

**The School Board of Sarasota County, Florida  
General Fund  
Budget Work Session February 21, 2017**

**Executive Summary**

The Governor’s budget was released January 31, 2017. The Governor’s budget contains a statewide enrollment increase of 1.01% and revenue per student increase of 3.03%. This provides for a statewide of 4.04%. The source of the Governor’s revenue increase is reliance upon the property school taxable value increase of 6.56%. Last year the Governor’s budget was based upon the majority of funding coming from the increase in property values. The Legislature rejected keeping the millage rate the same and decreased the millage rate to offset the increase in taxable value. Other preliminary information for 2017-2018 is for flat funding of K-12 education. The preliminary information is for any increase in funds being available from State General Revenue will be directed to Medicaid and the state universities. For this work session the financial information that is being provided is an update on projected results of operations for the 2016-2017 fiscal year. For the 2017-2018 fiscal year projections based upon the Governor’s budget request and a projection based upon the same revenue per student through the Florida Education Finance Program increased for student growth.

The General Fund 2016-2017 projection has been computed based upon the following assumptions:

- A) Revenues have been updated for the latest state data. Tax collections have been forecasted to be at the 97% collection level.
- B) Expenditures have been updated for payment of the negotiated salary settlement. An estimated shortfall of funds needed to fund all federal I.D.E.A. staff. The estimated shortfall is approximately \$750,000 that will be paid from the General Fund. Projecting all expenditures through June 30, 2017, based upon the results of operations through January 31, 2017.

**Revenues and Transfers In 2016-2017**

Description	Current Amended Budget	Projected Actual 6/30/17	Increase (Decrease)
<b>Federal Direct</b> –No changes from the amended Budget.	\$2,571,211	\$2,571,211	\$0
<b>State</b> – The majority of the increase is notification of the Best and Brightest scholarship amount to be received.	\$78,499,814	\$80,354,418	\$1,854,604
<b>Local</b> – The majority of the increase is projecting a 97% collection rate of property taxes, as compared to an estimated 96% collection rate.	\$323,189,314	\$326,312,758	\$3,123,444
<b>Total Revenues</b>	\$404,260,339	\$409,238,387	\$4,978,048
<b>Transfers In</b> – No changes	\$20,250,661	\$20,250,661	\$0
<b>Total Revenues and Transfers In</b>	\$424,511,000	\$429,489,048	\$4,978,048

**The School Board of Sarasota County, Florida  
General Fund  
Budget Work Session February 21, 2017**

**Appropriations 2016-2017**

Description	Current Amended Budget	Projected Actual 6/30/2017	Increase (Decrease)
<b>Salaries</b> – The majority of the increase is related to receiving the allocation of the Best and Brightest scholarship funds of \$1,486,086, transfer of approximately \$750,000 into the General Fund from I.D.E.A, and the balance is the estimated payment of I.B., A.P., AICE, and CAPE bonuses.	\$241,047,123	\$243,776,197	\$2,729,074
<b>Employee Benefits</b> – The majority of the increase is related to the above salary increase.	\$76,360,299	\$76,851,545	\$491,246
<b>Purchased Services District</b> – The majority of the increase is related to the results of operations through 1/31/17. In the area of speech language pathologists and interpreters the district is having to contract for these services, as positions have not been able to be filled.	\$25,042,312	\$25,376,456	\$334,144
<b>Purchased Services Charter Schools</b> – The majority of the increase is related to the flow through of funds for advanced placement and Best and Brightest scholarship funds.	\$54,176,484	\$54,290,423	\$113,939
<b>Energy Services</b> – The majority of the decrease is in electrical usage.	\$9,414,732	\$9,383,477	(\$31,255)
<b>Purchased Services</b> – The majority of the decrease is the anticipated carry forward of funds from textbooks to be carried over into the 2017-2018 fiscal year.	\$10,101,616	\$9,453,781	(\$647,835)
<b>Capital Outlay</b> – Based upon the projected results of operations through 1/31/2017 a slight decrease is projected.	\$4,236,426	\$4,232,104	(\$4,322)
<b>Other Expenses</b> - Based upon the projected results of operations through 1/31/2017 a slight increase is projected.	\$957,509	\$962,561	\$5,052
<b>Transfers Out</b> – No change	\$577,910	\$577,910	\$0
<b>Total Appropriations and Transfers Out</b>	\$421,914,411	\$424,904,454	\$2,990,043

**The School Board of Sarasota County, Florida  
General Fund  
Budget Work Session February 21, 2017**

**Gross Fund Balance and Unassigned Fund Balance Changes**

Description	Current Amended Budget	Projected Actual 6/30/2017	Increase (Decrease)
Beginning Gross Fund Balance 7/1/2016	\$58,877,796	\$58,877,796	\$0
Add Revenues and Transfers In	\$424,511,000	\$429,489,048	\$4,978,048
Less Appropriations and Transfers Out	\$421,914,411	\$424,904,454	\$2,990,043
Ending Gross Fund Balance 6/30/2017	\$61,474,385	\$63,462,390	\$1,988,005
Ending Unassigned Fund Balance 6/30/2017 (Note the unassigned increase is less the Gross Fund balance increase due to the assigned fund balance increased by \$1.5 million. The assigned fund balance increase is related to estimating the instructional materials state categorical will not have all funds spent this fiscal year.	\$40,815,302	\$41,303,307	\$488,005
Ending Unassigned Fund Balance as a Percentage of Appropriations and Transfers Out	9.67%	9.72%	.05%

The General Fund 2017-2018 revenues appropriations have been computed based upon the following:

- A) There are two columns for revenues. One based upon the Governor’s budget request and one based upon student growth with the same funding per student provided through the Florida Education Finance Program.
- B) Salaries for approximately 90 additional staff have been built into the budget. The increase in positions are as follows: The new STC North Port, 20 positions, custodial positions 29, the custodial positions are for the additional facilities that were opened and no new positions were allocated, restoring the office of the Associate Superintendent of Instruction, 2 positions, and the balance of 39 positions for student growth.
- C) Benefits – The group health plan is projected to increase by 12% effective 1/1/18 and the other benefits are increasing based upon the hiring of additional staff, as listed above.
- D) Purchased Services – Charter Schools – The charter schools flow through payments will increase based upon student enrollment increases and in the Governor’s budget the revenue per student increases approximately 4%.
- E) Purchased Services – District – The computation is based upon the opening of the new STC North Port and increased costs associated with student growth. Purchased services includes the following utilities: telephone, water, sewer, and recycling costs.
- F) Energy Services – The computation is based upon the opening of the new STC North Port and related fuel cost increase with transporting additional students.

