

**MEMORANDUM**  
**Manatee County School District**  
**Business Services Division**

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**To:** Bruce Proud, Business Agent, Manatee Education Association  
**From:** Jim Drake, Assistant Superintendent for Business Services  
**Date:** September 26, 2011  
**Re:** Budget and Financial Information Request of September 13, 2011  
**cc:** Tim McGonegal, Superintendent  
Scott Martin, Assistant Superintendent for District Support Services, Chief Negotiator  
Pat Barber, President, Manatee Education Foundation

Noted below are my responses to the questions asked regarding the final budget documents. Please let me know if you have any additional questions.

1. Have the budget reductions listed on page 37 been included in the figures in subsequent pages of the approved budget?

**The budget reductions listed on page 37 have been included in the subsequent pages of the approved budget.**

2. On page 47, the line for local revenue from Post-Secondary Course fees has been reduced from the prior years of \$1.63 million in 2009-10 and \$1.98 million in 2010-11 to \$1.25 million for 2011-12. What is the reason for the reduction in this line item for the approved budget?

**The first two columns represent actual collections from post-secondary fees (MTI) for those years. We purposefully budget lower than expected collections and adjust as those collections increase. These post-secondary fees are collected for the operation of Manatee Technical Institute are not available to be used for K-12 expenditures.**

3. On page 47, the line for local revenue from Charges for services has been increased from the prior years of about \$135,000 in 2009-10 and about \$89,000 in 2010-11 to \$1,000,000 for 2011-12. What is causing the anticipated increase?

As noted in answer 2, the first two columns represent the actual net results of the Printing Services Department. Accounting standards require the District to net the costs of operating the Printing Services Department with the revenue generated by that Department so as to not double count revenues and expenditures. What the budgeted column represents is the expected gross revenues for the Printing Services Department. The costs of the Printing Services Department are reflected in the budget and are not netted until the end of the year.

4. On page 47, the line for local revenue from Activity Bus Fees has been increased from the prior years of about \$59,000 in 2009-10 and about \$82,000 in 2010-11 to \$325,000 for 2011-12. What is causing the anticipated increase?

**The Activity Bus fees are handled in the same manner as the printing services department with revenues and expenditures being netted at the end of the fiscal year.**

5. On page 48, the line for local revenue from Federal Indirect Costs has been decreased from the prior years of about \$.2.2 million in 2009-10 and about \$2.1 million in 2010-11 to \$1,200,000 for 2011-12. What is causing the anticipated decrease?

**In the 2009-2010 and 2010-2011 fiscal years, the school district received substantial additional federal funds (ARRA and SFSF) that generated additional federal indirect costs. Those funds were not received for the 2011-2012 fiscal year.**

6. On page 48, the line for local revenue from Other Local Sources has been decreased from the prior years of about \$2.3 million in 2009-10 and about \$2.15 million in 2010-11 to \$1,230,000 for 2011-12. What is causing the anticipated decrease?

**Most of the revenues in this line relate to grants that are accounted for in the General Fund such as the SWFMUD Splash grants, the Slosberg Driver's Ed grant, etc. that are restricted to uses specified in the grant. The District does not typically budget for such revenues until a grant award letter has been received from the grantor. Nevertheless, revenues contained in this line are not generally available for general use.**

7. On page 50 there is a chart listing a breakdown of the \$307,774,861 in for 2011-12 Expenses detailed by Object categories. Where might I find a similar chart for the 2010-11 Expenses of \$320,446,310 for 201-11 and \$310,045,514 for 2009-10?

**Similar charts are included in the final budget documents for the noted fiscal years. One important difference is the 2011-2012 break-down does not include reserves as the prior years do. This change was made to clarify that the chart includes only budgeted expenses. The chart is on page 50 of the 2010-2011 final budget and page 4 of the fund overview section (page 48 in the online document).**

8. On page 50, what is included in the Object category of Purchased Services?

Purchased Services include Professional and Technical Services, travel, property and casualty insurance, repairs, rentals, utilities other than electricity, and other purchased services. It should be noted that payments to charter schools as well as payments for OT/PT and speech therapy are included in Professional and Technical Services.

9. In the Departmental Budgets beginning on page 77, some budgets show increases in Personnel Costs with decreases in the number of staff, some show decreases in Personnel Costs with increases in the number of staff and some show little or no change, how are the Personnel Costs determined?

Personnel costs are determined through the use of a salary projection program within the District's enterprise business system. We did notice, late in the budgeting process, that the benefit allocation portion of that program was not working correctly on a cost center by cost center basis. However, we perform a benefit calculation check on the total salary so that benefits are correct on the whole. We are in the process of identifying differences and making the appropriate corrections.

10. On pages 84- 85, Construction Services shows no data for the 2009-10 and 2010-11 years but \$1,008,114 for 2011-12, but shows employees for all three years. Where in the budget were these expenses previously reported and what were the expenses for 2009-10 and 2010-11?

The expenditures of the Construction Services Department are accounted for in the General Fund and then capitalized at the end of each year and moved to the Local Capital Improvement Fund as advertised in the School Tax ad. Again, we initially budget the expenditures then move them at fiscal year end.

