

**The School Board of Sarasota County, Florida**  
**General Fund**  
**Budget Work Session January 17, 2017**

**Executive Summary**

The preliminary information being released about the K-12 Education budget for 2017-2018 is for flat funding of K-12 education. It appears any increase in funds being available from State General Revenue will be directed to Medicaid and the state colleges. For the preliminary 2017-2018 budget revenue increases are being based upon the growth in the number of students being served and a 6% increase in the tax roll. The state dollar amount per student is estimated to be the same as this current fiscal year. It is anticipated that the Legislature will reduce the required local effort millage rate as was done in 2016-2017 to offset the increase of the property tax rolls. The increase in student FTE that is being forecast is 928.96. This estimate will be reviewed by the FTE estimating conference that is held prior to the opening of the Legislative session. In some years the FTE estimating conference has unilaterally reduced school FTE estimates that are submitted by school districts. In summary this preliminary projection will change as the Legislative process evolves.

As subsequent budget work-sessions are held a comparison will be presented based upon the last budget work-session as compared to the new budget information. This allows the School Board to have an audit trail during the budget preparation process.

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

- A) Salaries – Salaries for approximately 112 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 61 positions for student growth.
- B) Benefits – The group health plan is projected to increase by 12% effective 1/1/17 and the other benefits are increasing based upon the hiring of additional staff, as listed above.
- C) Purchased Services – Charter Schools – The charter schools flow through payments will increase based upon student enrollment increases.
- D) Purchased Services – District – The computation is based upon the opening of the new STC North Port and increased costs associated with student growth.
- E) Energy Services – The computation is based upon the opening of the new STC North Port and related fuel cost increase with transporting additional students.
- F) Materials and Supplies – The increase is based upon anticipated student growth.
- G) 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.
- H) Other Expenses - The increase is based upon anticipated student growth.

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In the following tables are a comparison between the projected results of operations for the fiscal year 2016-2017 and the preliminary budget for 2017-2018.

**Revenues and Transfers in From Other Funds**

| Description   | Projected Actual<br>2016-2017 | Preliminary<br>Budget for 2017-<br>2018 | Difference<br>Increase<br>(Decrease) |
|---|-------------------------------|---|--------------------------------------|
| <b>Federal Direct</b> – A 2% increase is being forecast for ROTC and Medicaid reimbursements.   | \$2,571,211                   | \$2,622,635                             | \$51,424                             |
| <b>State</b> – Revenue growth is based upon an estimated student FTE increase of 928.96. The state allocation per student is not estimated to increase.   | \$78,499,814                  | \$79,859,958                            | \$1,360,144                          |
| <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 13.6% of total revenues. | \$323,189,314                 | \$329,263,633                           | \$6,074,319                          |
| <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.   | \$424,511,000                 | \$431,996,887                           | \$7,485,887                          |

**Appropriations and Transfers Out**

| Description  | Projected Actual<br>2016-2017 | Preliminary<br>Budget for 2017-<br>2018 | Difference<br>Increase<br>(Decrease) |
|--|-------------------------------|---|--------------------------------------|
| <b>Salaries</b> – The majority of the increase is due to budgeting for an increase of 112 positions. No cost of living increase is included in the salary calculation. | \$241,047,123                 | \$245,460,280                           | \$4,413,157                          |
| <b>Employee Benefits</b> – The increase is based upon budgeting for an increase in positions and a group health rate increase effective 1/1/2018 of 12%.               | \$76,360,299                  | \$79,653,022                            | \$3,292,723                          |
| <b>Purchased Services District</b> – The increase is based upon serving additional students and opening the new STC North Port.  | \$25,144,312                  | \$25,711,911                            | \$567,599                            |
| <b>Purchased Services Charter Schools</b> – The increase is based upon serving an estimated 290 student FTE's.   | \$54,074,484                  | \$56,588,569                            | \$2,514,085                          |

