

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA



2015-2016 FINAL BUDGET GENERAL FUND EXECUTIVE SUMMARY

SEPTEMBER 15, 2015

SARASOTA COUNTY SCHOOL BOARD

Frank Kovach, Chair

Shirley Brown, Vice Chair

Jane Goodwin

Bridget Ziegler

Caroline Zucker

Ms. Lori White, Superintendent
Mr. Scott J. Lempe, Deputy Superintendent
Ms. Mitsi Corcoran, Chief Financial Officer

Prepared by the staff of the Budget office:
Al Weidner, Deputy Chief Financial Officer
Christa Curtner, Budget Accountant
Deanna Lawton, Budget Accountant
Bonnie Lyons, Budget Accountant
April MacKenzie, Budget Accountant

1960 Landings Boulevard
Sarasota, Florida 34231-3331
www.sarasotacountyschools.net
(941) 927-9000

2015-2016 GENERAL FUND BUDGET EXECUTIVE SUMMARY

TABLE OF CONTENTS

	PAGE
General Fund Overview.....	1
Unaudited Actual Results of Operations for 2014-2015.....	2
Budget 2015-2016.....	5
Ten Year Florida Education Finance Program Base Student Allocation.....	13
Student Enrollment for all School 2011-2012 through 2018-2019.....	14
Cost Per Student by School.....	16
Comparative Statements of Estimated Revenues, Appropriations and Fund Balance for the Fiscal Years 2012-2013 through 2015-2016.....	21
Comparative Statement of Revenues for the Fiscal Years 2012-2013 through 2015-2016	22
Comparative Statement of Positions for the Fiscal Years 2012-2013 through 2015-2016.....	23
Comparative Statement of Salaries for the Fiscal Years 2012-2013 through 2015-2016.....	24
Comparative Statement of Employee Benefits for the General Fund for the Fiscal Years 2012-2013 through 2015-2016.....	25
Comparative Statement of Appropriations by Object for the General Fund for the Fiscal Years 2012-2013 through 2014-2015.....	26
Comparative Statement of Appropriations by Function for the General Fund for the Fiscal Years 2012-2013 through 2015-2016.....	27
General Fund 2015-2016 School and Department Appropriation Analysis	28
Appendix A: Operating Budget Reductions and Cost Avoidance Measures taken since 2007-2008	32
Appendix B: Voted Millage Referendum Update since Inception in 2002-2003.....	49

The School Board of Sarasota County, Florida

2015-2016 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 2015-2016 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, 2016, 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
2015-2016 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 12% 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.

Unaudited Actual results of Operations for the Prior Fiscal Year of 2014-2015

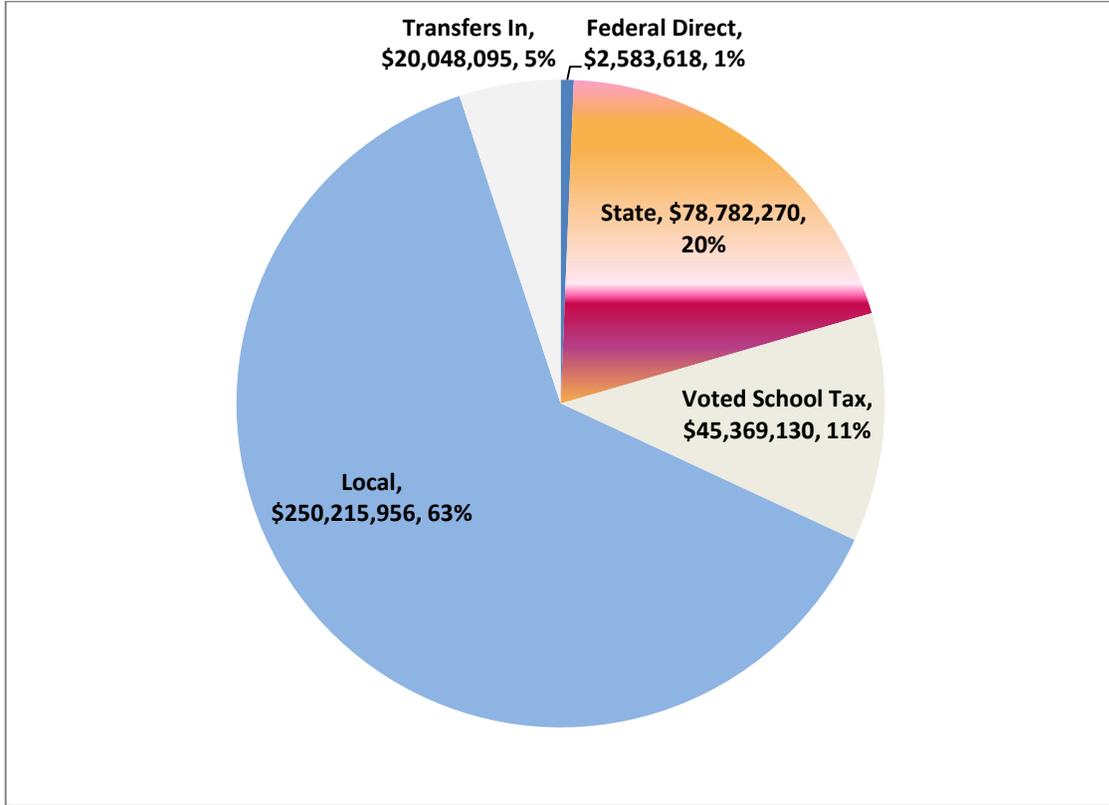
In the graphs and tables below are the projected actual results of operations for the fiscal year 2014-2015. The ending unassigned fund balance is \$33,104,480 or 8.21%. This healthy reserve has been achieved by all stakeholders working collaboratively together. In the tables that follow are the details by line item of the changes from the original budget.

Revenues and Transfers In

Description	Original Budget 2014-2015	Unaudited 2014-2015	Increase (Decrease) From Original Budget
Federal Direct (Note the majority of the increase is related to the receiving of Medicaid funding above the budget.)	\$2,288,798	\$2,583,618	\$294,820
State Sources (Note the majority of the increase is related to serving more students than originally projected.)	\$77,730,482	\$78,782,270	\$1,051,788
Local Sources (Note the major portion of the increase is related to collecting property taxes in excess of 96%.)	\$292,346,754	\$295,585,086	\$3,238,332
Total Revenues	\$372,366,034	\$376,950,974	\$4,584,940
Transfers in from the Capital Fund (Note the items allowed to be transferred from the 1.5 millage fund decreased below the original budget)	\$20,233,052	\$20,048,095	(\$184,957)
Total Revenue and Transfers In	\$392,599,086	\$396,999,069	\$4,399,983

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

Total Unaudited Revenues and Transfers In for 2014-2015 of \$396,999,069



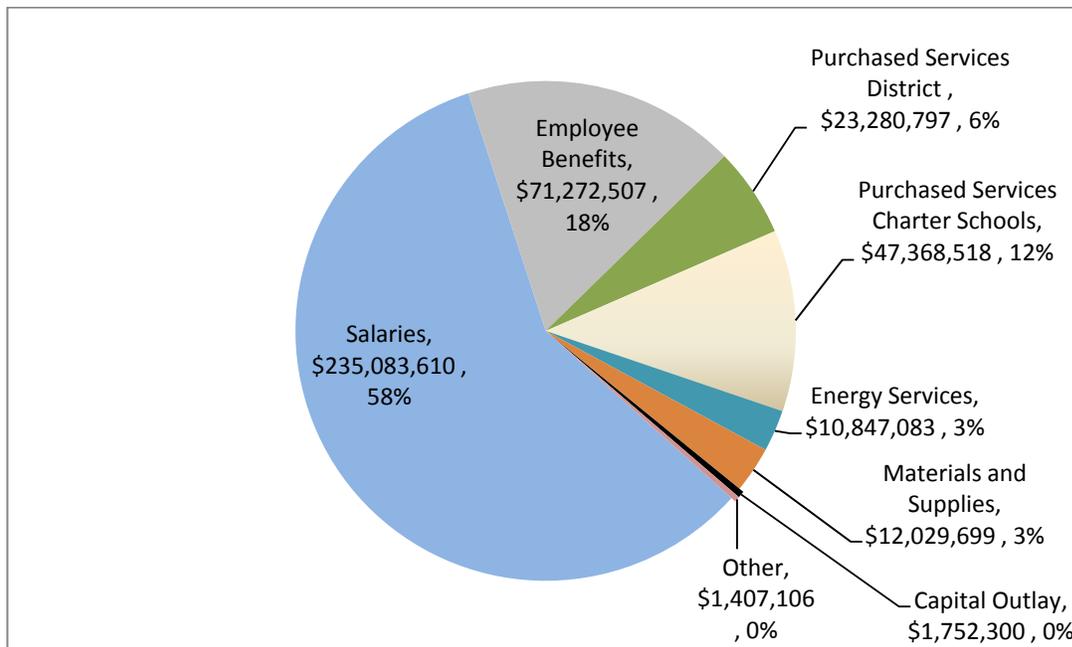
Appropriations

Description	Original Budget 2014-2015	Unaudited 2014-2015	Increase (Decrease) From Original Budget
Salaries (Note the salary increase reflects the results of the interim negotiated salary performance payment of 2.5%.)	\$230,384,742	\$235,083,610	\$4,698,868
Employee Benefits (Note the net increase is primarily from the results of the interim negotiated salary performance payment of 2.5%.)	\$70,300,531	\$71,272,507	\$971,976
Purchased Services - District (The majority of the increase is related to professional services and site licenses exceeding the original budget.)	\$22,058,030	\$23,280,797	\$1,222,767

The School Board of Sarasota County, Florida
2015-2016 General Fund Budget
Appropriations- continued

Description	Original Budget 2014-2015	Unaudited 2014-2015	Increase (Decrease) From Original Budget
Purchased Services – Charter Schools	\$47,404,942	\$47,368,518	(\$36,424)
Energy Services (The majority of the decrease is related to the price of fuel decline since the development of the original budget.)	\$11,914,886	\$10,847,083	(\$1,067,803)
Materials and Supplies (The majority of the increase is related to the purchase of textbooks for the K-12 math adoption.)	\$10,784,131	\$12,029,699	\$1,245,568
Capital Outlay (The majority of the decrease is related to a decline in replacement of equipment and furniture.)	\$1,982,333	\$1,752,300	(\$230,033)
Other Expenses (The majority of the increase is in the amount spent for dues and fees.)	\$682,664	\$856,827	\$174,163
Transfers Out	\$550,279	\$550,279	\$0
Total Appropriations	\$396,062,538	\$403,041,620	\$6,979,082

Unaudited 2014-2015 Appropriations \$403,041,620



The School Board of Sarasota County, Florida
2015-2016 General Fund Budget
Ending Gross Fund Balance

Description	Original Budget 2014-2015	Unaudited 2014-2015	Increase (Decrease) From Original Budget
Beginning Gross Fund Balance July 1, 2014	\$50,883,264	\$50,883,264	\$0
Add Revenues and Transfers In	\$392,599,086	\$396,999,069	\$4,399,983
Less Appropriations	(\$396,062,538)	(\$403,041,620)	\$6,979,082
Ending Gross Fund Balance June 30, 2015	\$47,419,812	\$44,840,713	(\$2,579,099)

Composition of the Ending Gross Fund Balance

Description	Original Budget 2014-2015	Unaudited Actual 2014-2015	Increase (Decrease) From Original Budget
Non Spendable Fund Balance (Inventory)	\$175,510	\$184,511	\$9,001
Assigned Fund Balance (Encumbrances, School carry Forwards, Categorical and Grant Carry Forwards)	\$11,848,208	\$11,551,722	(\$296,486)
Unassigned Fund Balance (Board Policy 10% to 7.5% of Appropriations)	\$35,396,094	\$33,104,480	(\$2,291,614)
Total Ending Gross Fund balance	\$47,419,812	\$44,840,713	(\$2,579,099)

The 2015-2016 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 2015-2016 budget process began with the first budget workshop being held on November 18, 2014 to discuss Legislative priorities for the next fiscal year. The second budget workshop was held December 9, 2014. At this workshop the student enrollment was reviewed by school for the period 2011-2012 through 2018-2019, the personnel allocation formulas were reviewed by the School Board, no changes were made. The third budget workshop was held January 20, 2015. At this workshop, budget requests were reviewed from schools and departments. The capital fund was reviewed for consensus from the School Board on major capital projects that would be funded in the next five years. The fourth budget workshop was held February 17, 2015 to review the process through which new charter schools would request voted operating funds and capital funds. The final determination was that new charter schools would receive funding for those students with Sarasota County addresses.