11. On pages 86-87, the Staff Attorney shows no changes in expenses and the position held vacant. Is it the intent to keep this position vacant for the year? Is it the expectation that expenses for outsourcing the work will be no more than the Personnel Costs budgeted amount for 2011-12 of \$313,257?

It is the expectation that expenditures for outsourcing will be no more than the personnel costs budgeted.

12. On page 90, the Community and Press Relations department is shown as 2 fewer staff but the Personnel Cost is increasing by \$10,881. What would cause the personnel cost increase if there are fewer employees?

During a subsequent review of departmental budgets after publication of the final budget it was noted that the salary projection for that department included an employee that should not have been. This error was corrected on BA 455004.

13. On page 103, what would cause an increase in Personnel Costs in Finance of more than \$40,000 when there is no reported increase in the number of staff?

**As noted in response to question #9, the benefit calculator was not working correctly and showed significant increases in Social Security and worker compensation with a decrease in salaries. As noted we are in the process making corrections to all cost centers although the total budgeted for benefits is materially correct.**

14. On pages 110, 112 and 114, the charts show no data for the 2011-12 year, but show data for 2008-09, 2009-10 and 2010-11 with comparison of the 2010-11 and 2009-10 years. Is this old data or are there an error in the chart? What is the correct data for the 2011-12 budget?

**There is an error on the chart, the data represented is for the 2009-10, 2010-11, and 2011-12 fiscal years, respectively.**

15. On page 112, Printing Services shows no data for the 2009-10 and 2010-11 years but \$526,295 in expenses for 2011-12, but shows employees for all three years. Where in the budget were these expenses previously reported and what were the expenses for 2009-10 and 2010-11?

**As noted in response #3, the results of the operation of the print shop is netted against revenues and would only show as an expenditure if the print shop did not cover the cost of operation.**

16. On page 120 the Academics department is listed as expecting an increase of 8.54 or \$20,010 in Personnel Costs for 2011-12. What is the reason for the increase in costs?

**As noted in response to question #9, the benefit calculator was not working correctly and showed significant increases in Social Security and worker compensation with a decrease in salaries. As noted we are in the process making corrections to all cost centers although the total budgeted for benefits is materially correct.**

17. On pages 13-132, the ESE department shows a decrease in Personnel costs of 30% or about \$1.195 million less and a decrease in Operating costs of 42.63% or about \$1.47 million less for 2011-12 while showing no change in the number of staff. What is causing the reduction in Personnel and Operating expenses?

**The Personnel Cost reduction reflects a reduced number of aides paid from the general fund and related benefits. The Operational Cost reduction primarily reflects a reduction in contract hours for OT/PT and speech therapist.**

18. On pages 134-135, the Student Services department shows an increase in Personnel Costs of \$42,774 while there is a decrease in staff by two. What is causing an increase in Personnel costs when the staff is decreasing?

**As noted in response to question #9, the benefit calculator was not working correctly and showed significant increases in Social Security and worker compensation with a decrease in**

salaries. As noted we are in the process making corrections to all cost centers although the total budgeted for benefits is materially correct.

19. On pages 136-137, the Dropout Prevention Services department shows a decrease of about \$19,000 in Personnel Costs, shows a decrease in staff by two, and the number of positions for 2011-12 seems to add up to 8 rather than the listed number of 7. What is the actual number of staff assigned to this department? What are the correct budgeted Personnel Cost figures?

**The actual number of staff is 8. The amount noted in the budget is the correct amount for Personnel Cost.**

20. On page 139, why are the budgeted Personnel costs in the School Management -Elementary department increasing by 18.6%?

**As noted in response to question #9, the benefit calculator was not working correctly and showed significant increases in Social Security and worker compensation with a decrease in salaries. As noted we are in the process making corrections to all cost centers although the total budgeted for benefits is materially correct.**

21. On pages 140-143, the School Management-High budget numbers are repeated on pages 141 and 143 and there are no numbers for School Management-Middle department. What are the School Management-Middle budget and staff figures?

**The School Management – Middle numbers and staff are as follows:**

**Personnel Cost \$192,313 an increase of \$8,349 or 4.54% and Operational Cost of \$25,066 a decrease of \$50,471 or 66.82 percent with 2 staff as it was in the prior years.**

**As noted in response to question #9, the benefit calculator was not working correctly and showed significant increases in Social Security and worker compensation with a decrease in salaries. As noted we are in the process making corrections to all cost centers although the total budgeted for benefits is materially correct.**

22. On pages 140-143, the School Management-High budget numbers are repeated on pages 141 and 143 and report a reduction in staff by 1 for the 2011-12 budget while Personnel costs are increasing. Is this accurate?

**The staffing remained the same between the 2010-11 and 2011-12 fiscal years. The budget book should not reflect a reduction in staff by 1.**

**As noted in response to question #9, the benefit calculator was not working correctly and showed significant increases in Social Security and worker compensation with a decrease in salaries. As noted we are in the process making corrections to all cost centers although the total budgeted for benefits is materially correct.**

23. On page 150, the District Support Services chart shows an increase in Personnel costs for the 2011-12 year. What is causing the increase in Personnel costs?