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

**Budget Work Session February 21, 2017**

- G) Materials and Supplies – The increase is based upon anticipated student growth.
- H) Capital Outlay - The decrease is based upon the one-time expenses being incurred in the 2016-2017 year for the opening of the new STC North Port. These are one time expenditures that do not carry forward into the 2017-2018 fiscal year.
- I) Other Expenses - The increase is based upon anticipated student growth.

In the following tables are a comparison between the Governor’s budget request 2017-2018 and a level funding of education through the Florida Education Finance Program, increased only for student growth. The voted millage in both computations has been increased by 6%.

**Revenues and Transfers in From Other Funds**

Description	Governor’s Budget Request 2017-2018	Level Funding Budget 2017-2018	Difference between Governor and Level Funding
<b>Federal Direct</b> – A 2% increase is being forecast for ROTC and Medicaid reimbursements.	\$2,622,635	\$2,622,635	\$0
<b>State</b> – Revenue growth is based upon the Governor’s release on 1/31/2017 and the level funding is based upon the state FTE increase accepted by the state.	\$81,032,143	\$79,675,666	(\$1,356,477)
<b>Local</b> – The majority of the increase is based upon an estimated 6% increase in the property tax roll. This will increase the local voted millage by \$3,158,717 to a total of \$55,803,985 or 13.5% of total revenues. The level funding model reduces the required local effort and the Governor’s request maintains the same required local effort millage rate.	\$338,196,535	\$330,122,805	(\$8,073,730)
<b>Transfers In From Other Funds</b> – No change is estimated at this time.	\$20,250,661	\$20,250,661	\$0
Total Revenues and Transfers in from Other Funds.	\$442,101,974	\$432,671,767	(\$9,430,207)

**The School Board of Sarasota County, Florida  
General Fund  
Budget Work Session February 21, 2017**

**Appropriations and Transfers Out**

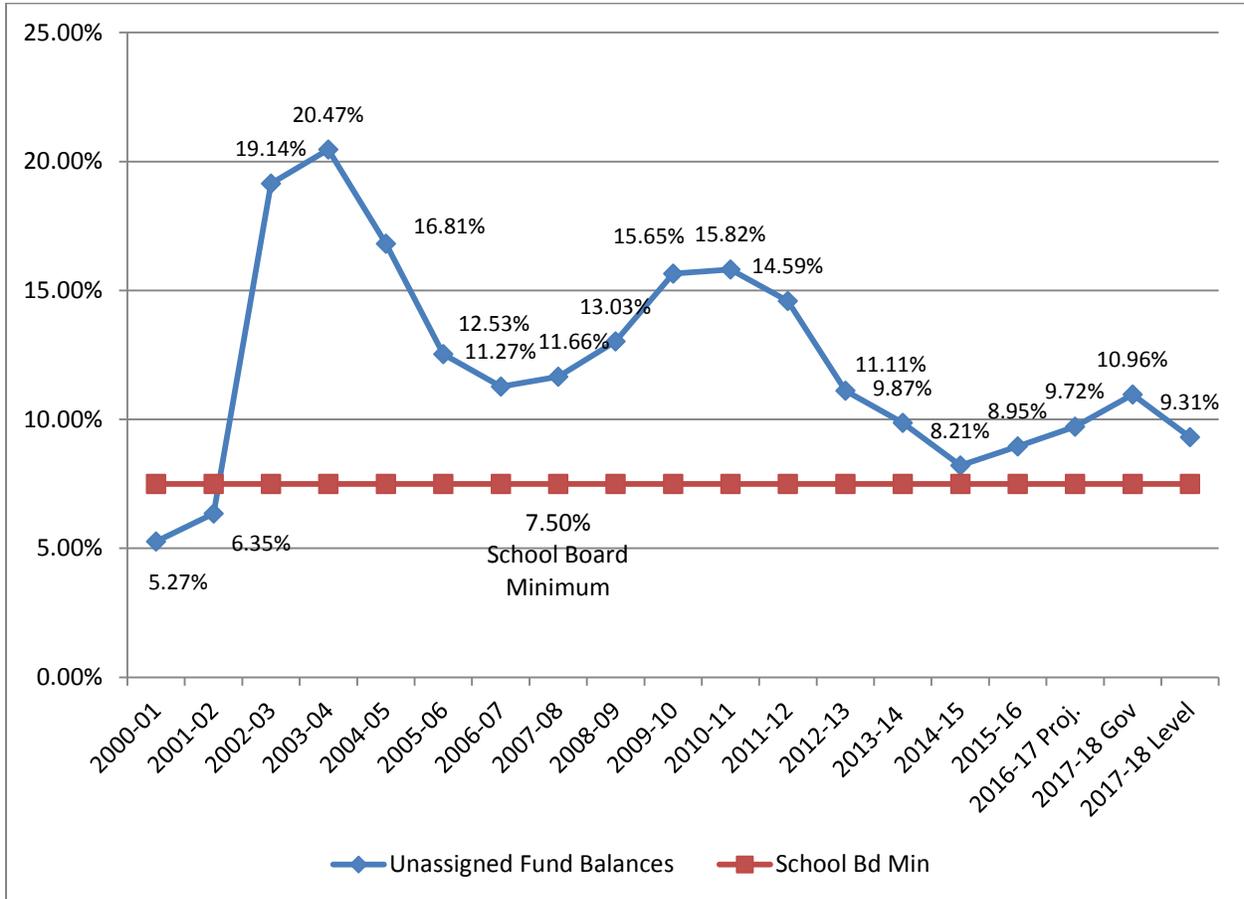
Description	Governor's Budget Request 2017-2018	Level Funding Budget 2017-2018	Difference between Governor and Level Funding
<b>Salaries</b> – The majority of the increase is due to budgeting for an increase of 90 positions. No cost of living increase is included in the salary calculation. The difference between the Governor's request and the level funding is the \$736,612 increase in school recognition funds from the Governor	\$246,624,983	\$245,888,371	(\$736,612)
<b>Employee Benefits</b> – The Governor's budget has additional bonus funds that increase the social security and Medicaid that will be paid.	\$80,152,486	\$80,098,714	(\$53,772)
<b>Purchased Services District</b> – No change.	\$25,701,494	\$25,701,494	\$0
<b>Purchased Services Charter Schools</b> – The Governor's budget has a 4% per student funding Florida Education Finance Program increase and there is no per student funding increase in the level funding projection.	\$58,997,832	\$57,748,317	(\$1,249,515)
<b>Energy Services</b> – No change.	\$9,643,264	\$9,643,264	\$0
<b>Materials and Supplies</b> – No change.	\$10,864,390	\$10,864,390	\$0
<b>Capital Outlay</b> – No change.	\$2,481,619	\$2,481,619	\$0
<b>Other Expenses</b> – No change.	\$973,823	\$973,823	\$0
<b>Transfer Out</b> – No change	\$577,910	\$577,910	\$0
<b>Total Appropriations and Transfers Out</b>	\$436,017,801	\$433,977,902	(\$2,039,899)