The School Board of Sarasota County, Florida

2015-2016 General Fund Budget

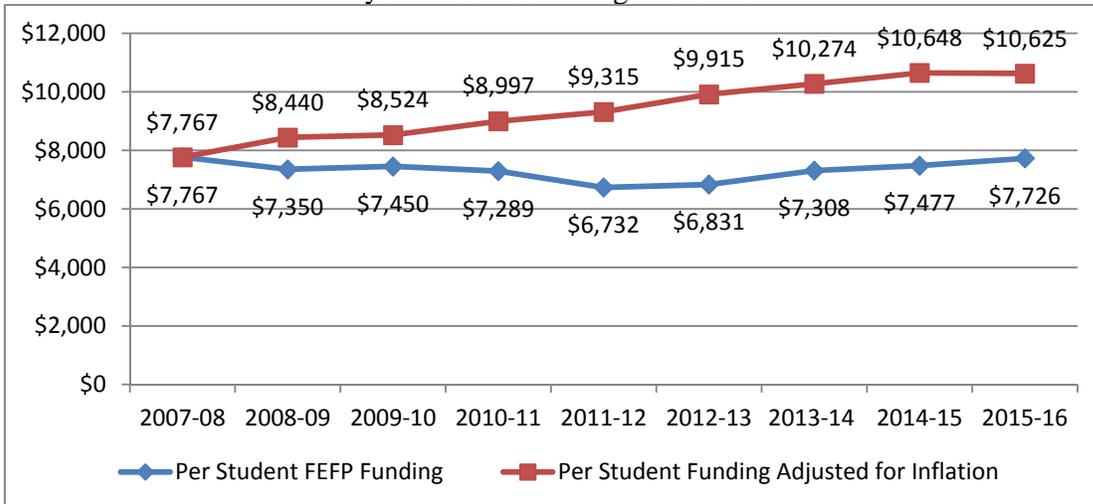
2015-2016 Budget - continued

The fifth budget workshop was March 17, 2015 to give approval to the five year capital plan and review the Governor’s budget request. The sixth budget workshop held on April 21, 2015 reviewed the various Legislative budget proposals that estimated the shortfall of General Fund revenues to be approximately \$50,000 to \$2.5 million of the amount needed to prepare a status quo budget. The seventh budget workshop reviewed the estimated results of the General Fund operations for the 2014-2015 fiscal year. It was estimated based upon revenues and expenditures through April 30, 2015 approximately \$4.6 million of the unassigned fund balance would be used leaving a balance of \$34.2 million or 8.51% of total appropriations. No update was available for the 2015-2016 budget as the Legislature adjourned the session without a budget adopted. The eighth budget work shop was June 16, 2015. The Legislative special session was still in process with an estimated ending date of June 20, 2015. Estimates were presented on what was believed to be the estimated revenues. At this workshop it was anticipated approximately \$1.7 million of the unassigned fund balance would be used for the 2015-2016 fiscal year. The Budget for 2015-2016, based upon the final Legislative budget passed indicates the amount of unassigned fund balance that will need to be used is \$1,166,935. This reduces the unassigned fund balance as of June 30, 2016 to \$33,514,787 or 8.04% 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 2015-2016 fiscal year is \$7,726 or \$41.00 less per student than on 2007-2008. The chart below displays the original state appropriations per student by year. The chart 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 2015-16

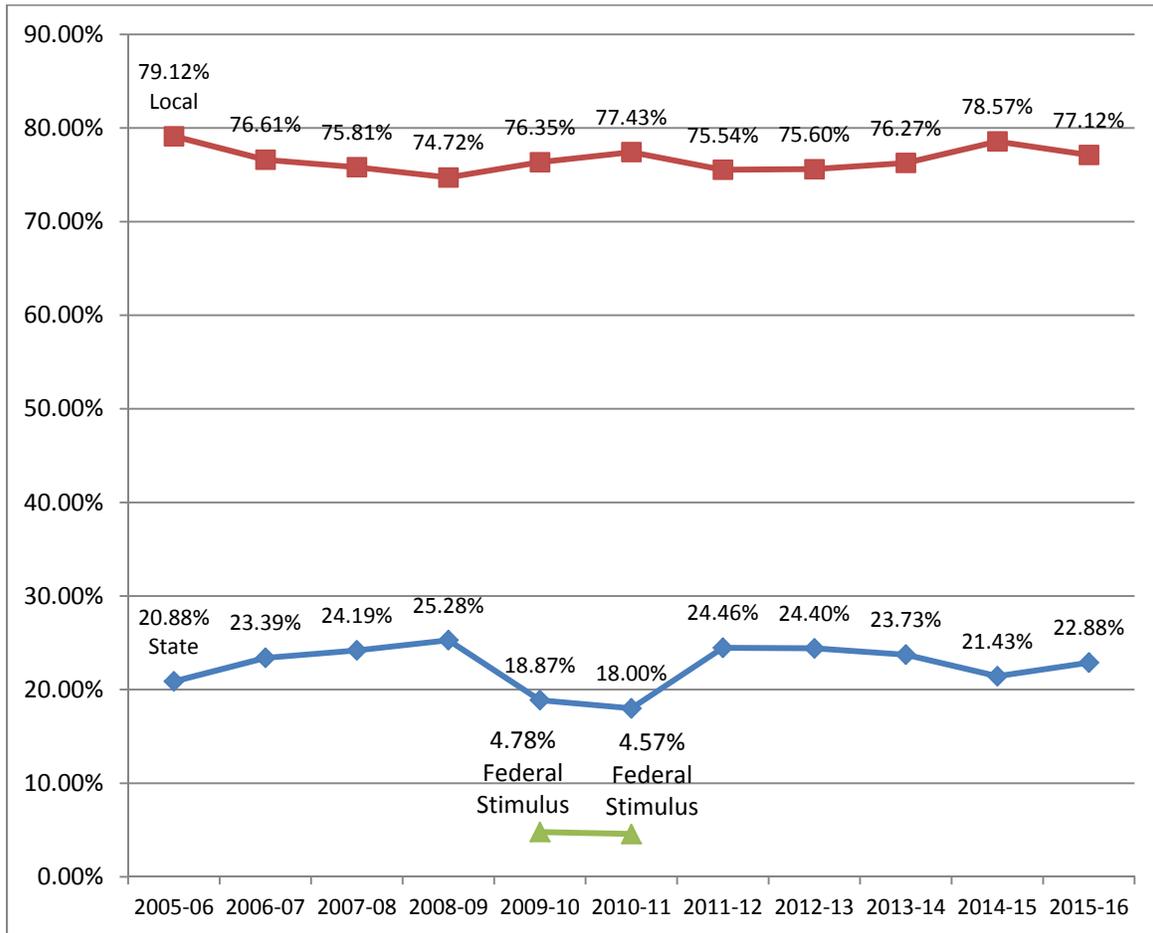


The School Board of Sarasota County, Florida 2015-2016 General Fund Budget

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.

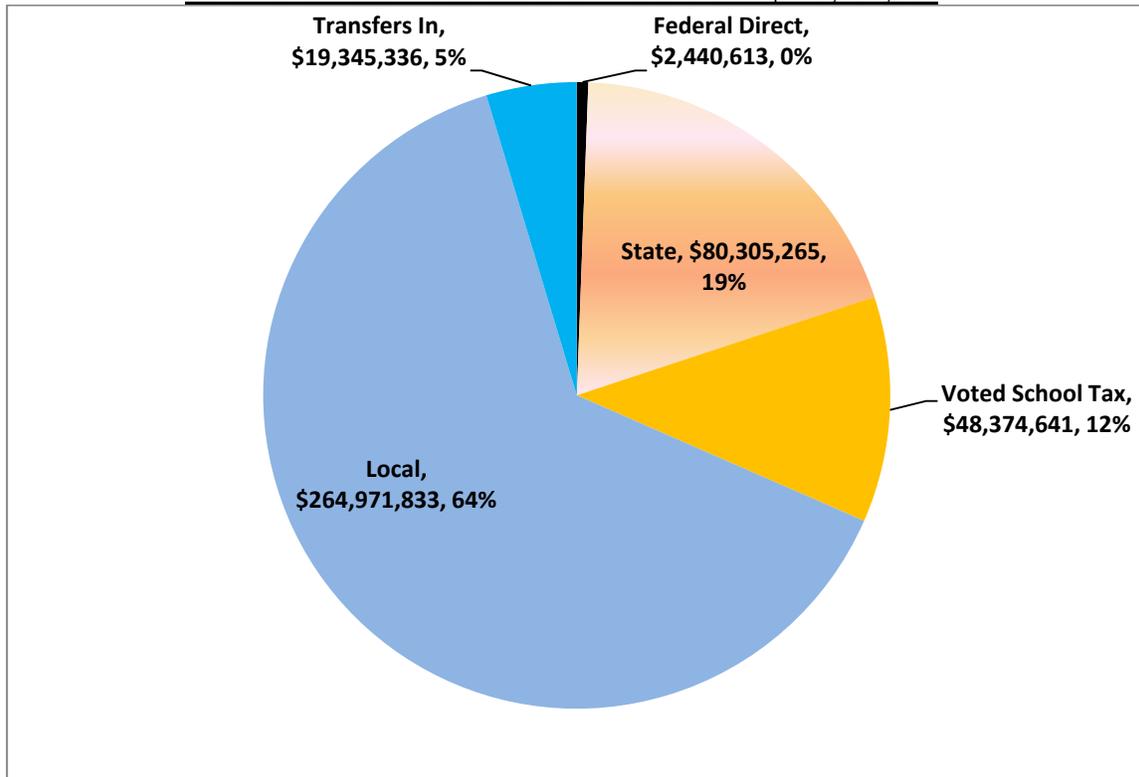


The School Board of Sarasota County, Florida 2015-2016 General Fund Budget

Revenues and Transfers In

Description	Unaudited 2014-2015	Budget 2015-2016	Increase (Decrease)	Percentage Change
Federal Revenues (In 2014-15 there was a Medicaid one-time adjustment for a rate correction.)	\$2,583,618	\$2,440,613	(\$143,005)	(5.54%)
State Funds (The amount per student has increased by \$266.76 per student.)	\$78,782,270	\$80,305,265	\$1,522,995	1.93%
Local Funds (The major increase is related to the 7.5% increase in the property tax roll.)	\$295,585,086	\$313,346,474	\$17,761,388	6.01%
Total Revenues	\$376,950,974	\$396,092,352	\$19,141,378	5.08%
Transfers In From Capital (The majority of the decrease is due to the property insurance transfer has decreased.)	\$20,048,095	\$19,345,336	(\$702,759)	(3.51%)
Total Revenues & Transfers	\$396,999,069	\$415,437,688	\$18,438,619	4.64%

2015-2016 Total Revenues and Transfers In \$415,437,688



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

Appropriations

Appropriations for the 2015-2016 fiscal year are increasing \$13,945,169 or 3.46%. The majority of the increase is related to the legislatively mandated retirement rate increase, an anticipated increase in health insurance costs, increase in fuel costs, increase in pass through of funds to charter schools for student growth, increased spending for instructional materials, and district student growth. In Appendix "A" is a listing of all budget reductions that have been made since the economic downturn of 2007, including the reductions of \$437,887 for the fiscal year 2015-2016.

Appropriations

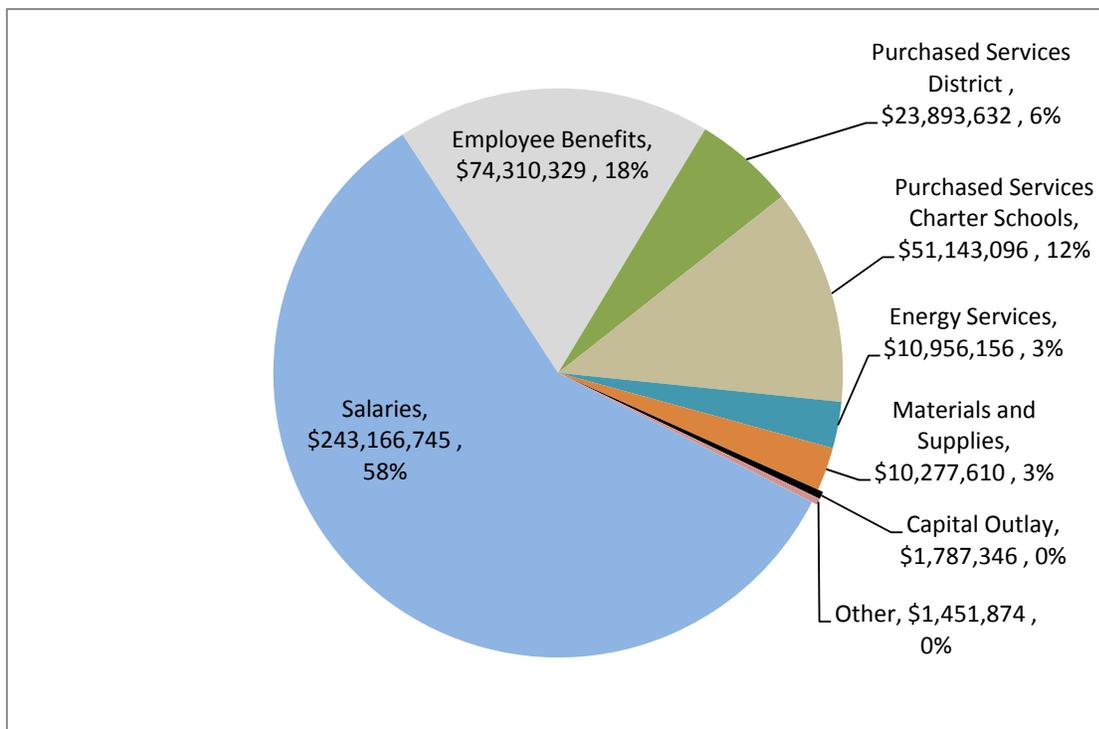
Description	Unaudited 2014-2015	Budget 2015-2016	Increase (Decrease)	Percentage Change
Salaries (The majority of the budget increase is due to serving additional students in district schools.)	\$235,083,610	\$243,166,745	\$8,083,135	3.44%
Employee Benefits (The majority of the employee benefit increase is an estimated increase in group health insurance of 10% effective 1/1/15 and the related benefits to hiring addition staff.)	\$71,272,507	\$74,310,329	\$3,037,822	4.26%
Purchased Services – District (The majority of the increase is related to acquiring instructional site licenses.)	\$23,280,797	\$23,893,632	\$612,835	2.63%
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.)	\$47,368,518	\$51,143,096	\$3,774,578	7.97%
Energy Services (The slight increase is related to increased use of technology and the electrical costs associated with the technology along with transporting additional students.)	\$10,847,083	\$10,956,156	\$109,073	1.01%

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

Appropriations - continued

Description	Unaudited 2014-2015	Budget 2015-2016	Increase (Decrease)	Percentage Change
Materials and Supplies (The majority of the decrease is related to the purchase of textbooks for this school year being paid in 2014-2015.)	\$12,029,699	\$10,277,610	(\$1,752,089)	(14.56%)
Capital Outlay (The majority of the increase is related to anticipated student growth.)	\$1,752,300	\$1,787,346	\$35,046	2.00%
Other Expenses (The majority of the increase is related to anticipated student growth.)	\$856,827	\$873,964	\$17,137	2.00%
Transfer to Other Funds (The adjustment is related to the actuarial recommendations.)	\$550,279	\$577,910	\$27,631	5.02%
Total Appropriations	\$403,041,620	\$416,986,788	\$13,945,168	3.46%

