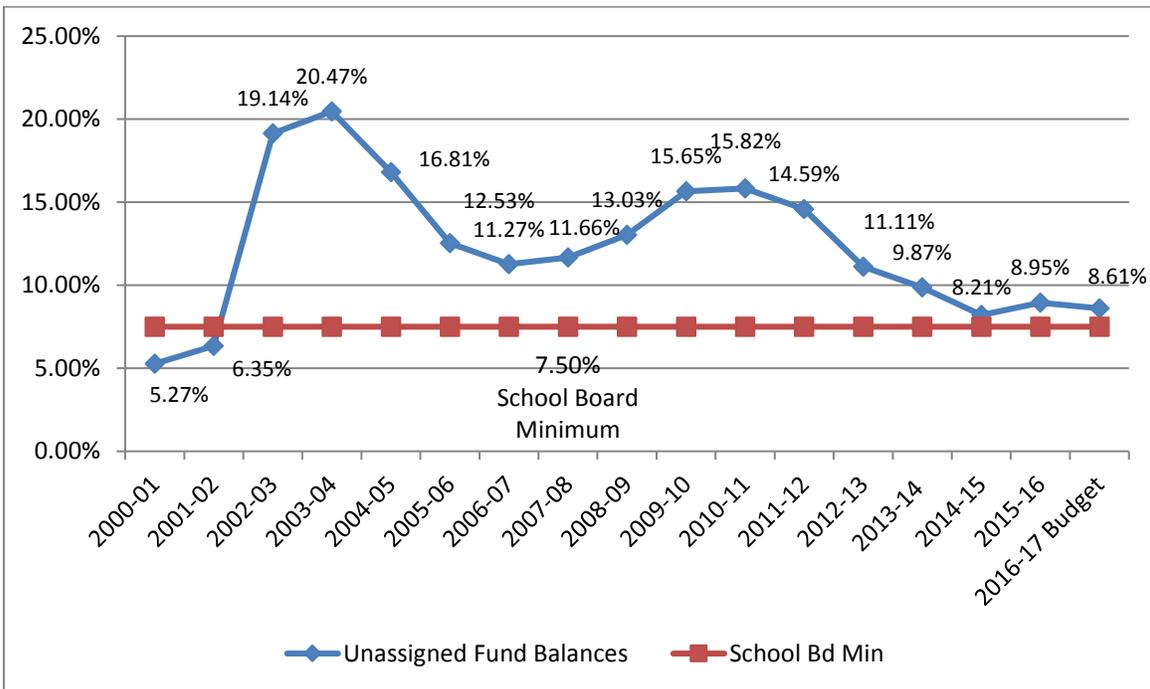
The School Board of Sarasota County, Florida
2016-2017 General Fund Budget
Ending Gross Fund Balance

Description	Unaudited 2015-2016	Budget 2016-2017	Increase (Decrease)
Beginning Gross Fund Balance	\$44,840,713	\$58,877,796	\$14,037,083
Add Revenues and Transfers In	\$417,677,203	\$426,159,186	\$8,481,983
Less Appropriations	\$403,640,120	\$425,615,440	\$21,975,320
Ending Gross Fund Balance	\$58,877,796	\$59,421,542	\$543,746

Composition of the Ending Gross Fund Balance

Description	Unaudited 2015-2016	Budget 2016-2017	Increase (Decrease)
Non Spendable Fund Balance (Inventory / Prepaid Expenses)	\$2,850,559	\$2,850,559	\$0
Assigned Fund Balance (Encumbrances, School, Categorical and Grant Carry Forwards) Note the majority of the reduction anticipated is use of the work force development carry forward and the state instructional materials carry forward.	\$19,908,524	\$19,908,524	\$0
Unassigned Fund Balance (Board Policy 10% to 7.5% of Appropriations)	\$36,118,713 8.95%	\$36,662,459 8.61%	\$543,746
Total Ending Gross Fund balance	\$58,877,796	\$59,421,542	\$543,746

Historical Unassigned Fund Balances Compared to School Board Policy Minimum

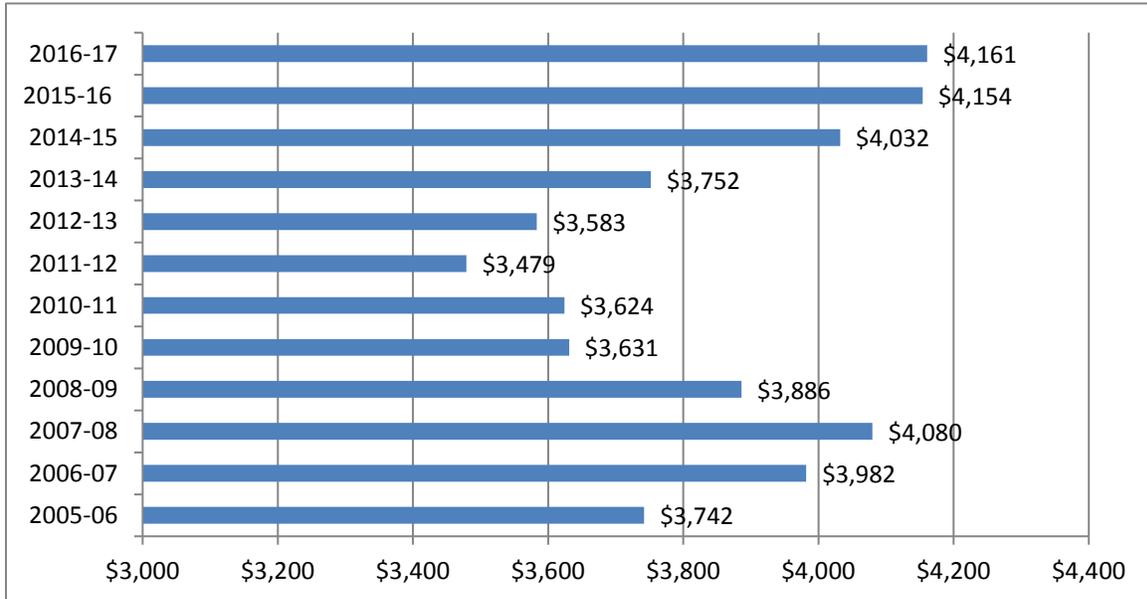


The School Board of Sarasota County, Florida

2016-2017 General Fund Budget

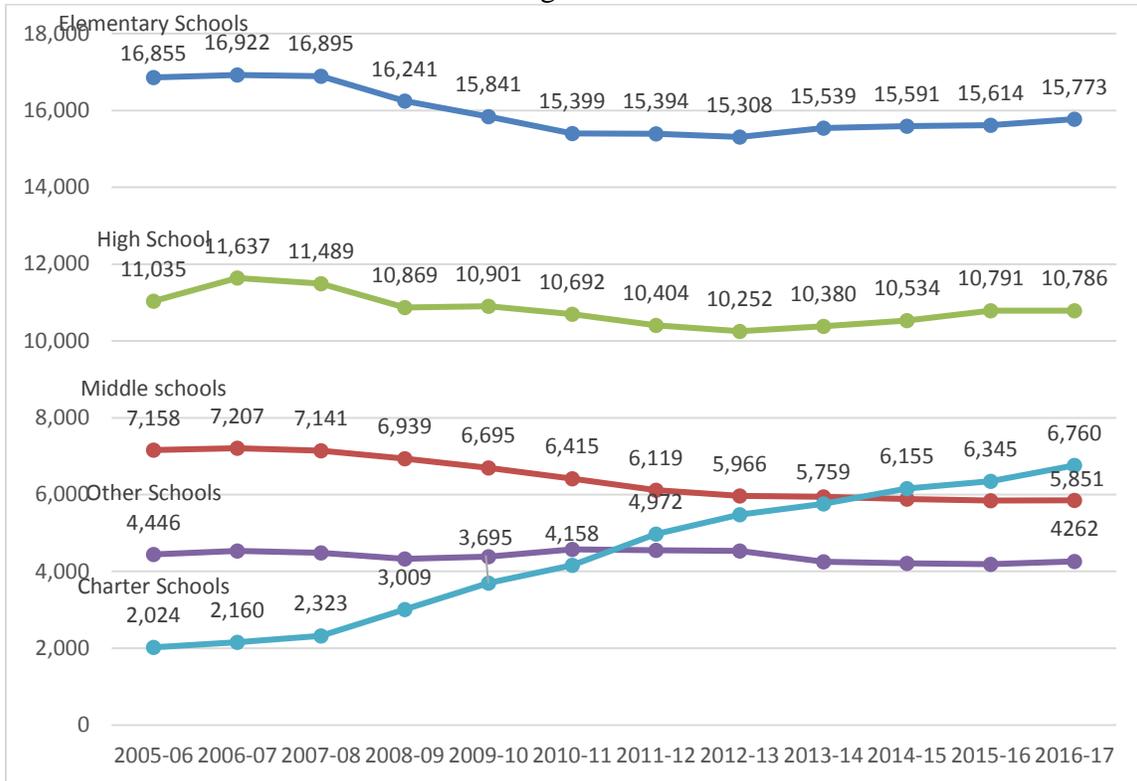
Florida Education Finance Program Base Student Allocation

The chart below displays the base student allocation set by the Legislature for the previous ten years. The base student allocation for 2016-2017 now exceeds the 2007-2008 level.



Student Enrollment Information

In the chart below is a eleven year history of the district's student enrollment by area. The total district enrollment in 2015-16 was 42,784, projection for 2016-2017 is 43,432, for a total district growth of 648 students.



The School Board of Sarasota County, Florida

Student Enrollment for the Period 2013-2014 through 2020-2021

District Enrollment Summary of all Schools

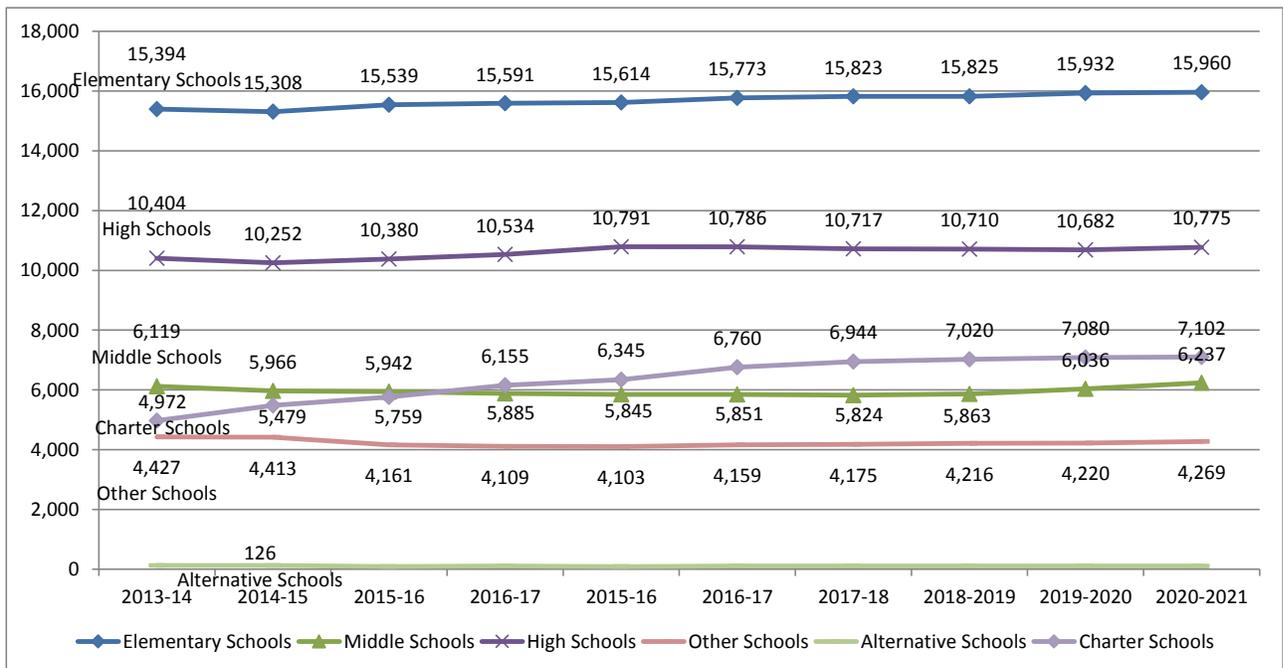
School	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Elementary Schools								
Alta Vista	639	634	680	735	760	789	815	816
Ashton	835	896	922	930	984	1,029	1,097	1,111
Atwater	731	717	712	718	709	685	671	667
Bay Haven	597	591	602	594	600	608	605	600
Brentwood	640	669	720	728	735	740	745	738
Cranberry	756	792	772	766	756	743	751	733
Emma Booker	519	550	556	571	568	557	549	537
Englewood	492	523	541	546	551	554	559	543
Fruitville	773	762	748	745	730	711	696	698
Garden	612	649	595	588	584	570	574	571
Glenallen	673	689	699	705	710	713	717	724
Gocio	700	668	638	642	620	596	597	583
Gulf Gate	752	749	724	730	731	738	751	774
Lakeview	575	607	588	578	569	558	577	587
Lamarque	876	805	808	811	807	821	819	835
Phillippi	727	752	810	800	801	802	802	800
Southside	779	725	763	804	808	801	804	810
Tatum Ridge	696	669	658	656	657	657	660	675
Taylor Ranch	626	628	642	660	665	663	662	674
Toledo	747	741	722	717	715	717	700	707
Tuttle	680	703	695	708	718	715	710	705
Venice	601	592	585	586	591	605	603	611
Wilkinson	513	480	434	455	453	454	468	461
Total Elementary Schools	15,539	15,591	15,614	15,773	15,823	15,825	15,932	15,960
Middle Schools								
Booker	848	850	781	734	671	655	645	637
Brookside	820	816	833	820	806	810	824	837
Heron Creek	872	865	873	881	880	943	1,074	1,220
McIntosh	803	682	678	661	678	677	692	705
Sarasota	1,218	1,271	1,267	1,288	1,286	1,292	1,290	1,301
Venice	549	543	554	587	594	596	615	635
Woodland	832	858	859	881	910	889	895	902
Total Middle Schools	5,942	5,885	5,845	5,851	5,824	5,863	6,036	6,237
High Schools								
Booker	1,100	1,094	1,171	1,171	1,173	1,176	1,178	1,181
NorthPort	2,267	2,325	2,360	2,365	2,358	2,350	2,331	2,315
Riverview	2,560	2,492	2,491	2,489	2,450	2,456	2,439	2,453
Sarasota	2,016	2,129	2,086	2,067	2,014	2,008	2,015	2,047
Suncoast Polytechnical	528	541	570	577	591	589	576	573
Venice	1,909	1,953	2,113	2,115	2,132	2,130	2,142	2,206
Total High Schools	10,380	10,534	10,791	10,786	10,717	10,710	10,682	10,775
Other Schools								
Laurel Nokomis School	1,014	1,030	1,076	1,090	1,101	1,113	1,136	1,147
Contracted Virtual School	155	81	58	67	77	75	49	20
District Virtual School	53	53	53	58	64	70	77	85
Oak Park	333	345	301	327	329	331	333	335
Oak Park South	52	0	0	0	0	0	0	0
ESE Vouchers to Private Schools	362	359	374	389	389	389	389	389
Pineview	2,146	2,187	2,174	2,181	2,168	2,192	2,189	2,246
ESE Special Programs	46	54	67	47	47	47	47	47
Total Other Schools	4,161	4,109	4,103	4,159	4,175	4,216	4,220	4,269

The School Board of Sarasota County, Florida

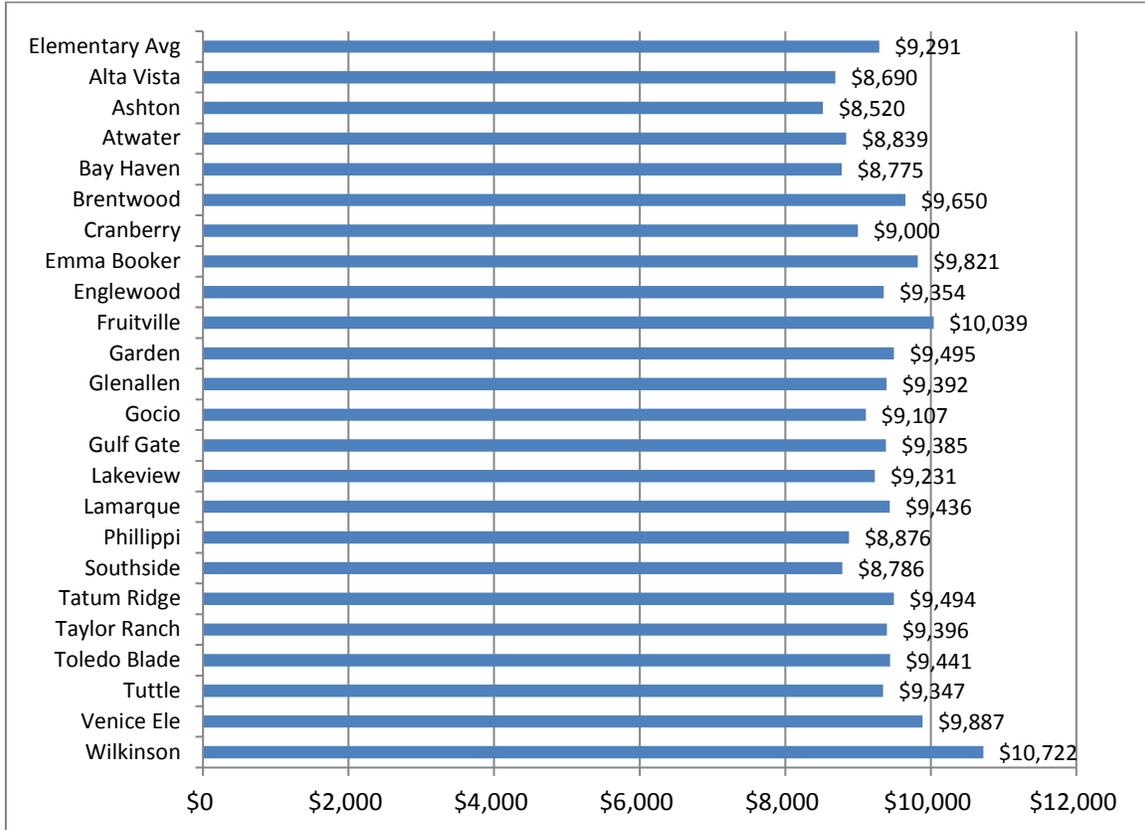
Student Enrollment for the Period 2013-2014 through 2020-2021