**As noted in response to question #9, the benefit calculator was not working correctly and showed significant increases in Social Security and worker compensation with a decrease in salaries. As noted we are in the process making corrections to all cost centers although the total budgeted for benefits is materially correct.**

24. On page 156, the Risk Management chart shows an increase in Personnel costs of about \$63,000 for the 2011-12 year. What is causing the increase in Personnel costs?

**As noted in response to question #9, the benefit calculator was not working correctly and showed significant increases in Social Security and worker compensation with a decrease in salaries. As noted we are in the process making corrections to all cost centers although the total budgeted for benefits is materially correct.**

25. On page 163, the human Resources chart shows an increase in Personnel costs for the 2011-12 year. What is causing the increase in Personnel costs when it shows a decrease in staff by 2?

**As noted in response to question #9, the benefit calculator was not working correctly and showed significant increases in Social Security and worker compensation with a decrease in salaries. As noted we are in the process making corrections to all cost centers although the total budgeted for benefits is materially correct.**

26. On page 165, the Instructional TV Services chart shows an increase in Personnel costs of 18% for the 2011-12 year when staff is decreased by 1 position. What is causing the increase in Personnel costs?

**During a subsequent review of departmental budgets after publication of the final budget it was noted that the salary projection for that department included an employee that should not have been. This error was corrected on BA 456068.**

**As noted in response to question #9, the benefit calculator was not working correctly and showed significant increases in Social Security and worker compensation with a decrease in salaries. As noted we are in the process making corrections to all cost centers although the total budgeted for benefits is materially correct.**

27. For the school reports beginning on page 167 through page 271, there are large variances in what schools show as changes in Personnel costs (+ or – 35%) that seem inconsistent with the changes in the number of staff (+ or – 5%) and the number of students . (+ or - less than 20 students) How are Personnel Costs calculated for the School reports that begin on page 167? How are staff allocations determined for what is listed in the school reports that begin on page 167 and end at page 271?

Personnel costs are calculated using the same salary projection program as used for the departments. Staff allocations are determined by formula contained in the District's budget manual and modified based on class size data. Salary projection positions are compared to the staff allocation spreadsheets maintained by Yoko Okanuma.

As noted in response to question #9, the benefit calculator was not working correctly and showed significant increases in Social Security and worker compensation with a decrease in salaries. As noted we are in the process making corrections to all cost centers although the total budgeted for benefits is materially correct.



**MEA Presentation Legislative Body Hearing  
Teacher Salary Comparison**

Table 3

**Average Teacher Salaries by Degree Level, 2010-11\***

District Numt	District Name	Bachelor's		Master's		Specialist		Doctorate		Total	
		Number	Salary	Number	Salary	Number	Salary	Number	Salary	Number	Salary
69	Dozier/Okeechob	10	\$55,657	8	\$53,006	4	\$59,615	0	\$0	22	\$55,413
44	Monroe	345	\$54,384	257	\$62,057	5	\$61,847	8	\$65,701	615	\$57,798
58	Sarasota	909	\$48,818	1,674	\$58,860	81	\$72,628	51	\$63,392	2,715	\$55,994
11	Collier	1,504	\$47,081	1,434	\$57,056	81	\$58,690	50	\$63,789	3,069	\$52,320
46	Okaloosa	1,074	\$46,944	715	\$56,051	46	\$62,155	25	\$66,342	1,860	\$51,082
13	Dade	9,033	\$46,790	8,186	\$53,676	2,084	\$59,710	548	\$62,085	19,851	\$51,408
50	Palm Beach	8,730	\$46,167	3,485	\$50,105	71	\$54,178	102	\$50,804	12,388	\$47,359
18	Flagler	548	\$44,971	305	\$53,149	18	\$53,141	5	\$59,072	876	\$48,067
61	Suwannee	307	\$44,831	108	\$50,791	4	\$52,812	2	\$45,658	421	\$46,440
16	Duval	5,698	\$44,424	2,546	\$50,844	55	\$56,019	89	\$53,176	8,388	\$46,541
60	Sumter	262	\$44,339	126	\$51,029	3	\$48,717	0	\$0	391	\$46,528
41	Manatee	1,570	\$44,096	1,249	\$51,415	71	\$57,977	59	\$58,553	2,949	\$47,819
8	Charlotte	587	\$44,065	536	\$51,881	21	\$57,344	14	\$57,662	1,158	\$48,088
54	Putnam	477	\$44,038	210	\$51,465	4	\$54,993	5	\$50,188	696	\$46,386
55	St. Johns	1,172	\$44,031	771	\$50,389	14	\$56,595	14	\$53,395	1,971	\$46,673
10	Clay	1,889	\$43,901	807	\$48,353	12	\$63,045	11	\$55,446	2,719	\$45,353
52	Pinellas	4,966	\$43,885	3,045	\$48,583	137	\$52,181	75	\$51,995	8,223	\$45,837
59	Seminole	2,304	\$43,803	1,893	\$51,742	132	\$56,784	88	\$63,438	4,417	\$47,985
31	Indian River	770	\$43,678	370	\$48,795	62	\$53,661	10	\$49,180	1,212	\$45,796
43	Martin	767	\$43,372	494	\$48,999	20	\$57,816	10	\$55,204	1,291	\$45,841
22	Glades	112	\$43,295	16	\$48,036	0	\$0	3	\$57,340	131	\$44,196
66	Walton	375	\$43,125	178	\$50,054	15	\$50,859	11	\$52,055	579	\$45,625
36	Lee	3,498	\$43,112	1,756	\$50,214	72	\$53,846	67	\$51,985	5,393	\$45,678
49	Osceola	1,994	\$42,995	1,225	\$49,169	75	\$51,432	32	\$54,987	3,326	\$45,574
	<b>Districts 1-67</b>	<b>109,888</b>	<b>\$42,936</b>	<b>67,995</b>	<b>\$49,205</b>	<b>4,948</b>	<b>\$55,407</b>	<b>2,440</b>	<b>\$55,256</b>	<b>185,271</b>	<b>\$45,732</b>
	<b>Florida</b>	<b>110,116</b>	<b>\$42,928</b>	<b>68,208</b>	<b>\$49,189</b>	<b>4,965</b>	<b>\$55,402</b>	<b>2,450</b>	<b>\$55,211</b>	<b>185,739</b>	<b>\$45,723</b>
29	Hillsborough	10,335	\$42,894	6,532	\$49,479	353	\$54,988	243	\$54,468	17,463	\$45,763
41	Manatee -2.75%	1,570	\$42,883	1,249	\$50,001	71	\$56,383	59	\$56,943	2,949	\$46,504
28	Highlands	590	\$42,486	264	\$48,893	5	\$49,445	9	\$49,704	868	\$44,550
48	Orange	7,634	\$42,403	4,921	\$47,801	194	\$49,850	150	\$52,777	12,899	\$44,695