2015-2016 Appropriations by Object \$416,986,788

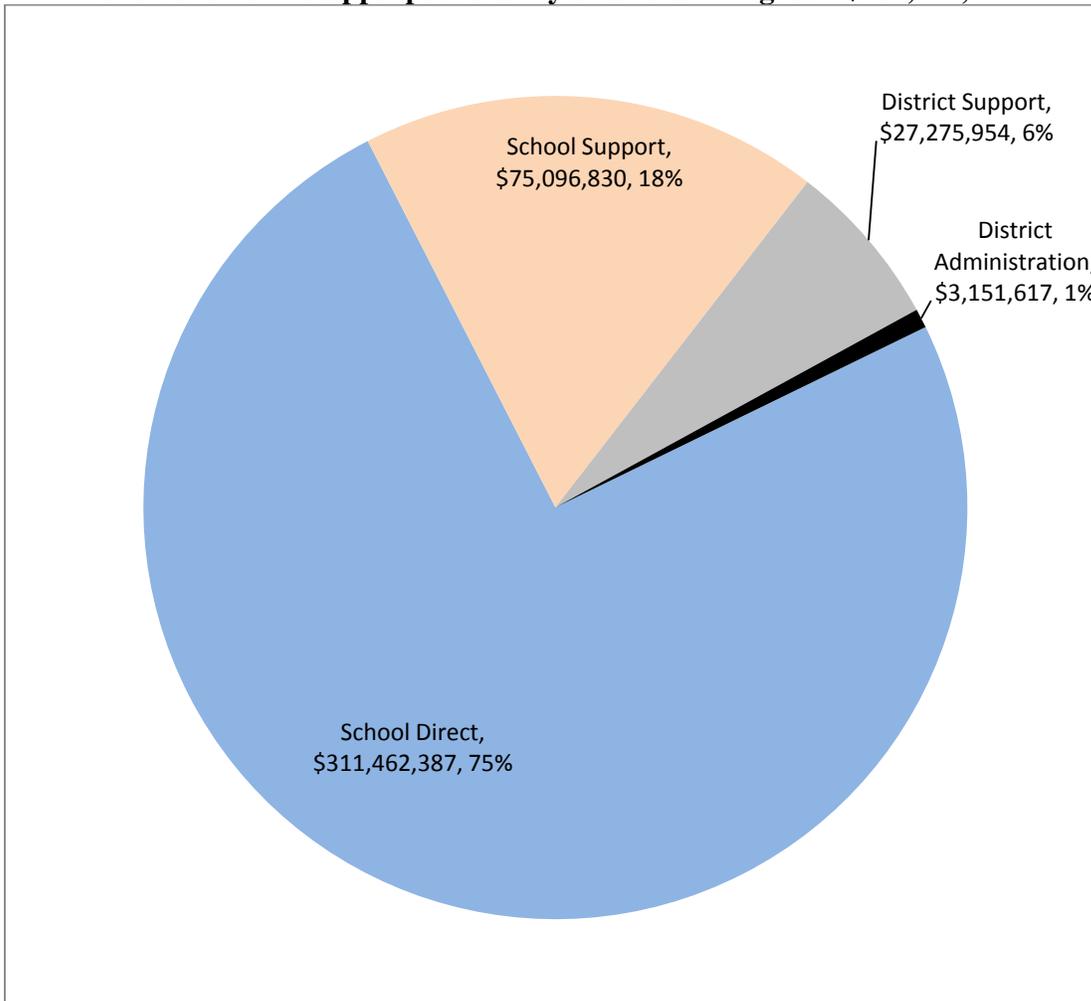


The School Board of Sarasota County, Florida 2015-2016 General Fund Budget

Summary of the 2015-2016 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.

2015-2016 Total Appropriations by Function Categories \$416,986,788



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

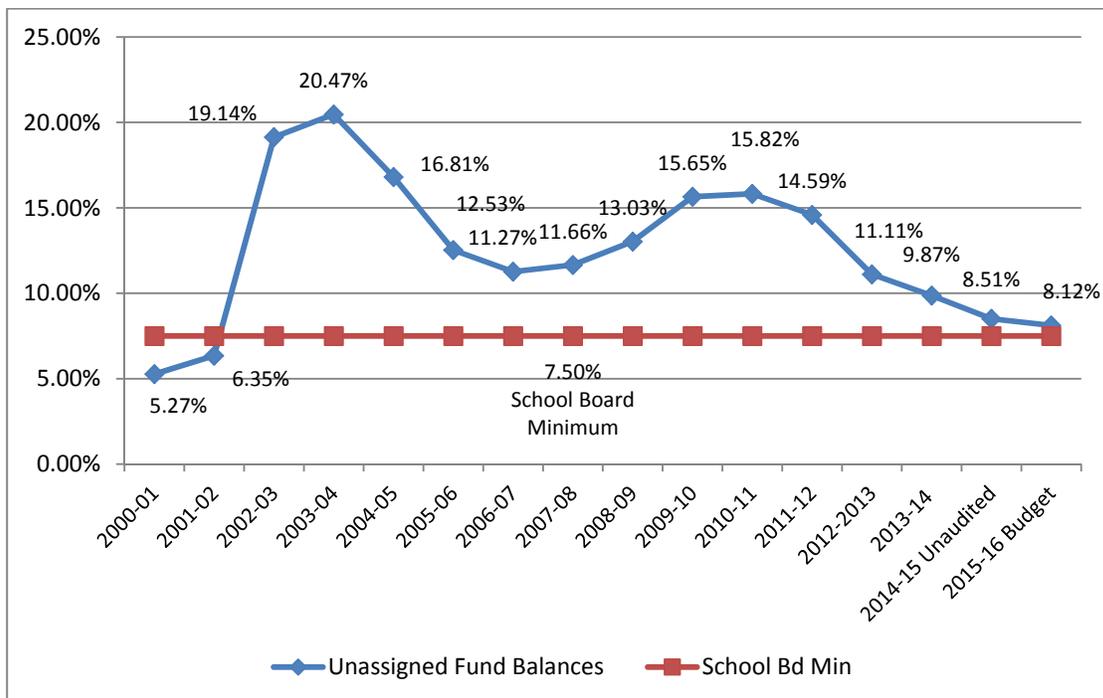
Ending Gross Fund Balance

Description	Unaudited 2014-2015	Budget 2015-2016	Increase (Decrease)
Beginning Gross Fund Balance	\$50,883,264	\$44,840,713	(\$6,042,551)
Add Revenues and Transfers In	\$396,999,069	\$415,437,688	\$18,438,619
Less Appropriations	(\$403,041,620)	(\$416,986,788)	\$13,945,168
Ending Gross Fund Balance	\$44,840,713	\$43,291,613	(\$1,549,100)

Composition of the Ending Gross Fund Balance

Description	Unaudited 2014-2015	Budget 2015-2016	Increase (Decrease)
Non Spendable Fund Balance (Inventory)	\$184,511	\$184,511	\$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.	\$11,551,722	\$9,592,315	(\$1,959,407)
Unassigned Fund Balance (Board Policy 10% to 7.5% of Appropriations)	\$33,104,480 8.21%	\$33,514,787 8.04%	\$410,307
Total Ending Gross Fund balance	\$44,840,713	\$43,291,613	(\$1,549,100)

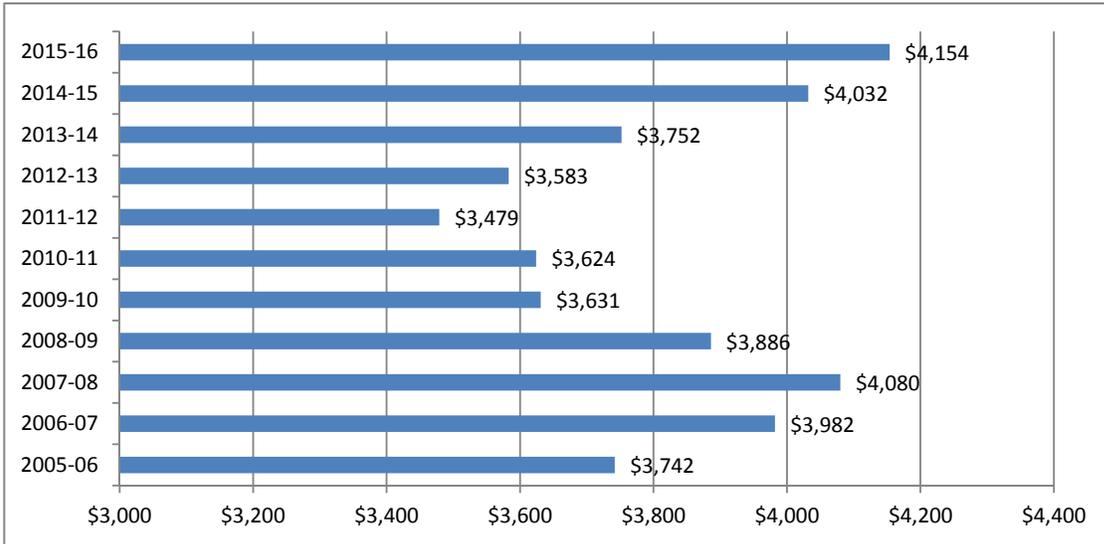
Historical Unassigned Fund Balances Compared to School Board Policy Minimum



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

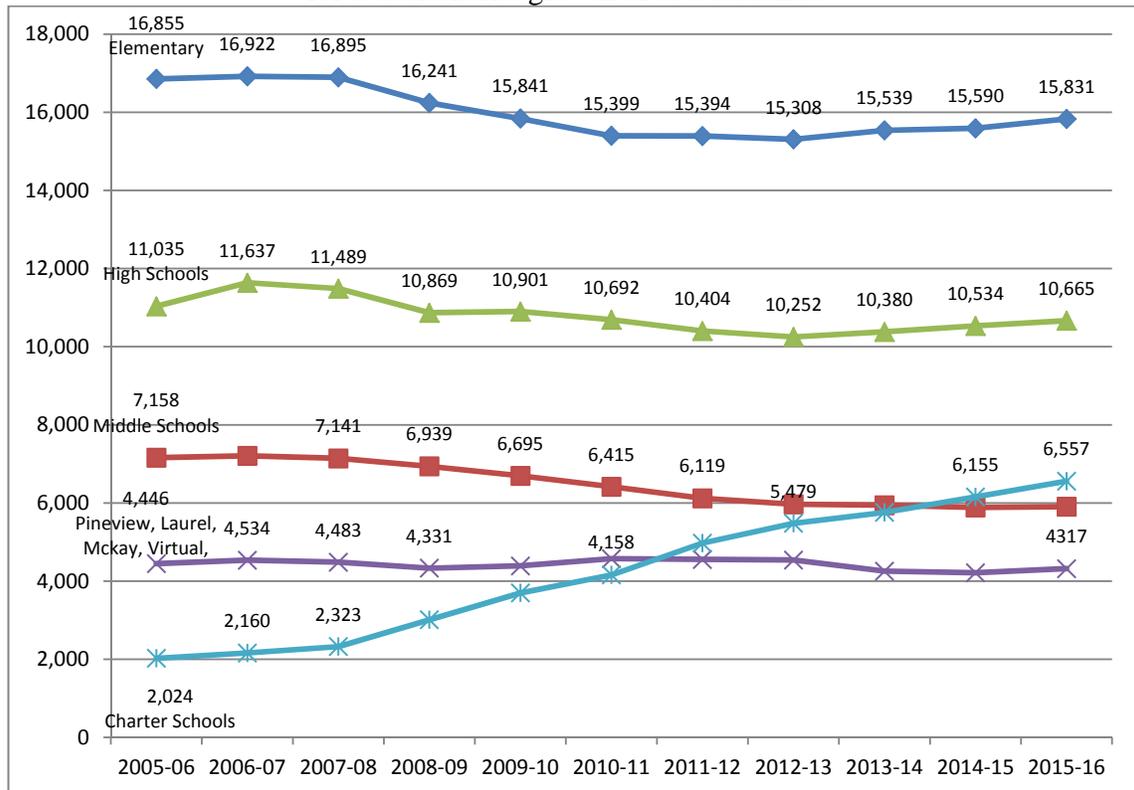
Florida Education Finance Program Base Student Allocation

The chart below displays the base student allocation set by the Legislature for the previous ten years. The base student allocation for 2015-2016 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 2014-15 was 42,376, projection for 2015-2016 is 43,274, for a total district growth of 898 students.