District Enrollment Summary of all Schools

School	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Alternative Schools								
T.R.I.A.D.	93	103	86	103	107	107	107	107
Total Alternative Schools	93	103	86	103	107	107	107	107
Charter Schools								
Imagine Charter School at NorthPort	1,015	1,029	1,128	1,186	1,186	1,186	1,186	1,186
Imagine Charter School at Palmer Ranch	565	431	436	465	482	499	519	541
Island Village Montessori	619	678	697	772	772	772	772	772
Sarasota Arts & Sciences	754	750	751	751	751	751	751	751
The Leadership Academy of Venice	315	285	311	285	285	285	285	285
Sarasota Academy of the Arts	202	207	209	222	222	222	222	222
Sarasota Military	1,056	1,096	1,017	1,074	1,074	1,074	1,074	1,074
Sarasota Military Prep	0	422	496	600	700	700	700	700
Suncoast Innovative Studies	423	420	429	400	400	400	400	400
Sarasota Suncoast Academy	486	499	503	536	536	536	536	536
Strength and Knowledge at the Y (Englewood)			96	184	250	310	350	350
Strength and Knowledge at the Y (Venice)	324	338	272	285	285	285	285	285
Total Charter Schools	5,759	6,155	6,345	6,760	6,944	7,020	7,080	7,102
Grand Total Pre K through Grade Twelve	41,874	42,377	42,784	43,432	43,591	43,742	44,058	44,451



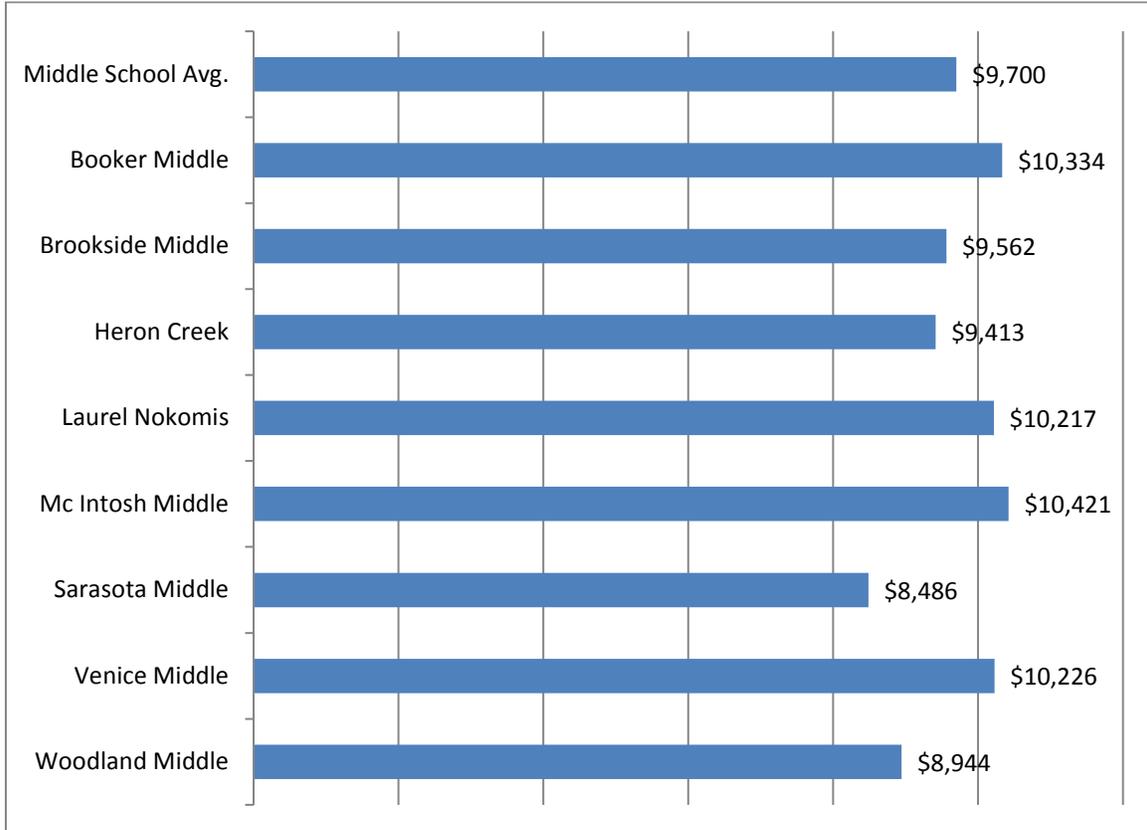
The School Board of Sarasota County, Florida
2016-2017 General Fund Budget
Elementary School Cost per Student



Other Elementary School Student Information

School	Student Count	ESE %	Free & Reduced Lunch %	School	Student Count	ESE %	Free & Reduced Lunch %
Alta Vista	735	17.18%	93.19%	Gulf Gate	730	23.90%	54.80%
Ashton	930	22.57%	33.73%	Lakeview	578	21.54%	39.59%
Atwater	718	19.81%	68.48%	Lamarque	811	23.95%	64.61%
Bay Haven	594	12.35%	47.86%	Phillippi	800	25.15%	46.45%
Brentwood	728	30.95%	65.65%	Southside	804	27.25%	22.99%
Cranberry	766	22.11%	65.26%	Tatum Ridge	656	25.30%	24.24%
Emma Booker	571	22.58%	93.95%	Taylor Ranch	660	18.40%	41.45%
Englewood	546	21.64%	55.20%	Toledo Blade	717	27.68%	62.98%
Fruitville	745	27.43%	55.51%	Tuttle	708	16.22%	89.49%
Garden	588	17.77%	56.31%	Venice	586	32.76%	41.54%
Glenallen	705	21.37%	76.55%	Wilkinson	455	29.89%	79.52%
Gocio	642	14.87%	85.57%	Ele. Avg.	686	22.77%	59.34%

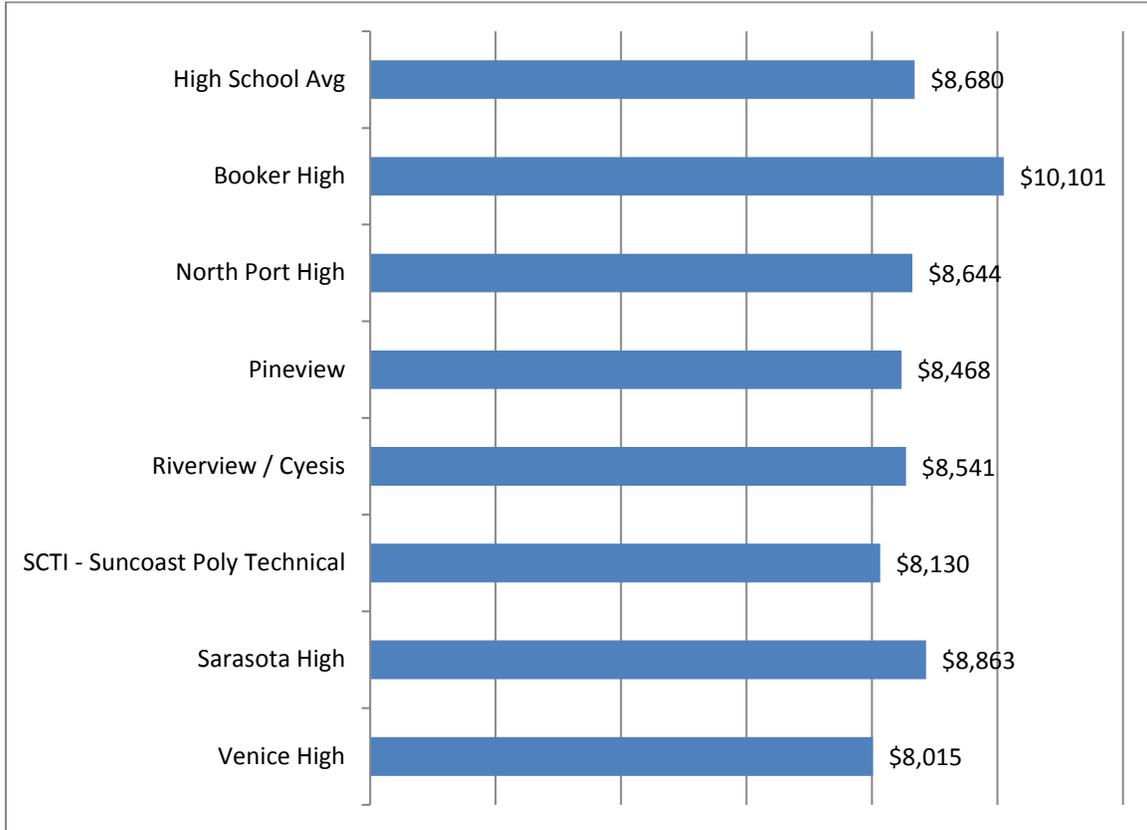
The School Board of Sarasota County, Florida
2016-2017 General Fund Budget
Middle School Cost per Student



Other Middle School Student Information

School	Student Count	ESE %	Free & Reduced Lunch %	School	Student Count	ESE %	Free & Reduced Lunch %
Booker	734	30.51%	80.33%	Sarasota	1,288	50.08%	30.67%
Brookside	820	22.29%	63.22%	Venice	587	26.40%	46.13%
Heron Creek	881	19.91%	71.25%	Woodland	881	20.07%	64.21%
McIntosh	661	29.65%	55.34%	Mid. Avg.	868	28.39%	56.75%
Laurel Nokomis	1,090	28.21%	42.81%				

The School Board of Sarasota County, Florida
2016-2017 General Fund Budget
High School Cost per Student

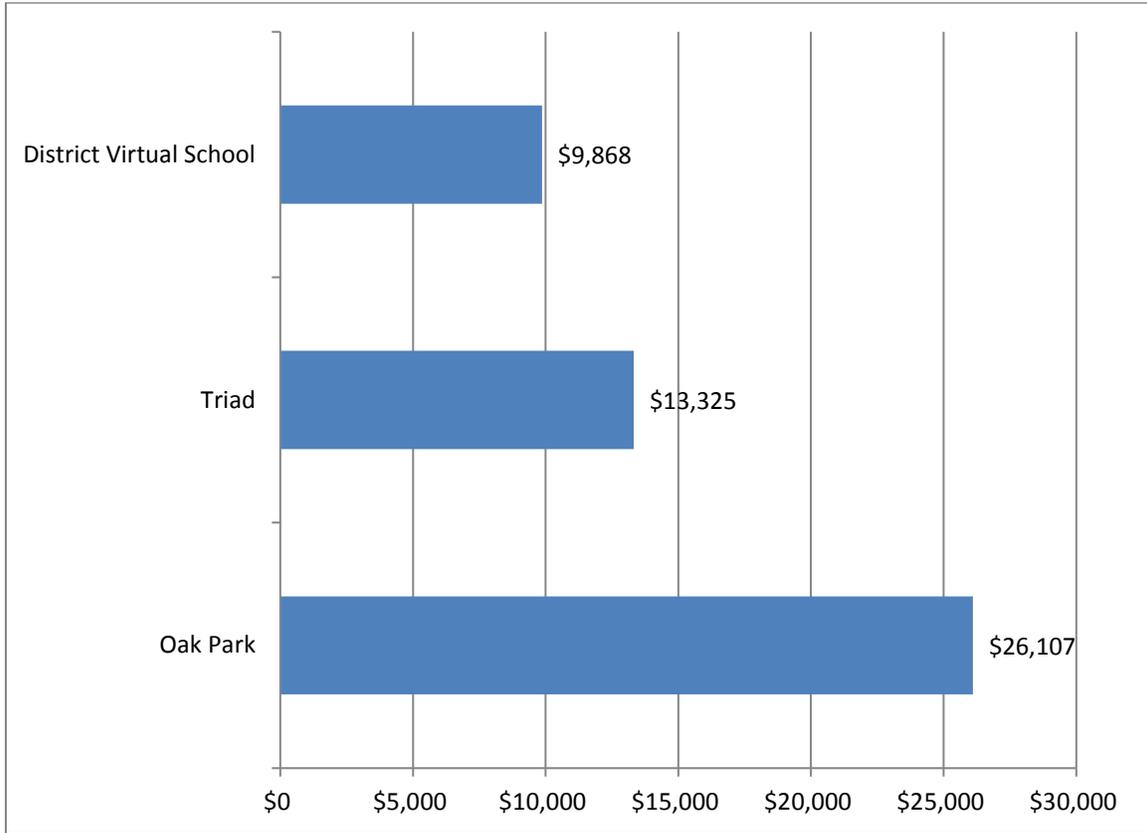


Other High School Student Information

School	Student Count	ESE %	Free & Reduced Lunch %	School	Student Count	ESE %	Free & Reduced Lunch %
Booker	1,171	18.28%	65.32%	Suncoast Poly Technical	577	7.40%	38.19%
North Port	2,365	14.88%	61.13%	Sarasota	2,067	12.65%	48.07%
Riverview / Cysis	2,489	10.77%	35.16%	Venice	2,115	13.81%	36.38%
Pineview	2,181	100%	10.63%	High Avg. Excluding Pineview & Suncoast	2,041	14.07%	49.22%

**The School Board of Sarasota County, Florida
2016-2017 General Fund Budget**

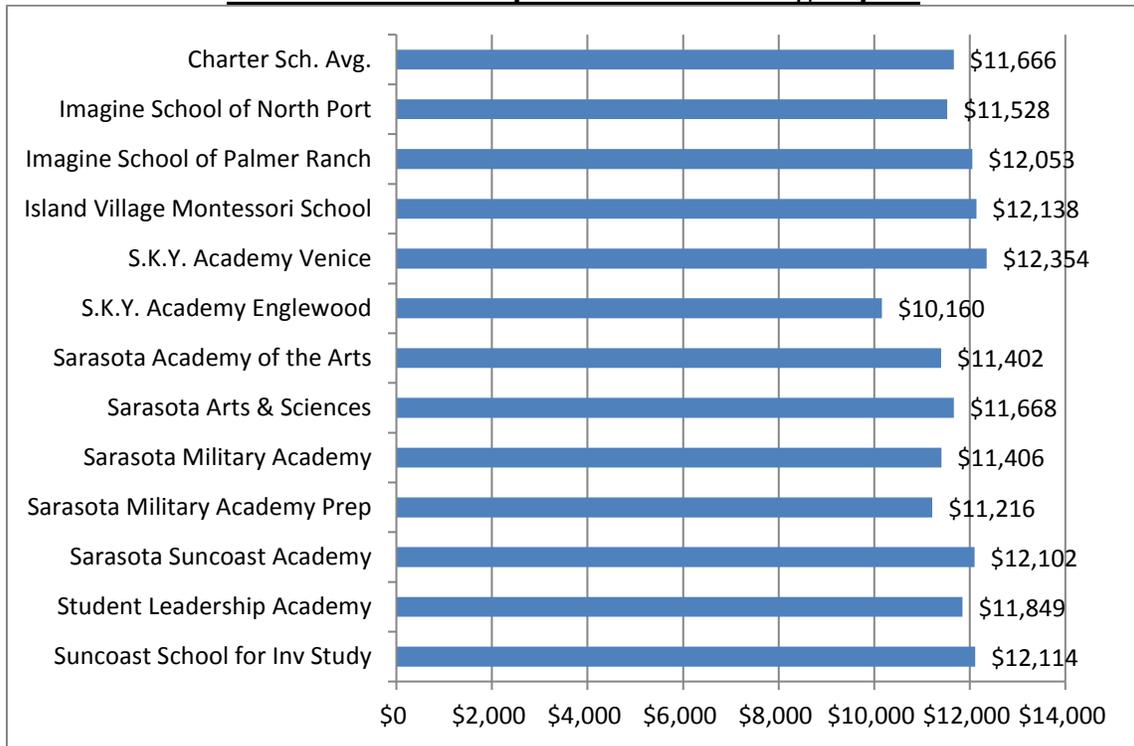
Other School Cost per Student



Other School Student Information

School	Student Count	ESE %	Free & Reduced Lunch %	School	Student Count	ESE %	Free & Reduced Lunch %
District Virtual	58	0%	N/A	TRIAD	103	34.95%	87.39%
Oak Park	327	100.00%	70.72%				

The School Board of Sarasota County, Florida
2016-2017 General Fund Budget
Charter School Cost per Student Including Capital



Charter School Student Information

School	Student Count	ESE %	Free & Reduced Lunch %	School	Student Count	ESE %	Free & Reduced Lunch %
Imagine at North Port	1,175	5.39%	49.39%	Sarasota Military Academy	1,074	11.64%	31.37%
Imagine at Palmer Ranch	465	20.47%	45.65%	Sarasota Suncoast Academy	536	18.57%	28.19%
Island Village Montessori	772	11.65%	30.65%	SKY Academy Englewood	184	15.85%	10.29%
Sarasota Academy of the Arts	222	17.97%	46.83%	SKY Academy Venice	330	14.20%	25.24%
Sarasota School Arts and Sciences	751	26.33%	38.94%	Student Leadership Academy	311	21.24%	46.71%
S.M.A. Prep	650	19.16%	49.19%	Suncoast School for Inn.Studies	415	18.43%	81.00%

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

**Comparative Statement Of Estimated Revenues, Appropriations, and Fund Balance for the Fiscal Years
2014-15 through 2016-17**