**MEA Salary Information  
Legislative Body Hearing  
Annual Contract Schedule**

District Num\ District Name	Bachelor's		Master's		Specialist		Doctorate	
	Minimum	Maximum	Minimum	Maximum	Minimum	Maximum	Minimum	Maximum
6 Broward**	\$39,000	\$71,250	\$42,650	\$74,900	\$45,890	\$78,050	\$47,900	\$79,250
50 Palm Beach	\$36,822	\$71,245	\$39,822	\$74,245	\$41,322	\$75,745	\$42,822	\$77,245
44 Monroe	\$42,330	\$70,264	\$44,088	\$76,555	\$45,036	\$78,473	\$45,577	\$80,184
13 Dade**	\$38,500	\$68,225	\$41,600	\$71,325	\$43,650	\$73,375	\$45,700	\$75,425
16 Duval**	\$37,300	\$65,301	\$38,300	\$68,449	\$39,300	\$69,889	\$40,300	\$71,891
59 Seminole**	\$36,000	\$64,884	\$40,136	\$68,946	\$43,586	\$72,386	\$47,041	\$75,818
46 Okaloosa	\$32,428	\$64,036	\$34,212	\$67,454	\$35,833	\$70,561	\$37,455	\$73,667
48 Orange**	\$37,000	\$62,003	\$39,605	\$64,608	\$40,993	\$65,995	\$42,267	\$67,270
29 Hillsborough	\$37,201	\$61,905	\$40,129	\$64,834	\$41,601	\$66,305	\$43,057	\$67,762
41 Manatee**	\$38,517	\$61,450	\$39,555	\$65,700	\$41,956	\$71,550	\$44,376	\$75,100
66 Walton**	\$34,700	\$61,205	\$36,400	\$62,930	\$37,900	\$64,405	\$39,500	\$66,005
11 Collier	\$38,198	\$60,793	\$40,893	\$65,808	\$42,393	\$68,308	\$43,393	\$69,308
37 Lech	\$34,100	\$60,576	\$35,300	\$63,095	\$36,500	\$65,172	\$37,700	\$66,846
36 Lee	\$38,192	\$60,563	\$40,892	\$63,063	\$42,192	\$64,563	\$43,192	\$65,563
49 Osceola	\$37,650	\$60,500	\$40,335	\$63,185	\$41,835	\$64,685	\$43,335	\$66,185
10 Clay**	\$37,800	\$60,000	\$39,800	\$62,000	\$40,500	\$62,700	\$41,100	\$63,300
52 Pinellas	\$37,013	\$59,998	\$39,193	\$62,178	\$40,363	\$63,348	\$41,513	\$64,498
60 Sumter	\$37,391	\$59,892	\$39,869	\$62,438	\$41,109	\$63,711	\$41,109	\$63,711
56 St. Lucie	\$35,356	\$59,717	\$38,621	\$62,921	\$41,014	\$65,435	\$42,082	\$66,565
57 Santa Rosa	\$32,092	\$59,181	\$34,659	\$61,748	\$35,943	\$63,032	\$37,227	\$64,316
64 Volusia**	\$34,010	\$59,147	\$37,001	\$63,572	\$38,424	\$65,536	\$39,903	\$67,393
2 Baker	\$34,166	\$59,000	\$36,794	\$61,626	\$37,844	\$62,676	\$38,966	\$63,798
51 Pasco**	\$36,420	\$58,470	\$39,120	\$61,170	\$40,820	\$62,870	\$41,820	\$63,870
55 St. Johns	\$38,000	\$58,200	\$40,650	\$61,050	\$41,650	\$62,050	\$42,650	\$63,250
18 Flagler	\$38,213	\$57,677	\$40,693	\$60,427	\$42,463	\$61,927	\$43,713	\$63,177
43 Martin	\$37,000	\$57,637	\$39,220	\$61,095	\$41,573	\$64,761	\$43,926	\$68,427
31 Indian River	\$35,500	\$57,100	\$38,453	\$60,053	\$39,409	\$61,009	\$40,374	\$61,974
45 Nassau	\$36,500	\$57,000	\$39,500	\$60,000	\$39,700	\$60,200	\$39,900	\$60,400
5 Brevard**	\$36,000	\$56,350	\$38,625	\$59,975	\$39,900	\$60,250	\$41,200	\$61,550
Florida	\$4,775	\$56,276	\$37,185	\$59,442	\$38,510	\$61,085	\$39,680	\$62,494
40 Madison	\$33,000	\$56,098	\$35,500	\$60,375	\$36,400	\$61,802	\$36,400	\$61,802
12 Columbia	\$32,400	\$56,040	\$35,200	\$58,840	\$36,350	\$59,990	\$37,550	\$61,190
47 Okeechobee	\$34,000	\$55,860	\$36,400	\$58,260	\$37,400	\$59,250	\$38,400	\$60,260
14 DeSoto	\$35,108	\$55,534	\$38,308	\$58,734	\$38,466	\$58,892	\$40,069	\$60,495
54 Putnam	\$36,251	\$55,365	\$38,397	\$60,011	\$39,387	\$61,011	\$40,297	\$61,911
3 Bay	\$32,305	\$55,321	\$34,869	\$58,292	\$36,815	\$60,270	\$38,731	\$62,250
53 Polk	\$35,000	\$55,175	\$37,181	\$57,356	\$37,899	\$58,074	\$38,220	\$58,395