The School Board of Sarasota County, Florida

Student Enrollment for the Period 2011-2012 through 2018-2019

District Enrollment Summary of all Schools

Elementary Schools								
School	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Alta Vista	575	563	639	633	639	670	656	662
Ashton	807	799	835	896	894	892	905	907
Atwater	705	711	731	717	725	717	702	691
Bay Haven	578	583	597	591	590	590	590	590
Brentwood	651	647	640	669	674	681	689	699
Cranberry	747	765	756	792	800	807	803	796
Emma Booker	513	521	519	550	581	614	601	624
Englewood	429	475	492	523	566	589	623	648
Fruitville	748	770	773	762	771	784	778	770
Garden	576	589	612	649	645	650	639	643
Glenallen	707	667	673	689	694	702	709	708
Gocio	783	762	700	668	669	670	652	658
Gulf Gate	767	709	752	749	754	743	728	726
Lakeview	648	604	575	607	602	590	600	609
Lamarque	946	870	876	805	790	787	763	755
Phillippi	674	758	727	752	775	786	786	788
Southside	724	772	779	725	802	801	800	802
Tatum Ridge	724	685	696	669	670	674	670	681
Taylor Ranch	680	642	626	628	625	646	671	696
Toledo	652	662	747	741	764	785	799	834
Tuttle	661	671	680	703	727	738	733	731
Venice	597	577	601	592	597	595	600	616
Wilkinson	502	506	513	480	477	468	468	463
Total Elementary Schools	15,394	15,308	15,539	15,590	15,831	15,979	15,965	16,098
Middle Schools								
Booker	845	810	848	850	842	833	859	876
Brookside	898	844	820	816	844	868	875	874
Heron Creek	1,052	879	872	865	864	867	881	905
McIntosh	879	853	803	682	689	719	758	764
Sarasota	1,149	1,210	1,218	1,271	1,270	1,334	1,364	1,385
Venice	639	618	549	543	517	581	614	630
Woodland	657	752	832	858	878	883	928	945
Total Middle Schools	6,119	5,966	5,942	5,885	5,905	6,085	6,280	6,380
High Schools								
Booker	1,017	985	1,100	1,094	1,095	1,120	1,097	1,086
NorthPort	2,334	2,266	2,267	2,325	2,368	2,378	2,406	2,411
Riverview	2,640	2,638	2,560	2,492	2,502	2,484	2,429	2,446
Sarasota	1,965	1,968	2,016	2,129	2,155	2,135	2,065	2,073
Suncoast Polytechnical	549	525	528	541	545	545	559	558
Venice	1,899	1,870	1,909	1,953	2,001	2,000	2,027	2,043
Total High Schools	10,404	10,252	10,380	10,534	10,665	10,661	10,583	10,617

The School Board of Sarasota County, Florida

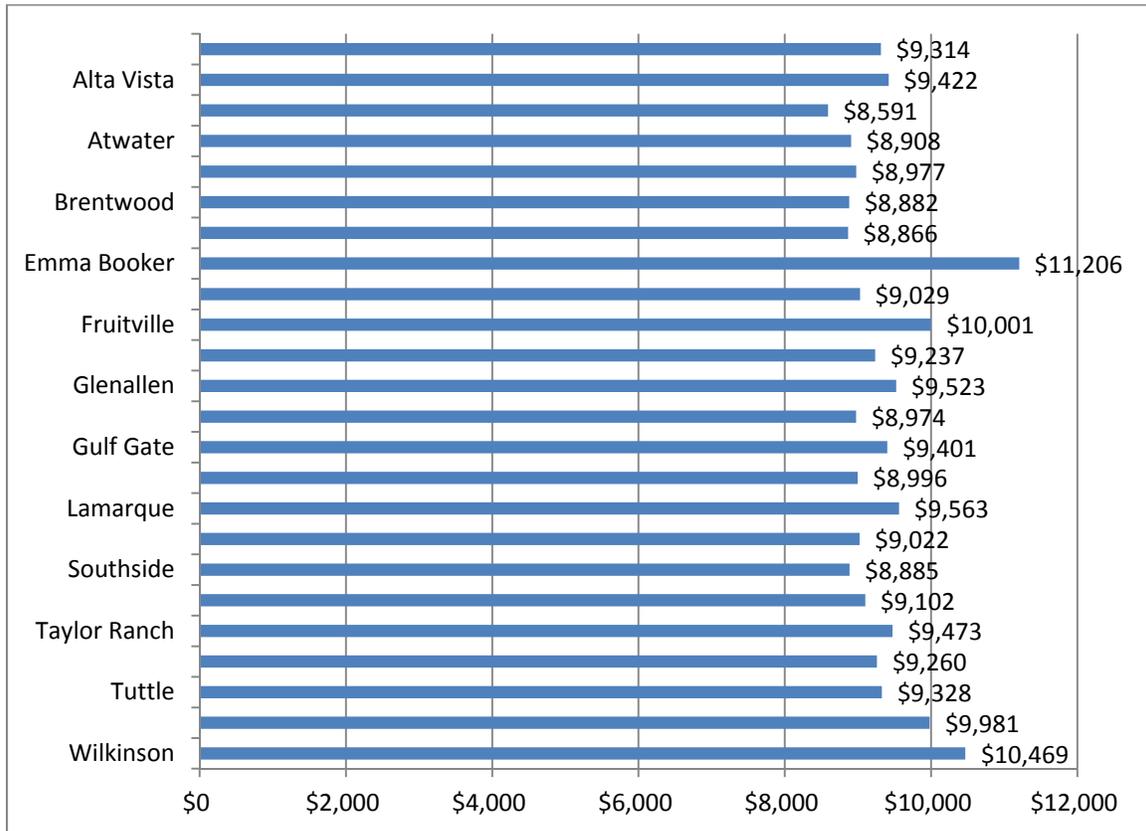
Student Enrollment for the Period 2011-2012 through 2018-2019

District Enrollment Summary of all Schools

Other Schools								
School	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Laurel Nokomis School	1,089	988	1,014	1,030	1,022	1,044	1,078	1,089
Contracted Virtual School	155	102	155	81	199	225	253	266
District Virtual School	0	53	53	53	58	64	70	77
Phoenix Academy	181	194	0	0	0	0	0	0
Oak Park	349	342	333	345	327	332	334	336
Oak Park South	46	54	52	0	0	0	0	0
ESE Vouchers to Private Schools	324	372	362	359	389	389	389	389
Pineview	2,196	2,266	2,146	2,187	2,172	2,136	2,137	2,128
ESE Special Programs	87	42	46	54	47	47	47	47
Total Other Schools	4,427	4,413	4,161	4,109	4,214	4,237	4,308	4,332
Alternative Schools								
School	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
A.M.I. Kids. D.J.J. Center	15	13	0	0	0	0	0	0
T.R.I.A.D.	111	111	93	103	103	107	111	111
Total Alternative Schools	126	124	93	103	103	107	111	111
Charter Schools								
School	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Imagine Charter School at NorthPort	967	1,104	1,015	1,029	1,080	1,200	1,200	1,200
Imagine Charter School at Palmer Ranch	618	617	565	431	495	506	514	532
Island Village Montessori	502	588	619	678	680	680	680	680
Sarasota Arts & Sciences	750	748	754	750	750	750	750	750
The Leadership Academy of Venice	320	309	315	285	315	315	315	315
Sarasota Academy of the Arts	0	0	202	207	220	220	220	220
Sarasota Military	858	967	1,056	1,096	1,106	1,117	1,135	1,111
Sarasota Military Prep	0	0	0	422	525	525	525	525
Suncoast Innovative Studies	349	403	423	420	415	415	415	415
Sarasota Suncoast Academy	440	469	486	499	536	536	536	536
Strength and Knowledge at the Y (Englewood)					85	242	350	375
Strength and Knowledge at the Y (Venice)	168	274	324	338	350	350	350	350
Total Charter Schools	4,972	5,479	5,759	6,155	6,557	6,856	6,990	7,010
Grand Total Pre K through Grade Twelve	41,442	41,542	41,874	42,376	43,274	43,925	44,238	44,548

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

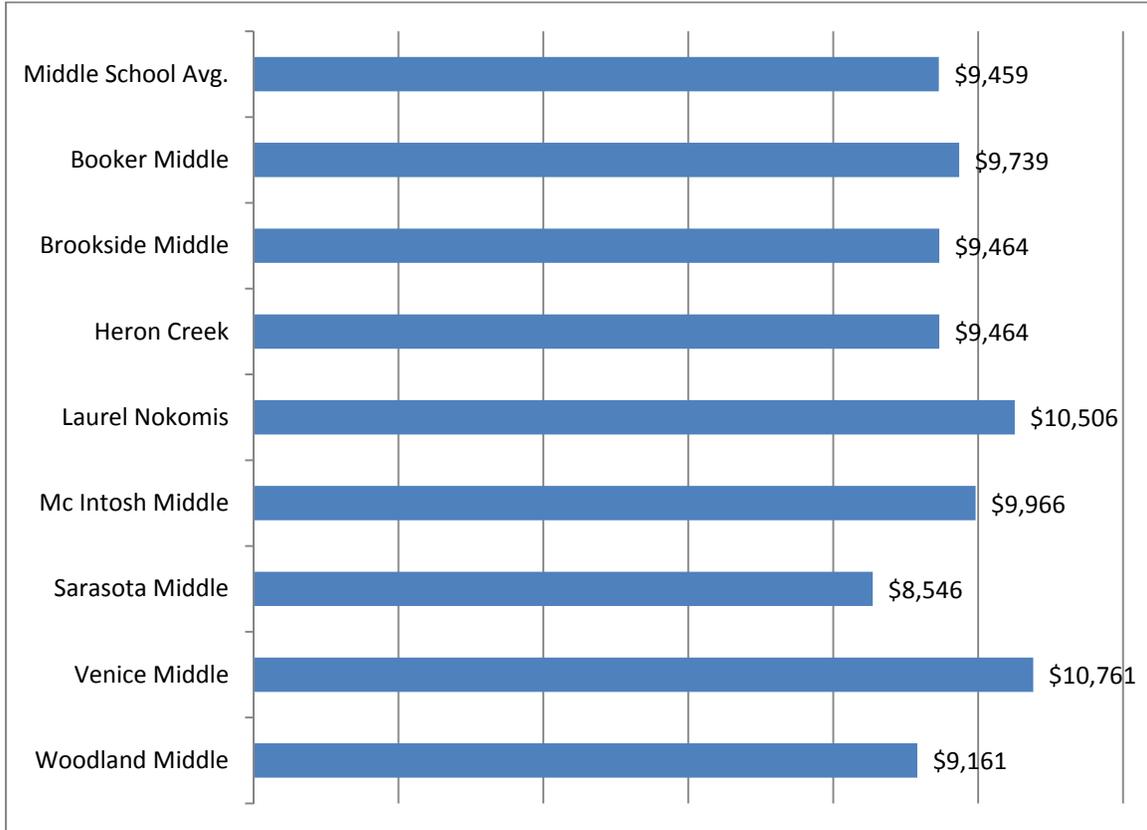
Elementary School Cost per Student



Other Elementary School Student Information

School	Student Count	ESE %	Free & Reduced Lunch %	School	Student Count	ESE %	Free & Reduced Lunch %
Alta Vista	639	16.69%	91.64%	Gulf Gate	754	22.09%	53.47%
Ashton	894	19.96%	31.56%	Lakeview	602	27.06%	36.68%
Atwater	725	19.51%	65.08%	Lamarque	790	23.52%	69.19%
Bay Haven	590	19.32%	46.59%	Phillippi	775	23.82%	45.13%
Brentwood	674	34.64%	67.25%	Southside	802	27.11%	24.62%
Cranberry	800	22.12%	63.16%	Tatum Ridge	670	28.08%	25.19%
Emma Booker	581	23.05%	95.83%	Taylor Ranch	625	20.95%	40.36%
Englewood	566	20.59%	50.28%	Toledo Blade	764	26.52%	58.56%
Fruitville	771	33.33%	57.33%	Tuttle	727	17.46%	89.93%
Garden	645	16.75%	59.39%	Venice	597	38.19%	43.12%
Glenallen	694	20.58%	78.20%	Wilkinson	477	32.29%	80.13%
Gocio	669	12.56%	88.62%	Ele. Avg.	688	23.75%	59.19%

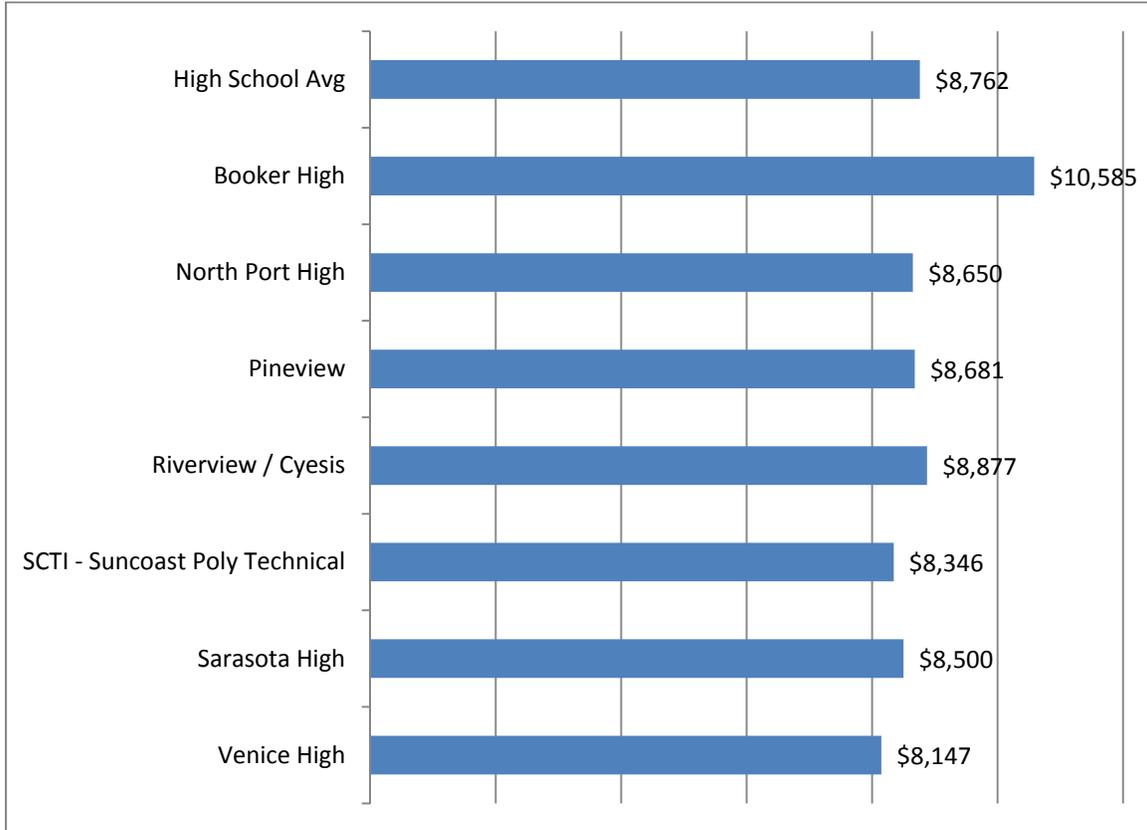
The School Board of Sarasota County, Florida
2015-2016 General Fund Budget
Middle School Cost per Student



Other Middle School Student Information

School	Student Count	ESE %	Free & Reduced Lunch %	School	Student Count	ESE %	Free & Reduced Lunch %
Booker	842	29.60%	80.05%	Sarasota	1,270	49.09%	28.65%
Brookside	844	22.62%	65.51%	Venice	517	29.80%	50.81%
Heron Creek	864	21.40%	73.38%	Woodland	878	14.88%	60.96%
McIntosh	689	26.35%	59.80%	Mid. Avg.	990	31.90%	65.93%
Laurel Nokomis	1,022	29.57%	42.36%				