**Gross Fund Balance and Unassigned Fund Balance Changes**

Description	Governor's Budget Request 2017-2018	Level Funding Budget 2017-2018	Difference between Governor and Level Funding
Beginning Gross Fund Balance 7/1/2017	\$63,462,390	\$63,462,390	\$0
Add Revenues and Transfers In	\$442,107,974	\$432,671,767	(\$9,430,207)
Less Appropriations and Transfers Out	\$436,017,801	\$433,977,902	\$2,039,899
Ending Gross Fund Balance 6/30/2018	\$69,546,564	\$62,156,256	(\$7,390,308)
Ending Unassigned Fund Balance 6/30/2018	\$47,787,481 10.96%	\$40,397,173 9.31%	(\$7,390,308) (1.65%)

**The School Board of Sarasota County, Florida  
General Fund  
Budget Work Session February 21, 2017**

**Unassigned Fund Balance from 2000-01 through 2017-2018 estimated**



**Other Information for Future Decisions**

Description	Amount
General Fund cost of a 1% salary increase based upon projected staff for 2017-2018. (Note if a salary increase is done as a bonus it is not recurring into the next fiscal year.)	\$2,500,000
Federal Fund cost of a 1% salary increase based upon projected staff for 2017-2018.	\$200,000
Capital Fund cost of a 1% salary increase based upon projected staff for 2017-2018.	\$20,000

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

**Comparative Statement Of Estimated Revenues, Appropriations, and Fund Balance for the Fiscal Years  
2015-16 through 2017-18**

**2016-2017 Projection Based Upon Results of Operations through January 31, 2017**

Account Description	2015-2016 Actual	2016-2017 Amended Budget	2016-2017 Projected Actual	2017-2018 Level Funding Budget	2017-2018 Governor's Budget
<b>Revenues and Transfers In from Other Funds</b>					
Federal Direct	\$2,612,345	\$2,571,211	\$2,571,211	\$2,622,635	\$2,622,635
State	\$78,196,386	\$78,499,814	\$80,354,418	\$79,675,666	\$81,032,143
Local	\$317,131,855	\$323,189,314	\$326,312,758	\$330,122,805	\$338,196,535
<b>Total Revenues</b>	<b>\$397,940,587</b>	<b>\$404,260,339</b>	<b>\$409,238,387</b>	<b>\$412,421,107</b>	<b>\$421,851,313</b>
<b>Transfers In</b>					
Property Insurance Millage transfer	\$2,320,807	\$2,571,523	\$2,571,523	\$2,571,523	\$2,571,523
Capital (P.E.C.O.maintenance)	\$777,187	\$1,156,515	\$1,156,515	\$1,156,515	\$1,156,515
Capital (Charter School)	\$1,402,267	\$1,770,013	\$1,770,013	\$1,770,013	\$1,770,013
Capital (Millage maintenance)	\$13,466,139	\$13,083,384	\$13,083,384	\$13,083,384	\$13,083,384
Capital (Millage equipment)	\$1,770,216	\$1,669,226	\$1,669,226	\$1,669,226	\$1,669,226
<b>Total Transfers In</b>	<b>\$19,736,616</b>	<b>\$20,250,661</b>	<b>\$20,250,661</b>	<b>\$20,250,661</b>	<b>\$20,250,661</b>
<b>Total Revenues &amp; Transfers In</b>	<b>\$417,677,203</b>	<b>\$424,511,000</b>	<b>\$429,489,048</b>	<b>\$432,671,768</b>	<b>\$442,101,974</b>
<b>Appropriations</b>					
Salaries	\$235,341,937	\$241,047,123	\$243,776,197	\$245,888,371	\$246,624,983
Employee Benefits	\$72,699,513	\$76,360,299	\$76,851,545	\$80,098,714	\$80,152,486
Purchased Services - District	\$22,757,840	\$25,042,312	\$25,376,455	\$25,701,494	\$25,701,494
Purchased Services - Charter schools	\$50,490,872	\$54,176,484	\$54,290,423	\$57,748,317	\$58,997,832
Energy Services	\$9,339,092	\$9,414,732	\$9,383,477	\$9,643,264	\$9,643,264
Materials and Supplies	\$9,426,938	\$10,101,616	\$9,453,781	\$10,864,390	\$10,864,390
Capital Outlay	\$2,064,978	\$4,236,426	\$4,232,104	\$2,481,619	\$2,481,619
Other Expenses	\$941,040	\$957,509	\$962,561	\$973,823	\$973,823
Transfers Out	\$577,910	\$577,910	\$577,910	\$577,910	\$577,910
<b>Total Appropriations</b>	<b>\$403,640,120</b>	<b>\$421,914,411</b>	<b>\$424,904,452</b>	<b>\$433,977,902</b>	<b>\$436,017,801</b>
Excess (Deficiency) of Revenues and Transfers Over Expenditures	\$14,037,083	\$2,596,589	\$4,584,596	(\$1,306,134)	\$6,084,173
<b>Fund Balance</b>					
Beginning Gross Fund Balance	\$44,840,713	\$58,877,796	\$58,877,796	\$63,462,392	\$63,462,392
Ending Gross Fund Balance	\$58,877,796	\$61,474,385	\$63,462,392	\$62,156,258	\$69,546,566
<b>Composition of Ending Gross Fund Balance</b>					
Assigned for Encumbrances	\$2,850,559	\$2,850,559	\$2,850,559	\$2,850,559	\$2,850,559
Non Spendable - Inventory/Prepaid	\$5,764,339	\$5,764,339	\$5,764,339	\$5,764,339	\$5,764,339
Assigned for Categorical & Grant Carry forwards	\$3,401,083	\$3,401,083	\$4,901,083	\$4,901,083	\$4,901,083
Restricted for Work Force Development	\$6,276,988	\$4,176,988	\$4,176,988	\$3,776,988	\$3,776,988
Assigned School & Department Carry forwards	\$4,466,114	\$4,466,114	\$4,466,114	\$4,466,114	\$4,466,114
Unassigned by Board Policy 10% to 7.5% of Total Appropriations	\$36,118,713	\$40,815,302	\$41,303,309	\$40,397,175	\$47,787,483
Unassigned - Amount beyond assigned 10%					
<b>Total Ending Gross Fund Balance</b>	<b>\$58,877,796</b>	<b>\$61,474,385</b>	<b>\$63,462,392</b>	<b>\$62,156,258</b>	<b>\$69,546,566</b>