**MEA Salary Information  
Legislative Body Hearing  
Annual Contract Schedule**

District Numl	District Name	Bachelor's		Master's		Specialist		Doctorate	
		Minimum	Maximum	Minimum	Maximum	Minimum	Maximum	Minimum	Maximum
4	Bradford	\$32,025	\$55,094	\$34,625	\$57,594	\$35,225	\$58,284	\$36,025	\$59,094
8	Charlotte	\$37,440	\$55,030	\$40,990	\$58,580	\$42,990	\$60,580	\$44,990	\$62,180
22	Glades**	\$34,000	\$55,000	\$35,500	\$57,400	\$37,500	\$60,600	\$39,000	\$63,000
35	Lake**	\$35,600	\$54,550	\$37,975	\$56,925	\$39,925	\$57,875	\$39,925	\$58,875
27	Hernando	\$35,000	\$54,350	\$37,500	\$56,850	\$39,500	\$57,850	\$39,500	\$58,850
61	Suwannee	\$32,473	\$54,067	\$34,793	\$56,377	\$35,308	\$56,902	\$36,223	\$57,817
28	Highlands	\$34,000	\$54,000	\$36,200	\$56,200	\$36,500	\$56,500	\$37,800	\$57,800
42	Manion**	\$35,780	\$53,470	\$38,120	\$56,530	\$39,960	\$59,900	\$41,790	\$64,180
26	Hendry**	\$33,840	\$52,800	\$35,880	\$54,760	\$36,980	\$55,970	\$38,980	\$58,000
65	Wakulla	\$33,700	\$52,700	\$35,900	\$54,900	\$36,400	\$55,400	\$36,900	\$55,900
9	Citrus	\$33,856	\$52,521	\$35,858	\$54,521	\$36,858	\$55,521	\$37,858	\$56,521
25	Hardee	\$33,345	\$52,395	\$35,613	\$55,968	\$35,946	\$56,482	\$36,246	\$56,964
58	Sarasota	\$38,530	\$52,068	\$41,747	\$65,125	\$44,604	\$72,705	\$46,510	\$75,811
17	Escambia	\$32,825	\$51,986	\$35,325	\$54,486	\$35,925	\$55,086	\$36,425	\$55,586
21	Gichnst	\$32,694	\$51,657	\$34,961	\$53,924	\$35,450	\$54,413	\$36,131	\$55,094
34	Lafayette	\$33,983	\$51,532	\$36,183	\$53,732	\$37,283	\$54,832	\$37,943	\$55,492
23	Gulf	\$32,189	\$51,519	\$34,253	\$54,071	\$35,679	\$55,528	\$36,980	\$56,985
62	Taylor	\$30,000	\$50,826	\$33,226	\$56,807	\$36,896	\$60,133	\$39,673	\$62,677
19	Franklin	\$32,960	\$50,808	\$35,677	\$56,529	\$37,495	\$59,389	\$39,230	\$62,253
67	Washington**	\$32,085	\$50,715	\$33,120	\$53,820	\$34,155	\$54,855	\$35,190	\$55,890
63	Union	\$33,250	\$50,677	\$34,750	\$53,272	\$35,250	\$55,055	\$36,050	\$56,038
24	Hamilton**	\$32,829	\$50,116	\$35,329	\$52,616	\$36,329	\$53,616	\$36,829	\$54,116
33	Jefferson**	\$32,500	\$50,000	\$34,125	\$52,500	\$34,938	\$53,750	\$35,750	\$55,000
38	Levy	\$32,427	\$49,979	\$35,239	\$52,789	\$35,950	\$53,631	\$36,659	\$54,211
1	Alachua	\$32,450	\$49,850	\$33,850	\$53,950	\$34,950	\$57,050	\$35,950	\$60,475
39	Liberty	\$31,770	\$49,812	\$34,704	\$52,745	\$36,304	\$54,346	\$36,705	\$54,747
32	Jackson	\$31,853	\$49,109	\$34,909	\$52,226	\$37,976	\$55,346	\$38,893	\$57,293
15	Dixie	\$31,200	\$48,782	\$33,592	\$51,257	\$34,112	\$51,796	\$34,320	\$52,011
30	Holmes	\$31,500	\$48,500	\$33,600	\$50,900	\$34,645	\$52,054	\$35,803	\$53,224
7	Calhoun	\$31,475	\$47,375	\$33,900	\$49,800	\$35,170	\$51,070	\$36,385	\$52,285
20	Gadsden**	\$30,910	\$46,208	\$32,178	\$47,475	\$32,729	\$48,026	\$33,391	\$48,687
41	Manatee AC	\$38,517	\$44,000	\$39,555	\$47,000	\$41,966	\$50,200	\$44,376	\$52,900
41	Manatee-2.75	\$37,459	\$42,790	\$38,467	\$45,708	\$40,812	\$48,820	\$43,156	\$51,445