**The School Board of Sarasota County, Florida**  
**General Fund**  
**Budget Work Session January 17, 2017**

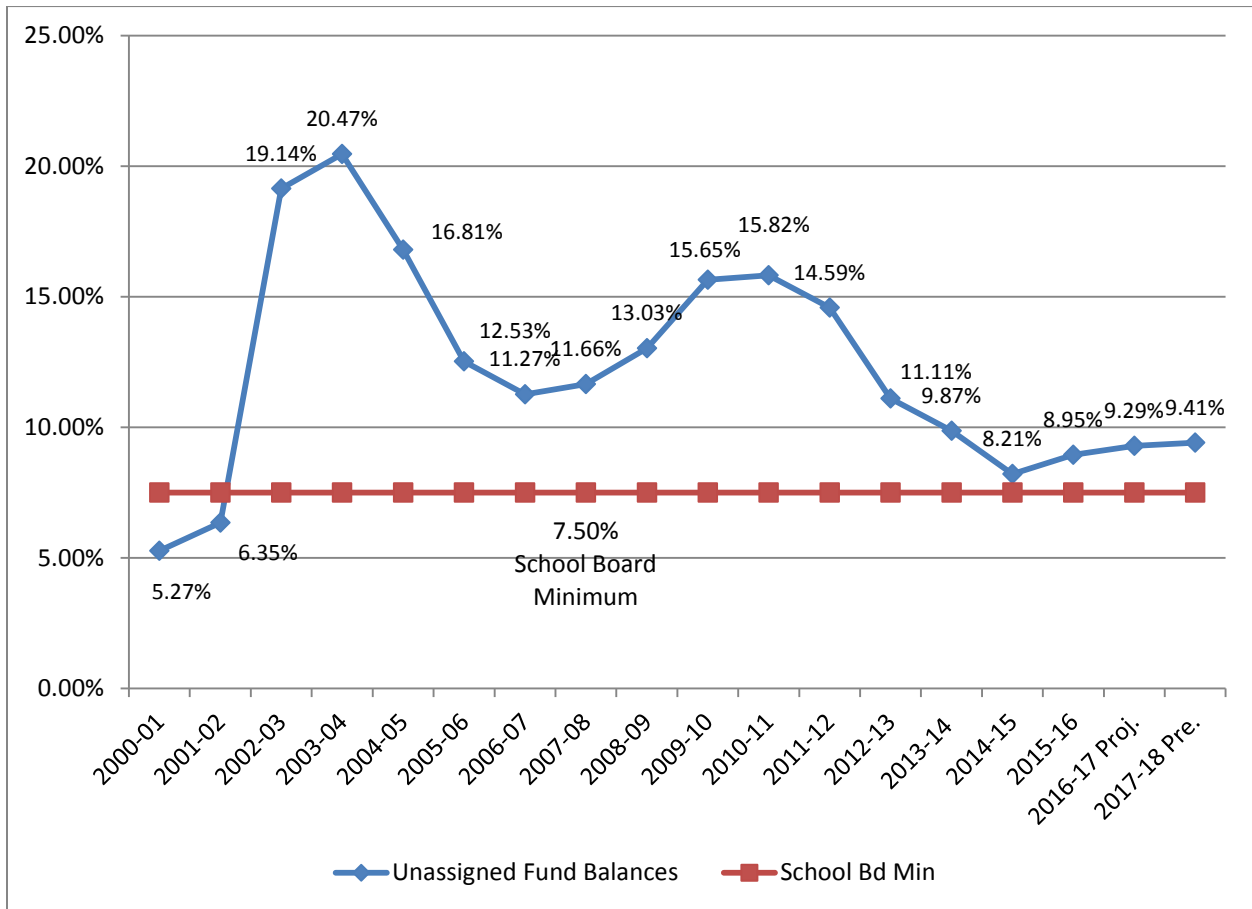
| Description  | Projected Actual<br>2016-2017 | Preliminary<br>Budget for 2017-<br>2018 | Difference<br>Increase<br>(Decrease) |
|--|-------------------------------|---|--------------------------------------|
| <b>Energy Services</b> – The increase is based on opening the new STC North Port and increased fuel costs associated with transporting additional students.                        | \$9,414,732                   | \$9,770,915                             | \$356,183                            |
| <b>Materials and Supplies</b> – The increase is based upon the increase in anticipated student growth.   | \$10,101,616                  | \$10,322,841                            | \$221,225                            |
| <b>Capital Outlay</b> – The decrease is due to in the 2016-2017 fiscal year new furniture and equipment was purchased for the new STC North Port. That was a one-time expenditure. | \$4,236,426                   | \$2,529,203                             | (\$1,707,223)                        |
| <b>Other Expenses</b> – The increase in based upon the increase in anticipated student growth.   | \$957,509                     | \$978,479                               | \$20,970                             |
| <b>Transfer Out</b> – No change  | \$577,910                     | \$577,910                               | \$0                                  |
| <b>Total Appropriations and Transfers Out</b>  | \$421,914,411                 | \$431,593,130                           | \$9,678,719                          |