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

**Comparative Statement of Revenues for the Fiscal Years  
2015-2016 through 2017-2018**

**2016-2017 Projection Based Upon Results of Operations through January 31, 2017**

Account Description	2015-2016 Actual	2016-2017 Amended Budget	2016-2017 Projected Actual	2017-2018 Level Funding Budget	2017-2018 Governor's Budget
<b>Federal Direct</b>					
ROTC / PELL / SEOG	\$393,575	\$401,446	\$401,446	\$409,475	\$409,475
Medicaid Reimbursement	\$2,218,770	\$2,169,765	\$2,169,765	\$2,213,160	\$2,213,160
<b>Total Federal Direct</b>	<b>\$2,612,345</b>	<b>\$2,571,211</b>	<b>\$2,571,211</b>	<b>\$2,622,635</b>	<b>\$2,622,635</b>
<b>State</b>					
Florida Ed. Finance Program	(\$1,383,023)	\$233,407	\$601,925	\$608,968	\$962,855
ESE Scholarships	(\$2,969,273)	(\$3,114,566)	(\$3,114,566)	(\$3,151,006)	(\$3,239,149)
Best and Brightest Scholarship	\$1,362,285	\$0	\$1,486,086		
Work Force Development	\$7,363,187	\$7,147,469	\$7,147,469	\$7,147,469	\$7,147,469
Ed. Enhancement / Lottery		\$0	\$0		
CO&DS Withheld for Admin	\$27,105	\$27,105	\$27,105	\$27,105	\$27,105
Race Track Funds	\$446,500	\$446,500	\$446,500	\$446,500	\$446,500
Class Size Reduction	\$47,243,753	\$47,820,692	\$47,820,692	\$48,380,194	\$48,036,042
Instructional Materials	\$3,549,525	\$3,552,534	\$3,552,534	\$3,594,099	\$3,671,385
State License Tax	\$246,278	\$246,278	\$246,278	\$246,278	\$246,278
Transportation	\$6,226,814	\$6,449,886	\$6,449,886	\$6,525,350	\$6,735,863
Safe Schools	\$959,475	\$959,219	\$959,219	\$970,442	\$1,083,447
Supplemental Academic Instruction	\$8,615,669	\$8,686,853	\$8,686,853	\$8,788,489	\$9,049,868
Reading Instruction	\$2,006,075	\$2,011,381	\$2,011,381	\$2,034,914	\$2,090,290
Teachers Lead Program	\$702,713	\$694,084	\$694,084	\$702,205	\$698,754
Florida School Recognition Program	\$2,734,660	\$1,998,048	\$1,998,048	\$1,998,048	\$2,734,660
Digital Classrooms	\$890,400	\$1,166,681	\$1,166,681	\$1,180,331	\$1,164,494
Other Miscellaneous State	\$174,243	\$174,243	\$174,243	\$176,282	\$176,282
<b>Total State</b>	<b>\$78,196,386</b>	<b>\$78,499,814</b>	<b>\$80,354,418</b>	<b>\$79,675,666</b>	<b>\$81,032,143</b>
<b>Local</b>					
District School Tax (Required Local Effort)	\$220,226,949	\$220,320,449	\$222,523,654	\$220,760,518	\$228,479,873
District School Tax (Discretionary)	\$36,484,996	\$39,378,661	\$39,772,447	\$42,158,794	\$42,513,170
Voted School Tax	\$48,776,733	\$52,645,268	\$53,171,721	\$56,330,437	\$56,330,437
Course Fees	\$2,403,304	\$2,403,304	\$2,403,304	\$2,431,423	\$2,431,423
Childcare Fees	\$1,890,342	\$1,890,342	\$1,890,342	\$1,890,342	\$1,890,342
Rent	\$334,544	\$334,544	\$334,544	\$334,544	\$334,544
Interest	\$494,629	\$494,629	\$494,629	\$494,629	\$494,629
Food Service Indirect Cost	\$392,348	\$392,348	\$392,348	\$392,348	\$392,348
Federal Indirect Cost	\$806,389	\$806,389	\$806,389	\$806,389	\$806,389
Other Misc. Sources	\$5,321,621	\$4,523,380	\$4,523,380	\$4,523,380	\$4,523,380
<b>Total Local</b>	<b>\$317,131,855</b>	<b>\$323,189,314</b>	<b>\$326,312,758</b>	<b>\$330,122,805</b>	<b>\$338,196,535</b>
<b>Total Revenues</b>	<b>\$397,940,586</b>	<b>\$404,260,339</b>	<b>\$409,238,387</b>	<b>\$412,421,107</b>	<b>\$421,851,313</b>