MEA Presentation Legislative Body Hearing Monatee Teacher Salary  
3 Year Summary  
2009-10, 2010-11, 2011-12

BA	AC Teachers	AC Cost	AC Ave Salary	PSC Teachers	PSC Cost	PSC Ave Salary	Total Teachers	Total Cost	Total Ave Salary
2009-10	150.5	\$ 5,904,685	\$ 39,234	1097.0	\$ 50,764,095	\$ 46,275	1247.5	\$ 56,668,780	\$ 45,426
2010-11	337.0	\$ 13,252,544	\$ 39,325	1061.0	\$ 49,827,923	\$ 46,963	1398.0	\$ 63,080,467	\$ 45,122
2011-12 AUG	302.0	\$ 11,860,669	\$ 39,274	1015.5	\$ 47,495,357	\$ 46,770	1317.5	\$ 59,356,026	\$ 45,052
2011-12 OCT	428.0	\$ 16,757,696	\$ 39,153	981.0	\$ 45,596,106	\$ 46,479	1409.0	\$ 62,353,802	\$ 44,254
2011-12 JAN	468.0	\$ 18,370,364	\$ 39,253	1022.0	\$ 47,651,425	\$ 46,626	1490.0	\$ 66,021,789	\$ 44,318
<b>FY12 JAN-FY10</b>	<b>317.5</b>	<b>\$ 12,465,679</b>	<b>\$ 19</b>	<b>(75.0)</b>	<b>\$ (3,112,670)</b>	<b>\$ 350</b>	<b>242.5</b>	<b>\$ 9,353,009</b>	<b>\$ (1,108)</b>

MA	AC Teachers	AC Cost	AC Ave Salary	PSC Teachers	PSC Cost	PSC Ave Salary	Total Teachers	Total Cost	Total Ave Salary
2009-10	64.5	\$ 2,745,542	\$ 42,567	932.5	\$ 49,125,108	\$ 52,681	997.0	\$ 51,870,650	\$ 52,027
2010-11	153.0	\$ 6,396,852	\$ 41,809	1044.0	\$ 55,851,774	\$ 53,498	1197.0	\$ 62,248,626	\$ 52,004
2011-12 AUG	117.5	\$ 4,891,348	\$ 41,528	1005.0	\$ 53,269,620	\$ 53,005	1122.5	\$ 58,160,967	\$ 51,676
2011-12 OCT	158.5	\$ 6,583,210	\$ 41,534	907.0	\$ 47,583,140	\$ 52,462	1065.5	\$ 54,166,350	\$ 50,837
2011-12 JAN	182.0	\$ 7,529,652	\$ 41,372	1052.0	\$ 55,476,757	\$ 52,735	1234.0	\$ 63,006,408	\$ 51,075
<b>FY12 JAN-FY10</b>	<b>117.5</b>	<b>\$ 4,784,110</b>	<b>\$ (1,195)</b>	<b>119.5</b>	<b>\$ 6,351,650</b>	<b>\$ 53</b>	<b>237.0</b>	<b>\$ 11,135,759</b>	<b>\$ (952)</b>