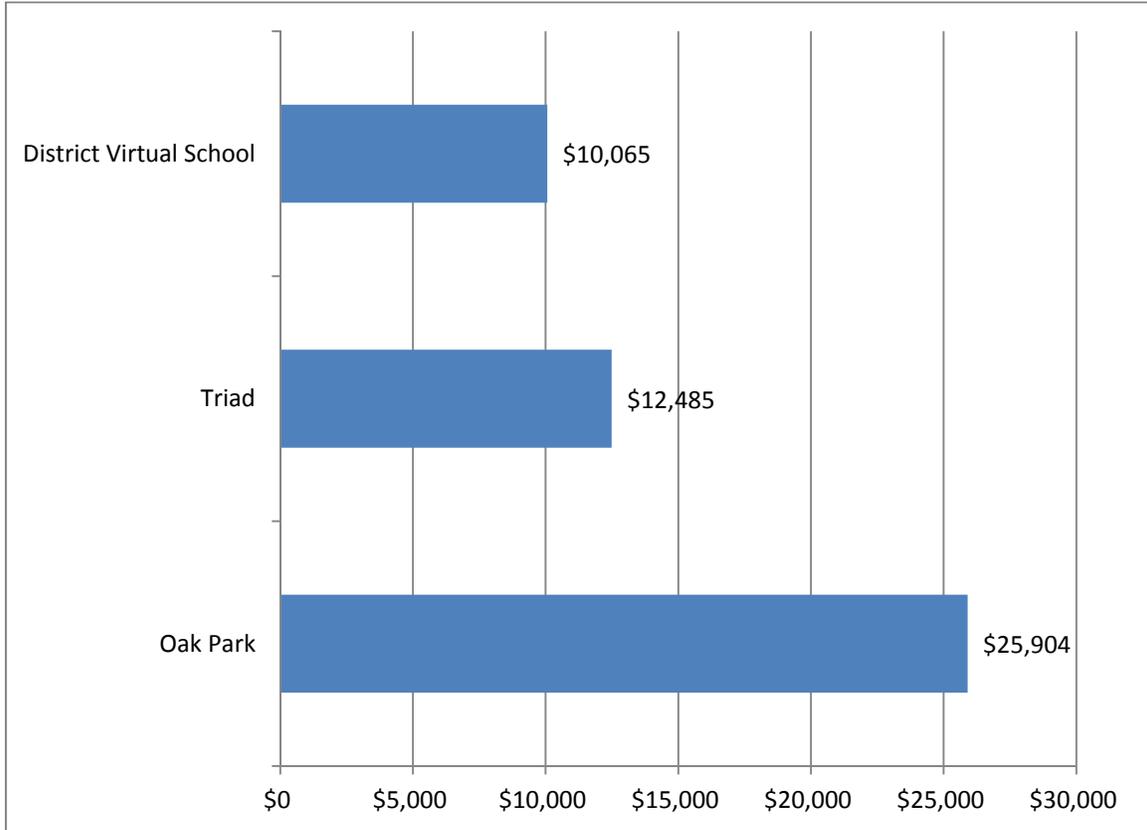
The School Board of Sarasota County, Florida
2015-2016 General Fund Budget
High School Cost per Student



Other High School Student Information

School	Student Count	ESE %	Free & Reduced Lunch %	School	Student Count	ESE %	Free & Reduced Lunch %
Booker	1,095	18.81%	66.23%	Suncoast Poly Technical	545	7.87%	40.59%
North Port	2,368	13.32%	59.56%	Sarasota	2,155	19.71%	45.99%
Riverview / Cysis	2,502	10.14%	33.12%	Venice	2,001	12.33%	36.53%
Pineview	2,172	100%	11.52%	High Avg. Excluding Pineview & Suncoast	2,024	14.86%	48.29%

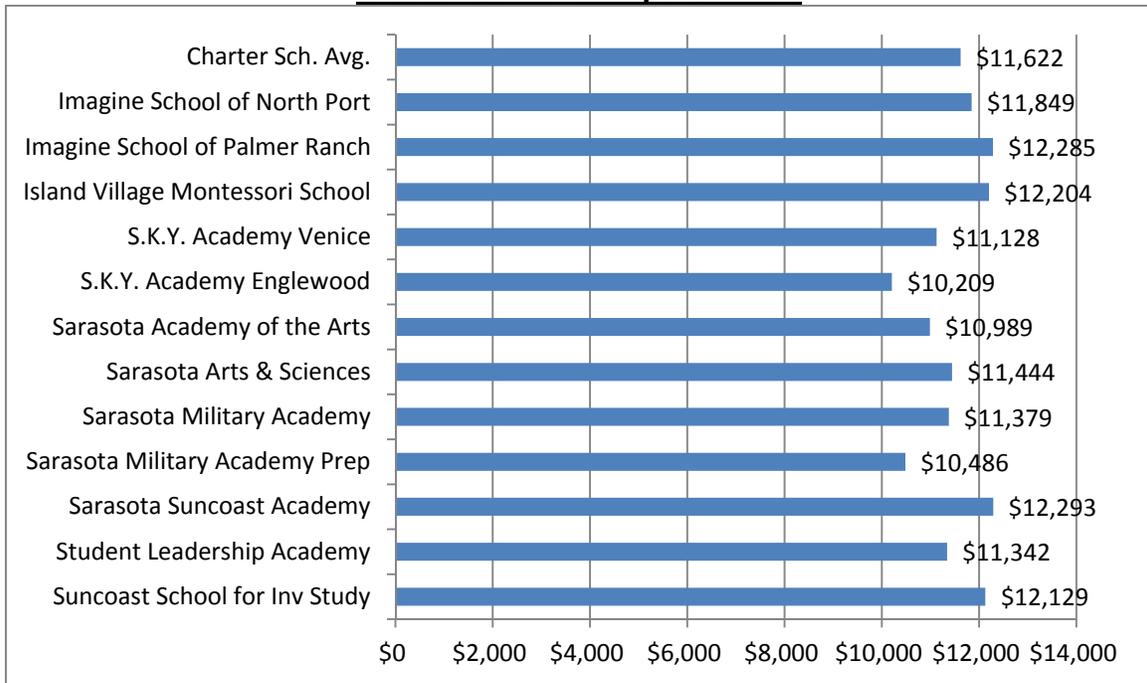
The School Board of Sarasota County, Florida
2015-2016 General Fund Budget
Other School Cost per Student



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	27.23%	79.21%
Oak Park	327	100.00%	69.62%				

**The School Board of Sarasota County, Florida
2015-2016 General Fund Budget
Charter School Cost per Student**



Charter School Student Information

School	Student Count	ESE %	Free & Reduced Lunch %	School	Student Count	ESE %	Free & Reduced Lunch %
Imagine at North Port	1,080	6.81%	52.77%	Sarasota Military Academy	1,106	12.18%	31.63%
Imagine at Palmer Ranch	495	18.20%	14.91%	Sarasota Suncoast Academy	536	15.01%	35.70%
Island Village Montessori	680	10.64%	36.42%	SKY Academy Englewood	85	First Year	First Year
Sarasota Academy of the Arts	220	18.47%	50.71%	SKY Academy Venice	350	20.16%	12.54%
Sarasota School Arts and Sciences	750	22.50%	42.44%	Student Leadership Academy	315	23.34%	43.00%
S.M.A. Prep	525	17.51%	48.07%	Suncoast School for Innovative 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
2012-13 through 2015-16**

Account Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Original Budget	2014-2015 Unaudited Actual	2015-2016 Original Budget
Revenues and Transfers In from Other Funds					
Federal Direct	\$2,265,678	\$2,243,920	\$2,288,798	\$2,583,618	\$2,440,613
State	\$76,425,715	\$76,681,392	\$77,730,482	\$78,782,270	\$80,305,265
Local	\$264,718,835	\$284,352,444	\$292,346,754	\$295,585,086	\$313,346,474
Total Revenues	\$343,410,228	\$363,277,757	\$372,366,034	\$376,950,974	\$396,092,352
Transfers In					
Property Insurance Millage transfer	\$3,149,270	\$3,501,528	\$3,101,528	\$2,894,960	\$2,496,623
Capital (P.E.C.O.maintenance)			\$730,373	\$730,373	\$766,892
Transfer of unused rebates from Capital in 2012-13 and unassigned fund balance from the Race track Revenue Bonds Debt Service Fund in 2013-14	\$531,000	\$806,645			
Capital (Charter School)	\$1,704,643	\$2,471,320	\$2,076,175	\$1,997,191	\$1,497,893
Capital (Millage maintenance)	\$13,169,510	\$13,357,967	\$12,627,594	\$12,668,491	\$12,826,847
Capital (Millage equipment)	\$1,754,775	\$1,697,381	\$1,697,381	\$1,757,080	\$1,757,080
Total Transfers In	\$20,309,198	\$21,834,842	\$20,233,052	\$20,048,095	\$19,345,336
Total Revenues & Transfers In	\$363,719,426	\$385,112,598	\$392,599,086	\$396,999,069	\$415,437,688
Appropriations					
Salaries	\$226,889,005	\$228,994,008	\$230,384,742	\$235,083,610	\$243,166,745
Employee Benefits	\$62,044,435	\$67,880,335	\$70,300,531	\$71,272,507	\$74,310,329
Purchased Services - District	\$22,635,479	\$22,535,345	\$22,058,029	\$23,280,797	\$23,893,632
Purchased Services - Charter schools	\$38,751,502	\$43,614,958	\$47,404,942	\$47,368,518	\$51,143,096
Energy Services	\$10,738,406	\$11,804,557	\$11,914,886	\$10,847,083	\$10,956,156
Materials and Supplies	\$9,789,786	\$9,715,608	\$10,784,131	\$12,029,699	\$10,277,610
Capital Outlay	\$1,804,583	\$1,982,333	\$1,982,333	\$1,752,300	\$1,787,346
Other Expenses	\$654,205	\$632,664	\$682,664	\$856,827	\$873,964
Transfers Out	\$930,590	\$550,279	\$550,279	\$550,279	\$577,910
Total Appropriations	\$374,237,991	\$387,710,087	\$396,062,537	\$403,041,620	\$416,986,788
Excess (Deficiency) of Revenues and Transfers Over Expenditures	(\$10,518,565)	(\$2,597,489)	(\$3,463,452)	(\$6,042,551)	(\$1,549,100)
Fund Balance					
Beginning Gross Fund Balance	\$63,999,318	\$53,480,753	\$50,883,264	\$50,883,264	\$44,840,713
Ending Gross Fund Balance	\$53,480,753	\$50,883,264	\$47,419,812	\$44,840,713	\$43,291,613
Composition of Ending Gross Fund Balance					
Assigned for Encumbrances	\$1,326,387	\$920,547	\$920,547	\$1,084,179	\$1,084,179
Non Spendable - Inventory / Prepaid Insurance	\$147,212	\$175,510	\$175,510	\$184,511	\$184,511
Assigned for Categorical & Grant Carry forwards	\$1,899,774	\$2,630,009	\$2,498,509	\$2,783,813	\$2,783,813
Assigned for Work Force Development	\$6,849,049	\$6,917,062	\$6,571,209	\$5,125,575	\$3,294,075
Assigned School & Department Carry forwards	\$1,670,768	\$1,955,730	\$1,857,943	\$2,558,156	\$2,430,248
Unassigned by Board Policy 10% to 7.5% of Total Appropriations	\$37,423,799	\$38,284,406	\$35,396,094	\$33,104,480	\$33,514,787
Unassigned - Amount beyond assigned 10%	\$4,163,763				
Total Ending Gross Fund Balance	\$53,480,753	\$50,883,264	\$47,419,812	\$44,840,713	\$43,291,613

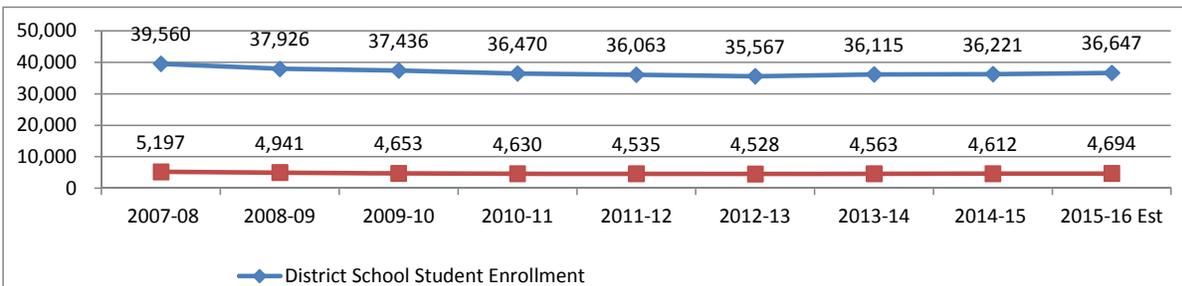
The School Board of Sarasota County, Florida
General Fund
Comparative Statement of Revenues for the Fiscal Years
2012-2013 through 2015-2016