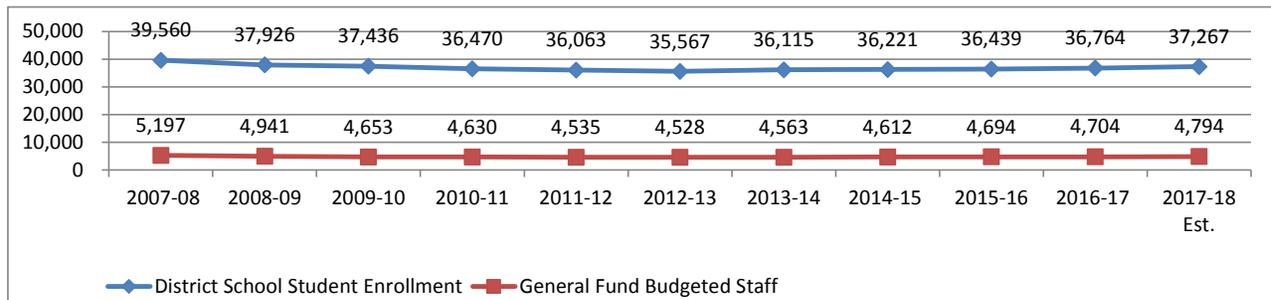
**The School Board of Sarasota County, Florida  
General Fund**

**Comparison of Positions**

**2015-2016 through 2017-2018**

**2016-2017 Projection Based Upon Results of Operations through January 31, 2017**

Classification	2015-2016 Actual Filled	2016-2017 Amended Budget	2016-2017 Actual Filled	2017-2018 Level Funding Budget	2017-2018 Governor's Budget
<b>Instructional Personnel</b>					
<b>The Florida Legislature has defined Instructional Personnel as "any staff member whose function includes the provision of direct instructional services to students. This also includes personnel whose functions provide support in the learning process of students."</b>					
Teachers	2,421.2	2,522.3	2,453.6	2,574.9	2,574.9
Teacher Aides & Para Aides	542.4	566.6	539.8	583.0	583.0
Guidance Counselors & Behavior Specialists	102.4	109.3	108.3	108.1	108.1
Psychologists and Social Workers	29.6	30.2	30.2	30.2	30.2
<b>Total Instructional Personnel</b>	<b>3,095.6</b>	<b>3,228.4</b>	<b>3,132.0</b>	<b>3,296.1</b>	<b>3,296.1</b>
<b>Educational Support Personnel</b>					
<b>The Florida Legislature has defined Educational Support Employees as "employees whose job functions are neither administrative nor instructional, yet whose work supports the educational process."</b>					
Managers / Supv. / Specialists	115.1	122.8	118.8	125.0	125.0
Bus Aides	54.0	58.0	55.0	58.0	58.0
Bus Drivers	236.5	268.5	224.5	269.0	269.0
Custodians	265.6	324.6	258.6	353.6	353.6
Data Processing Pers.	92.2	96.2	93.2	96.2	96.2
District & School Secretarial	305.1	307.1	303.1	315.1	315.1
Maint. /Mechanics/Delivery	152.1	163.5	151.0	163.5	163.5
<b>Total Educational Support Pers.</b>	<b>1,220.6</b>	<b>1,340.7</b>	<b>1,204.2</b>	<b>1,380.4</b>	<b>1,380.4</b>
<b>Administrative Personnel</b>					
<b>The Florida Legislature has defined Administrative personnel as "those employees responsible for management functions such as the development of policies and implementation of those policies through the direction of personnel."</b>					
School Board Members	5.0	5.0	5.0	5.0	5.0
Superintendent	1.0	1.0	1.0	1.0	1.0
Assistant Principals	52.0	54.0	54.0	55.0	55.0
Associate Superintendents	2.0	2.0	2.0	3.0	3.0
Directors & Executive Directors	15.4	15.4	15.4	14.4	14.4
Principals	39.0	39.0	39.0	39.0	39.0
<b>Total Administrative Pers.</b>	<b>114.4</b>	<b>116.4</b>	<b>116.4</b>	<b>117.4</b>	<b>117.4</b>
<b>Grand Total</b>	<b>4,430.6</b>	<b>4,685.5</b>	<b>4,452.6</b>	<b>4,793.9</b>	<b>4,793.9</b>