Based Upon Results of Operations through June 30, 2016

Account Description	2014-2015 Actual	2015-2016 Original Budget	2015-2016 Amended Budget	2015-2016 Unaudited Actual	2016-2017 Final Budget
Revenues and Transfers In from Other Funds					
Federal Direct	\$2,583,617	\$2,440,613	\$2,620,500	\$2,612,345	\$2,664,592
State	\$78,782,270	\$80,305,265	\$78,200,500	\$78,196,385	\$80,054,619
Local	\$295,585,087	\$313,346,474	\$317,450,000	\$317,131,857	\$323,189,314
Total Revenues	\$376,950,974	\$396,092,352	\$398,271,000	\$397,940,587	\$405,908,525
Transfers In					
Property Insurance Millage transfer	\$2,894,960	\$2,496,623	\$2,320,807	\$2,320,807	\$2,571,523
Capital (P.E.C.O.maintenance)	\$730,373	\$766,892	\$777,187	\$777,187	\$1,156,515
Capital (Charter School)	\$1,997,191	\$1,497,893	\$1,497,893	\$1,402,267	\$1,770,013
Capital (Millage maintenance)	\$12,668,491	\$12,826,847	\$13,466,139	\$13,466,139	\$13,083,384
Capital (Millage equipment)	\$1,757,080	\$1,757,080	\$1,770,216	\$1,770,216	\$1,669,226
Total Transfers In	\$20,048,095	\$19,345,336	\$19,832,242	\$19,736,616	\$20,250,661
Total Revenues & Transfers In	\$396,999,069	\$415,437,688	\$418,103,242	\$417,677,203	\$426,159,186
Appropriations					
Salaries	\$235,083,610	\$243,166,745	\$236,544,556	\$235,341,934	\$244,571,346
Employee Benefits	\$71,272,507	\$74,310,329	\$73,807,789	\$72,699,514	\$76,901,312
Purchased Services - District	\$23,280,797	\$23,893,632	\$23,333,632	\$22,757,840	\$23,584,966
Purchased Services - Charter schools	\$47,368,518	\$51,143,096	\$50,554,073	\$50,490,874	\$56,100,619
Energy Services	\$10,847,083	\$10,956,156	\$10,065,395	\$9,339,091	\$9,841,194
Materials and Supplies	\$12,029,699	\$10,277,610	\$10,176,091	\$9,426,939	\$10,971,956
Capital Outlay	\$1,752,300	\$1,787,346	\$2,113,047	\$2,064,975	\$2,106,275
Other Expenses	\$856,828	\$873,964	\$977,871	\$941,041	\$959,862
Transfers Out	\$550,279	\$577,910	\$577,910	\$577,910	\$577,910
Total Appropriations	\$403,041,620	\$416,986,788	\$408,150,364	\$403,640,120	\$425,615,440
Excess (Deficiency) of Revenues and Transfers Over Expenditures	(\$6,042,551)	(\$1,549,100)	\$9,952,878	\$14,037,083	\$543,746
Fund Balance					
Beginning Gross Fund Balance	\$50,883,264	\$44,840,713	\$44,840,713	\$44,840,713	\$58,877,796
Ending Gross Fund Balance	\$44,840,713	\$43,291,613	\$54,793,591	\$58,877,796	\$59,421,542
Composition of Ending Gross Fund Balance					
Assigned for Encumbrances	\$1,084,179	\$1,084,179	\$1,084,179	\$2,850,559	\$2,850,559
Non Spendable - Inventory/Prepaid	\$184,511	\$184,511	\$184,511	\$5,764,339	\$5,764,339
Assigned for Categorical & Grant Carry forwards	\$2,783,813	\$2,783,813	\$2,783,813	\$3,401,083	\$3,401,083
Restricted for Work Force Development	\$5,125,575	\$3,294,075	\$3,294,075	\$6,276,988	\$6,276,988
Assigned School & Department Carry forwards	\$2,558,156	\$2,430,248	\$2,430,248	\$4,466,114	\$4,466,114
Unassigned by Board Policy 10% to 7.5% of Total Appropriations	\$33,104,479	\$33,514,788	\$45,016,765	\$36,118,713	\$36,662,459
Unassigned - Amount beyond assigned 10%					
Total Ending Gross Fund Balance	\$44,840,713	\$43,291,613	\$54,793,591	\$58,877,796	\$59,421,542

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

**Comparative Statement of Revenues for the Fiscal Years
2014-2015 through 2016-2017
Based Upon Results of Operations through June 30, 2016**

Account Description	2014-2015 Actual	2015-2016 Original Budget	2015-2016 Amended Budget	2015-2016 Unaudited Actual	2016-2017 Final Budget
Federal Direct					
ROTC / PELL / SEOG	\$349,752	\$356,747	\$393,574	\$393,574	\$401,446
Medicaid Reimbursement	\$2,233,865	\$2,083,865	\$2,226,926	\$2,218,770	\$2,263,146
Total Federal Direct	\$2,583,617	\$2,440,613	\$2,620,500	\$2,612,345	\$2,664,592
State					
Florida Ed. Finance Program	\$1,091,678	\$1,296,949	(\$1,652,228)	(\$1,383,023)	\$882,687
Florida Ed. Finance Program audit reduction from 2008-2009 and 2010- 2011.	\$0				
ESE Scholarships	(\$2,737,470)	(\$2,837,426)	(\$2,696,319)	(\$2,969,274)	(\$3,028,659)
Best and Brightest Scholarship			\$1,362,285	\$1,362,285	
Work Force Development	\$7,498,320	\$7,246,859	\$7,363,187	\$7,363,187	\$7,147,469
Adults with Disabilities	\$435,808	\$0	\$0	\$0	
Ed. Enhancement / Lottery	\$153,943				
CO&DS Withheld for Admin	\$27,292	\$27,292	\$27,105	\$27,105	\$27,105
Race Track Funds	\$446,500	\$446,500	\$446,500	\$446,500	\$446,500
Class Size Reduction	\$46,984,541	\$48,231,194	\$47,243,753	\$47,243,753	\$47,968,961
Instructional Materials	\$3,464,777	\$3,680,130	\$3,549,525	\$3,549,525	\$3,588,430
State License Tax	\$245,898	\$250,816	\$246,278	\$246,278	\$246,278
Transportation	\$5,826,209	\$5,910,296	\$6,226,814	\$6,226,814	\$6,297,121
Safe Schools	\$1,003,819	\$962,993	\$959,475	\$959,475	\$959,228
Supplemental Academic Instruction	\$8,387,902	\$8,615,669	\$8,615,669	\$8,615,669	\$8,741,111
Reading Instruction	\$1,991,014	\$2,033,398	\$2,006,075	\$2,006,075	\$2,008,701
Teachers Lead Program	\$695,795	\$702,713	\$702,713	\$702,713	\$694,084
Florida School Recognition Program	\$2,390,950	\$2,548,125	\$2,734,660	\$2,734,660	\$2,734,660
Digital Classrooms	\$583,371	\$897,834	\$889,836	\$890,400	\$1,166,700
Other Miscellaneous State	\$291,923	\$291,923	\$175,172	\$174,244	\$174,244
Total State	\$78,782,270	\$80,305,265	\$78,200,500	\$78,196,385	\$80,054,619
Local					
District School Tax (Required Local Effort)	\$205,476,788	\$217,879,384	\$220,541,618	\$220,226,949	\$220,320,449
District School Tax (Discretionary)	\$33,936,109	\$36,184,232	\$36,484,996	\$36,484,996	\$39,378,661
Voted School Tax	\$45,369,130	\$48,374,641	\$48,776,733	\$48,776,733	\$52,645,268
Course Fees	\$1,764,285	\$1,781,928	\$2,403,304	\$2,403,304	\$2,403,304
Childcare Fees	\$1,836,737	\$1,855,104	\$1,890,432	\$1,890,342	\$1,890,342
Rent	\$287,382	\$287,382	\$334,544	\$334,544	\$334,544
Interest	\$221,377	\$223,591	\$494,629	\$494,629	\$494,629
Food Service Indirect Cost	\$391,815	\$395,733	\$395,733	\$392,348	\$392,348
Federal Indirect Cost	\$757,964	\$765,544	\$806,389	\$806,389	\$806,389
Other Misc. Sources	\$5,543,500	\$5,598,935	\$5,321,622	\$5,321,622	\$4,523,379
Total Local	\$295,585,087	\$313,346,474	\$317,450,000	\$317,131,857	\$323,189,314
Total Revenues	\$376,950,974	\$396,092,351	\$398,271,000	\$397,940,586	\$405,908,526

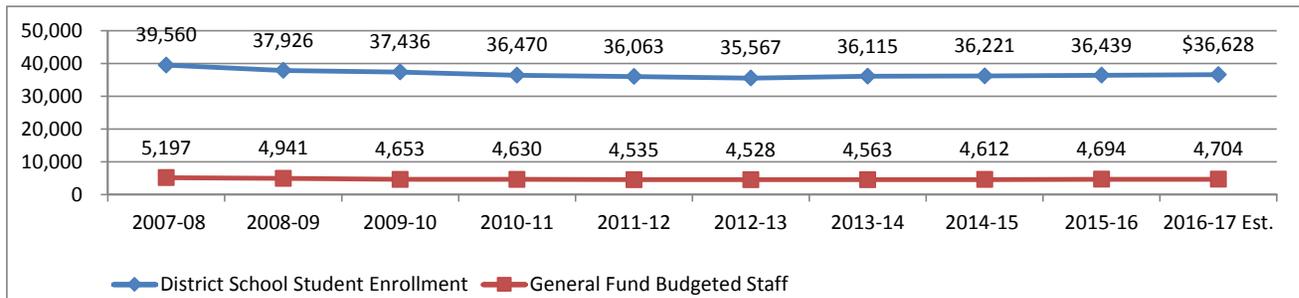
**The School Board of Sarasota County, Florida
General Fund**

Comparison of Positions

2014-2015 through 2016-2017

Based Upon Results of Operations through June 30, 2016

Classification	2014-2015 Actual Filled	2015-2016 Original Budget	2015-2016 Amended Budget	2015-2016 Actual Filled	2016-2017 Final 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	2,386.4	2,538.0	2,495.1	2,421.2	2,529.2
Teacher Aides & Para Aides	530.7	574.1	567.6	542.4	572.6
Guidance Counselors & Behavior Specialists	99.7	103.2	104.4	102.4	110.8
Psychologists and Social Workers	25.2	29.9	30.2	29.6	30.2
Total Instructional Personnel	3,041.9	3,245.1	3,197.3	3,095.6	3,242.8
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	117.3	114.8	120.8	115.1	122.5
Bus Aides	56.0	58.0	58.0	54.0	58.0
Bus Drivers	242.0	268.5	269.0	236.5	269.0
Custodians	254.6	324.6	324.6	265.6	324.6
Data Processing Pers.	87.2	94.2	94.2	92.2	95.2
District & School Secretarial	297.3	312.3	307.1	305.1	313.7
Maint. /Mechanics/Delivery	151.1	162.1	162.1	152.1	162.1
Total Educational Support Pers.	1,205.5	1,334.5	1,335.8	1,220.6	1,345.1
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	52.0	52.0	52.0	54.0
Associate Superintendents	2.0	2.0	2.0	2.0	2.0
Directors & Executive Directors	16.4	15.4	15.4	15.4	15.4
Principals	39.0	39.0	39.0	39.0	39.0
Total Administrative Pers.	111.4	114.4	114.4	114.4	116.4
Grand Total	4,358.9	4,694.1	4,647.5	4,430.6	4,704.2



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

Comparison of Salaries

2014-2015 through 2016-2017

Based Upon Results of Operations through June 30, 2016

Classification	2014-2015 Actual	2015-2016 Original Budget	2015-2016 Amended Budget	2015-2016 Unaudited Actual	2016-2017 Final 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	\$137,389,696	\$139,092,257	\$136,450,080	\$136,378,807	\$141,698,189
Teacher Aides & Para Aides	\$11,640,946	\$11,652,127	\$11,652,127	\$11,559,684	\$12,069,032
Guidance Counselors	\$5,893,749	\$5,908,824	\$5,908,824	\$5,869,144	\$6,384,662
Psychologists and Social Workers	\$1,972,332	\$2,357,074	\$2,157,074	\$2,066,740	\$2,118,408
After School Childcare Staff	\$1,012,354	\$1,032,601	\$1,032,601	\$961,502	\$1,034,961
Part Time Adult Teaching Staff	\$1,482,340	\$1,526,811	\$1,526,811	\$1,478,927	\$1,591,917
Extra Duty Days	\$655,045	\$687,797	\$587,797	\$546,548	\$618,410
Longevity (Classified & Instructional)	\$7,926,975	\$8,085,515	\$7,410,080	\$7,390,823	\$7,316,915
Substitutes-Classified	\$3,037,784	\$3,159,296	\$2,890,988	\$2,874,977	\$3,194,625
Supplements	\$2,636,484	\$2,768,308	\$2,668,308	\$2,651,437	\$2,757,495
Temporary/P.T.Hourly	\$940,278	\$987,292	\$1,087,292	\$1,194,197	\$1,335,434
Terminal Leave Pay	\$3,764,829	\$4,730,740	\$4,288,711	\$4,210,312	\$4,315,570
One Time Payments	\$2,090,850	\$2,868,093	\$3,468,093	\$3,397,019	\$3,484,660
Total Instructional Personnel	\$180,443,662	\$184,856,734	\$181,128,785	\$180,580,117	\$187,920,277
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	\$7,024,987	\$6,799,788	\$7,199,788	\$7,115,494	\$7,779,395
Bus Aides	\$885,728	\$926,368	\$926,368	\$910,512	\$942,380
Bus Drivers	\$5,295,038	\$5,796,109	\$5,296,109	\$5,124,436	\$5,313,668
Custodians	\$7,740,240	\$9,750,021	\$7,725,500	\$7,708,722	\$7,978,527
Data Processing Pers.	\$3,840,947	\$4,098,656	\$3,898,656	\$3,814,843	\$3,990,277
District & School Secretarial	\$9,569,976	\$9,955,056	\$9,550,400	\$9,442,430	\$9,816,728
Extra Duty Days	\$66,929	\$70,276	\$133,800	\$132,574	\$142,702
Longevity	\$2,412,351	\$2,532,969	\$2,482,596	\$2,350,768	\$2,384,384
Maint. /Mechanics/Delivery	\$6,436,871	\$6,823,398	\$6,460,900	\$6,451,934	\$6,265,799
Total Educational Support Pers.	\$43,273,067	\$46,752,640	\$43,674,117	\$43,051,712	\$44,613,861
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	\$193,795	\$193,795	\$194,170	\$194,170	\$194,170
Superintendent	\$216,202	\$213,499	\$221,644	\$221,644	\$227,185
Assistant Principals	\$4,420,465	\$4,734,197	\$4,684,197	\$4,672,997	\$4,789,822
Asst Superintendents	\$340,645	\$340,120	\$340,120	\$340,645	\$349,162
Directors & Executive Directors	\$1,780,416	\$1,715,623	\$1,615,623	\$1,609,652	\$1,678,738
Principals	\$4,415,358	\$4,360,136	\$4,685,900	\$4,670,997	\$4,798,133
Total Administrative Pers.	\$11,366,881	\$11,557,371	\$11,741,654	\$11,710,105	\$12,037,208
Grand Total	\$235,083,610	\$243,166,745	\$236,544,556	\$235,341,934	\$244,571,346

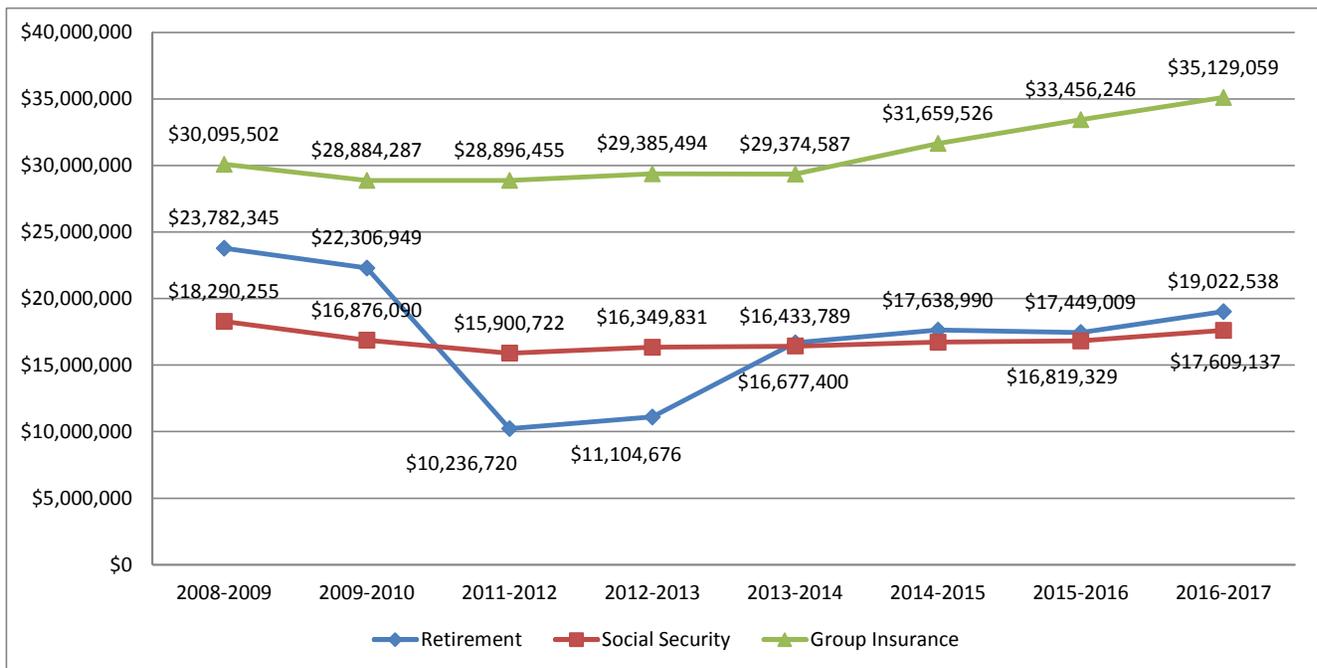
**The School Board of Sarasota County, Florida
General Fund**

**Comparative Statement of Employee Benefits
2014-2015 through 2016-2017**

Based Upon Results of Operations through June 30, 2016

Employee Benefit Detail	2014-2015 Actual	2015-2016 Original Budget	2015-2016 Amended Budget	2015-2016 Unaudited Actual	2016-2017 Final Budget
Retirement	\$17,638,990	\$18,437,170	\$17,637,170	\$17,449,009	\$19,022,538
Social Security	\$16,723,043	\$17,264,839	\$17,030,821	\$16,819,329	\$17,609,137
Group Insurance	\$31,659,526	\$33,242,503	\$33,763,981	\$33,456,246	\$35,129,059
Cafeteria Plan, Group Life, Disability Dental/Vision Insurance	\$2,049,646	\$2,090,639	\$2,090,639	\$1,882,431	\$1,920,079
Employee Assistance Programs including unemployment compensation	\$348,019	\$351,499	\$351,499	\$284,668	\$290,361
Early Retirement Plan Insurance	\$517,907	\$492,012	\$502,012	\$489,318	\$484,425
Workers Compensation	\$2,335,376	\$2,431,667	\$2,431,667	\$2,318,513	\$2,445,713
Total	\$71,272,507	\$74,310,329	\$73,807,789	\$72,699,514	\$76,901,312