SPEC	AC Teachers	AC Cost	AC Ave Salary	PSC Teachers	PSC Cost	PSC Ave Salary	Total Teachers	Total Cost	Total Ave Salary
2009-10	1.5	\$ 75,300	\$ 50,200	39.0	\$ 2,370,802	\$ 60,790	40.5	\$ 2,446,102	\$ 60,398
2010-11	7.5	\$ 348,268	\$ 46,436	60.0	\$ 3,578,987	\$ 59,650	67.5	\$ 3,927,255	\$ 58,182
2011-12 Aug	4.0	\$ 183,384	\$ 45,846	59.0	\$ 3,498,815	\$ 59,302	63.0	\$ 3,682,199	\$ 58,448
2011-12 OCT	4.0	\$ 191,489	\$ 47,872	43.0	\$ 2,514,798	\$ 58,484	47.0	\$ 2,706,287	\$ 57,581
2011-12 JAN	7.0	\$ 324,362	\$ 46,337	59.0	\$ 3,493,778	\$ 59,217	66.0	\$ 3,818,140	\$ 57,851
<b>FY12 JAN-FY10</b>	<b>5.5</b>	<b>\$ 249,062</b>	<b>\$ (3,863)</b>	<b>20.0</b>	<b>\$ 1,122,976</b>	<b>\$ (1,573)</b>	<b>25.5</b>	<b>\$ 1,372,038</b>	<b>\$ (2,547)</b>

DOC	AC Teachers	AC Cost	AC Ave Salary	PSC Teachers	PSC Cost	PSC Ave Salary	Total Teachers	Total Cost	Total Ave Salary
2009-10	5.0	\$ 227,710	\$ 45,542	32.0	\$ 1,890,942	\$ 59,092	37.0	\$ 2,118,652	\$ 57,261
2010-11	10.0	\$ 456,825	\$ 45,683	43.0	\$ 2,658,273	\$ 61,820	53.0	\$ 3,115,098	\$ 58,775
2011-12 AUG	9.0	\$ 411,704	\$ 45,745	41.0	\$ 2,516,531	\$ 61,379	50.0	\$ 2,928,235	\$ 58,565
2011-12 OCT	11.0	\$ 505,174	\$ 45,925	37.0	\$ 2,226,289	\$ 60,170	48.0	\$ 2,731,463	\$ 56,905
2011-12 JAN	12.0	\$ 549,998	\$ 45,833	47.0	\$ 2,867,613	\$ 61,013	59.0	\$ 3,417,611	\$ 57,926
<b>FY12 JAN-FY10</b>	<b>7.0</b>	<b>\$ 322,288</b>	<b>\$ 291</b>	<b>15.0</b>	<b>\$ 976,671</b>	<b>\$ 1,921</b>	<b>22.0</b>	<b>\$ 1,298,959</b>	<b>\$ 665</b>

TOTAL	AC Teachers	AC Cost	AC Ave Salary	PSC Teachers	PSC Cost	PSC Ave Salary	Total Teachers	Total Cost	Total Ave Salary
2009-10	221.5	\$ 8,953,237	\$ 40,471	2100.5	\$ 104,150,946	\$ 49,584	2322.0	\$ 113,104,184	\$ 48,710
2010-11	507.5	\$ 20,454,489	\$ 40,304	2208.0	\$ 111,916,957	\$ 50,687	2715.5	\$ 132,371,446	\$ 48,747
2011-12 AUG	432.5	\$ 17,347,105	\$ 40,109	2120.5	\$ 106,780,322	\$ 50,356	2556.0	\$ 124,127,427	\$ 48,563
2011-12 OCT	601.5	\$ 24,037,569	\$ 39,963	1968.0	\$ 97,920,333	\$ 49,756	2569.5	\$ 121,957,902	\$ 47,464
2011-12 JAN	669.0	\$ 26,774,376	\$ 40,021	2180.0	\$ 109,489,573	\$ 50,225	2849.0	\$ 136,263,948	\$ 47,829
<b>FY12 JAN-FY10</b>	<b>447.5</b>	<b>\$ 17,821,139</b>	<b>\$ (399)</b>	<b>79.5</b>	<b>\$ 5,338,627</b>	<b>\$ 641</b>	<b>527.0</b>	<b>\$ 23,159,765</b>	<b>\$ (881)</b>

Change	AC Teachers	AC Cost	AC Ave Salary	PSC Teachers	PSC Cost	PSC Ave Salary	Total Teachers	Total Cost	Total Ave Salary
FY11-FY10	286.0	\$ 11,501,252	\$ (116.52)	107.5	\$ 7,766,011	\$ 1,103	393.5	\$ 19,267,262	\$ 36.81
FY12 AUG-FY11	(75.0)	\$ (3,107,385)	\$ (195.50)	(87.5)	\$ (5,136,635)	\$ (330.83)	(159.5)	\$ (8,244,019)	\$ (183.46)
FY12 OCT-FY11	94.0	\$ 3,583,080	\$ (341.70)	(240.0)	\$ (13,996,624)	\$ (930.76)	(146.0)	\$ (10,413,544)	\$ (1,282.95)
FY12 JAN-FY11	161.5	\$ 6,319,887	\$ (283)	(28.0)	\$ (2,427,384)	\$ (462)	133.5	\$ 3,892,503	\$ (918)