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

| Description  | Projected Actual<br>2016-2017 | Preliminary<br>Budget for 2017-<br>2018 | Difference<br>Increase<br>(Decrease) |
|--|-------------------------------|---|--------------------------------------|
| Beginning Gross Fund Balance   | \$58,877,796                  | \$61,474,385                            | \$2,596,589                          |
| Add Revenues and Transfers In  | \$424,511,000                 | \$431,996,887                           | \$7,485,887                          |
| Less Appropriations and Transfers Out  | \$421,914,411                 | \$431,593,130                           | \$9,678,719                          |
| Ending Gross Fund Balance  | \$61,474,385                  | \$61,878,142                            | \$403,757                            |
| Ending Unassigned Fund Balance<br>Note – The unassigned ending fund balance reflects using assigned work force development funds for the startup of the new STC North Port | \$39,215,302                  | \$40,619,059                            | \$1,403,757                          |
| Ending Unassigned Fund Balance as a Percentage of Appropriations and Transfers Out   | 9.29%                         | 9.41%                                   | .12%                                 |

**The School Board of Sarasota County, Florida  
General Fund  
Budget Work Session January 17, 2017**

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



**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 December 31, 2016**

| Account Description   | 2015-2016<br>Actual  | 2016-2017<br>Original<br>Budget | 2016-2017<br>Amended<br>Budget | 2016-2017<br>Projected<br>Actual | 2017-2018<br>Preliminary<br>Budget |
|---|----------------------|---------------------------------|--------------------------------|----------------------------------|------------------------------------|
| <b>Revenues and Transfers In from Other Funds</b>               |                      |                                 |                                |                                  |                                    |
| Federal Direct  | \$2,612,345          | \$2,664,592                     | \$2,664,592                    | \$2,571,211                      | \$2,622,635                        |
| State   | \$78,196,386         | \$80,054,619                    | \$80,054,619                   | \$78,499,814                     | \$79,859,958                       |
| Local   | \$317,131,855        | \$323,189,314                   | \$323,189,314                  | \$323,189,314                    | \$329,263,633                      |
| <b>Total Revenues</b>   | <b>\$397,940,587</b> | <b>\$405,908,525</b>            | <b>\$405,908,525</b>           | <b>\$404,260,339</b>             | <b>\$411,746,226</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>\$426,159,186</b>            | <b>\$426,159,186</b>           | <b>\$424,511,000</b>             | <b>\$431,996,887</b>               |
| <b>Appropriations</b>   |                      |                                 |                                |                                  |                                    |
| Salaries  | \$235,341,937        | \$244,571,346                   | \$244,571,346                  | \$241,047,123                    | \$245,460,280                      |
| Employee Benefits   | \$72,699,513         | \$76,901,312                    | \$76,901,312                   | \$76,360,299                     | \$79,653,022                       |
| Purchased Services - District                                   | \$22,757,840         | \$23,584,966                    | \$23,584,966                   | \$25,144,312                     | \$25,711,911                       |
| Purchased Services - Charter schools                            | \$50,490,872         | \$56,100,619                    | \$56,100,619                   | \$54,074,484                     | \$56,588,569                       |
| Energy Services   | \$9,339,092          | \$9,841,194                     | \$9,841,194                    | \$9,414,732                      | \$9,770,915                        |
| Materials and Supplies  | \$9,426,938          | \$10,971,956                    | \$10,971,956                   | \$10,101,616                     | \$10,322,841                       |
| Capital Outlay  | \$2,064,978          | \$2,106,275                     | \$2,106,275                    | \$4,236,426                      | \$2,529,203                        |
| Other Expenses  | \$941,040            | \$959,862                       | \$959,862                      | \$957,509                        | \$978,479                          |
| Transfers Out   | \$577,910            | \$577,910                       | \$577,910                      | \$577,910                        | \$577,910                          |
| <b>Total Appropriations</b>                                     | <b>\$403,640,120</b> | <b>\$425,615,440</b>            | <b>\$425,615,440</b>           | <b>\$421,914,411</b>             | <b>\$431,593,130</b>               |
| Excess (Deficiency) of Revenues and Transfers Over Expenditures | \$14,037,083         | \$543,747                       | \$543,747                      | \$2,596,589                      | \$403,757                          |
| <b>Fund Balance</b>   |                      |                                 |                                |                                  |                                    |
| Beginning Gross Fund Balance                                    | \$44,840,713         | \$58,877,796                    | \$58,877,796                   | \$58,877,796                     | \$61,474,385                       |
| Ending Gross Fund Balance                                       | \$58,877,796         | \$59,421,542                    | \$59,421,542                   | \$61,474,385                     | \$61,878,142                       |
| <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                     | \$3,401,083                    | \$4,901,083                      | \$4,901,083                        |
| Restricted for Work Force Development                           | \$6,276,988          | \$6,276,988                     | \$6,276,988                    | \$4,276,988                      | \$3,276,988                        |
| 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         | \$36,662,459                    | \$36,662,459                   | \$39,215,302                     | \$40,619,059                       |
| Unassigned - Amount beyond assigned 10%                         |                      |                                 |                                |                                  |                                    |
| <b>Total Ending Gross Fund Balance</b>                          | <b>\$58,877,796</b>  | <b>\$59,421,542</b>             | <b>\$59,421,542</b>            | <b>\$61,474,385</b>              | <b>\$61,878,142</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 December 31, 2016**