Comparison of the Major Employee Benefits for the Period 2008-2009 through 2016-2017



The School Board of Sarasota County, Florida
General Fund

Comparative Statement of Appropriations by Object, For the Fiscal Years 2014-15 through 2016-17
Based Upon Results of Operations through June 30, 2016

Appropriations by Object	2014-2015 Actual	2015-2016 Original Budget	2015-2016 Amended Budget	2015-2016 Unaudited Actual	2016-2017 Final Budget
Purchased Services					
Professional Services	\$4,163,583	\$4,270,855	\$3,470,855	\$3,403,074	\$3,843,105
Charter School Payments	\$47,368,518	\$51,143,096	\$50,554,073	\$50,490,874	\$56,100,619
Second Chance School Payments	\$1,039,119	\$1,065,702	\$1,066,202	\$1,065,916	\$1,087,234
Virtual School Payments	\$133,570	\$136,241	\$56,241	\$40,634	\$41,446
Physical Exams	\$22,586	\$23,038	\$23,038	\$20,666	\$21,079
Insurance Premiums	\$3,212,804	\$2,796,623	\$2,796,623	\$2,670,111	\$2,723,513
Legal Services	\$365,052	\$372,353	\$372,353	\$362,212	\$369,456
In County Travel	\$181,821	\$185,458	\$189,458	\$188,924	\$192,703
Out of County Travel	\$324,243	\$330,727	\$490,727	\$488,369	\$498,136
Repairs And Maintenance	\$3,725,346	\$3,799,853	\$3,999,853	\$3,945,089	\$4,023,991
Rentals and Software Licensing	\$4,448,681	\$5,065,510	\$4,931,010	\$4,799,792	\$4,895,788
Postage	\$251,105	\$256,127	\$196,127	\$175,720	\$179,234
Telephone	\$492,443	\$502,292	\$457,292	\$449,782	\$458,777
Cell Phones	\$148,913	\$151,891	\$151,891	\$123,784	\$126,260
Fiber Optic Lines / Technology Hosting	\$883,367	\$901,035	\$946,035	\$945,443	\$964,352
Utilities - Water/Sewer	\$1,224,367	\$1,248,854	\$1,248,854	\$1,208,076	\$1,232,237
Utilities - Garbage	\$334,033	\$410,714	\$410,714	\$362,311	\$369,557
Other Purchased Services	\$2,329,764	\$2,376,358	\$2,526,358	\$2,507,938	\$2,558,097
Total Purchased Services	\$70,649,315	\$75,036,728	\$73,887,705	\$73,248,714	\$79,685,585
Energy Services					
Natural & Bottled Gas	\$60,197	\$61,401	\$61,401	\$61,687	\$62,921
Electric	\$7,960,474	\$8,040,078	\$7,640,078	\$7,418,213	\$7,863,305
Gasoline /Diesel Fuel	\$2,826,412	\$2,854,676	\$2,363,915	\$1,859,192	\$1,914,968
Total Energy Services	\$10,847,083	\$10,956,156	\$10,065,395	\$9,339,091	\$9,841,194
Materials and Supplies					
Consumable Supplies	\$6,488,531	\$6,618,302	\$6,516,783	\$6,526,956	\$6,657,495
State Textbooks	\$4,320,647	\$2,414,377	\$2,414,377	\$1,623,929	\$3,012,886
Discretionary Instr. Materials	\$706,372	\$720,499	\$720,499	\$767,919	\$783,277
Periodicals & Newspapers	\$65,096	\$66,396	\$66,396	\$63,362	\$64,629
Oil & Grease	\$54,705	\$55,799	\$55,799	\$52,441	\$53,490
Repair Parts/Tires & Tubes	\$386,962	\$394,702	\$394,702	\$384,005	\$391,685
Other Materials & Supplies	\$7,386	\$7,534	\$7,534	\$8,328	\$8,494
Total Materials & Supplies	\$12,029,699	\$10,277,610	\$10,176,091	\$9,426,939	\$10,971,956
Capital Outlay					
New Library Books	\$106,205	\$108,329	\$108,329	\$79,730	\$81,325
Audio Visual - Not Capitalized	\$4,984	\$5,084	\$5,084	\$12,847	\$13,104
Buildings & Fixed Equipment				\$3,500	\$3,570
Equipment & Furniture	\$935,362	\$954,069	\$1,279,770	\$1,333,821	\$1,360,497
Computers / Technology Tools	\$391,100	\$398,922	\$398,922	\$359,006	\$366,186
Remodeling & Renovations	\$274,742	\$280,237	\$280,237	\$256,478	\$261,607
Software -Not Capitalized	\$39,907	\$40,705	\$40,705	\$19,594	\$19,986
Total Capital Outlay	\$1,752,300	\$1,787,346	\$2,113,047	\$2,064,975	\$2,106,275
Other Expenses					
Dues and Fees	\$806,346	\$822,473	\$926,381	\$905,380	\$923,488
Judgments	\$2,500	\$2,550	\$2,550	\$0	\$0
Miscellaneous Expense	\$40,889	\$41,707	\$41,707	\$31,791	\$32,427
Field Trips	\$7,093	\$7,234	\$7,234	\$3,870	\$3,947
Total Other Expenses	\$856,828	\$873,964	\$977,871	\$941,041	\$959,862
Total Appropriations by Object	\$96,135,225	\$98,931,802	\$97,220,108	\$95,020,761	\$103,564,871

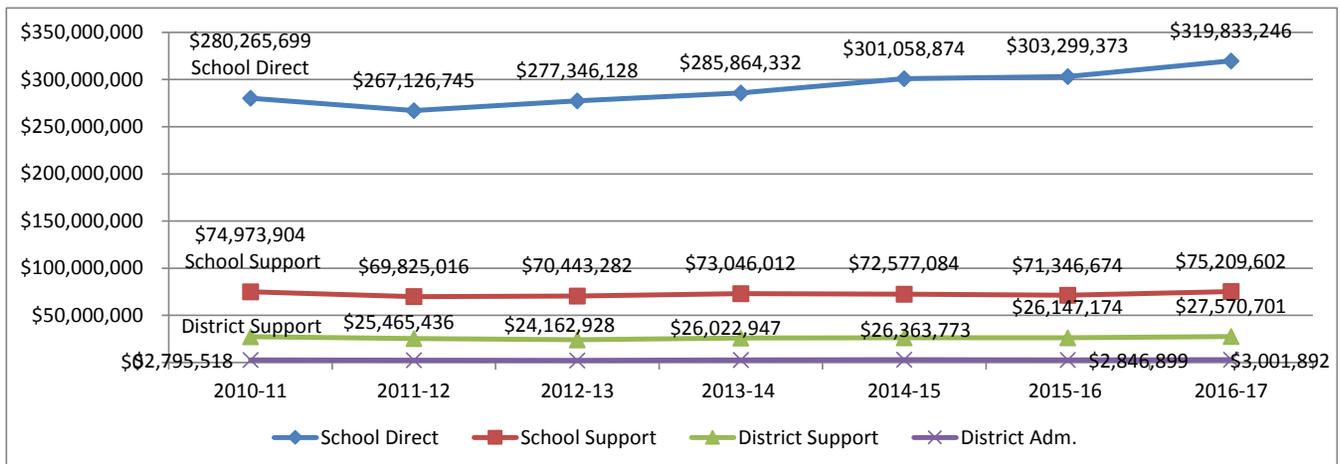
**The School Board of Sarasota County, Florida
General Fund**

Comparative Statement of Appropriations by Function

2014-2015 through 2016-2017

Based Upon Results of Operations through June 30, 2016

Appropriations by Function	2014-2015 Actual	2015-2016 Original Budget	2015-2016 Amended Budget	2015-2016 Unaudited Actual	2016-2017 Final Budget
Instruction	\$265,724,056	\$274,904,168	\$270,165,115	\$269,160,114	\$283,813,960
Pupil Personnel Services	\$22,451,694	\$23,228,519	\$22,683,324	\$22,581,575	\$23,810,980
Instructional Media Services	\$6,804,492	\$7,039,926	\$4,540,677	\$4,520,573	\$4,788,074
Instruction and Curriculum Dev	\$2,738,523	\$2,833,277	\$2,995,291	\$2,846,537	\$3,001,511
Instructional Staff Training	\$1,033,501	\$1,069,259	\$788,884	\$751,884	\$792,818
Instruction Related Technology	\$3,229,764	\$3,342,333	\$4,770,036	\$4,469,036	\$4,712,343
Board of Education	\$755,594	\$781,738	\$648,190	\$583,368	\$615,128
Legal Services	\$355,570	\$372,353	\$370,770	\$362,211	\$381,931
General Administration	\$1,930,725	\$1,997,527	\$1,927,496	\$1,901,320	\$2,004,833
School Administration	\$18,029,340	\$18,653,152	\$18,618,112	\$18,107,395	\$19,093,213
Facilities Acquisition & Construction	\$43,531	\$45,037	\$40,966	\$38,960	\$41,081
Fiscal Services	\$2,011,106	\$2,080,690	\$2,072,651	\$1,991,920	\$2,100,366
Food Services	\$45,997	\$47,588	\$51,764	\$51,209	\$53,997
Central Services	\$5,916,767	\$6,121,486	\$5,953,228	\$5,645,247	\$5,952,590
Pupil Transportation	\$16,181,013	\$16,740,872	\$16,563,659	\$15,502,233	\$16,346,219
Operation of Plant	\$33,998,431	\$35,174,770	\$33,850,450	\$33,509,506	\$35,343,933
Maintenance of Plant	\$14,392,723	\$14,890,709	\$14,913,099	\$14,813,050	\$15,619,515
Administrative Technology Services	\$3,999,646	\$4,138,033	\$3,938,835	\$3,657,997	\$3,857,148
Community Services	\$2,848,868	\$2,947,440	\$2,679,907	\$2,568,075	\$2,707,888
Transfers to Other Funds	\$550,279	\$577,910	\$577,910	\$577,910	\$577,910
Total	\$403,041,620	\$416,986,788	\$408,150,364	\$403,640,120	\$425,615,440



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
2016-2017 General Fund 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	\$4,200,200	\$29,482	\$39,121	\$4,025	\$23,344	\$805			\$4,296,977
Ashton	\$5,209,588	\$29,482	\$49,259	\$5,068	\$29,393	\$1,014			\$5,323,804
Atwater	\$4,191,831	\$29,482	\$38,050	\$3,915	\$22,705	\$783			\$4,286,765
Bay Haven	\$3,452,177	\$27,745	\$31,107	\$3,200	\$18,562	\$640			\$3,533,432
Brentwood	\$4,885,812	\$29,482	\$30,177	\$3,105	\$18,007	\$621			\$4,967,203
Cranberry	\$4,624,536	\$29,482	\$40,213	\$4,137	\$23,996	\$827			\$4,723,192
Emma Booker	\$3,912,997	\$27,745	\$40,280	\$4,144	\$24,035	\$829			\$4,010,030
Englewood	\$3,483,327	\$26,009	\$28,633	\$2,946	\$17,085	\$589			\$3,558,589
Fruitville	\$5,283,318	\$29,482	\$44,722	\$4,601	\$26,686	\$920			\$5,389,729
Garden	\$3,860,728	\$27,745	\$30,933	\$3,182	\$18,458	\$636			\$3,941,682
Glenallen	\$4,517,076	\$29,482	\$37,491	\$3,857	\$22,371	\$771			\$4,611,049
Gocio	\$3,972,098	\$29,482	\$34,487	\$3,548	\$20,579	\$710			\$4,060,903
Gulf Gate	\$4,725,587	\$29,482	\$39,681	\$4,082	\$23,678	\$816			\$4,823,327
Lakeview	\$3,594,322	\$27,745	\$29,811	\$3,067	\$17,788	\$613			\$3,673,347
Lamarque	\$5,245,419	\$37,005	\$43,570	\$4,482	\$25,998	\$896			\$5,357,371
Philippi	\$4,832,457	\$29,482	\$43,093	\$4,433	\$25,714	\$887	International Bac. Fees	\$39,620	\$4,975,685
Southside	\$4,694,700	\$29,482	\$42,308	\$4,353	\$25,245	\$871			\$4,796,958
Tatum Ridge	\$4,298,271	\$29,482	\$34,506	\$3,550	\$20,590	\$710			\$4,387,108
Taylor Ranch	\$4,285,060	\$27,745	\$34,883	\$3,589	\$20,815	\$718			\$4,372,810
Toledo Blade	\$4,619,136	\$29,482	\$37,538	\$3,862	\$22,399	\$772			\$4,713,190
Tuttle	\$4,600,063	\$29,482	\$38,508	\$3,962	\$22,978	\$792			\$4,695,785
Venice Ele.	\$4,046,680	\$29,482	\$31,288	\$3,219	\$18,670	\$644			\$4,129,983
Wilkinson	\$3,631,517	\$27,745	\$26,230	\$2,699	\$15,652	\$540			\$3,704,382
Total Elementary	\$100,166,901	\$671,714	\$845,889	\$87,026	\$504,749	\$17,405		\$39,620	\$102,333,304
Middle Schools									
Booker Middle	\$5,315,730	\$87,236	\$40,114	\$3,696	\$21,436	\$5,174	After School Transportation & VPA Temporary Services \$52,775	\$56,775	\$5,530,161
Brookside Middle	\$5,319,365	\$77,986	\$45,300	\$4,174	\$24,207	\$5,843	I. B. Fees \$18,540 & After School Trans \$4,000	\$22,540	\$5,499,414
Heron Creek Middle	\$5,595,525	\$77,986	\$48,108	\$4,432	\$25,707	\$6,205	After School Transportation	\$4,000	\$5,761,963
Mc Intosh Middle	\$4,912,493	\$71,041	\$36,811	\$3,391	\$19,671	\$4,748	After School Transportation	\$4,000	\$5,052,155
Sarasota Middle	\$7,079,317	\$77,986	\$70,044	\$6,453	\$37,429	\$9,035	After School Transportation	\$4,000	\$7,284,265
Venice Middle	\$4,242,760	\$71,041	\$32,117	\$2,959	\$17,162	\$4,143	After School Transportation	\$4,000	\$4,374,182
Woodland Middle	\$5,224,961	\$77,986	\$47,883	\$4,412	\$25,587	\$6,176	After School Transportation	\$4,000	\$5,391,004
Total Middle	\$37,690,151	\$541,262	\$320,377	\$29,517	\$171,198	\$41,324		\$99,315	\$38,893,144

The School Board of Sarasota County, Florida
2016-2017 General Fund 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
High Schools									
Booker High	\$7,210,161	\$510,422	\$100,223	\$5,624	\$32,620	\$7,874	Transp. \$47,782 / A.P. \$24,224 / A.I.C.E \$80,747 / Industry Cert. \$75213 / Historical Room \$26,500	\$247,966	\$8,114,891
North Port High	\$11,683,103	\$440,468	\$138,880	\$11,744	\$68,113	\$16,441	Transp. \$47,782 / A.P. \$97,569 / A.I.C.E \$349,902 / Industry Cert. \$274,217	\$769,470	\$13,128,218
Riverview High	\$12,049,607	\$404,346	\$145,309	\$12,287	\$71,266	\$17,202	Transp. \$47,782 / A.P. \$421,228 / I.B. \$443,433 / Industry Cert. \$131,912	\$1,044,355	\$13,744,372
Sarasota High	\$9,980,503	\$406,360	\$116,853	\$9,881	\$57,310	\$13,833	Transp. \$47,782 / A.P. \$141,131 / A.I.C.E \$519,493 / Care Free Learner \$70,000 / Industry Cert. \$361,224	\$1,139,630	\$11,724,370
SCTI- Suncoast Poly Te	\$2,486,544	\$34,677	\$30,046	\$2,541	\$14,736	\$3,557	Transp. \$2,500 / A.P. \$59,214 / Industry Cert. \$50,253	\$111,967	\$2,684,068
Venice High	\$9,306,296	\$397,401	\$118,334	\$10,006	\$58,036	\$14,009	Transp. \$47,782 / A.P. \$164,185 / I.B. 39,600 / Industry Cert. \$170,384	\$421,951	\$10,326,033
Total High Schools	\$52,716,214	\$2,193,674	\$649,645	\$52,083	\$302,081	\$72,916		\$3,735,339	\$59,721,952
ESE Centers									
ESE Central Programs	\$6,266,435	\$13,890	\$815,224	\$0	\$0	\$0			\$7,095,548
Oak Park	\$7,575,332	\$45,959	\$56,976	\$6,331	\$36,718	\$8,863	After School Transportation	\$4,000	\$7,734,179
Pineview	\$10,899,325	\$187,032	\$118,266	\$10,896	\$63,197	\$15,254	Transp. \$15,538 A.P. \$842,456	\$857,994	\$12,151,965
Total ESE Centers	\$24,741,092	\$246,881	\$990,466	\$17,227	\$99,915	\$24,117		\$861,994	\$26,981,692
Kindergarden through Grade Eight School									
Laurel / Nokomis	\$7,862,794	\$83,195	\$62,659	\$5,773	\$33,483	\$8,082	After School Transportation	\$4,000	\$8,059,986
District Virtual School / Second Chance / Adult Programs									
Sarasota County Technical Institute & Adult Programs	\$11,310,707	\$64,750	\$13,963	\$1,181	\$6,848	\$1,653	Non Salary expenses paid from fees and Workforce Dev. Funds \$2,191,719 / Industry Cert. \$10,768	\$2,202,487	\$13,601,589
T.R.I.A.D.	\$1,044,296								\$1,044,296
District Virtual School	\$463,071	\$24,000	\$3,743				Franchise Fees	\$50,000	\$540,814
Total	\$12,818,075	\$88,750	\$17,706	\$1,181	\$6,848	\$1,653		\$2,252,487	\$15,186,699