MEA Presentation Legislative Body Hearing  
Principal Salary Comparison

District	DIST #	DIST Name	Principal, High School				Principal, Middle/Jr. High School				Principal, Elementary School			
			Average Salary	Number Employed	Average Months	Number Employed	Average Salary	Number Employed	Average Months	Number Employed	Average Salary	Number Employed	Average Months	Number Employed
	44	Montroe	\$111,166	3	12	\$103,189	4	11.2	\$96,427	4	11			
	11	Collier	\$110,915	8	12	\$95,444	11	11	\$88,781	30	11			
	41	Manatee	\$110,339	6	12	\$93,539	10	12	\$91,248	35	11.9			
	8	Charlotte	\$108,330	3	12	\$87,306	4	11	\$83,978	10	11.1			
	46	Okaloosa	\$107,722	4	12	\$99,587	8	12	\$93,599	18	12			
	55	St. Johns	\$104,246	7	12	\$91,433	8	12	\$89,490	16	12			
	59	Seminole	\$102,808	9	12	\$94,944	13	12	\$86,251	39	11.9			
	6	Broward	\$102,710	39	12	\$100,010	48	11.8	\$102,690	158	11.9			
	58	Sarasota	\$101,062	10	12	\$97,186	9	12	\$99,986	27	11.8			
	16	Duval	\$100,554	22	12	\$90,758	30	12	\$87,864	107	12			
	13	Dade	\$100,139	60	11.9	\$98,413	70	11.9	\$88,739	228	11.9			
	5	Brevard	\$98,854	16	12	\$83,593	13	11.8	\$82,585	65	12			
	36	Lee	\$98,788	16	12	\$96,813	18	12	\$92,644	54	12			
	35	Lake	\$97,656	9	12	\$92,578	10	12	\$85,363	25	11.7			
	80	Sumter	\$96,487	3	12	\$86,762	2	12	\$85,414	5	12			
	48	Orange	\$96,147	22	12	\$86,498	38	11.7	\$82,132	128	11.9			
	43	Martin	\$95,703	4	12	\$91,754	5	12	\$89,594	12	12			
	10	Clay	\$95,479	7	12	\$91,052	6	12	\$93,658	26	12			
	37	Leon	\$93,581	6	12	\$80,231	11	12	\$87,586	24	12			
		Districts 1-67	\$93,346	506	11.9	\$88,425	617	11.9	\$85,213	1,860	11.9			

**Educational Funding Accountability Act  
Summary of Administrative Expenditures per UFTE**

Rank	District	2007-08
1	<b>Manatee</b>	<b>701.81</b>
2	Clay	549.51
3	Sarasota	544.89
4	<b>State</b>	<b>536.97</b>
5	Escambia	532.28
6	Hillsborough	513.13
7	Pinellas	512.59
8	Collier	491.34
9	Lake	465.52
10	Marion	455.67
11	St. Lucie	430.70
12	Osceola	420.74

District	2008-09
<b>Manatee</b>	<b>724.74</b>
Clay	593.47
Sarasota	569.78
<b>State</b>	<b>528.68</b>
Lake	520.38
Pinellas	503.22
Hillsborough	497.48
Collier	485.80
Escambia	476.03
Osceola	445.34
Marion	443.50
St. Lucie	418.34

District	2009-10
<b>Manatee</b>	<b>671.82</b>
Clay	564.60
Sarasota	562.81
<b>State</b>	<b>511.45</b>
Collier	503.19
Lake	495.77
Pinellas	494.25
Hillsborough	492.48
Escambia	478.53
Osceola	474.07
Marion	425.26
St. Lucie	421.87

	District	2007-08
1	<b>Manatee</b>	<b>701.81</b>
2	Clay	549.51
3	Sarasota	544.89
4	<b>State</b>	<b>536.97</b>
8	Collier	491.34
5	Lake	465.52
6	Pinellas	512.59
7	Hillsborough	513.13
9	Escambia	532.28
10	Osceola	420.74
11	Marion	455.67
12	St. Lucie	430.70

	2008-09	\$ Change	% Change
	<b>724.74</b>	22.93	3.27%
	593.47	43.96	8.00%
	569.78	24.89	4.57%
	<b>528.68</b>	<b>(8.29)</b>	<b>-1.54%</b>
	485.80	(5.54)	-1.13%
	520.38	54.86	11.78%
	503.22	(9.37)	-1.83%
	497.48	(15.65)	-3.05%
	476.03	(56.25)	-10.57%
	445.34	24.60	5.85%
	443.50	(12.17)	-2.67%
	418.34	(12.36)	-2.87%

	2009-10	\$ Change	% Change
	<b>671.82</b>	(52.92)	-7.30%
	564.60	(28.87)	-4.86%
	562.81	(6.97)	-1.22%
	<b>511.45</b>	<b>(17.23)</b>	<b>-3.26%</b>
	503.19	17.39	3.58%
	495.77	(24.61)	-4.73%
	494.25	(8.97)	-1.78%
	492.48	(5.00)	-1.01%
	478.53	2.50	0.53%
	474.07	28.73	6.45%
	425.26	(18.24)	-4.11%
	421.87	3.53	0.84%