Account Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Original Budget	2014-2015 Unaudited Actual	2015-2016 Original Budget
Federal Direct					
ROTC / PELL / SEOG	\$337,299	\$343,627	\$350,500	\$349,752	\$356,747
Medicaid Reimbursement	\$1,928,379	\$1,900,293	\$1,938,298	\$2,233,865	\$2,083,865
Total Federal Direct	\$2,265,678	\$2,243,920	\$2,288,798	\$2,583,618	\$2,440,613
State					
Florida Ed. Finance Program	(\$1,340,445)	(\$6,932,574)	\$502,969	\$1,091,678	\$1,296,949
Florida Ed. Finance Program audit reduction from 2008-2009 and 2010- 2011.		(\$181,530)		\$0	
ESE Scholarships	(\$2,707,672)	(\$2,649,122)	(\$2,668,694)	(\$2,737,470)	(\$2,837,426)
Virtual Education Contribution	\$58,035			\$0	
Work Force Development	\$9,385,442	\$8,296,251	\$7,447,645	\$7,498,320	\$7,246,859
Adults with Disabilities	\$437,887	\$437,887	\$437,887	\$435,808	\$0
Ed. Enhancement / Lottery		\$415,865		\$153,943	
CO&DS Withheld for Admin	\$28,778	\$28,666	\$28,666	\$27,292	\$27,292
Race Track Funds		\$446,500	\$446,500	\$446,500	\$446,500
Class Size Reduction	\$46,009,116	\$45,487,957	\$46,541,551	\$46,984,541	\$48,231,194
Instructional Materials	\$3,084,683	\$3,319,166	\$3,422,376	\$3,464,777	\$3,680,130
State License Tax	\$224,052	\$243,819	\$246,258	\$245,898	\$250,816
Transportation	\$6,172,023	\$6,109,337	\$6,138,676	\$5,826,209	\$5,910,296
Safe Schools	\$1,114,611	\$1,127,862	\$1,004,546	\$1,003,819	\$962,993
Voluntary Pre K Program	\$11,188			\$0	
Supplemental Academic Instruction	\$8,288,475	\$8,348,718	\$8,387,902	\$8,387,902	\$8,615,669
Reading Instruction	\$1,976,561	\$1,983,135	\$1,983,863	\$1,991,014	\$2,033,398
Teachers Lead Program	\$492,699	\$699,417	\$695,795	\$695,795	\$702,713
Florida School Recognition Program	\$3,103,125	\$1,813,199	\$2,229,226	\$2,390,950	\$2,548,125
Digital Classrooms		\$97,805	\$584,171	\$583,371	\$897,834
Teacher Salary Increase		\$7,387,888		\$0	
Other Miscellaneous State	\$87,157	\$201,145	\$301,145	\$291,923	\$291,923
Total State	\$76,425,715	\$76,681,392	\$77,730,482	\$78,782,270	\$80,305,265
Local					
District School Tax (Required Local Effort)	\$184,548,412	\$199,104,093	\$204,266,599	\$205,476,788	\$217,879,384
District School Tax (Discretionary)	\$30,219,398	\$31,539,572	\$33,736,237	\$33,936,109	\$36,184,232
Voted School Tax	\$40,400,265	\$42,165,204	\$45,101,921	\$45,369,130	\$48,374,641
Course Fees	\$2,007,559	\$1,839,173	\$1,839,173	\$1,764,285	\$1,781,928
Childcare Fees	\$1,544,802	\$1,619,933	\$1,619,933	\$1,836,737	\$1,855,104
Rent	\$300,824	\$319,609	\$319,609	\$287,382	\$287,382
Interest	\$405,357	\$152,883	\$152,883	\$221,377	\$223,591
Food Service Indirect Cost	\$287,146	\$295,829	\$298,787	\$391,815	\$395,733
Federal Indirect Cost	\$605,074	\$805,619	\$813,675	\$757,964	\$765,544
Other Misc. Sources	\$4,399,998	\$6,510,529	\$4,197,937	\$5,543,500	\$5,598,935
Total Local	\$264,718,835	\$284,352,444	\$292,346,754	\$295,585,086	\$313,346,474
Total Revenues	\$343,410,227	\$363,277,757	\$372,366,034	\$376,950,974	\$396,092,351

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

**Comparison of Positions
2012-2013 through 2015-2016**

Classification	Actual 2012-2013 Filled	2013-2014 Actual Filled	2014-2015 Original Budget	2014-2015 Actual Filled	2015-2016 Original Budget
Instructional Personnel					
of direct instructional services to students. This also includes personnel whose functions provide support in the learning process of students."					
Teachers	2,335.8	2,372.0	2,477.0	2,386.4	2,538.0
Teacher Aides & Para Aides	511.0	544.8	574.7	530.7	574.1
Guidance Counselors & Behavior Specialists	92.5	95.2	96.3	99.7	103.2
Media Specialists	14.0				
Psychologists and Social Workers	31.1	29.1	29.1	25.2	29.9
Total Instructional Personnel	2,984.4	3,041.1	3,177.1	3,041.9	3,245.1
Educational Support Personnel					
The Florida Legislature has defined Educational Support Employees as "employees whose job functions are neither administrative nor instructional, yet whose work supports the educational process."					
Managers / Supv. / Specialists	103.9	106.3	110.1	117.3	114.8
Bus Aides	54.0	52.0	58.0	56.0	58.0
Bus Drivers	255.3	256.0	269.0	242.0	268.5
Custodians	266.6	265.6	324.6	254.6	324.6
Data Processing Pers.	82.2	85.5	90.2	87.2	94.2
District & School Secretarial	299.0	300.0	310.0	297.3	312.3
Maint. /Mechanics/Delivery	155.1	157.4	161.1	151.1	162.1
Total Educational Support Pers.	1,216.1	1,222.7	1,323.0	1,205.5	1,334.5
Administrative Personnel					
The Florida Legislature has defined Administrative personnel as "those employees responsible for management functions such as the development of policies and implementation of those policies through the direction of personnel."					
School Board Members	5.0	5.0	5.0	5.0	5.0
Superintendent	1.0	1.0	1.0	1.0	1.0
Assistant Principals	48.0	45.0	50.0	48.0	52.0
Associate Superintendents	2.0	2.0	2.0	2.0	2.0
Directors & Executive Directors	16.2	17.2	16.6	16.4	15.4
Principals	40.0	39.0	38.8	39.0	39.0
Total Administrative Pers.	112.2	109.2	113.3	111.4	114.4
Grand Total	4,312.7	4,373.0	4,613.3	4,358.9	4,694.1



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

**Comparison of Salaries
2012-2013 through 2015-2016**

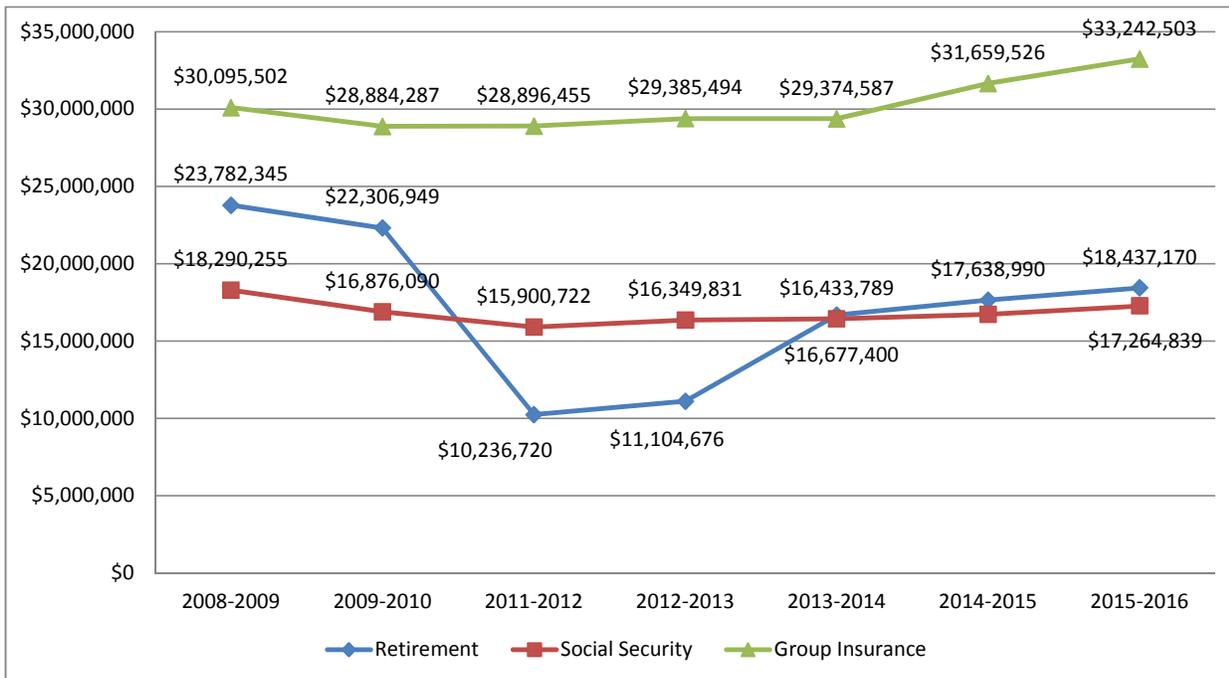
Classification	2012-2013 Actual	2013-2014 Actual	2014-2015 Original Budget	2014-2015 Unaudited Actual	2015-2016 Original Budget
Instructional Personnel					
The Florida Legislature has defined Instructional Personnel as "any staff member whose function includes the provision of direct instructional services to students. This also includes personnel whose functions provide support in the learning					
Teachers	\$131,860,913	\$135,373,231	\$136,073,361	\$137,389,696	\$139,092,257
Teacher Aides & Para Aides	\$11,184,528	\$11,796,024	\$11,980,516	\$11,640,946	\$11,652,127
Guidance Counselors	\$5,587,594	\$5,717,049	\$5,687,519	\$5,893,749	\$5,908,824
Media Specialists	\$842,686				
Psychologists and Social Workers	\$2,129,935	\$2,145,346	\$2,074,072	\$1,972,332	\$2,357,074
After School Childcare Staff	\$823,603	\$910,758	\$910,758	\$1,012,354	\$1,032,601
Part Time Adult Teaching Staff	\$1,441,972	\$1,392,251	\$1,392,251	\$1,482,340	\$1,526,811
Extra Duty Days	\$562,630	\$525,376	\$530,630	\$655,045	\$687,797
Longevity (Classified & Instructional)	\$6,929,360	\$7,328,737	\$7,435,162	\$7,926,975	\$8,085,515
Substitutes-Classified	\$2,346,648	\$2,530,349	\$2,530,349	\$3,037,784	\$3,159,296
Supplements	\$2,868,514	\$2,623,683	\$2,623,683	\$2,636,484	\$2,768,308
Temporary/P.T.Hourly	\$889,007	\$792,722	\$792,722	\$940,278	\$987,292
Terminal Leave Pay	\$1,818,720	\$2,301,102	\$2,301,102	\$3,764,829	\$4,730,740
One Time Payments	\$5,290,507	\$1,491,253	\$1,491,253	\$2,090,850	\$2,868,093
Total Instructional Personnel	\$174,576,617	\$174,927,881	\$175,823,378	\$180,443,662	\$184,856,734
Educational Support Personnel					
The Florida Legislature has defined Educational Support Employees as "employees whose job functions are neither administrative nor instructional, yet whose work supports the educational process."					
Coord./Managers/Supv./Specialists	\$6,586,965	\$6,755,414	\$6,697,597	\$7,024,987	\$6,799,788
Bus Aides	\$846,219	\$862,287	\$862,287	\$885,728	\$926,368
Bus Drivers	\$5,351,549	\$5,399,502	\$5,339,948	\$5,295,038	\$5,796,109
Custodians	\$7,582,111	\$7,889,443	\$7,938,350	\$7,740,240	\$9,750,021
Data Processing Pers.	\$3,227,316	\$3,568,482	\$3,529,354	\$3,840,947	\$4,098,656
District & School Secretarial	\$9,186,135	\$9,433,640	\$9,656,339	\$9,569,976	\$9,955,056
Extra Duty Days	\$100,726	\$70,258	\$73,771	\$66,929	\$70,276
Longevity (Classified & Instructional)	\$2,123,858	\$2,319,224	\$2,272,839	\$2,412,351	\$2,532,969
Maint. /Mechanics/Delivery	\$6,309,325	\$6,431,037	\$6,431,037	\$6,436,871	\$6,823,398
Total Educational Support Pers.	\$41,314,204	\$42,729,285	\$42,801,522	\$43,273,067	\$46,752,640
Administrative Personnel					
The Florida Legislature has defined Administrative personnel as "those employees responsible for management functions such as the development of policies and implementation of those policies through the direction of personnel."					
School Board Members	\$186,000	\$185,188	\$193,125	\$193,795	\$193,795
Superintendent	\$184,617	\$215,179	\$215,179	\$216,202	\$213,499
Assistant Principals	\$4,187,855	\$4,339,262	\$4,821,402	\$4,420,465	\$4,734,197
Asst Superintendents	\$285,694	\$294,980	\$325,673	\$340,645	\$340,120
Directors & Executive Directors	\$1,843,668	\$1,828,226	\$1,759,136	\$1,780,416	\$1,715,623
Principals	\$4,310,352	\$4,474,008	\$4,445,328	\$4,415,358	\$4,360,136
Total Administrative Pers.	\$10,998,186	\$11,336,842	\$11,759,843	\$11,366,881	\$11,557,371
Grand Total	\$226,889,007	\$228,994,008	\$230,384,742	\$235,083,610	\$243,166,745

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

**Comparative Statement of Employee Benefits
2012-2013 through 2015-2016**

Employee Benefit Detail	2012-2013 Actual	2013-2014 Actual	2014-2015 Original Budget	2014-2015 Unaudited Actual	2015-2016 Original Budget
Retirement	\$11,104,676	\$16,677,400	\$17,624,757	\$17,638,990	\$18,437,170
Social Security	\$16,349,831	\$16,433,789	\$16,419,779	\$16,723,043	\$17,264,839
Group Insurance	\$29,385,494	\$29,374,587	\$30,843,316	\$31,659,526	\$33,242,503
Cafeteria Plan, Group Life, Disability Dental/Vision Insurance	\$2,002,923	\$2,112,049	\$2,142,993	\$2,049,646	\$2,090,639
Employee Assistance Programs including unemployment compensation	\$355,599	\$441,317	\$432,490	\$348,019	\$351,499
Early Retirement Plan Insurance	\$625,943	\$561,418	\$533,347	\$517,907	\$492,012
Workers Compensation	\$2,219,968	\$2,279,776	\$2,303,847	\$2,335,376	\$2,431,667
Total	\$62,044,434	\$67,880,335	\$70,300,531	\$71,272,507	\$74,310,329

Comparison of the Major Employee Benefits for the Period 2008-2009 through 2015-2016