The School Board of Sarasota County, Florida
2016-2017 General Fund 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
Charter Schools									
Imagine School of North Port	\$9,190,500			\$94,441			State Capital Allocation	\$219,734	\$9,504,675
Imagine School of Palmer Ranch	\$3,585,109			\$36,789			State Capital Allocation	\$72,779	\$3,694,677
Island Village Montessori School	\$6,529,530			\$60,913			State Capital Allocation	\$217,619	\$6,808,062
Sarasota Academy of the Arts	\$1,744,145			\$17,050			State Capital Allocation	\$38,495	\$1,799,690
Sarasota Arts and Sciences	\$5,848,013			\$59,042			State Capital Allocation	\$341,473	\$6,248,528
Sarasota Military Academy	\$7,663,327			\$79,064			State Capital Allocation	\$457,928	\$8,200,319
Sarasota Military Academy Prep	\$4,568,306			\$46,307			State Capital Allocation	\$74,821	\$4,689,434
Sarasota School for Innovative Study	\$3,117,580			\$34,072			State Capital Allocation	\$139,853	\$3,291,505
Sarasota Suncoast Academy	\$4,581,430			\$60,950			State Capital Allocation	\$88,188	\$4,730,568
S.K.Y. Academy Venice	\$2,423,163			\$24,723			State Capital Allocation	\$57,807	\$2,505,693
SKY Academy Englewood	\$1,342,623			\$14,278					\$1,356,901
Student Leadership Academy	\$2,337,518			\$23,835			State Capital Allocation	\$61,318	\$2,422,671
Total Charter Schools	\$52,931,244	\$0	\$0	\$551,464	\$0	\$0		\$1,770,013	\$55,252,721
Grand Total All Schools	\$288,926,470	\$3,825,476	\$2,886,743	\$744,270	\$1,118,275	\$165,498		\$8,762,768	\$306,429,499
Office of the Superintendent									
Office of the Superintendent	\$250,743		\$42,003						\$292,746
Legal Services							Retainer and Fees	\$352,454	\$352,454
School Board	\$298,614		\$145,750				Value Adj. Board \$60,000 & Town Hall meetings \$20,000	\$80,000	\$524,364
Career and Technical Education	\$234,115		\$149,861				Industry Cert. \$102,503	\$102,503	\$486,479
Communication and Community Relations	\$765,109		\$68,916						\$834,025
Total Office of Superintendent	\$1,548,581	\$0	\$406,530	\$0	\$0	\$0		\$534,957	\$2,490,068

The School Board of Sarasota County, Florida
2016-2017 General Fund 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	\$1,015,869		\$128,057	\$2,468,060			Chinese Guest Teachers	\$6,263	\$3,618,249
Executive Director of Elementary Schools	\$282,599		\$5,952						\$288,551
Executive Director of Middle Schools	\$210,798		\$6,160						\$216,958
Executive Director of Secondary Schools	\$210,798		\$12,951				Athletic Trainer Contracts	\$312,900	\$536,649
Integrated instructional Services	\$615,856		\$41,655						\$657,511
Professional Development and Teacher Evaluation	\$230,954		\$98,429						\$329,383
Pupil Support Services	\$4,156,806		\$524,648						\$4,681,454
Research, Assessment & Evaluation / School Choice	\$595,246		\$152,319				Software License	\$208,144	\$955,709
Total Instructional Services	\$7,318,926	\$0	\$970,171	\$2,468,060	\$0	\$0		\$527,307	\$11,284,464
Chief Financial Officer									
Financial Services	\$1,792,797		\$78,656				Audit \$150,000 & Wellness center supplies \$5,000	\$155,000	\$2,026,453
Materials Management	\$1,875,097		\$706,977				Print Shop Lease - Capital	\$364,859	\$2,946,933
Total Chief Financial Officer	\$3,667,894	\$0	\$785,633	\$0	\$0	\$0		\$519,859	\$4,973,386
School Business Services									
Deputy Superintendent	\$258,459		\$3,887						\$262,346
Construction Services							School Concurrency Fees	\$13,561	\$13,561
Human Resources	\$980,958		\$245,953						\$1,226,911
Facility Services	\$21,318,322		\$1,485,360				Capital Transfer Expenses	\$4,932,924	\$27,736,606
Information Technology	\$6,313,052		\$2,795,475				Capital Transfer Expenses	\$1,451,564	\$10,560,091
Safety / Security	\$1,091,657		\$198,280				Capital Transfer Expenses	\$308,255	\$1,598,192
Transportation Services	\$13,805,504		\$979,960						\$14,785,464
Total School Business Services	\$43,767,952	\$0	\$5,708,915	\$0	\$0	\$0		\$6,706,304	\$56,183,171
Total Department Appropriations	\$56,303,353	\$0	\$7,871,249	\$2,468,060	\$0	\$0		\$8,288,427	\$74,931,089

The School Board of Sarasota County, Florida
2016-2017 General Fund 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	(\$2,812,764)								(\$2,812,764)
CO & DS Withheld for Administration							State Administration Fee	\$27,105	\$27,105
Drivers education reimbursed through Slosberg Funds (Project 1119)							Drivers Education Contract	\$252,000	\$252,000
Dual Enrollment Fees							Dual Enrollment Fees (Project 0496)	\$379,977	\$379,977
Early out program of 1993-94							Insurance Contracts	\$484,425	\$484,425
Employee Assistance Program and unemployment funds	\$290,361								\$290,361
Encumbrance and categorical carry forwards			\$2,256,786	\$593,773			I.B. \$197,234, A. P. \$947,725, A. I. C. \$95,359, C.A.P.E. \$1,005,559	\$2,245,877	\$5,096,436
Florida School Recognition	\$2,734,660								\$2,734,660
Florida Virtual School							Virtual School Contract	\$41,446	\$41,446
Fuel							Fuel for all Vehicles & Buses	\$1,914,968	\$1,914,968
Longevity Payments	\$10,063,010								\$10,063,010
North Port Activity Center Maintenance fee							Annual Fee roadway maintenance	\$8,961	\$8,961
Postage							District Operations	\$120,000	\$120,000
Property Insurance							Property Insurance	\$2,571,523	\$2,571,523
School Resource Officers Contract							School Resource Officer Contract	\$1,480,386	\$1,480,386
State Grants Misc.							Misc. Grants	\$174,244	\$174,244
Summer School	\$1,782,043								\$1,782,043
Substitutes Classified	\$3,294,661								\$3,294,661
Teacher Lead Program							Teacher Lead Program	\$694,084	\$694,084
Terminal Leave Pay	\$4,966,358								\$4,966,358
Transfer to Self Insurance							Transfer to Self Insurance	\$577,910	\$577,910
Utilities							Electric / Garbage / Sewer / Water / Telephone	\$10,113,057	\$10,113,057
Total Central Allocations	\$20,318,329	\$0	\$2,256,786	\$593,773	\$0	\$0		\$21,085,963	\$44,254,852
Grand Total of All Appropriations	\$365,548,152	\$3,825,476	\$13,014,778	\$3,806,103	\$1,118,275	\$165,498		\$38,137,159	\$425,615,440

**The School Board of Sarasota County, Florida
2016-2017 General Fund Budget**

Appendix “A”

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

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

Beginning in the 2007-2008 fiscal year the school district implemented midyear reductions to reduce the budget. The number of budgeted positions in 2007-2008 was 5,197. Currently the 2015-2016 budget has 4,690 positions for a reduction of 507 positions over a 7 year period. In 2008-2009 through 2013-2014 substantial budget reductions were made through a combination of negotiations with the union and service level reductions at both schools and departments. The 2014-2015 and 2015-2016 budgets have had minor reductions in comparison to the period of 2008-2009 through 2013-2014. Updating the Tentative Budget cost avoidance and budget reductions through 2015-2016 total approximately \$125 million since 2007-2008. In the tables below are the adjustments that have been made to the budget since 2007-2008 detailed by fiscal year.

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

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Budget Reductions 2008-2009

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

Budget Reduction Detail 2008-2009	Savings
In 1993-94 an early retirement program was instituted to save funds by allowing senior staff to retire and be replaced by entry level staff. The program was funded with universal life insurance contracts. With the problems in the financial market it was in the best interest of the school board to surrender the policies and discontinue the premiums. The savings in premiums was \$274,794 and the cash received for the surrender of the policies was \$2,928,071. This amount was applied to help balance the budget.	\$3,202,865
The 2008 Florida Legislature changed how school district property insurance could be funded from a transfer from the capital millage fund. This allowed the transfer from the capital fund to be increased into the General Fund. Note increasing the transfer out of the Capital fund decreased those projects that were able to be funded in the capital fund.	\$2,815,141
The high school and middle school guidance counselor ratio of students per each counselor was increased by 50 students. This decreased the number of guidance counselor positions by 35.	\$2,522,450
The thirty hours of professional development plan for teachers was discontinued.	\$4,200,350
The driver's education program was eliminated during the day at all schools except Pineview. The program is now offered after school at all the high schools to all students whether private or public school. Changing the delivery model to be an enhancement after school has allowed the program to be funded from the Schlossberg fund.	\$788,420
The technology support model was changed by deleting the technology coaches at each school, placing a reduced number centrally for technology instruction, and increasing the skills of technology support aides to technology support professionals. Updating the support function allowed for greater efficiencies in maintenance of our technology.	\$666,297
The major components of central department reductions that were made from non salary accounts were a combination of reducing professional services from private vendors for assessment, materials and supplies, and elimination of any equipment purchases. The reduction represents approximately 14% of departments total non salary budget.	\$1,429,768

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Budget Reductions Detail 2008-2009	Savings
In 2008-2009 two new schools were opened. The custodial budget within facilities services should have been increased for additional custodians and grounds personnel. The square footage to be cleaned increased by 143,325. The additional staff that should have been added is 9 positions. The budget was not increased for positions or supplies.	\$550,842
In 2007-2008 schools had their temporary personnel accounts frozen. The frozen allocations were not carried forward for expenditure in 2008-2009. This eliminated the ability of schools to bring in temporary help for assisting teachers, testing, monitoring etc.	\$713,756
Central department position deletions were as follows: The Career and Technical Education department reduced a program specialist. There are now only three positions in the department which reduces services to schools in industry certification, professional development for school staff, and postsecondary articulation services. The Curriculum and Instruction department deleted the only secretary in the instructional media operations. The Professional Development, Teacher Appraisal and School Improvement department deleted three secretary positions leaving no clerical for the nine professional development program specialists. The Pupil Support Services department deleted an elementary and middle school program specialist, three secretaries, and a half time social worker. The Research Assessment and Evaluation department deleted a secretary / bookkeeper grants position. This eliminated all clerical support for the grant program specialist. The Safety and Security / School Police department deleted the Manager of Special Investigator and five school campus security monitors. The Finance department eliminated the position of payroll manager.	\$971,986
The alternative school contracts for T.R.I.A.D. and Infinity were decreased. The district was funding the alternative schools based upon the charter school funding formula. This reduced their funding by 37%.	\$669,957
The summer school program deleted the grade 2 reading camp, the life management skills program, personal fitness, and the high school H.O.P.E program.	\$187,000
The number of middle and high school athletic coaches was reduced.	\$359,605
The 2008 Legislature allowed flexibility to shift funding from some restricted appropriations. The district used the flexibility to reduce the textbook appropriation and defer the purchase of textbooks.	\$1,500,000
The district is self funded for workers compensation. The actuarial rate of 1.247% was rolled back to 1%.	\$656,793
The school district and the union negotiated to eliminate all dependent care subsidies and increase the group health insurance deductibles to substantially reduce the anticipated rate increase of 10%. The actual rate increase was 5% after renegotiating the health plan.	\$2,766,389

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Budget Reductions Detail 2008-2009	Savings
Energy avoidance for 2008-2009	\$2,525,806
A hiring freeze was implemented after the five day student enrollment adjustments. By the end of the year 208 positions were either filled with substitutes or were vacant.	\$5,354,792
Total budget adjustments for 2008-2009	\$31,882,217

Budget Reductions 2009-2010

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

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

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Budget Reductions Detail 2009-2010	Savings
The middle school scheduling has been changed to a seven period day. This change eliminates 12 teaching units and reduces extra duty days. In order to accomplish the seven period day a cafeteria aide was added to each middle school, and a para professional aide was added to each middle school. In addition, a school secretary was eliminated from each middle school.	\$1,078,850
High School and ESE Center adjustments include eliminating a secretary and receptionist at each school. Change the registrar ratio to a maximum of 2 registrars per school. Eliminate from the General Fund one behavior teacher at each school. Reduce the number of extra duty days at each high school and ESE centers by fifty percent. Within the ESE center school budget reduction was a registrar and a para professional aide.	\$1,385,620
The Department of Communications and Community Relations / Pals reduced contracted services, a production specialist, temporary help, and overtime for a 12.5% reduction in the total department budget.	\$124,751
The Department of Human Resources eliminated four positions and reduced the recruiting budget for a reduction in the total department budget of 16.92%.	\$291,796
The Department of the Assistant Superintendent of Instruction was changed to the Department of Leadership Development and the position of Assistant Superintendent and an administrative assistant were eliminated for a reduction in the total department budget of 49.97%.	\$248,521
The Department of the Assistant Superintendent of Next Generation Learning reduced purchased services for a reduction in the total department budget of 8.44%.	\$29,385
The Department of Academic Intervention Programs reduced professional service contracts and reallocated funding from the General Fund to the Special Revenue Fund for a reduction in the total department budget of 8.08%.	\$101,676
The Department of Career and Technical Education reduced consumable supplies and reallocated funding from the General Fund to the Special Revenue Fund for a reduction in the total department budget of 8.54%.	\$84,459
The Department of Curriculum and Instruction eliminated a reading specialist, a math specialist, a secretary, and eliminated the Plato Learning software contract for a reduction in the total department budget of 18.99%.	\$431,033
The Department of Professional Development eliminated a program specialist and reallocated funding from the General Fund to the Special Revenue Fund for a reduction in the total department budget of 23.17%.	\$354,364
The Department of Pupil Support Services eliminated a program specialist, reduced professional services and reallocated funding from the General Fund to the Special Revenue Fund for a reduction in the total department budget of 7.72%.	\$446,166

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Budget Reductions Detail 2009-2010	Savings
The Department of Research, Assessment and Evaluation / School Choice reduced a program specialist to .6, reduced a clerical position to .6, made a major reduction in purchased services, materials and supplies for a reduction in the total department budget of 34.18%.	\$621,874
The Department of Information Technology eliminated two managers, one secretary, two computer operators, three computer programmers, for a reduction in the total department budget of 4.41%	\$528,570
The Department of Financial Services eliminated an assistant director, an accountant, and reduced professional services for a reduction in the total department budget of 11.45%.	\$198,033
The Department of Materials Management reduced contracted services and moved the cost of copier equipment to the capital fund for a reduction in the total department budget of 12.98%	\$391,104
The Department of Facility Services eliminated 15 custodial positions, a facility manager, a bookkeeper, and contracted services for a reduction in the total department budget of 2.8%.	\$820,301
The Department of Safety and Security eliminated ten security aides, one secretary position, two regional security aides, and reduced supplies for a reduction in the total department budget of 16.78%	\$583,983
The Department of Transportation eliminated a route supervisor, ten bus drivers, two bus aides, and shifted a mechanic position to capital transfer funding for a reduction in the total department budget of 3.34%	\$552,914
Salaries and employee benefits are over 80% of the budget. The hiring freeze instituted in 2007-2008 has been continued into 2009-2010 and negotiations with our group health insurance carrier resulted in a 7.5% increase rather than the estimated increase of 10%. These actions are anticipated to reduce the budget by at least three percent.	\$11,130,850
Total Budget Reductions 2009-2010	\$42,368,111

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Budget Reductions 2010-2011

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

Budget Reductions Detail 2010-2011	Savings
Delay filling the Tatum Ridge Elementary School Principal position. The Director of Leadership Development will be assigned to Tatum Ridge to fill the principal vacancy for the remainder of the 2010/ 2011 school year upon the incumbent's retirement and continue critical Leadership duties.	\$85,512
Change the schedule at Middle Schools. The schedule change maximizes instructional class time adding 30 hours per core class per year, creates the opportunity for students to participate in arts elective classes based on student need, and allows flexibility in scheduling to meet the 22 per class amendment, eliminating 650 current core classes over 22 at no additional cost.	\$1,336,920
Eliminate the Superintendent's administrative assistant. The incumbent plans to retire this fall. The vacancy will not be posted with the workload being distributed among the other administrative assistants.	\$39,556
Eliminate the Chief Information Officer shared position with the County of Sarasota. This position was shared with Sarasota County. Responsibility has been transferred to the Operations Division with the Director of Information Technology overseeing day-to-day work	\$53,206
Reduce the SSP-12 Specialist in Facilities to an SSP-9 Administrative Assistant. This position was largely assigned administrative duties so the position was downgraded to reflect those duties	\$12,952
Eliminate the Office of Assistant Superintendent Next Generation Learning. While the NeXt Generation Strategic Plan remains, many of the key components have either been implemented or are no longer funded. This involves the elimination of two positions—an Assistant Superintendent and an Administrative Assistant. Critical duties will be transferred to other leaders on the instructional team	\$318,885
Move the Cysis program to Riverview and eliminate duplicate overhead and administrative costs. The project to rebuild Riverview High School includes facility sufficient to support the Cysis program. The space will be ready for students for the start of the 2010/2011 school year. Instructional staff of the Cysis program will be assigned to Riverview next year and administrative personnel and overhead costs will be eliminated.	\$237,125
Staff the High Schools to meet class size requirements in core subject areas using staff as cost effective as possible. Following is one example of the cost effective measures being taken. Currently most PBD and ESOL liaisons are in those positions on a full time basis and do not teach courses as the teacher of record for any student. As part of the scheduling process liaisons will now teach classes in addition to their liaison responsibilities.	\$1,726,042