| Account Description                         | 2015-2016<br>Actual  | 2016-2017<br>Original<br>Budget | 2016-2017<br>Amended<br>Budget | 2016-2017<br>Projected<br>Actual | 2017-2018<br>Preliminary<br>Budget |
|---|----------------------|---------------------------------|--------------------------------|----------------------------------|------------------------------------|
| <b>Federal Direct</b>                       |                      |                                 |                                |                                  |                                    |
| ROTC / PELL / SEOG                          | \$393,575            | \$401,446                       | \$401,446                      | \$401,446                        | \$409,475                          |
| Medicaid Reimbursement                      | \$2,218,770          | \$2,263,146                     | \$2,263,146                    | \$2,169,765                      | \$2,213,160                        |
| <b>Total Federal Direct</b>                 | <b>\$2,612,345</b>   | <b>\$2,664,592</b>              | <b>\$2,664,592</b>             | <b>\$2,571,211</b>               | <b>\$2,622,635</b>                 |
| <b>State</b>                                |                      |                                 |                                |                                  |                                    |
| Florida Ed. Finance Program                 | (\$1,383,023)        | \$882,687                       | \$882,687                      | \$233,407                        | \$238,519                          |
| ESE Scholarships                            | (\$2,969,273)        | (\$3,028,659)                   | (\$3,028,659)                  | (\$3,114,566)                    | (\$3,182,775)                      |
| Best and Brightest Scholarship              | \$1,362,285          |                                 | \$0                            | \$0                              |                                    |
| Work Force Development                      | \$7,363,187          | \$7,147,469                     | \$7,147,469                    | \$7,147,469                      | \$7,004,520                        |
| Adults with Disabilities                    | \$0                  |                                 | \$0                            | \$0                              |                                    |
| 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         | \$47,968,961                    | \$47,968,961                   | \$47,820,692                     | \$48,867,965                       |
| Instructional Materials                     | \$3,549,525          | \$3,588,430                     | \$3,588,430                    | \$3,552,534                      | \$3,630,334                        |
| State License Tax                           | \$246,278            | \$246,278                       | \$246,278                      | \$246,278                        | \$246,278                          |
| Transportation                              | \$6,226,814          | \$6,297,121                     | \$6,297,121                    | \$6,449,886                      | \$6,591,139                        |
| Safe Schools                                | \$959,475            | \$959,228                       | \$959,228                      | \$959,219                        | \$980,226                          |
| Supplemental Academic Instruction           | \$8,615,669          | \$8,741,111                     | \$8,741,111                    | \$8,686,853                      | \$8,877,095                        |
| Reading Instruction                         | \$2,006,075          | \$2,008,701                     | \$2,008,701                    | \$2,011,381                      | \$2,055,430                        |
| Teachers Lead Program                       | \$702,713            | \$694,084                       | \$694,084                      | \$694,084                        | \$709,284                          |
| Florida School Recognition Program          | \$2,734,660          | \$2,734,660                     | \$2,734,660                    | \$1,998,048                      | \$1,998,048                        |
| Digital Classrooms                          | \$890,400            | \$1,166,700                     | \$1,166,700                    | \$1,166,681                      | \$1,192,231                        |
| Other Miscellaneous State                   | \$174,243            | \$174,243                       | \$174,243                      | \$174,243                        | \$178,059                          |
| <b>Total State</b>                          | <b>\$78,196,386</b>  | <b>\$80,054,619</b>             | <b>\$80,054,619</b>            | <b>\$78,499,814</b>              | <b>\$79,859,958</b>                |
| <b>Local</b>                                |                      |                                 |                                |                                  |                                    |
| District School Tax (Required Local Effort) | \$220,226,949        | \$220,320,449                   | \$220,320,449                  | \$220,320,449                    | \$220,820,699                      |
| District School Tax (Discretionary)         | \$36,484,996         | \$39,378,661                    | \$39,378,661                   | \$39,378,661                     | \$41,741,380                       |
| Voted School Tax                            | \$48,776,733         | \$52,645,268                    | \$52,645,268                   | \$52,645,268                     | \$55,803,985                       |
| Course Fees                                 | \$2,403,304          | \$2,403,304                     | \$2,403,304                    | \$2,403,304                      | \$2,455,936                        |
| 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>\$323,189,314</b>           | <b>\$323,189,314</b>             | <b>\$329,263,633</b>               |
| <b>Total Revenues</b>                       | <b>\$397,940,586</b> | <b>\$405,908,525</b>            | <b>\$405,908,525</b>           | <b>\$404,260,339</b>             | <b>\$411,746,226</b>               |