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

**Comparison of Salaries**

**2015-2016 through 2017-2018**

**2016-2017 Projection Based Upon Results of Operations through January 31, 2017**

Classification	2015-2016 Actual	2016-2017 Amended Budget	2016-2017 Projected Actual	2017-2018 Level Funding Budget	2017-2018 Governor's Budget
<b>Instructional Personnel</b>					
<b>The Florida Legislature has defined Instructional Personnel as "any staff member whose function includes the provision of direct instructional services to students. This also includes personnel whose functions provide support in the learning process of students."</b>					
Teachers	\$136,378,810	\$141,694,662	\$142,119,010	\$145,081,079	\$145,081,079
Teacher Aides & Para Aides	\$11,559,684	\$11,968,426	\$12,212,619	\$12,565,252	\$12,565,252
Guidance Counselors	\$5,869,144	\$6,304,974	\$6,344,542	\$6,274,886	\$6,274,886
Psychologists and Social Workers	\$2,066,740	\$2,190,910	\$2,208,369	\$2,208,369	\$2,208,369
After School Childcare Staff	\$961,502	\$1,053,844	\$1,053,259	\$1,053,259	\$1,053,259
Part Time Adult Teaching Staff	\$1,478,927	\$1,495,338	\$1,487,650	\$1,933,945	\$1,933,945
Extra Duty Days	\$546,548	\$628,540	\$613,217	\$637,746	\$637,746
Longevity (Classified & Instructional)	\$7,390,823	\$7,228,139	\$7,444,668	\$7,295,775	\$7,295,775
Substitutes-Classified	\$2,874,977	\$3,505,365	\$3,507,681	\$2,104,609	\$2,104,609
Supplements	\$2,651,437	\$2,826,040	\$2,885,872	\$3,001,307	\$3,001,307
Temporary/P.T.Hourly	\$1,194,197	\$1,336,811	\$1,308,280	\$1,360,611	\$1,360,611
Terminal Leave Pay	\$4,210,312	\$2,867,229	\$2,892,698	\$2,892,698	\$2,892,698
One Time Payments	\$3,397,019	\$2,125,644	\$3,611,730	\$2,198,048	\$2,934,660
Total Instructional Personnel	\$180,580,120	\$185,225,922	\$187,689,595	\$188,607,582	\$189,344,194
<b>Educational Support Personnel</b>					
<b>The Florida Legislature has defined Educational Support Employees as "employees whose job functions are neither administrative nor instructional, yet whose work supports the educational process."</b>					
Coord./Managers/Supv./Specialists	\$7,115,494	\$7,652,063	\$7,603,858	\$7,736,987	\$7,736,987
Bus Aides	\$910,512	\$888,385	\$909,740	\$909,740	\$909,740
Bus Drivers	\$5,124,436	\$4,940,021	\$4,985,836	\$4,995,120	\$4,995,120
Custodians	\$7,708,722	\$7,637,810	\$7,781,850	\$8,477,022	\$8,477,022
Data Processing Pers.	\$3,814,843	\$3,902,191	\$3,947,146	\$3,947,146	\$3,947,146
District & School Secretarial	\$9,442,430	\$9,316,162	\$9,449,587	\$9,695,135	\$9,695,135
Extra Duty Days	\$132,573	\$138,679	\$132,946	\$132,946	\$132,946
Longevity	\$2,350,768	\$2,284,517	\$2,338,578	\$2,291,806	\$2,291,806
Maint. /Mechanics/Delivery	\$6,451,934	\$6,726,296	\$6,761,795	\$6,761,795	\$6,761,795
Total Educational Support Pers.	\$43,051,712	\$43,486,124	\$43,911,335	\$44,947,697	\$44,947,697
<b>Administrative Personnel</b>					
<b>The Florida Legislature has defined Administrative personnel as "those employees responsible for management functions such as the development of policies and implementation of those policies through the direction of personnel."</b>					
School Board Members	\$194,170	\$196,971	\$196,501	\$196,501	\$196,501
Superintendent	\$221,644	\$238,406	\$235,425	\$235,425	\$235,425
Assistant Principals	\$4,672,997	\$5,061,081	\$4,996,041	\$5,088,560	\$5,088,560
Asst Superintendents	\$340,645	\$366,523	\$362,885	\$544,327	\$544,327
Directors & Executive Directors	\$1,609,652	\$1,817,447	\$1,788,523	\$1,672,385	\$1,672,385
Principals	\$4,670,997	\$4,654,649	\$4,595,893	\$4,595,893	\$4,595,893
Total Administrative Pers.	\$11,710,105	\$12,335,077	\$12,175,267	\$12,333,091	\$12,333,091
Grand Total	\$235,341,937	\$241,047,123	\$243,776,197	\$245,888,371	\$246,624,983

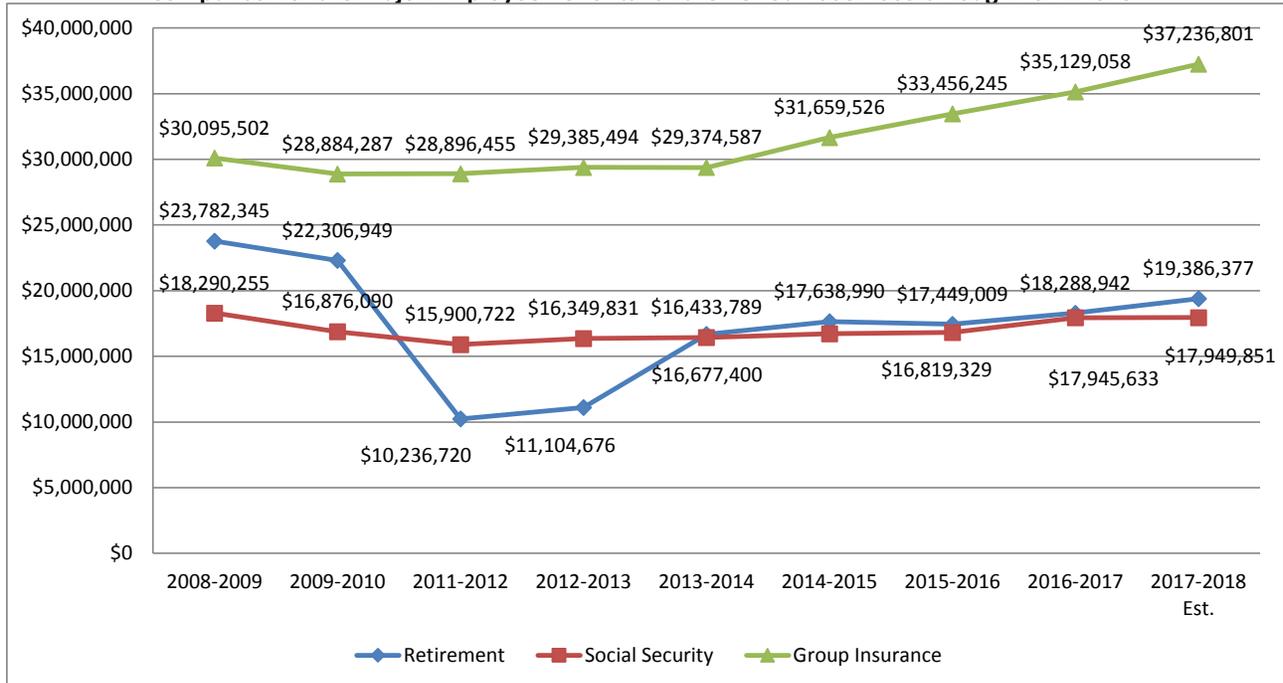
**The School Board of Sarasota County, Florida  
General Fund**