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Budget Reductions Detail 2010-2011	Savings
Staff the elementary schools to meet class size using staff as cost effective as possible. There will be some combination of grade level classes. Exceptional education classes have been reviewed by the Director of Pupil Support to insure staffing is appropriate.	\$1,624,984
Eliminate an Operations Manager, Computer Repair Technician, and LAN Specialist in Information Technology. These three positions are all in the Information Technology Department and were held vacant this year. Savings are addressed as part of the savings associated with the hiring freeze. Duties associated with these positions will be absorbed by other IT staff.	\$196,747
Move to 11 month contracts for all new Assistant Principals and continue to take advantage of Administrative Interns. Last year, as part of the budget reduction strategies, the contract year for all NEW Assistant Principals was reduced to 11 months. For 2010/2011 vacancies will be filled either by interns or by 11 month Assistant Principals.	\$129,913
Implement a hard hiring freeze for 2010-2011. The 2009/2010 budget was built on an assumption that all positions would be filled, therefore all positions were funded. As a result, actions associated with a hard hiring freeze yielded savings to the Board approved budget. For the 2010/2011 budget we have built the savings associated with a continued hiring freeze into the salary and benefits line items.	\$9,777,274
The following positions are being eliminated. Landings grounds position \$48,846, Materials Management bookkeeper \$46,342, Administrative Assistant to the Career Technical Education Director \$49,779, Facilities Services Department three custodial supervisor positions \$237,093, seven positions in the Facilities Services maintenance department \$394,534, and five custodial positions \$204,235, Transportation delivery driver \$48,846, two positions in Financial Services \$89,432, Supervisor of Training position \$89,952, Transportation route supervisor position \$71,252, Human Resources Department confidential administrative assistant \$52,032 and a reduction of a position from an Executive Director to a Specialist position \$60,090, Two Technology Support positions \$101,960, and eight paraprofessional aides in the Elementary schools \$279,640	\$1,774,033
Increase rental fees charged for security residences	\$53,000
Contracted service reductions. Reduce the number of times yard waste is collected \$120,000, reduce speech and language outside services through centralized staffing \$90,000, combine the contracted alternative education programs for grades 6 through 12 to be offered by one provider \$94,370, reduce the following department contracted service budgets: Communications \$25,000, Career and Technical \$100,000, Academic Interventions \$42,425, Professional Development \$26,000, Leadership Development \$32,500, Research and Assessment and School Improvement \$10,000. Reduce the contract with Sarasota County to eliminate two school resource officers \$100,000.	\$640,295

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Budget Reductions Detail 2010-2011	Savings
Transportation savings. Implement pocket pickups for the Suncoast Polytechnical High School \$160,000 and change the opening and closing times of schools to allow for more efficient use of buses.	\$300,820
Other cost reductions. Reduce the number of fax telephone lines \$13,200, reduce school district fleet mileage through having vehicles parked closer to work sites, \$100,000, reduction in the use of overtime \$167,762, merge the Adult and Community Education program with the Sarasota County Technical Institute \$186,432, reduce by 10% the allocation of material and supplies to schools \$219,875, reduce the number of cell phones district wide \$126,280, reduce middle school interscholastic sports \$150,000, eliminate one half of the schools discretionary carry forward \$1,500,000, and reduce supplements through negotiation \$300,000.	\$2,763,549
Total Budget Reductions 2010-2011	\$21,070,813

2011-2012 Budget Reductions

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

Budget Reductions Detail 2011-2012	Savings
All employees are being reduced in salary by two days. Employees that are 186 day employees are losing one paid holiday. The facilities are to be totally closed for an additional savings of electrical costs.	\$2,146,960
The group health plan is being re bid with higher deductibles. The goal is to have the rate increase no more than three percent.	\$1,020,000
The salary steps and longevity schedules have been frozen allowing no movement upward.	\$2,500,000
One third of extra duty days have been eliminated.	\$90,000
Principal, Assistant Principal, and the three central office administrators that were receiving travel allowances are eliminated.	152,185
The emergency management supplements have been reduced to one.	\$25,508
The middle school curriculum leader supplement is reduced by \$500.	\$39,000
The small learning supplements have been reduced by fifty percent.	\$45,000
The Health Services Supervisor has been reduced from 12 months to 11 months.	\$7,171
The employer paid group term life insurance has been reduced from \$50,000 to \$25,000.	\$110,000
All elementary school intervention teachers have been eliminated.	\$1,622,535
The home school liaison that serves Tuttle and Alta Vista Elementary schools has been eliminated.	\$70,545
The computer teachers at Alta Vista and Glenallen elementary have been eliminated.	\$141,090

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Budget Reductions Detail 2011-2012	Savings
The foreign language teacher is being replaced by the Chinese grant teacher.	\$38,145
The funding for the middle school and high school instrument repair allocations is being changed to be funded from the capital transfer.	\$110,224
The Chinese grant will fund two positions formerly funded from the operating fund.	\$76,290
The middle schools reduced their material and supply allocation.	\$46,241
All middle school newsletters will be paperless on the web and the newsletter supplement will be discontinued.	\$10,881
Middle school team leader supplements have been eliminated.	\$98,400
Two positions within the middle schools were deleted: a physical education locker room aide at Venice Middle and a registrar at Woodland Middle.	\$72,620
The extra duty days have been reduced for teachers with students who do not speak English as their native language.	\$22,601
The middle schools have been reduced to one campus security monitor per school.	\$177,996
One receptionist has been reduced at each middle school.	\$177,935
The instructional formula for middle schools was reduced to save 5.5 teaching positions with an adjustment to add back an SSP-7 physical education aide and add department chair supplements back for support lost through all the various reductions.	\$328,744
Riverview High School is receiving the Chinese grant to save a portion of one foreign language teacher.	\$43,483
Booker High School is eliminating two academic coach positions and a behavior specialist.	\$211,635
Pineview will eliminate three elective teacher positions increasing class size.	\$211,635
Oak Park is eliminating two teaching positions that will increase class size on the developmental portion of the campus and add two aides to accommodate the larger class sizes.	\$86,406
Eliminate the contract for High School Career Advisors.	\$325,001
Eliminate one security monitor per High School.	\$136,710
Eliminate the performance based diploma coordinator at each High School.	\$352,725
The communications department changed staff from 12 months to 11 months and reduced the education channel engineer to part time.	\$26,512
The Superintendent's office, Board members, and legal services consolidated administrative assistant duties and reduced non salary expenditures.	\$108,102
The Human Resources Department eliminated an administrative assistant, and reduced non salary expenditures.	\$60,868
The district Athletic Director was eliminated and the CTE Director was reduced to 11 months.	\$121,154

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Budget Reductions Detail 2011-2012	Savings
The Pupil Support Services Department eliminated an adaptive P.E. position, a reading teacher, and the Supervisor of Students of Other Languages	\$216,189
Within the departments of Research, Assessment, Curriculum, Professional Development, and Leadership Development the Leadership department was eliminated and in media materials two positions were eliminated.	\$417,150
Within the departments of Finance and Materials Management a warehouse position was deleted, a position to be deleted based upon a retirement in December of 2011, and reductions in non salaries.	\$111,942
The Information Services Office has eliminated the contract for Smart Web, transferred the payment of Logical Choice to the capital transfer and reduced consumables and maintenance by 5%.	\$177,500
The Facility Services Department has reexamined individuals performing maintenance duties and is changing the percentage of individuals charged to the capital transfer for maintenance, eliminate the safety specialist, reduce custodial supplies, and reduce five custodial positions.	\$528,526
The Transportation Department will move one route coordinator from 11 months to 10 months, increase bus stops to one mile apart, and discontinue transportation to outside agencies including other non mandated transportation.	\$569,579
Total Budget Reductions 2011-2012	\$12,835,188

Budget Reductions 2012-2013

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

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funding level. The final appropriation decrease that the school district made was \$3.6 million for the 2012-2013 fiscal year budget. Of the total budget reductions, 31% were from the MGT study.

Budget Reductions Detail 2012-2013	Savings
This reduction is recommendation 5.1 from the MGT study. The MGT study recommended 86 portables be demolished for the first year; however, the district can readily do 25 based upon staff analysis. The savings is in electrical usage.	\$36,000
Shift 6 teaching positions in the General Fund into Title II funds at schools that meet the grant criteria.	\$422,520
This reduction is recommendation 3.1 from the MGT study. The recommendation was for the elimination in the 2013-2014 fiscal year of a Finance Department position; however, staffs feel the elimination can be accomplished in the 2012-2013 fiscal year with the deletion of an SSP-10 Accounts Payable Position.	\$49,475
Eliminate the distribution of Medicaid reimbursement funds for professional development and discretionary materials. The funds will only be used for staff salaries.	\$80,000
This reduction is recommendation 8.6 from the MGT study. The study recommended reducing 9 positions or 10% of non instructional positions over a period of 5 years. For the first year 2, program specialist positions are being eliminated and 2 social worker positions are being eliminated.	\$372,048
The MGT report contained several commendations 3-S through 3-Y that cited the Materials Management Department as being very cost efficient. Most coping is electronically sent to the print shop saving costs at the schools. With the increased cost effectiveness of the Materials Management Department, the allocation for material and supply allocations have been reduced by 10%.	\$225,000
This reduction is recommendation 2-8 of the MGT study. It has been successfully negotiated with the union that the School Board discontinue compensating employees that are on union business for a maximum of 200 days per year.	\$57,826
This reduction is 2-7 of the MGT study. It has been successfully negotiated with the union that the School Board reduces the teacher aide days from 196 to 186 days. Implementation begins with teacher aides employed after July 1, 2012. A study is being conducted during the 2012-2013 school year to determine by teacher aide classification what the appropriate work year should for those aides hired before July 1, 2012.	\$150,028
The MGT recommendation of 8-5 recommended the school board reduce by 10 percent those classes that were 15 students or below. This reduction was implemented in the original staffing that was distributed on April 1, 2012.	\$633,780

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Budget Reductions Detail 2012-2013	Savings
The middle and high school support staff were realigned to save the value of 5 support positions. The middle schools reduced \$58,466 and the high schools reduced \$144,764.	\$203,230
The Facilities Services budget has been reduced one Facilities Manager. The contract with Energy Education will be discontinued January of 2013. The 35% of energy savings that is paid to Energy Education will be discontinued for half the fiscal year.	\$641,194
An accounting change is being implemented for departments that charge fees for services. Departments will no longer have the fees as an add on to their budget. The fees are now collected centrally and will pay for the personnel providing those services.	\$90,000
The contract with the alternative education provider has been reduced to reflect the revenues being received from the current state funding formula.	\$560,706
The allocation for after school activities and athletics transportation is being reduced by 25%. This reduction brings the allocation back to the 2002-2003 funding level that the school district is being funded at by the State Legislature.	\$200,000
The Department of Safety and Security / School Police have reduced 2 positions from 12 months to 11 months along with increasing a clerical from a .6 to a 1.0 position.	\$5,435
Total Budget Reductions 2012-2013	\$3,728,242

Budget Reductions 2013-2014

The 2013-2014, budget process began with the first budget workshop being held on October 16, 2012. At the November 20, 2012, budget workshop, it was agreed that the unassigned fund balance would be reduced to 7.5% and approximately \$1.5 million would be reduced from the 2013-2014 budget. At the February 19, 2013, budget workshop, the School Board reviewed a two year projection of the General Fund estimated operations through 2014-2015. The estimate for the 2014-2015 budget was a reduction of approximately \$6 million. It was agreed to make a reduction of \$3 million over the next two years. At the March 19, 2013, budget workshop, the School Board reviewed approximately \$4 million in reductions. It was agreed to implement approximately \$3 million for the beginning of the 2013-2014 fiscal year and negotiate the balance through negotiations with the union during the 2013-2014 fiscal year for implementation in 2014-2015. In summary, the MGT of America, Inc., Financial Management study released in January of 2012, continues to reduce overall appropriations. The study recommended yearly savings of approximately \$3.7 million to \$5.4 million. In the first year, 31% of their recommendations were implemented and are continuing into the 2013-2014 fiscal year. In the second year, approximately 76% of the recommendations are being related to the MGT study. The below table has the specific budget reductions and revenue enhancements implemented in the 2013-2014 fiscal year.

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Budget Reductions Detail 2013-2014	Savings
This reduction is similar to recommendation 8.6 from the MGT study. The study recommended reducing 9 positions or 10% of non instructional positions over a period of 5 years. The 2013-14 revised staffing of the media centers eliminated 12 media specialists, replacing the media specialist with media aides to reduce the cost of staffing the media centers. Savings of \$454,353. A literacy coach position was assigned to Booker High when the school was D school. The position is no longer needed. Savings of \$69,979.	\$524,332
This reduction is recommendation 6.7 of the MGT study. To conduct an analysis and return on investment for a fourth satellite bus compound in the south county to reduce “deadhead” time and associated costs. The building of the south county transportation compound will reduce the use of diesel fuel and labor hours, including a reduction of 3 bus drivers.	\$393,609
This reduction is recommendation 6.8 of the MGT study. Evaluate the allocation policies, processes, and procedures that guide principals in the use of funds for extracurricular activity transportation. For the 2013-14 fiscal year, the procedure for using school buses or charter buses has been revised to save approximately 40% of the current cost. In addition, Oak Park School is allocated 1.5 bus driver positions. The allocation eliminates the need for the after school activity allocation of \$22.50 per weighted FTE.	\$341,917
This reduction is similar to recommendation 7.0 through 7.7 of the MGT study. The Information Technology Department has reorganized to be more cost effective regarding the use of personnel, contracted services, and ERate .	\$251,910
This reduction is similar to recommendation 8.1 of the MGT study. Revise student instruction reducing potential duplication of services and resources. A portion of A.P. teachers will now be funded from the advanced placement earnings.	\$250,000
This reduction is similar to recommendation 8.1 of the MGT study. Revise the current organization of student instruction reducing potential duplication of services and resources. An additional amount to expand career education classes was allocated approximately 7 years ago. There are now additional earnings from the classes generated through the Florida Education Finance Program (FEFP). The supplement from the general fund is being reduced.	\$100,000
This reduction is similar to recommendation 8.1 of the MGT study. The curriculum department reclassified a administrative position saving \$31,731. The professional development department reevaluated the job duties of two program specialist enabling grant funding to be used saving \$67,701 from the General Fund. The pupil support services department converted one psychologist from 11 months to 10 months for a savings of \$5,910	\$105,342

**The School Board of Sarasota County, Florida
2016-2017 General Fund Budget**

Budget Reductions Detail 2013-2014	Savings
This reduction is similar to recommendation 8.5 of the MGT study. Assess the need for small enrollment classes and develop a priority for a reduction in the number of these classes. The Phoenix Academy cost per student in 2012-2013 is \$11,776 per student. The average cost per middle school student is \$8,622 and for High school student \$8,007. The students being served at the Phoenix Academy will now be served at their districted schools, rather than having a separate facility. The savings are from the reduction of support staff and administrative costs	\$655,094
This reduction is similar to recommendation 5.5 of the MGT study. Install trash compactors at each school site. Facility Services will maximize the use of trash dumpsters at all sites to decrease trash costs.	\$100,000
This reduction is similar to recommendation 2.9 of the MGT study. Review salary schedules and develop proposals to align them with state averages, adjusted for increased cost-of-living. The part time hourly salary schedule utilized by Adult Community Enrichment and S.C.T.I has automatic increases for years of service. It will be modified to have one rate of pay per classification with a goal of saving \$121,000 a savings of 10%. The supplement paid to the Career Technical Student Organization Advisor will be paid based upon performance from the Perkins Grant. Currently it is a supplement paid through the General Fund based upon job title. The savings is estimated to be \$28,056.	\$149,056
The Florida Power and Light rebates have been allocated to the Capital Fund in prior years. It is allowable to allocate the rebates to the General Fund. The recommendation for 2013-2014 is to have all rebates / incentives allocated to the operating fund, if they are currently not appropriated. On average, approximately \$250,000 in rebates are received annually.	\$695,240
The Triad program is supplemented \$120,000 from the General Fund to allow Title 1 funds to be used for other purposes. For the 2013-2014 fiscal year the Title 1 funds will be used for the supplement.	\$120,000
One mid-year administrative vacancy will not be filled during the last half of the 2013-2014 fiscal year.	\$76,536
The school non-salary allocations have been reduced by 19% since 2008-2009. The department non-salary materials and supplies general operating allocation is being reduced by 10%.	\$74,945
Total budget reductions for 2013-2014, of which 76% are related to the MGT study.	\$3,837,981

The School Board of Sarasota County, Florida 2016-2017 General Fund Budget

Budget Reductions 2014-2015

It was originally anticipated that the 2014-2015 budget would use a small portion of the fund balance or have a balanced budget. The process began with the first budget workshop being held on November 19, 2013. The second budget workshop was held January 21, 2014. At this workshop revenues were estimated to increase 4% based upon state economic forecasts. At this workshop, it was anticipated to not use any fund balance. The third budget workshop was held February 18, 2014. At this workshop, the Governor's budget was used to forecast a revenue increase of approximately 2.5%. Based upon estimated appropriation increases for retirement and group health estimate was to use approximately \$2.2 million of the unassigned fund balance, reducing the unassigned fund balance to 8.95% as of June 30, 2015. The fourth budget workshop was held March 18, 2014, revising estimated revenues down by approximately \$1.3 million from the February workshop and using approximately \$3.8 million of the unassigned fund balance. The ending unassigned fund balance as of June 30, 2015, would be reduced to 8.21%. The fifth budget workshop was held April 1, 2014. At this workshop it was estimated \$2 to \$4 million of the estimated unassigned fund balance would be used as June 30, 2015. It was decided to go ahead and release all budgets to schools and departments to begin the staffing process for 2014-2015. The estimate of unassigned fund balance to be used is estimated to be \$5.8 million, with an unassigned fund balance as of June 30, 2015, to be 7.8%. The reductions for the 2014-2015, fiscal year are related to attrition of staff allowing for reorganization of central departments that were recommendations of the MGT study. In the table below are the reductions for the fiscal year 2014-2015.