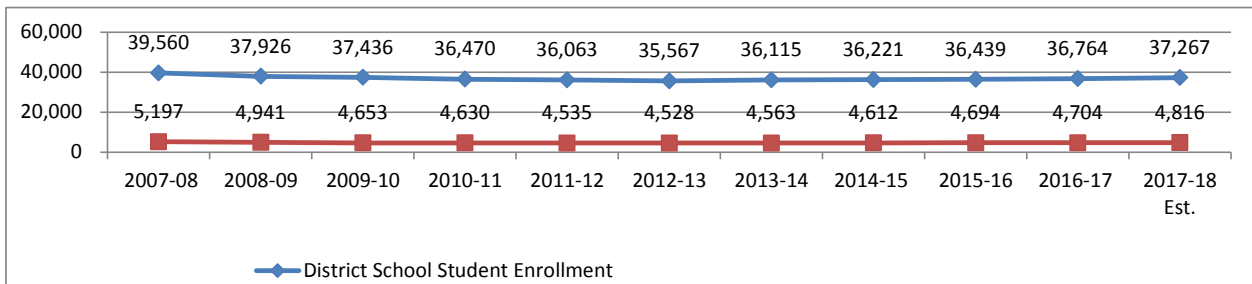
**The School Board of Sarasota County, Florida  
General Fund**