**Comparative Statement of Employee Benefits  
2015-2016 through 2017-2018**

**2016-2017 Projection Based Upon Results of Operations through January 31, 2017**

Employee Benefit Detail	2015-2016 Actual	2016-2017 Amended Budget	2016-2017 Projected Actual	2017-2018 Level Funding Budget	2017-2018 Governor's Budget
Retirement	\$17,449,009	\$18,348,605	\$18,288,942	\$19,386,377	\$19,386,377
Social Security	\$16,819,329	\$17,759,289	\$17,945,633	\$17,949,851	\$18,003,624
Group Insurance	\$33,456,245	\$35,129,058	\$35,129,058	\$37,236,801	\$37,236,801
Cafeteria Plan, Group Life, Disability Dental/Vision Insurance	\$1,882,431	\$1,920,080	\$2,305,005	\$2,351,105	\$2,351,105
Employee Assistance Programs including unemployment compensation	\$284,668	\$276,857	\$270,738	\$273,905	\$273,905
Early Retirement Plan Insurance	\$489,318	\$465,042	\$465,042	\$441,790	\$441,790
Workers Compensation	\$2,318,513	\$2,461,368	\$2,447,127	\$2,458,884	\$2,458,884
<b>Total</b>	<b>\$72,699,513</b>	<b>\$76,360,299</b>	<b>\$76,851,545</b>	<b>\$80,098,714</b>	<b>\$80,152,486</b>

**Comparison of the Major Employee Benefits for the Period 2008-2009 through 2017-2018**



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

**Comparative Statement of Appropriations by Object, For the Fiscal Years 2015-16 through 2017-18**  
**2016-2017 Projection Based Upon Results of Operations through January 31, 2017**

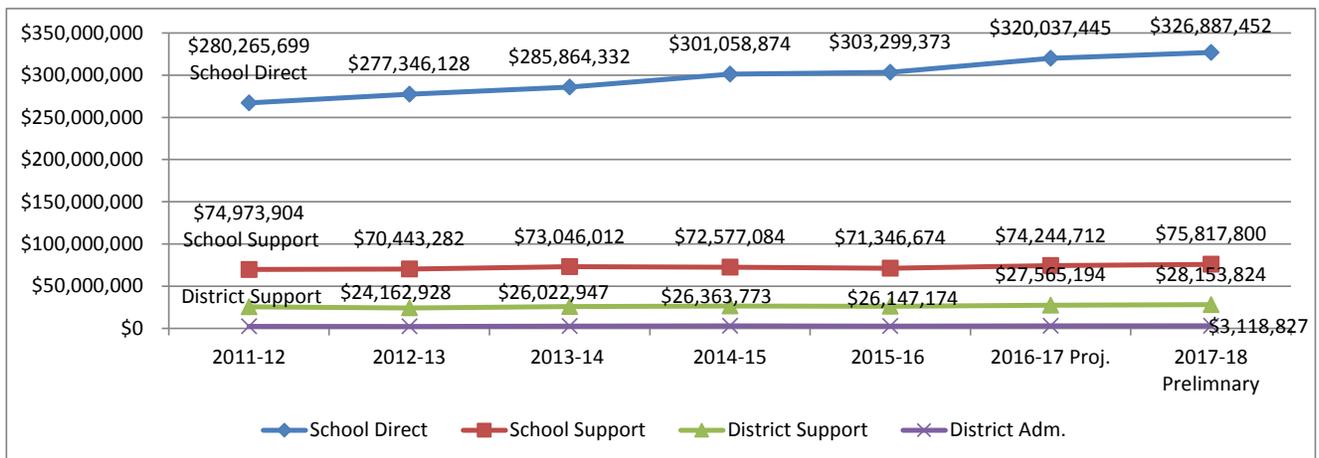
Appropriations by Object	2015-2016 Actual	2016-2017 Amended Budget	2016-2017 Projected Actual	2017-2018 Level Funding Budget	2017-2018 Governor's Budget
<b>Purchased Services</b>					
Professional Services	\$3,403,074	\$3,843,105	\$4,256,010	\$4,305,805	\$4,305,805
Charter School Payments	\$50,490,872	\$54,176,484	\$54,290,423	\$57,748,317	\$58,997,832
Second Chance School Payments	\$1,065,916	\$1,097,561	\$1,097,561	\$1,108,536	\$1,108,536
Virtual School Payments	\$40,634	\$75,163	\$99,859	\$101,027	\$101,027
Physical Exams	\$20,666	\$20,500	\$18,774	\$18,994	\$18,994
Insurance Premiums	\$2,670,111	\$2,723,513	\$2,723,513	\$2,755,378	\$2,755,378
Legal Services	\$362,212	\$368,308	\$368,308	\$372,617	\$372,617
In County Travel	\$188,923	\$169,048	\$168,404	\$170,375	\$170,375
Out of County Travel	\$488,369	\$477,017	\$510,631	\$516,605	\$516,605
Repairs And Maintenance	\$3,945,089	\$4,473,919	\$4,294,497	\$4,344,743	\$4,344,743
Rentals and Software Licensing	\$4,799,792	\$5,220,458	\$5,314,610	\$5,376,791	\$5,376,791
Postage	\$175,720	\$138,117	\$183,223	\$185,366	\$185,366
Telephone	\$449,782	\$876,806	\$636,441	\$648,888	\$648,888
Cell Phones	\$123,784	\$162,341	\$160,447	\$162,325	\$162,325
Fiber Optic Lines / Technology Hosting	\$945,443	\$1,106,881	\$1,057,108	\$1,076,476	\$1,076,476
Utilities - Water/Sewer	\$1,208,076	\$1,244,703	\$1,261,952	\$1,291,717	\$1,291,717
Utilities - Garbage	\$362,311	\$335,260	\$328,610	\$335,454	\$335,454
Other Purchased Services	\$2,507,938	\$2,709,612	\$2,896,508	\$2,930,398	\$2,930,398
<b>Total Purchased Services</b>	<b>\$73,248,712</b>	<b>\$79,218,796</b>	<b>\$79,666,878</b>	<b>\$83,449,810</b>	<b>\$84,699,326</b>
<b>Energy Services</b>					
Natural & Bottled Gas	\$61,687	\$53,582	\$52,393	\$53,006	\$53,006
Electric	\$7,418,214	\$7,585,045	\$7,435,874	\$7,672,873	\$7,672,873
Gasoline /Diesel Fuel	\$1,859,191	\$1,776,105	\$1,895,210	\$1,917,384	\$1,917,384
<b>Total Energy Services</b>	<b>\$9,339,092</b>	<b>\$9,414,732</b>	<b>\$9,383,477</b>	<b>\$9,643,264</b>	<b>\$9,643,264</b>
<b>Materials and Supplies</b>					
Consumable Supplies	\$6,526,955	\$6,384,587	\$6,863,330	\$6,943,631	\$6,943,631
State Textbooks	\$1,623,929	\$2,327,972	\$1,138,272	\$2,451,590	\$2,451,590
Discretionary Instr. Materials	\$767,919	\$840,049	\$896,622	\$907,113	\$907,113
Periodicals & Newspapers	\$63,362	\$68,761	\$72,218	\$73,063	\$73,063
Oil & Grease	\$52,441	\$39,141	\$49,975	\$50,560	\$50,560
Repair Parts/Tires & Tubes	\$384,005	\$432,612	\$424,870	\$429,841	\$429,841
Other Materials & Supplies	\$8,327	\$8,494	\$8,494	\$8,593	\$8,593
<b>Total Materials &amp; Supplies</b>	<b>\$9,426,938</b>	<b>\$10,101,616</b>	<b>\$9,453,781</b>	<b>\$10,864,390</b>	<b>\$10,864,390</b>
<b>Capital Outlay</b>					
New Library Books	\$79,730	\$81,437	\$98,543	\$99,696	\$99,696
Audio Visual - Not Capitalized	\$12,847	\$13,104	\$13,104	\$13,257	\$13,257
Buildings & Fixed Equipment	\$3,500	\$3,570	\$3,570	\$3,612	\$3,612
Equipment & Furniture	\$1,333,824	\$2,973,773	\$3,001,765	\$1,736,886	\$1,736,886
Computers / Technology Tools	\$359,006	\$1,025,661	\$967,048	\$478,362	\$478,362
Remodeling & Renovations	\$256,478	\$99,412	\$100,712	\$101,890	\$101,890
Software -Not Capitalized	\$19,593	\$39,469	\$47,362	\$47,916	\$47,916
<b>Total Capital Outlay</b>	<b>\$2,064,978</b>	<b>\$4,236,426</b>	<b>\$4,232,104</b>	<b>\$2,481,619</b>	<b>\$2,481,619</b>
<b>Other Expenses</b>					
Dues and Fees	\$905,378	\$923,487	\$923,487	\$934,292	\$934,292
Judgments	\$0	\$0	\$0	\$0	\$0
Miscellaneous Expense	\$31,792	\$30,075	\$35,127	\$35,538	\$35,538
Field Trips	\$3,870	\$3,947	\$3,947	\$3,993	\$3,993
<b>Total Other Expenses</b>	<b>\$941,040</b>	<b>\$957,509</b>	<b>\$962,561</b>	<b>\$973,823</b>	<b>\$973,823</b>
<b>Total Appropriations by Object</b>	<b>\$95,020,760</b>	<b>\$103,929,079</b>	<b>\$103,698,800</b>	<b>\$107,412,906</b>	<b>\$108,662,422</b>