Budget Reductions / (Costs) Detail 2014-2015	Savings (Costs)
The Human Resources Department was realigned to eliminate the Executive Director of Human Resources and the administrative assistant. This reorganization was recommendation 1.11 of the MGT study to continue to reorganize central administration, reducing the number of direct reports to the superintendent.	\$187,342
The instructional services departments were restructured based upon recommendation 8-1 of the MGT study. The restructuring of the instructional services departments allowed for the transfer of needed positions being funded from discontinued Race to the Top federal funds along with other position eliminations in the General Fund for a net cost of \$1,265 to the General Fund.	(\$1,265)
The School Business Services departments were realigned to provide mandatory technology and facility services needed by the schools. This included a reduction of 3 bus drivers to fund the needed services to schools at a net cost of \$77,600.	(\$77,600)
Total budget reductions for 2014-2015, of which 100% of the net savings is from the MGT study.	\$108,477

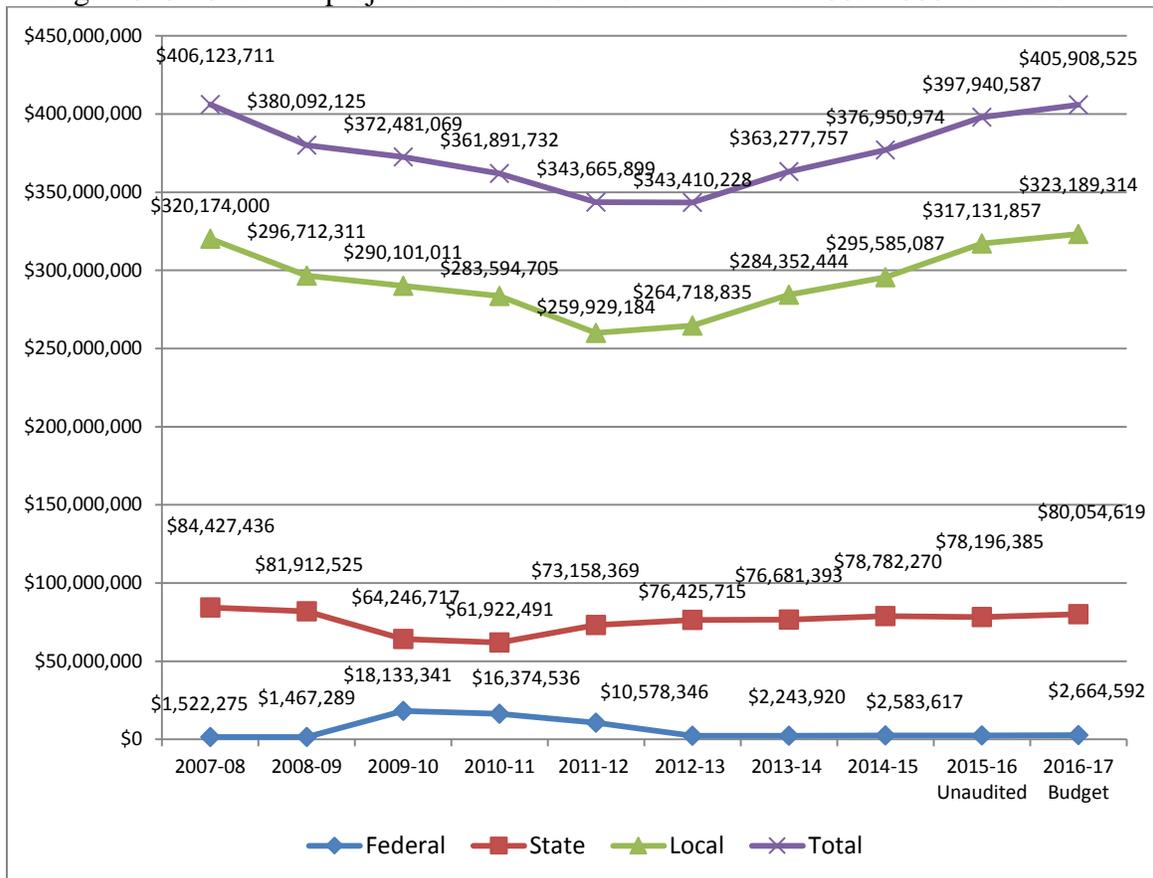
The School Board of Sarasota County, Florida 2016-2017 General Fund Budget Budget Reductions 2015-2016

The 2015 Legislature deleted the appropriation line item funding Adults with Disabilities. This line item funded salaries and benefits in the amount of \$437,887. The positions were part of the Suncoast Technical College budget and were removed from the budget.

Summary of budget reductions and cost avoidance actions made since the fiscal year 2007-2008 through the fiscal year 2015-2016 in the General Fund.

Fiscal Year Budget Reductions	Savings
Fiscal Year 2007-2008	\$8,572,636
Fiscal Year 2008-2009	\$31,882,217
Fiscal Year 2009-2010	\$42,368,111
Fiscal Year 2010-2011	\$21,185,501
Fiscal Year 2011-2012	\$12,835,188
Fiscal Year 2012-2013	\$3,728,242
Fiscal Year 2013-2014	\$3,837,981
Fiscal Year 2014-2015	\$108,477
Fiscal Year 2015-2016	\$437,887
Total budget reductions for the past nine fiscal years (No reductions for the 2016-2017 fiscal year)	\$124,956,240

The below graph displays the Operating Fund revenues from 2007-2008 projected through 2016-2017. The projected revenues are still below the 2007-2008 revenues.



**The School Board of Sarasota County, Florida
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Voted Millage Referendum Update – Appendix “B”

On March 25, 2014, voters in Sarasota County voted to continue the one-mill levy to preserve quality schools for another four years. This vote continued the tax levy that was originally passed by the voters in 2002, renewed in 2006, renewed in 2010, and renewed in 2014. This vote allows the District to maintain existing programs, provide additional programs and continue the District’s commitment to quality education. This revenue source will continue until the fiscal year ending June 30, 2018. In the below tables are details of how the voted millage has been used.

Original voted millage referendum of March 19, 2002

Appropriations for the Fiscal Year 2002-2003

Description	Amount
Without the passage of the referendum the school district was going to raise class size by an average of four students per classroom and cut other direct school support positions. With the passage of the referendum the district funded 235 teachers, 23 teacher aides, 9 Guidance Counselors, and 9 school secretaries for a total of 276 positions.	\$15,166,376
A three percent cost of living increase was placed into the salary schedules.	\$5,405,095
Total Appropriated in 2002-2003	\$20,571,471

Appropriations for the Fiscal Year 2003-2004

Description	Amount
Continued funding the 276 positions from 2002-2003 that were saved as a result of the referendum.	\$15,097,563
The Selby Foundation funded the building of elementary science labs. The referendum is providing funding of a Science Teacher for each lab. The students that are speakers of other languages class size was reduced, school psychologists, social workers, behavior teachers were added to reduce the number of students assigned to staff, the number of students assigned to guidance counselors was reduced from over 500 by 50 to 100 students for each guidance counselor, and aide / clerical support was added to the schools. The new positions added in 2003-2004 consisted of 90 teachers, 10 teacher aides, 14 Guidance Counselors, 10 School Secretaries, 2 School Psychologists and 1 social worker. The new positions of 127 brought the total number of positions funded by the referendum to 403.	\$6,972,785
The state funding was continuing to fall below the consumer price index increases and in 2003-2004 the charter schools were given an allocation based upon their percentage of student population to the total district.	\$1,023,632
The summer school program was expanded to include reading remediation for grades two and three, a middle school transition program for entering elementary students at each middle school, grade nine transition program for entering middle school students at High Schools, remediation English I & II, and Algebra 1A & IB programs.	\$1,245,549

The School Board of Sarasota County, Florida
2016-2017 General Fund Budget
Voted Millage Referendum Update – Appendix “B” continued

Appropriations for the Fiscal Year 2003-2004 - continued

Description	Amount
A cost of living increase of 4.5% was placed on the salary schedules.	\$9,173,770
Total Appropriated 2003-2004	\$33,513,299

Appropriations for the Fiscal Year 2004-2005

Description	Amount
Continue funding the 403 positions added from the prior year’s voted millage.	\$22,914,882
The Federal No Child Left Behind Act and the Class Size Reduction Amendment mandated additional reporting requirements. Every school was allocated at least 1 additional SSP-6 clerical for a total of 32 positions.	\$984,375
The Oak Park exceptional education center was given 2 instructional units to assist with mental health and career skills.	\$118,479
A remediation teacher was added at every school to assist with those students not on grade level. This added 32 teaching units.	\$1,895,947
The Title 1 schools that are below 800 students had an Assistant Principal position to help increase student achievement. A total of 3 positions were added.	\$284,817
The Middle and High Schools had 14 Literacy coaches added for a total of \$829,477; the driver’s education program was expanded to be at all schools that serve high school students. This added one position at Pineview for a total of \$59,248. Oak Park South was provided a .68 counselor, Assistant Principal, and a security aide for a total of \$167,974. All schools serving grades 9 through 12 had a career counselor and scheduling coach added for a total of 14 positions, along with the continuation of the expanded summer school program.	\$2,026,259
Continuation of the charter school financial support from the referendum.	\$1,602,008
A cost of living increase of 4.5% was placed on the salary schedules.	\$8,906,617
Total appropriated in 2004-2005	\$38,733,384

The School Board of Sarasota County, Florida
2016-2017 General Fund Budget
Voted Millage Referendum Update – Appendix “B” continued

Appropriations for the Fiscal Year 2005-2006

Description	Amount
The state constitutional amendment passed by the voters in 2002 with funding beginning in the 2003-2004 school year mandated that district reduce class size by an average of two students per grade level until reaching the mandated caps. Beginning in the 2005-2006 fiscal year the district is beginning to reach the cap in some grade levels with the state funding. This will allow the district to use the voted referendum that was being used to maintain class size to fund other instructional programs that the state funding is inadequate to fund.	\$10,531,373
Supplement the support for speakers of other languages with additional duty days or Liaisons to work with the parents, students and staff.	\$517,467
Support of the elementary school science program with a teacher or aide.	\$596,686
Additional school guidance counselors to allow for the high schools to have 350 students per counselor, middle school’s 400 students per counselor, and elementary school’s 450 students per counselor.	\$2,808,086
Maintain the additional school data coach testing support.	\$2,900,847
Maintain the additional school registrar support.	\$88,650
Maintain the exceptional education program school cluster support.	\$902,941
Maintain the additional school campus security aides.	\$770,444
Maintain the additional school remediation teachers.	\$1,999,801
Maintain the additional Oak Park school vocational program support.	\$121,200
Maintain the school literacy coaches.	\$848,401
Maintain the additional school office staff support.	\$1,250,148
Maintain the additional other school staff support and career counselors.	\$1,493,182
Fund the establishment of the Phoenix Academy in 2004-2005.	\$1,686,213
Continuation of the charter school financial support from the referendum.	\$1,678,066
The instructional salary schedule was modified for a longer student day. The extra half hour that begins effective January 1, 2006, will be funded from the referendum.	\$5,558,120
Total Appropriated in 2005-2006	\$33,751,625

The School Board of Sarasota County, Florida
2016-2017 General Fund Budget
Voted Millage Referendum Update – Appendix “B” continued

Summary of the voted Millage Revenues and Appropriations for the original voted millage referendum of March 19, 2002

Revenues

Description	Amount
2002-2003 Actual Revenues Received	\$28,917,862
2003-2004 Actual Revenues Received	\$32,928,368
2004-2005 Actual Revenues Received	\$37,255,129
2005-2006 Actual Revenues Received	\$44,935,928
Total Revenues Received for the original voted millage	\$144,037,287

Appropriations

Description	Amount
2002-2003 Appropriations	\$20,571,471
2003-2004 Appropriations	\$33,513,299
2004-2005 Appropriations	\$38,733,384
2005-2006 Appropriations	\$33,751,625
Total Appropriations for the original voted millage	\$126,569,779

Description	Amount
The balance of the voted millage not appropriated during the original voted millage is a part of the unrestricted fund balance as of June 30, 2006	\$17,467,508

Subsequent renewal of the voted millage referendum of March 14, 2006

The appropriations for the Fiscal Year 2006-2007 are mostly a continuation of the school support services from the prior year’s voted millages.

Description	Amount
Portion of the school positions funded in the 2002-2003 voted millage was to maintain reasonable class size. This is the amount that is needed in addition to the class size reduction funding from the state to be in compliance with the class size amendment.	\$11,381,522
Supplement the support for speakers of other languages with additional duty days or Liaisons to work with the parents, students and staff.	\$677,345
Support of the elementary school science program with a teacher or aide.	\$620,585
Additional school guidance counselors to allow for the high schools to have 350 students per counselor, middle school’s 400 students per counselor, and elementary school’s 450 students per counselor.	\$2,878,226
Maintain the additional school data coach testing support.	\$3,359,424
Maintain the additional school registrar support.	\$93,631
Maintain the exceptional education program school cluster support.	\$1,294,063

The School Board of Sarasota County, Florida
2016-2017 General Fund Budget
Voted Millage Referendum Update – Appendix “B” continued

Appropriations for the Fiscal Year 2005-2006 - continued

Description	Amount
Maintain the additional school campus security aides.	\$676,477
Maintain the additional school remediation teachers.	\$2,315,692
Maintain the additional Oak Park school vocational program support.	\$136,217
Maintain the school literacy coaches.	\$953,520
Maintain the additional school office staff support.	\$1,329,512
Maintain the additional other school staff support and career counselors.	\$691,090
Fund the establishment of the Phoenix Academy in 2004-2005.	\$1,783,198
Fund the Elementary Assistant Principals at Title 1 schools below 800 students and fund additional art and music teachers at all schools	\$3,469,707
Continuation of the charter school financial support from the referendum.	\$2,098,572
The instructional salary schedule was modified for a longer student day. The extra half hour began effective January 1, 2006. The extra half hour was effective for teacher aides beginning on July 1, 2006.	\$13,152,888
The voted millage is funding half the 5.25% cost of living increase approved 11/21/06	\$6,657,164
Total Appropriated in 2006-2007	\$53,558,833

The appropriations for the Fiscal Year 2007-2008 are mostly a continuation of the school support services from the prior year’s voted millages, with the exception that the voted millage is no longer needed to fund class size.

Description	Amount
Additional school guidance counselors to allow for the high schools to have 350 students per counselor, middle school’s 400 students per counselor, and elementary school’s 450 students per counselor.	\$3,019,530
Continue funding at the middle and high schools the testing data support positions.	\$921,913
Continue funding the school instructional technology school support positions.	\$2,510,440
Continue funding the school registrar support extra duty days.	\$79,665
Continue funding the elementary science teachers and teacher aides.	\$1,352,439
Continue funding the school security aides, physical education aides, and the supplement to the North Port High teen parent program.	\$336,189
Continue funding the school core curriculum and remediation teachers.	\$744,176
Continue funding the school literacy coaches at all schools.	\$2,515,440
Continue funding the elementary foreign language teachers, computer teacher, and dance movement teacher.	\$567,331
Continue funding the school office staff support.	\$1,794,974

The School Board of Sarasota County, Florida
2016-2017 General Fund Budget
Voted Millage Referendum Update – Appendix “B” continued

Appropriations for the Fiscal Year 2007-2008 - continued

Description	Amount
Continue funding the Elementary Assistant Principals at Title 1 schools that are below 800 students and the additional elementary art and music teachers.	\$1,267,696
Continue funding the Charter schools to provide financial support due to the inadequate State funding.	\$3,167,501
Continue funding the thirty minute longer duty day. This amount covers the total 7.1% increase paid to teachers and aides.	\$13,641,575
Fund one half of the 5.25% across the board salary increase approved 11/21/06	\$6,757,021
Fund the 3% across the board salary increase approved in November of 2007	\$9,491,208
Total appropriated for 2007-2008	\$48,167,089

The appropriations for the Fiscal Year 2008-2009 are mostly a continuation of the school support services from the prior year’s voted millages, with the exception of adding liaison support for schools with significant numbers of students that do not speak English, elementary computer teachers at large schools, and the credit retrieval program for middle schools.

Description	Amount
Continue funding the thirty minute longer duty day. This amount covers the total 7.1% increase paid to teachers and aides.	\$14,627,939
Continue funding one half of the 5.25% across the board salary increase approved 11/21/06 and the salary increase of 3% approved in November of 2007.	\$19,453,424
A liaison or extra duty day support that is being provided to schools with significant number of students who do not speak English as their native language.	\$1,238,944
An Elementary computer teacher was added at large elementary schools.	\$576,560
Continue funding the elementary science teachers and teacher aides.	\$1,585,545
Continue funding elementary school art and music teachers.	\$720,700
Continue funding the school instructional technology support positions.	\$1,518,983
Continue funding the school literacy coaches at all schools and data coaches at the middle and high school level.	\$3,891,780
Elementary counselor positions added to schools above 750 students.	\$403,592
Middle school counselor positions added to schools above 900 students.	\$864,840
High school counselor and behavior specialist positions added to schools above 800 students.	\$864,840

The School Board of Sarasota County, Florida
2016-2017 General Fund Budget
Voted Millage Referendum Update – Appendix “B” continued

Appropriations for the Fiscal Year 2008-2009 - continued

Description	Amount
Continue funding at the middle and high Schools the testing data support positions for large schools.	\$360,350
Continue large elementary schools receiving additional physical education and dance support.	\$288,280
Continue the clerical support for administrative assistants, registrars, guidance counselors, and the middle school credit retrieval program.	\$1,097,616
Elementary Assistant Principal positions for all Title 1 school are below 800 students and for elementary schools over 1200 students.	\$922,952
Continue funding the school office staff support.	\$1,773,681
Elementary and middle school gifted cluster foreign language teachers support.	\$518,904
Continue funding the Charter schools to provide financial support due to the inadequate State funding.	\$3,841,922
In September of 2008 a 1% across the board salary increase was negotiated and a onetime 1% bonus to be paid in December of 2008. If the millage is not renewed before 6/30/10 than 6.63% is removed from the salary schedules.	\$6,276,099
Total appropriated for 2008-2009	\$60,826,951

The appropriations for the Fiscal Year 2009-2010 were reduced due to the decline in revenues being received from the referendum. Reductions were made in the number of staff funded. The counselor ratios were increased by 50 students per counselor at the middle and high schools, instructional technology coaches were eliminated, and other clerical support was reduced.