**Comparison of Positions**

**2015-2016 through 2017-2018**

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

| Classification   | 2015-2016<br>Actual<br>Filled | 2016-2017<br>Original<br>Budget | 2016-2017<br>Amended<br>Budget | 2016-2017<br>Actual<br>Filled | 2017-2018<br>Preliminary<br>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                       | 2,529.2                         | 2,522.3                        | 2,453.6                       | 2,569.4                            |
| Teacher Aides & Para Aides   | 542.4                         | 572.6                           | 570.6                          | 539.8                         | 577.2                              |
| Guidance Counselors & Behavior Specialists   | 102.4                         | 110.8                           | 109.3                          | 108.3                         | 109.7                              |
| 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>3,242.8</b>                  | <b>3,232.4</b>                 | <b>3,132.0</b>                | <b>3,316.8</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                         | 122.5                           | 122.8                          | 118.8                         | 125.0                              |
| Bus Aides  | 54.0                          | 58.0                            | 58.0                           | 55.0                          | 58.0                               |
| Bus Drivers  | 236.5                         | 269.0                           | 268.5                          | 224.5                         | 269.0                              |
| Custodians   | 265.6                         | 324.6                           | 324.6                          | 258.6                         | 353.6                              |
| Data Processing Pers.  | 92.2                          | 95.2                            | 96.2                           | 93.2                          | 96.2                               |
| District & School Secretarial  | 305.1                         | 313.7                           | 307.1                          | 303.1                         | 315.7                              |
| Maint. /Mechanics/Delivery   | 152.1                         | 162.1                           | 163.5                          | 151.0                         | 163.5                              |
| <b>Total Educational Support Pers.</b>   | <b>1,220.6</b>                | <b>1,345.1</b>                  | <b>1,340.7</b>                 | <b>1,204.2</b>                | <b>1,381.0</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                           | 54.0                          | 56.0                               |
| Associate Superintendents  | 2.0                           | 2.0                             | 2.0                            | 2.0                           | 3.0                                |
| Directors & Executive Directors  | 15.4                          | 15.4                            | 15.4                           | 15.4                          | 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>116.4</b>                  | <b>118.4</b>                       |
| <b>Grand Total</b>   | <b>4,430.6</b>                | <b>4,704.2</b>                  | <b>4,689.5</b>                 | <b>4,452.6</b>                | <b>4,816.1</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 December 31, 2016**