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

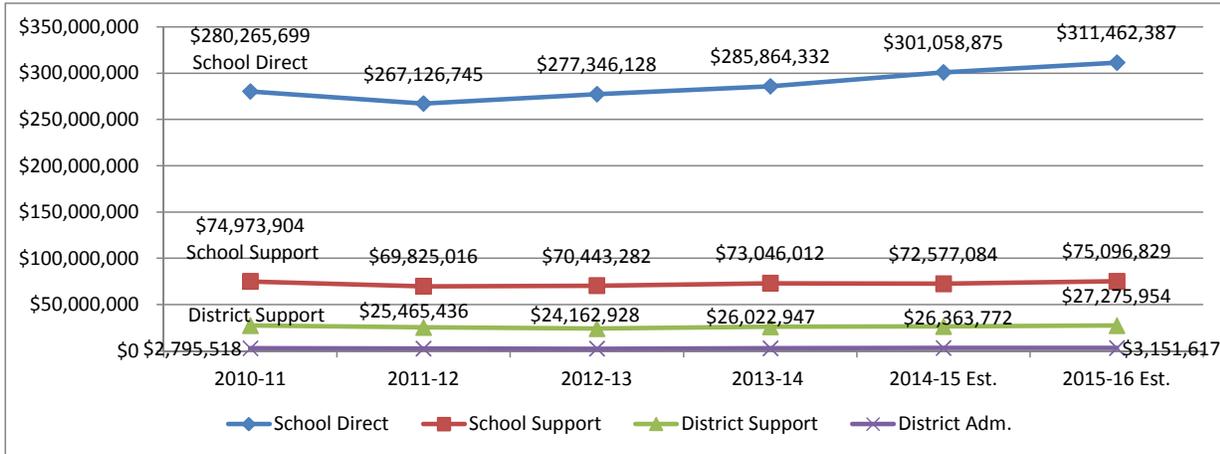
Comparative Statement of Appropriations by Object, For the Fiscal Years 2012-13 through 2014-15

Appropriations by Object	2012-2013 Actual	2013-2014 Actual	2014-2015 Original Budget	2014-2015 Unaudited Actual	2015-2016 Original Budget
Purchased Services					
Professional Services	\$4,050,742	\$3,709,134	\$3,631,818	\$4,163,583	\$4,270,855
Charter School Payments	\$38,751,502	\$43,614,958	\$47,404,942	\$47,368,518	\$51,143,096
Second Chance School Payments	\$1,063,620	\$1,041,693	\$1,041,693	\$1,039,119	\$1,065,702
Virtual School Payments	\$329,748	\$273,760	\$273,760	\$133,570	\$136,241
Physical Exams	\$20,789	\$20,622	\$20,622	\$22,586	\$23,038
Insurance Premiums	\$3,431,441	\$3,650,703	\$3,250,703	\$3,212,804	\$2,796,623
Legal Services	\$261,802	\$258,299	\$258,299	\$365,052	\$372,353
In County Travel	\$185,518	\$183,604	\$183,604	\$181,821	\$185,458
Out of County Travel	\$285,539	\$300,344	\$300,344	\$324,243	\$330,727
Repairs And Maintenance	\$3,763,574	\$3,975,370	\$3,975,370	\$3,725,346	\$3,799,853
Rentals and Software Licensing	\$3,660,381	\$3,462,224	\$3,462,224	\$4,448,681	\$5,065,510
Postage	\$217,798	\$260,078	\$260,078	\$251,105	\$256,127
Telephone	\$569,691	\$474,934	\$474,934	\$492,443	\$502,292
Cell Phones	\$152,978	\$159,751	\$159,751	\$148,913	\$151,891
Fiber Optic Lines / Technology Hosting	\$941,179	\$956,286	\$956,286	\$883,367	\$901,035
Utilities - Water/Sewer	\$1,256,473	\$1,256,271	\$1,256,271	\$1,224,367	\$1,248,854
Utilities - Garbage	\$403,308	\$341,609	\$341,609	\$334,033	\$410,714
Other Purchased Services	\$2,040,899	\$2,210,665	\$2,210,665	\$2,329,764	\$2,376,359
Total Purchased Services	\$61,386,982	\$66,150,303	\$69,462,971	\$70,649,315	\$75,036,729
Energy Services					
Natural & Bottled Gas	\$146,498	\$104,794	\$104,794	\$60,197	\$61,401
Electric	\$7,899,486	\$8,022,145	\$8,022,145	\$7,960,473	\$8,040,078
Gasoline /Diesel Fuel	\$2,692,423	\$3,677,617	\$3,787,946	\$2,826,412	\$2,854,676
Total Energy Services	\$10,738,407	\$11,804,557	\$11,914,886	\$10,847,083	\$10,956,156
Materials and Supplies					
Consumable Supplies	\$5,972,791	\$6,740,458	\$6,740,458	\$6,488,531	\$6,618,302
State Textbooks	\$2,688,804	\$1,782,265	\$2,850,788	\$4,320,647	\$2,414,377
Discretionary Instr. Materials	\$567,388	\$571,588	\$571,588	\$706,372	\$720,499
Periodicals & Newspapers	\$26,212	\$55,089	\$55,089	\$65,096	\$66,397
Oil & Grease	\$41,376	\$48,621	\$48,621	\$54,705	\$55,799
Repair Parts/Tires & Tubes	\$413,198	\$504,992	\$504,992	\$386,962	\$394,702
Other Materials & Supplies	\$80,018	\$12,595	\$12,595	\$7,387	\$7,534
Total Materials & Supplies	\$9,789,787	\$9,715,608	\$10,784,131	\$12,029,699	\$10,277,610
Capital Outlay					
New Library Books	\$153,948	\$68,706	\$68,706	\$106,205	\$108,329
Audio Visual - Not Capitalized	\$16,857	\$10,221	\$10,221	\$4,984	\$5,084
Equipment & Furniture	\$1,010,408	\$1,108,073	\$1,108,073	\$935,362	\$954,069
Computers / Technology Tools	\$309,287	\$480,228	\$480,228	\$391,100	\$398,922
Motor Vehicles		\$41,659	\$41,659	\$0	\$0
Remodeling & Renovations	\$174,848	\$253,480	\$253,480	\$274,742	\$280,237
Software -Not Capitalized	\$139,235	\$19,966	\$19,966	\$39,906	\$40,705
Total Capital Outlay	\$1,804,583	\$1,982,333	\$1,982,333	\$1,752,300	\$1,787,346
Other Expenses					
Dues and Fees	\$600,147	\$592,143	\$642,143	\$806,346	\$822,473
Judgments		\$0		\$2,500	\$2,550
Miscellaneous Expense	\$31,545	\$33,212	\$33,212	\$40,889	\$41,707
Field Trips	\$22,513	\$7,309	\$7,309	\$7,092	\$7,234
Total Other Expenses	\$654,205	\$632,664	\$682,664	\$856,827	\$873,964
Total Appropriations by Object	\$84,373,964	\$90,285,465	\$94,826,985	\$96,135,225	\$98,931,805

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

**Comparative Statement of Appropriations by Function
2012-2013 through 2015-2016**

Appropriations by Function	2012-2013 Actual	2013-2014 Actual	2014-2015 Original Budget	2014-2015 Unaudited Actual	2015-2016 Original Budget
Instruction	\$248,225,305	\$255,585,868	\$260,841,161	\$265,724,056	\$274,904,170
Pupil Personnel Services	\$20,270,560	\$21,355,213	\$21,815,269	\$22,451,694	\$23,228,519
Instructional Media Services	\$4,030,758	\$3,195,671	\$3,289,515	\$6,804,492	\$7,039,926
Instruction and Curriculum Dev	\$2,446,669	\$2,763,318	\$2,767,848	\$2,738,523	\$2,833,276
Instructional Staff Training	\$1,253,536	\$1,156,950	\$1,207,874	\$1,033,501	\$1,069,260
Instruction Related Technology	\$3,009,685	\$2,988,524	\$3,052,906	\$3,229,764	\$3,342,333
Board of Education	\$554,705	\$1,024,719	\$621,797	\$755,594	\$781,737
Legal Services	\$261,577	\$257,247	\$258,299	\$355,570	\$372,353
General Administration	\$1,469,372	\$1,494,835	\$1,553,038	\$1,930,725	\$1,997,527
School Administration	\$16,239,544	\$17,289,520	\$18,044,129	\$18,029,340	\$18,653,151
Facilities Acquisition & Construction	\$18,259	\$116,289	\$23,794	\$43,531	\$45,037
Fiscal Services	\$1,828,780	\$1,937,354	\$1,954,090	\$2,011,106	\$2,080,690
Food Services	\$90,886	\$68,057	\$69,524	\$45,997	\$47,589
Central Services	\$5,342,605	\$5,725,772	\$5,985,123	\$5,916,767	\$6,121,486
Pupil Transportation	\$15,882,425	\$16,843,948	\$17,321,818	\$16,181,013	\$16,740,873
Operation of Plant	\$33,599,632	\$34,373,939	\$35,294,458	\$33,998,431	\$35,174,770
Maintenance of Plant	\$13,852,284	\$14,590,716	\$14,757,044	\$14,392,723	\$14,890,709
Administrative Technology Services	\$3,121,000	\$3,652,816	\$3,856,509	\$3,999,646	\$4,138,033
Community Services	\$1,809,820	\$2,739,056	\$2,798,063	\$2,848,869	\$2,947,439
Transfers to Other Funds	\$930,590	\$550,279	\$550,279	\$550,279	\$577,910
Total	\$374,237,991	\$387,710,087	\$396,062,537	\$403,041,620	\$416,986,788



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
2015-2016 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	\$4,154,231	\$29,482	\$34,005	\$0	\$20,291	\$700			\$4,238,709
Ashton	\$5,080,344	\$29,482	\$47,264	\$0	\$28,203	\$973			\$5,186,265
Atwater	\$4,175,719	\$29,482	\$39,510	\$0	\$23,576	\$813			\$4,269,100
Bay Haven	\$3,435,985	\$27,745	\$30,740	\$0	\$18,343	\$633			\$3,513,445
Brentwood	\$3,908,478	\$29,482	\$31,205	\$0	\$18,620	\$642			\$3,988,427
Cranberry	\$4,785,551	\$29,482	\$38,363	\$0	\$22,892	\$789			\$4,877,077
Emma Booker	\$4,618,629	\$27,745	\$41,712	\$0	\$24,890	\$858			\$4,713,834
Englewood	\$3,326,784	\$26,009	\$30,150	\$0	\$17,991	\$620			\$3,401,554
Fruitville	\$5,285,726	\$29,482	\$45,973	\$0	\$27,433	\$946			\$5,389,560
Garden	\$3,704,848	\$27,745	\$33,656	\$0	\$20,083	\$693			\$3,787,024
Glenallen	\$4,464,838	\$29,482	\$37,960	\$0	\$22,651	\$781			\$4,555,713
Gocio	\$3,855,841	\$29,482	\$35,785	\$0	\$21,353	\$736			\$3,943,198
Gulf Gate	\$4,638,385	\$29,482	\$40,409	\$0	\$24,113	\$831			\$4,733,221
Lakeview	\$3,510,414	\$27,745	\$31,014	\$0	\$18,507	\$638			\$3,588,318
Lamarque	\$5,134,307	\$37,005	\$44,341	\$0	\$26,459	\$912			\$5,243,024
Philippi	\$4,714,871	\$29,482	\$40,915	\$0	\$24,414	\$842	International Bac. Fees	\$39,620	\$4,850,144
Southside	\$4,516,298	\$29,482	\$42,546	\$0	\$25,388	\$875			\$4,614,589
Tatum Ridge	\$4,033,195	\$29,482	\$35,372	\$0	\$21,107	\$728			\$4,119,883
Taylor Ranch	\$4,085,243	\$27,745	\$33,077	\$0	\$19,737	\$681			\$4,166,483
Toledo Blade	\$4,671,563	\$29,482	\$40,610	\$0	\$24,233	\$836			\$4,766,723
Tuttle	\$4,458,707	\$29,482	\$39,049	\$0	\$23,301	\$803			\$4,551,342
Venice Ele.	\$4,105,628	\$29,482	\$32,414	\$0	\$19,341	\$667			\$4,187,532
Wilkinson	\$3,307,174	\$27,745	\$26,839	\$0	\$16,015	\$552			\$3,378,325
Total Elementary	\$97,972,758	\$671,714	\$852,910	\$0	\$508,938	\$17,550		\$39,620	\$100,063,489
Middle Schools									
Booker Middle	\$5,428,396	\$87,236	\$46,290	\$0	\$24,736	\$5,971	After School Transportation	\$4,000	\$5,596,628
Brookside Middle	\$5,347,239	\$77,986	\$46,225	\$0	\$24,701	\$5,962	I. B. Fees \$18,540 & After School Trans \$4,000	\$22,540	\$5,524,653
Heron Creek Middle	\$5,571,474	\$77,986	\$47,979	\$0	\$25,638	\$6,189	After School Transportation	\$4,000	\$5,733,266
Mc Intosh Middle	\$4,791,528	\$71,041	\$37,888	\$0	\$20,246	\$4,887	After School Transportation	\$4,000	\$4,929,590
Sarasota Middle	\$6,912,106	\$77,986	\$69,341	\$0	\$37,054	\$8,944	After School Transportation	\$4,000	\$7,109,431
Venice Middle	\$4,078,183	\$71,041	\$28,283	\$0	\$15,113	\$3,648	After School Transportation	\$4,000	\$4,200,268
Woodland Middle	\$5,229,827	\$77,986	\$47,396	\$0	\$25,327	\$6,113	After School Transportation	\$4,000	\$5,390,650
Total Middle	\$37,358,753	\$541,262	\$323,402	\$0	\$172,815	\$41,714		\$46,540	\$38,484,486
High Schools									
Booker High	\$7,111,212	\$510,422	\$94,242	\$0	\$30,674	\$7,404	Transp. \$47,782 / A.P. \$104,000 / A.I.C.E \$40,000 / Industry Cert. \$27,372 / Historical Room \$26,500	\$239,154	\$7,993,108
North Port High	\$11,549,189	\$440,468	\$138,048	\$0	\$67,705	\$16,343	Transp. \$47,782 / A.P. \$237,000 / A.I.C.E \$40,000 / Industry Cert. \$119,461	\$444,243	\$12,655,996
Riverview High	\$12,117,559	\$404,346	\$144,745	\$0	\$70,989	\$17,135	Transp. \$47,782 / A.P. \$474,000 / I.B. \$525,000 / Industry Cert. \$55338	\$1,102,120	\$13,856,895