Description	Amount
Continue funding the thirty minute longer duty day. This amount covers the total 7.1% increase paid to teachers and aides.	\$13,830,514
Continue funding one half of the 5.25% across the board salary increase approved 11/21/06, the salary increase of 3% approved in November of 2007, and the salary increase of 1% approved in October of 2008.	\$17,879,997
Continue funding the elementary science teachers.	\$1,722,744
Continue funding a reduced number of elementary school art and music teachers.	\$430,686
The elementary literacy and data coaches are being reduced to be at only those elementary schools that do not have an Assistant Principal.	\$717,810
Continue to fund the elementary school paraprofessional aides for Title 1 schools.	\$313,848
Continue the liaison or extra duty day support that is being provided to schools with significant number of students who do not speak English as their native language.	\$1,372,266

The School Board of Sarasota County, Florida
2016-2017 General Fund Budget
Voted Millage Referendum Update – Appendix “B” continued

Appropriations for the Fiscal Year 2009-2010 - continued

Description	Amount
Continue at a reduced funding level from prior years the Guidance Counselor positions.	\$2,268,280
Continue the High school testing and scheduling coordinator.	\$358,905
Continue the extra duty days for middle school credit retrieval, registrar services, and guidance counselor support.	\$373,370
Continue the Elementary Assistant Principal positions for all Title 1 schools below 800 students and for other schools needing additional support.	\$1,258,042
Continue funding a portion of the school office staff support.	\$1,386,537
Continue funding the elementary and middle school gifted cluster foreign language teacher’s support.	\$581,427
Continue funding the Charter schools to provide financial support due to the inadequate State funding.	\$4,312,449
Continue the school physical education, dance, and computer teachers needed for teacher planning time at large schools.	\$1,019,290
The Supervisor of Elections cost for the March 13, 2010 election to renew the voted operating millage was funded from voted operating proceeds.	\$449,909
Total appropriated for 2009-2010	\$48,276,074

Summary of the Voted Millage balance held in the unreserved fund balance

Description	Amount
Beginning balance July 1, 2006	\$17,467,508
2006-2007 Actual Revenues received	\$56,975,785
2007-2008 Actual Revenues received	\$60,486,047
2008-2009 Actual Revenues	\$54,099,981
2009-2010 Projected Actual Revenues	\$47,532,155
Less Voted Millage Appropriations 2006-2007 through 2009-2010	(\$210,828,947)
Balance of Voted Millage revenues unspent, which are a part of the gross fund balance as of June 30, 2010	\$25,732,529

**The School Board of Sarasota County, Florida
2016-2017 General Fund Budget**

Voted Millage Referendum Update – Appendix “B” continued

The appropriations for the Fiscal Year 2010-2011 were reduced due to the decline in revenues being received from the referendum. Reductions were made in the number of staff funded.

Description	Amount
Continue funding the thirty minute longer duty day. This amount covers the total 7.1% increase paid to teachers and aides.	\$12,795,213
Continue funding the elementary science teachers.	\$1,768,768
Continue the liaison or extra duty day support that is being provided to schools with significant number of students who do not speak English as their native language.	\$1,642,989
Continue funding the Charter schools to provide financial support due to the inadequate State funding.	\$4,059,794
Continue funding the elementary literacy and data coaches at only those elementary schools that do not have an Assistant Principal.	\$590,907
Continue the funding from 2009-2010 the Guidance Counselor positions.	\$2,219,436
Continue the high school testing and scheduling coordinator.	\$369,317
Continue the Elementary Assistant Principal positions for all Title 1 schools below 800 students and for other schools needing additional support.	\$1,169,215
Continue funding a portion of the school office staff support and instructional extra duty days.	\$1,755,955
Continue the elementary computer teachers needed for teacher planning time at large schools.	\$517,044
Due to the lack of state revenue the technology support professionals are being funded from the referendum.	\$2,207,434
Due to the lack of state revenue the Visual Performing Arts coordinator, the Booker High and North Port High performing arts technicians, Gifted cluster foreign language teachers, and elementary dance teachers at specific schools are funded with referendum dollars.	\$1,091,554

**The School Board of Sarasota County, Florida
2016-2017 General Fund Budget**

Voted Millage Referendum Update – Appendix “B” continued

Appropriations for the Fiscal Year 2010-2011 – continued

Description	Amount
Due to the lack of state revenue the media specialists that are in the middle and high schools have been funded from the referendum.	\$1,034,087
Due to the lack of state revenue the high school transition planner / employment specialist are being funded from the referendum.	\$174,776
The class size amendment is insufficient to fund 19 teachers to be in compliance with the amendment.	\$1,477,260
Continue funding one half of the 5.25% across the board salary increase approved 11/21/06, the salary increase of 3% approved in November of 2007, and the salary increase of 1% approved in October of 2008.	\$16,628,486
Total Appropriations 2010-2011	\$49,502,235

The appropriations for the Fiscal Year 2011-2012 no longer fund a portion of salaries other than the half hour longer student day. With the decrease in funding from the Legislature since 2007-2008 additional positions have been added to the referendum such as art and music teachers, security aides, guidance counselors, and media personnel.

Appropriations for the Fiscal Year 2011-2012

Description	Amount
Continue funding the thirty minute longer duty day. This amount covers the total 7.1% increase paid to teachers and aides.	\$10,356,594
Continue funding the elementary science teachers.	\$1,551,984
Continue the liaison or extra duty day support that is being provided to schools with significant number of students who do not speak English as their native language.	\$1,541,258
Continue funding the Charter schools to provide financial support due to the inadequate State funding.	4,534,285
Continue funding the elementary literacy and data coaches at only those Elementary schools that do not have an Assistant Principal.	\$564,358
Continue the funding of Guidance Counselor / Behavior Specialist positions due to inadequate state funding.	\$2,999,486
Continue the high school testing and scheduling coordinator.	\$352,724
Continue the elementary Assistant Principal positions for all title one schools below 800 students and for other schools needing additional support.	\$1,126,910
Continue funding a portion of the school office staff support and instructional extra duty days.	\$1,660,908
Continue the elementary computer teachers needed for teacher planning time at large schools.	\$211,634

The School Board of Sarasota County, Florida
2016-2017 General Fund Budget
Voted Millage Referendum Update – Appendix “B” continued

Appropriations for the Fiscal Year 2011-2012 – continued

Description	Amount
Due to the lack of state revenue the Visual Performing Arts coordinator, the Booker High and North Port High performing arts technicians, Gifted cluster foreign language teachers, and elementary dance teachers at specific schools are funded with referendum dollars.	\$3,788,266
Due to the lack of state revenue the media personnel that are in the schools have been funded from the referendum.	\$1,942,387
Due to the lack of state funding school security aides that are in schools have been funded from the referendum.	\$1,023,472
Due to the lack of state funding all art and music teachers have been funded from the referendum.	\$8,514,768
Due to the lack of funding the program that provides for an alternative to school suspension is being funded from the referendum.	\$1,219,802
Due to the lack of funding the 40% of the Technology Support Professionals that are servicing school networks are being funded from the referendum.	\$951,678
Total Appropriations 2011-2012	\$42,340,514

The appropriations for the Fiscal Year 2012-2013 no longer fund a portion of salaries other than the half hour longer student day. With the decrease in funding from the Legislature since 2008-2009 additional positions have been added to the referendum such as art and music teachers, security aides, guidance counselors, and media personnel.

Appropriations for the Fiscal Year 2012-2013

Description	Amount
Continue funding the thirty minute longer duty day. This amount covers the total 7.1% paid to teachers and aides.	\$9,194,064
Continue funding the elementary science teachers.	\$1,478,829
Continue the liaison or extra duty day support that is being provided to schools with significant number of students who do not speak English as their native language.	\$1,528,464
Continue funding the Charter schools to provide financial support due to the inadequate State funding.	5,196,859
Continue the funding of Guidance Counselor / Behavior Specialist positions due to inadequate state funding.	\$3,626,148
Continue the high school testing and scheduling coordinator.	\$352,102
Continue the elementary Assistant Principal positions for all title one schools below 800 students, interns for non-Title 1 elementary schools below 800 students, and an intern for each middle school.	\$2,345,230

**The School Board of Sarasota County, Florida
2016-2017 General Fund Budget**

Continue funding a portion of the school office staff support and both instructional and non-instructional extra duty days.	\$2,745,048
Continue funding the Visual Performing Arts coordinator, the Booker High and North Port High performing arts technicians, Gifted cluster foreign language teachers, and elementary dance teachers at specific schools are funded with referendum dollars.	\$4,003,908

Voted Millage Referendum Update – Appendix “B” continued

Appropriations for the Fiscal Year 2012-2013 – continued

Description	Amount
Continue funding the media personnel that are in the schools have been funded from the referendum.	\$1,949,656
Continue funding the school security aides that are in middle and high schools.	\$1,046,790
Continue funding all the art and music teachers.	\$8,844,772
Continue funding the program that provides for an alternative to school suspension.	\$925,679
Continue funding the Technology Support Professionals that are servicing school networks.	\$1,454,572
Total Appropriations 2012-2013	\$44,694,120

The appropriations for the Fiscal Year 2013-2014 no longer fund a portion of salaries other than the half hour longer student day. With the decrease in funding from the Legislature since 2008-2009 additional positions have been added to the referendum such as art and music teachers, security aides, guidance counselors, and media personnel.

Description	Amount
Continue funding the thirty minute longer duty day. This amount covers the total 7.1% paid to teachers and aides.	\$10,140,263
Continue funding the elementary science teachers.	\$1,609,517
Continue the liaison or extra duty day support that is being provided to schools with significant number of students who do not speak English as their native language.	\$1,533,112
Continue funding the Charter schools to provide financial support due to the inadequate State funding.	\$5,981,181
Continue the funding of Guidance Counselor / Behavior Specialist positions due to inadequate state funding.	\$3,358,992
Continue the high school testing and scheduling coordinator. For those middle schools that had administrative interns for 2012-2013, the administrative intern was deleted and a testing scheduling intervention teacher was added.	\$629,811
Continue the elementary Assistant Principal positions for all title one schools below 800 students, interns for non-Title 1 elementary schools below 800 students. The administrative intern was deleted and converted to the testing scheduling intervention teacher.	\$1,998,846

The School Board of Sarasota County, Florida
2016-2017 General Fund Budget
Voted Millage Referendum Update – Appendix “B” continued

Appropriations for the Fiscal Year 2013-2014 – continued

Description	Amount
Continue funding a portion of the school office staff support and both instructional and non-instructional extra duty days.	\$2,357,012
Continue funding the Visual Performing Arts coordinator, the Booker High and North Port High performing arts technicians, Gifted cluster foreign language teachers, Young Marines program at Venice Middle school, and elementary dance teachers at specific schools are funded with referendum dollars.	\$4,709,706
Continue funding the media personnel that are in the schools. All schools are now staffed with media aides, rather than the middle and high schools were staffed with media specialist positions.	\$1,469,503
Continue funding the school security aides that are in middle and high schools.	\$1,049,405
Continue funding all the art and music teachers.	\$8,712,386
Continue funding the program that provides for an alternative to school suspension. This amount was reduced this year to be a supplemental amount to the F.E.F.P. earned.	\$149,782
Continue funding the Technology Support Professionals that are servicing school networks. The amount was increased to fund 100% of their positions, rather than a percentage from the capital transfer.	\$2,125,384
Total Appropriations 2013-2014	\$45,824,900

Summary of the Voted Millage balance held in the unassigned fund balance as of June 30, 2014

Balance of Voted Millage revenues unspent as of June 30, 2010	\$25,732,529
Add Revenues 2010-2011	\$43,252,762
Add Revenues 2011-2012	\$40,610,444
Add Revenues 2012-2013	\$40,415,355
Add Revenues 2013-2014	\$41,924,343
Less Expenditures 2010-2011	(\$49,502,235)
Less Appropriations 2011-2012	(\$42,340,514)
Less Appropriations 2012-2013	(\$44,694,120)
Less Appropriations 2013-2014	(\$45,824,900)
Balance of Estimated Voted Millage revenues unspent as of June 30, 2014	\$9,573,664

The School Board of Sarasota County, Florida
2016-2017 General Fund Budget
Voted Millage Referendum Update – Appendix “B” continued

Appropriations for the Fiscal Year 2014-2015

The Voted Millage was renewed for the third time in March of 2014 for four additional years. The voted millage is continuing to fund the positions that have been funded from the prior voted millage. The pass through to charter schools and the alternative school have been increased due to student growth. In the table below are the positions funded from the Voted Millage.

Description	Amount
Continue funding the thirty minute longer duty day. This amount covers the total 7.1% paid to teachers and aides.	\$10,460,939
Continue funding the elementary science teachers.	\$1,646,938
Continue the liaison or extra duty day support that is being provided to schools with significant number of students who do not speak English as their native language.	\$1,497,307
Continue funding the Charter schools to provide financial support due to the inadequate State funding.	\$6,204,175
Continue the funding of Guidance Counselor / Behavior Specialist positions due to inadequate state funding.	\$4,367,966
Continue the high school testing and scheduling coordinator. Continue funding the middle school testing scheduling intervention teacher.	\$429,636
Continue the elementary Assistant Principal positions for all title one schools below 800 students, interns for non-Title 1 elementary schools below 800 students. The administrative intern was deleted and converted to the testing scheduling intervention teacher.	\$2,255,102
Continue funding a portion of the school office staff support and both instructional and non-instructional extra duty days.	\$2,632,986
Continue funding the Visual Performing Arts coordinator, the Booker High and North Port High performing arts technicians, Gifted cluster foreign language teachers, Young Marines program at Venice Middle school, and elementary dance teachers at specific schools are funded with referendum dollars.	\$3,968,969
Continue funding the media personnel that are in the schools. All schools are now staffed with media aides, rather than the middle and high schools were staffed with media specialist positions.	\$1,510,332
Continue funding the school security aides that are in middle and high schools.	\$1,080,940
Continue funding all the art and music teachers.	\$11,032,084
Continue funding the program that provides for an alternative to school suspension. This amount is supplemental to the FEFP earned by the program.	\$427,527
Continue funding the Technology Support Professionals that are servicing school networks. The amount was increased to fund 100% of their positions, rather than a percentage from the capital transfer.	\$2,213,658
Total Appropriations 2014-2015	\$49,728,559

The School Board of Sarasota County, Florida
2016-2017 General Fund Budget
Voted Millage Referendum Update – Appendix “B” continued

Appropriations for the Fiscal Year 2015-2016

The Voted Millage was renewed for the third time in March of 2014 for four additional years. The voted millage is continuing to fund the positions that have been funded from the prior voted millage. The pass through to charter schools and the alternative school have been increased due to student growth. In the table below are the positions funded from the Voted Millage.

Description	Amount
Continue funding the thirty minute longer duty day. This amount covers the total 7.1% paid to teachers and aides.	\$10,600,754
Continue funding the elementary science teachers.	\$1,646,478
Continue the liaison or extra duty day support that is being provided to schools with significant number of students who do not speak English as their native language.	\$1,580,716
Continue funding the Charter schools to provide financial support due to the inadequate State funding.	\$6,894,707
Continue the funding of Guidance Counselor / Behavior Specialist positions due to inadequate state funding.	\$4,230,733
Continue the high school testing and scheduling coordinator. Continue funding the middle school testing scheduling intervention teacher.	\$787,446
Continue the elementary Assistant Principal positions for all title one schools below 800 students, interns for non-Title 1 elementary schools below 800 students.	\$2,011,716
Continue funding a portion of the school office staff support and both instructional and non-instructional extra duty days.	\$2,626,093
Continue funding the Visual Performing Arts coordinator, the Booker High and North Port High performing arts technicians, Gifted cluster foreign language teachers, Young Marines program at Venice Middle school, and elementary dance teachers at specific schools are funded with referendum dollars.	\$4,323,245
Continue funding the media personnel that are in the schools. All schools are now staffed with media aides, rather than the middle and high schools were staffed with media specialist positions.	\$1,529,730
Continue funding the school security aides that are in middle and high schools.	\$1,098,440
Continue funding all the art and music teachers.	\$10,992,628
Continue funding the program that provides for an alternative to school suspension. This amount is supplemental to the FEFP earned by the program.	\$427,527
Continue funding the Technology Support Professionals that are servicing school networks. The amount was increased to fund 100% of their positions, rather than a percentage from the capital transfer.	\$2,215,176
Total Appropriations 2015-2016	\$50,965,389

The School Board of Sarasota County, Florida
2016-2017 General Fund Budget
Voted Millage Referendum Update – Appendix “B” continued

Appropriations for the Fiscal Year 2016-2017

The Voted Millage was renewed for the third time in March of 2014 for four additional years. The voted millage is continuing to fund the positions that have been funded from the prior voted millage. In addition the summer learning academies for four elementary schools have been added for the 2016 summer. The pass through to charter schools and the alternative school have been increased due to student growth. In the table below are the positions funded from the Voted Millage.

Description	Amount
Continue funding the thirty minute longer duty day. This amount covers the total 7.1% paid to teachers and aides.	\$11,089,708
Continue funding the elementary science teachers.	\$1,723,224
Continue the liaison or extra duty day support that is being provided to schools with significant number of students who do not speak English as their native language.	\$1,687,408
Continue funding the Charter schools to provide financial support due to the inadequate State funding.	\$7,261,871
Continue the funding of Guidance Counselor / Behavior Specialist positions due to inadequate state funding.	\$4,178,822
Continue the high school testing and scheduling coordinator. Continue funding the middle school testing scheduling intervention teacher.	\$789,811
Continue the elementary Assistant Principal positions for all title one schools below 800 students, interns for non-Title 1 elementary schools below 800 students.	\$2,047,650
Continue funding a portion of the school office staff support and both instructional and non-instructional extra duty days.	\$2,523,609
Continue funding the Visual Performing Arts coordinator, the Booker High and North Port High performing arts technicians, Gifted cluster foreign language teachers, Young Marines program at Venice Middle school, elementary computer teachers, and elementary dance teachers at specific schools are funded with referendum dollars.	\$3,541,449
Continue funding the media personnel that are in the schools. All schools are now staffed with media aides, rather than the middle and high schools were staffed with media specialist positions.	\$1,544,662
Continue funding the school security aides that are in middle and high schools.	\$1,087,014
Continue funding all the art and music teachers.	\$11,295,138
Continue funding the program that provides for an alternative to school suspension. This amount is supplemental to the FEFP earned by the program.	\$461,729
Continue funding the Technology Support Professionals that are servicing school networks. The amount was increased to fund 100% of their positions, rather than a percentage from the capital transfer.	\$2,216,970

The School Board of Sarasota County, Florida
2016-2017 General Fund Budget
Voted Millage Referendum Update – Appendix “B” continued

Appropriations for the Fiscal Year 2016-2017 - continued

Description	Amount
New for the 2016 – 2017 fiscal year is the Elementary Summer Learning Academies for incoming Kindergarten students at Emma E. Booker Elementary, Gocio Elementary, and Tuttle Elementary. The Alta Vista Eagle Academy serving Kindergarten through grade 3 program will now be funded from referendum funding due to the discontinuance of grant funding. Title 1 funds are providing supplemental funding of \$59,000 per school.	\$322,201
Total Appropriations 2016-2017	\$51,771,266
Total Positions	525