| Classification   | 2015-2016<br>Actual  | 2016-2017<br>Original<br>Budget | 2016-2017<br>Amended<br>Budget | 2016-2017<br>Projected<br>Actual | 2017-2018<br>Preliminary<br>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        | \$141,698,189                   | \$141,698,189                  | \$141,694,662                    | \$144,340,577                      |
| Teacher Aides & Para Aides   | \$11,559,684         | \$12,069,032                    | \$12,069,032                   | \$11,968,426                     | \$12,107,913                       |
| Guidance Counselors  | \$5,869,144          | \$6,384,662                     | \$6,384,662                    | \$6,304,974                      | \$6,328,048                        |
| Psychologists and Social Workers   | \$2,066,740          | \$2,118,408                     | \$2,118,408                    | \$2,190,910                      | \$2,190,910                        |
| After School Childcare Staff   | \$961,502            | \$1,034,961                     | \$1,034,961                    | \$1,053,844                      | \$1,053,844                        |
| Part Time Adult Teaching Staff   | \$1,478,927          | \$1,591,917                     | \$1,591,917                    | \$1,495,338                      | \$1,943,939                        |
| Extra Duty Days  | \$546,548            | \$618,410                       | \$618,410                      | \$628,540                        | \$628,540                          |
| Longevity (Classified & Instructional)   | \$7,390,823          | \$7,316,915                     | \$7,316,915                    | \$7,228,139                      | \$7,083,577                        |
| Substitutes-Classified   | \$2,874,977          | \$3,194,625                     | \$3,194,625                    | \$3,505,365                      | \$3,400,204                        |
| Supplements  | \$2,651,437          | \$2,757,495                     | \$2,757,495                    | \$2,826,040                      | \$2,939,082                        |
| Temporary/P.T.Hourly   | \$1,194,197          | \$1,335,434                     | \$1,335,434                    | \$1,336,811                      | \$1,336,811                        |
| Terminal Leave Pay   | \$4,210,312          | \$4,315,570                     | \$4,315,570                    | \$2,867,229                      | \$2,867,229                        |
| One Time Payments  | \$3,397,019          | \$3,484,660                     | \$3,484,660                    | \$2,125,644                      | \$2,125,644                        |
| <b>Total Instructional Personnel</b>   | <b>\$180,580,120</b> | <b>\$187,920,277</b>            | <b>\$187,920,277</b>           | <b>\$185,225,922</b>             | <b>\$188,346,318</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>   |                      |                                 |                                |                                  |                                    |
| Coord./Managers/Supv./Specialists  | \$7,115,494          | \$7,779,395                     | \$7,779,395                    | \$7,652,063                      | \$7,786,036                        |
| Bus Aides  | \$910,512            | \$942,380                       | \$942,380                      | \$888,385                        | \$888,385                          |
| Bus Drivers  | \$5,124,436          | \$5,313,668                     | \$5,313,668                    | \$4,940,021                      | \$4,949,221                        |
| Custodians   | \$7,708,722          | \$7,978,527                     | \$7,978,527                    | \$7,637,810                      | \$8,320,114                        |
| Data Processing Pers.  | \$3,814,843          | \$3,990,278                     | \$3,990,278                    | \$3,902,191                      | \$3,902,191                        |
| District & School Secretarial  | \$9,442,430          | \$9,816,728                     | \$9,816,728                    | \$9,316,162                      | \$9,576,444                        |
| Extra Duty Days  | \$132,573            | \$142,702                       | \$142,702                      | \$138,679                        | \$138,679                          |
| Longevity  | \$2,350,768          | \$2,384,384                     | \$2,384,384                    | \$2,284,517                      | \$2,238,827                        |
| Maint. /Mechanics/Delivery   | \$6,451,934          | \$6,265,799                     | \$6,265,799                    | \$6,726,295                      | \$6,726,295                        |
| <b>Total Educational Support Pers.</b>   | <b>\$43,051,712</b>  | <b>\$44,613,861</b>             | <b>\$44,613,861</b>            | <b>\$43,486,124</b>              | <b>\$44,526,193</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   | \$194,170            | \$194,170                       | \$194,170                      | \$196,971                        | \$196,971                          |
| Superintendent   | \$221,644            | \$227,185                       | \$227,185                      | \$238,406                        | \$238,406                          |
| Assistant Principals   | \$4,672,997          | \$4,789,822                     | \$4,789,822                    | \$5,061,081                      | \$5,248,528                        |
| Asst Superintendents   | \$340,645            | \$349,161                       | \$349,161                      | \$366,523                        | \$549,784                          |
| Directors & Executive Directors  | \$1,609,652          | \$1,678,738                     | \$1,678,738                    | \$1,817,447                      | \$1,699,431                        |
| Principals   | \$4,670,997          | \$4,798,133                     | \$4,798,133                    | \$4,654,649                      | \$4,654,649                        |
| <b>Total Administrative Pers.</b>  | <b>\$11,710,105</b>  | <b>\$12,037,208</b>             | <b>\$12,037,208</b>            | <b>\$12,335,077</b>              | <b>\$12,587,769</b>                |
| <b>Grand Total</b>   | <b>\$235,341,937</b> | <b>\$244,571,346</b>            | <b>\$244,571,346</b>           | <b>\$241,047,123</b>             | <b>\$245,460,280</b>               |