The School Board of Sarasota County, Florida
2015-2016 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
Sarasota High	\$9,910,224	\$406,360	\$123,748	\$0	\$60,692	\$14,650	Transp. \$47,782 / A.P. \$93,000 / A.I.C.E \$345,000 / Care Free Learner \$70,000 / Industry Cert. 97,962	\$653,744	\$11,169,418
SCTI- Suncoast Poly Te	\$2,408,520	\$34,677	\$27,657	\$0	\$13,564	\$3,274	Transp. \$2,500 / A.P. \$53,000 / Industry Cert. \$21,538	\$77,038	\$2,564,730
Venice High	\$9,210,390	\$397,401	\$113,804	\$0	\$55,814	\$13,472	Transp. \$47,782 / A.P. \$93,000 / I.B. 26,000 / Industry Cert. \$69,945	\$236,727	\$10,027,608
Total High Schools	\$52,307,094	\$2,193,674	\$642,244	\$0	\$299,438	\$72,278		\$2,753,026	\$58,267,755
ESE Centers									
ESE Central Programs	\$6,250,357	\$13,890	\$653,266	\$0	\$0	\$0			\$6,917,513
Oak Park	\$7,237,302	\$45,959	\$56,326	\$0	\$36,299	\$8,762	After School Transportation	\$4,000	\$7,388,648
Pineview	\$11,039,489	\$187,032	\$120,747	\$0	\$64,523	\$15,574	Transp. \$15,538 A.P. \$640,959	\$656,497	\$12,083,862
Total ESE Centers	\$24,527,148	\$246,881	\$830,339	\$0	\$100,822	\$24,336		\$660,497	\$26,390,022
Kindergarten through Grade Eight School									
Laurel / Nokomis	\$7,617,607	\$83,195	\$58,705	\$0	\$31,370	\$7,572	After School Transportation	\$4,000	\$7,802,450
District Virtual School / Second Chance / Adult Programs									
Sarasota County Technical Institute & Adult Programs	\$10,945,808	\$64,750	\$16,365	\$0	\$8,026	\$1,937	Non Salary expenses paid from fees and Workforce Dev. Funds \$2,486,440 / Industry Cert. \$10,768	\$2,497,208	\$13,534,095
T.R.I.A.D.	\$1,044,296								\$1,044,296
District Virtual School	\$429,516	\$24,000	\$3,078				Franchise Fees	\$50,000	\$506,594
Total	\$12,419,621	\$88,750	\$19,443	\$0	\$8,026	\$1,937		\$2,547,208	\$15,084,986
Charter Schools									
Imagine School of North Port	\$8,415,539			\$92,276			State Capital Allocation	\$351,011	\$8,858,826
Imagine School of Palmer Ranch	\$3,709,577			\$40,496			State Capital Allocation	\$172,412	\$3,922,484
Island Village Montessori School	\$5,649,916			\$57,261			State Capital Allocation	\$196,609	\$5,903,786
Sarasota Academy of the Arts	\$1,657,791			\$18,366					\$1,676,157
Sarasota Arts and Sciences	\$5,671,721			\$62,567			State Capital Allocation	\$267,638	\$6,001,926
Sarasota Military Academy	\$7,771,084			\$86,929			State Capital Allocation	\$470,075	\$8,328,088
Sarasota Military Academy Prep	\$3,584,011			\$40,571					\$3,624,581
Sarasota School for Innovative Study	\$3,256,573			\$37,197			State Capital Allocation	\$132,949	\$3,426,719
Sarasota Suncoast Academy	\$4,476,764			\$63,526			State Capital Allocation	\$151,002	\$4,691,292
S.K.Y. Academy Venice	\$2,507,347			\$28,147				\$74,140	\$2,609,634
SKY Academy Englewood	\$581,883			\$7,038					\$588,920

**The School Board of Sarasota County, Florida
2015-2016 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
Student Leadership Academy	\$2,362,997			\$26,232			State Capital Allocation	\$111,796	\$2,501,025
Total Charter Schools	\$49,645,203	\$0	\$0	\$560,606	\$0	\$0		\$1,927,630	\$52,133,439
Grand Total All Schools	\$281,848,183	\$3,825,476	\$2,727,043	\$560,606	\$1,121,409	\$165,387		\$7,978,521	\$298,226,626
Office of the Superintendent									
Office of the Superintendent	\$250,889		\$42,003						\$292,892
Legal Services							Retainer and Fees	\$352,454	\$352,454
School Board	\$298,515		\$145,730				Value Adj. Board \$60,000 & Town Hall meetings \$20,000	\$80,000	\$524,245
Career and Technical Education	\$230,406		\$149,861				Industry Cert. \$102,503	\$102,503	\$482,770
Communication and Community Relations	\$750,764		\$68,916						\$819,680
Total Office of Superintendent	\$1,530,574	\$0	\$406,510	\$0	\$0	\$0		\$534,957	\$2,472,041
Instructional Services									
Curriculum and Instruction	\$1,063,827		\$128,057	\$1,776,510			Chinese Guest Teachers	\$6,263	\$2,974,657
Executive Director of Elementary Schools	\$210,560		\$5,952						\$216,512
Executive Director of Middle Schools	\$210,560		\$6,160						\$216,720
Executive Director of Secondary Schools	\$210,560		\$10,951				Athletic Trainer Contracts	\$312,900	\$534,411
Integrated Instructional Services	\$573,345		\$41,655						\$615,000
Professional Development and Teacher Evaluation	\$229,545		\$98,429						\$327,974
Pupil Support Services	\$4,110,352		\$524,648						\$4,635,000
Research, Assessment & Evaluation / School Choice	\$602,881		\$360,463						\$963,344
Total Instructional Services	\$7,211,630	\$0	\$1,176,315	\$1,776,510	\$0	\$0		\$319,163	\$10,483,618
Chief Financial Officer									
Financial Services	\$1,792,895		\$233,656						\$2,026,551
Materials Management	\$1,745,213		\$706,977				Print Shop Lease - Capital	\$364,859	\$2,817,049
Total Chief Financial Officer	\$3,538,108	\$0	\$940,633	\$0	\$0	\$0		\$364,859	\$4,843,600
School Business Services									
Deputy Superintendent	\$258,218		\$3,887						\$262,105
Construction Services							School Concurrency Fees	\$13,561	\$13,561
Human Resources	\$966,086		\$245,953						\$1,212,039
Facility Services	\$21,062,144		\$1,385,360				Capital Transfer Expenses	\$4,932,924	\$27,380,428
Information Technology	\$6,397,177		\$2,795,475				Capital Transfer Expenses	\$1,451,564	\$10,644,216
Safety / Security	\$948,102		\$298,280				Capital Transfer Expenses	\$308,255	\$1,554,637

The School Board of Sarasota County, Florida
2015-2016 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
Transportation Services	\$13,579,394		\$979,960						\$14,559,354
Total School Business Services	\$43,211,121	\$0	\$5,708,915	\$0	\$0	\$0		\$6,706,304	\$55,626,340
Total Department Appropriations	\$55,491,433	\$0	\$8,232,373	\$1,776,510	\$0	\$0		\$7,925,283	\$73,425,599
Other Central Allocations									
Continuation of the conservative hiring practice	(\$5,289,649)								(\$5,289,649)
CO & DS Withheld for Administration	\$30,466								\$30,466
Drivers education reimbursed through Slosberg Funds (Project 1119)							Drivers Education Contract	\$237,500	\$237,500
Dual Enrollment Fees							Dual Enrollment Fees (Project 0496)	\$379,977	\$379,977
Early out program of 1993-94							Insurance Contracts	\$492,012	\$492,012
Employee Assistance Program and unemployment funds	\$362,711								\$362,711
Florida School Recognition	\$2,548,125								\$2,548,125
Florida Virtual School							Virtual School Contract	\$279,235	\$279,235
Fuel							Fuel for all Vehicles & Buses	\$7,825,265	\$7,825,265
Longevity Payments	\$12,459,415								\$12,459,415
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	\$2,696,623	\$2,696,623
School Resource Officers Contract							School Resource Officer Contract	\$1,347,985	\$1,347,985
State Grants Misc.							Misc. Grants	\$289,825	\$289,825
Summer School	\$1,700,995								\$1,700,995
Substitutes Classified	\$3,296,663								\$3,296,663
Teacher Lead Program							Teacher Lead Program	\$702,713	\$702,713
Terminal Leave Pay	\$5,187,833								\$5,187,833
Transfer to Self Insurance							Transfer to Self Insurance	\$577,910	\$577,910
Utilities							Electric / Garbage / Sewer / Water / Telephone	\$10,079,998	\$10,079,998
Total Central Allocations	\$20,296,560	\$0	\$0	\$0	\$0	\$0		\$25,038,004	\$45,334,563
Grand Total of All Appropriations	\$357,636,176	\$3,825,476	\$10,959,416	\$2,337,116	\$1,121,409	\$165,387		\$40,941,808	\$416,986,788

The School Board of Sarasota County, Florida
2015-2016 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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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 funding level. The final appropriation decrease that the school district made was \$3.6

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

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

Budget Reductions Detail 2012-2013	Savings
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.

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

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
Appendix “A” – continued Budget Reductions 2013-2014	Savings
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
2015-2016 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 are 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 2015-2016 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 2015-2016 General Fund Budget

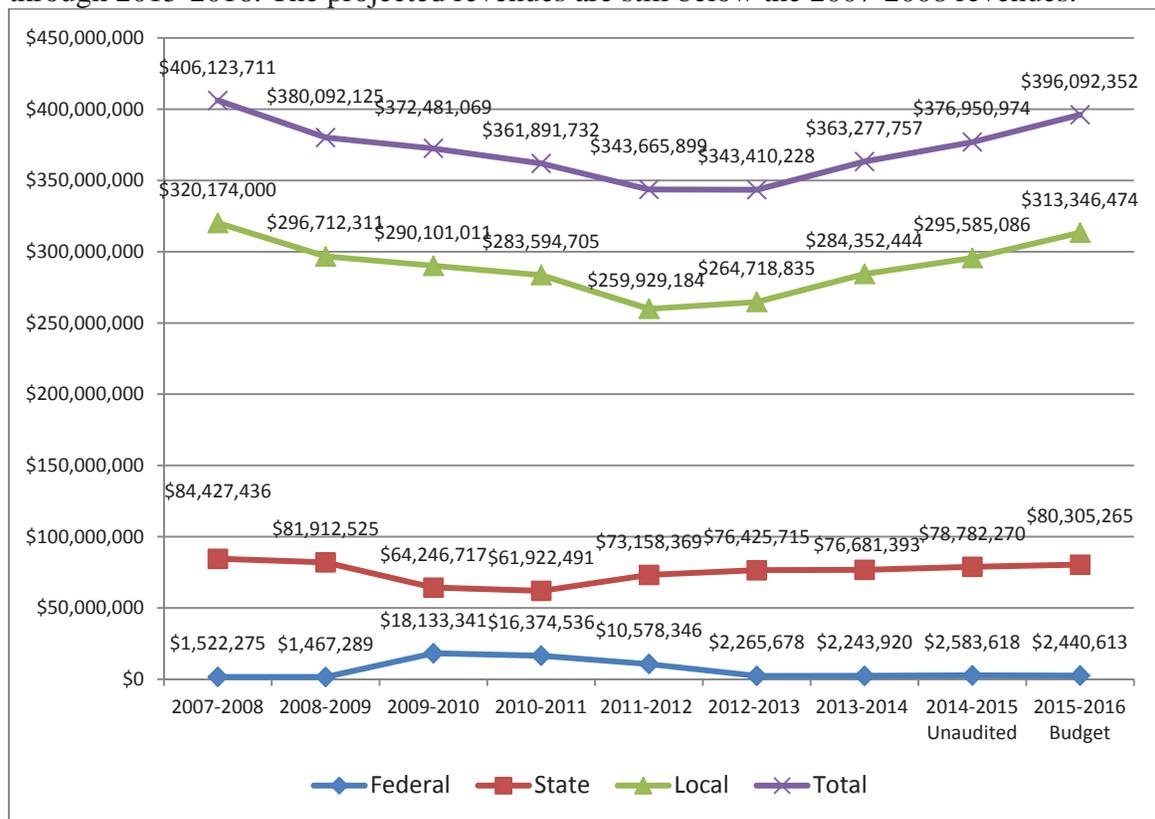
Budget Reductions 2015-2016

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	\$124,956,240

The below graph displays the Operating Fund revenues from 2007-2008 projected through 2015-2016. The projected revenues are still below the 2007-2008 revenues.



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

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, and renewed in 2010. 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
A cost of living increase of 4.5% was placed on the salary schedules.	\$9,173,770
Total Appropriated 2003-2004	\$33,513,299

The School Board of Sarasota County, Florida
2015-2016 General Fund Budget
Voted Millage Referendum Update – Appendix “B” continued

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

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

**The School Board of Sarasota County, Florida
2015-2016 General Fund Budget
Voted Millage Referendum Update – Appendix “B” continued**

Appropriations for the Fiscal Year 2005-2006 - continued

Description	Amount
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

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

The School Board of Sarasota County, Florida
2015-2016 General Fund Budget
Voted Millage Referendum Update – Appendix “B” continued

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
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 School Board of Sarasota County, Florida
2015-2016 General Fund Budget
Voted Millage Referendum Update – Appendix “B” continued

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
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 School Board of Sarasota County, Florida
2015-2016 General Fund Budget
Voted Millage Referendum Update – Appendix “B” continued

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
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 School Board of Sarasota County, Florida
2015-2016 General Fund Budget
Voted Millage Referendum Update – Appendix “B” continued

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
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

The School Board of Sarasota County, Florida
2015-2016 General Fund Budget
Voted Millage Referendum Update – Appendix “B” continued

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 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
2015-2016 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
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

The School Board of Sarasota County, Florida
2015-2016 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 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
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

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

The School Board of Sarasota County, Florida
2015-2016 General Fund Budget
Voted Millage Referendum Update – Appendix “B” continued
Appropriations for the Fiscal Year 2013-2014 – continued

Description	Amount
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

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

The School Board of Sarasota County, Florida
2015-2016 General Fund Budget
Voted Millage Referendum Update – Appendix “B” continued

Appropriations for the Fiscal Year 2014-2015 – continued

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

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

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

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. The administrative intern was deleted and converted to the testing scheduling intervention teacher.	\$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
Total Positions	520