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

**Comparative Statement of Appropriations by Function  
2015-2016 through 2017-2018**

**2016-2017 Projection Based Upon Results of Operations through January 31, 2017**

Appropriations by Function	2015-2016 Actual	2016-2017 Amended Budget	2016-2017 Projected Actual	2017-2018 Level Funding Budget	2017-2018 Governor's Budget
Instruction	\$269,160,114	\$281,791,899	\$284,740,600	\$290,836,875	\$292,876,774
Pupil Personnel Services	\$22,581,575	\$24,077,946	\$24,096,478	\$24,611,037	\$24,611,037
Instructional Media Services	\$4,520,573	\$3,058,803	\$2,796,476	\$2,856,192	\$2,856,192
Instruction and Curriculum Dev	\$2,846,537	\$3,088,156	\$3,185,533	\$3,253,557	\$3,253,557
Instructional Staff Training	\$751,884	\$943,361	\$979,500	\$1,000,416	\$1,000,416
Instruction Related Technology	\$4,469,036	\$5,643,591	\$5,720,192	\$5,842,341	\$5,842,341
Board of Education	\$583,368	\$607,181	\$660,784	\$674,895	\$674,895
Legal Services	\$362,211	\$368,308	\$368,308	\$372,617	\$372,617
General Administration	\$1,901,320	\$2,059,342	\$2,028,008	\$2,071,315	\$2,071,315
School Administration	\$18,107,395	\$19,076,258	\$19,274,345	\$19,685,931	\$19,685,931
Facilities Acquisition & Construction	\$38,960	\$60,602	\$60,602	\$61,896	\$61,896
Fiscal Services	\$1,991,920	\$2,102,684	\$2,181,716	\$2,228,304	\$2,228,304
Food Services	\$51,209	\$41,294	\$45,508	\$46,480	\$46,480
Central Services	\$5,645,247	\$5,748,186	\$5,729,827	\$5,852,182	\$5,852,182
Pupil Transportation	\$15,502,233	\$15,181,319	\$15,152,478	\$15,476,046	\$15,476,046
Operation of Plant	\$33,509,506	\$35,089,484	\$35,029,438	\$35,777,460	\$35,777,460
Maintenance of Plant	\$14,813,050	\$16,682,177	\$16,671,453	\$17,027,457	\$17,027,457
Administrative Technology Services	\$3,657,997	\$3,003,970	\$2,921,596	\$2,983,984	\$2,983,984
Community Services	\$2,568,075	\$2,711,940	\$2,683,699	\$2,741,007	\$2,741,007
Transfers to Other Funds	\$577,910	\$577,910	\$577,910	\$577,910	\$577,910
<b>Total</b>	<b>\$403,640,120</b>	<b>\$421,914,411</b>	<b>\$424,904,452</b>	<b>\$433,977,902</b>	<b>\$436,017,801</b>



<b>Definitions of Graph Categories</b>
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.