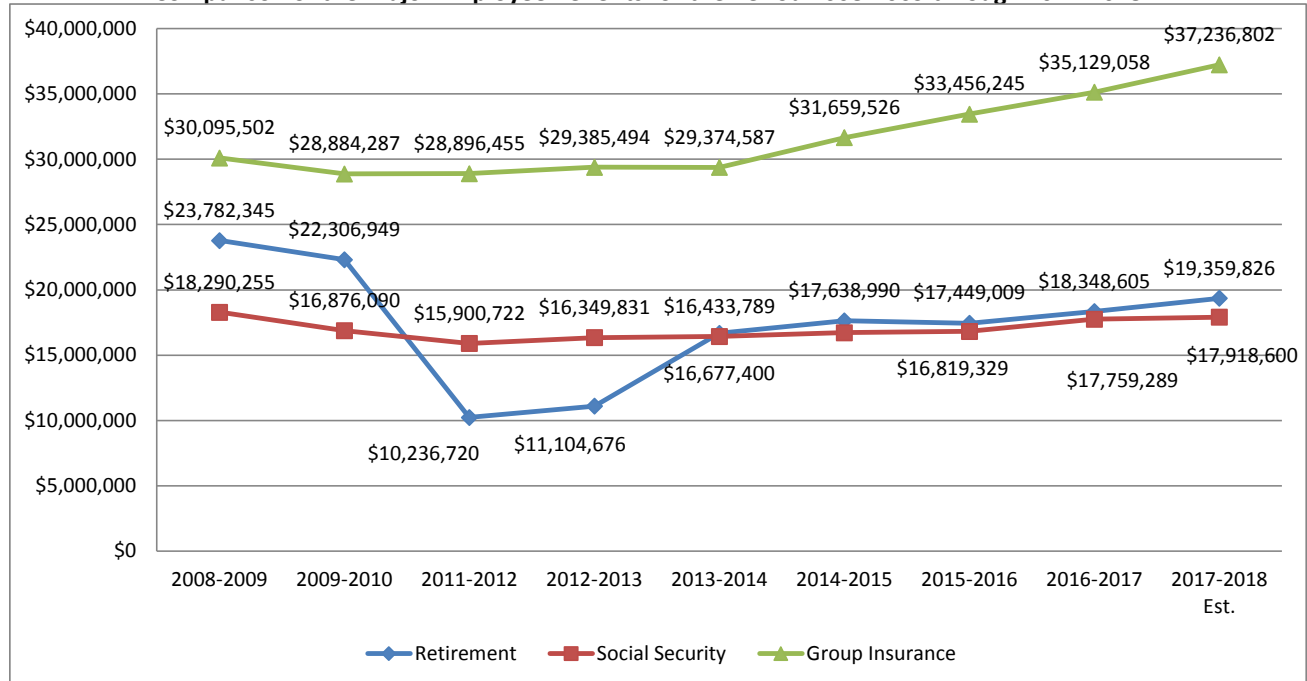
**The School Board of Sarasota County, Florida  
General Fund**

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

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

| Employee Benefit Detail   | 2015-2016<br>Actual | 2016-2017<br>Original<br>Budget | 2016-2017<br>Amended<br>Budget | 2016-2017<br>Projected<br>Actual | 2017-2018<br>Preliminary<br>Budget |
|---|---------------------|---------------------------------|--------------------------------|----------------------------------|------------------------------------|
| Retirement  | \$17,449,009        | \$19,022,538                    | \$19,022,538                   | \$18,348,605                     | \$19,359,826                       |
| Social Security   | \$16,819,329        | \$17,609,137                    | \$17,609,137                   | \$17,759,289                     | \$17,918,600                       |
| Group Insurance   | \$33,456,245        | \$35,129,058                    | \$35,129,058                   | \$35,129,058                     | \$37,236,802                       |
| Cafeteria Plan, Group Life, Disability<br>Dental/Vision Insurance   | \$1,882,431         | \$1,920,080                     | \$1,920,080                    | \$1,920,080                      | \$1,958,481                        |
| Employee Assistance Programs<br>including unemployment compensation | \$284,668           | \$290,361                       | \$290,361                      | \$276,857                        | \$282,920                          |
| Early Retirement Plan Insurance                                     | \$489,318           | \$484,425                       | \$484,425                      | \$465,042                        | \$441,790                          |
| Workers Compensation  | \$2,318,513         | \$2,445,712                     | \$2,445,712                    | \$2,461,368                      | \$2,454,603                        |
| <b>Total</b>  | <b>\$72,699,513</b> | <b>\$76,901,312</b>             | <b>\$76,901,312</b>            | <b>\$76,360,299</b>              | <b>\$79,653,022</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 December 31, 2016**

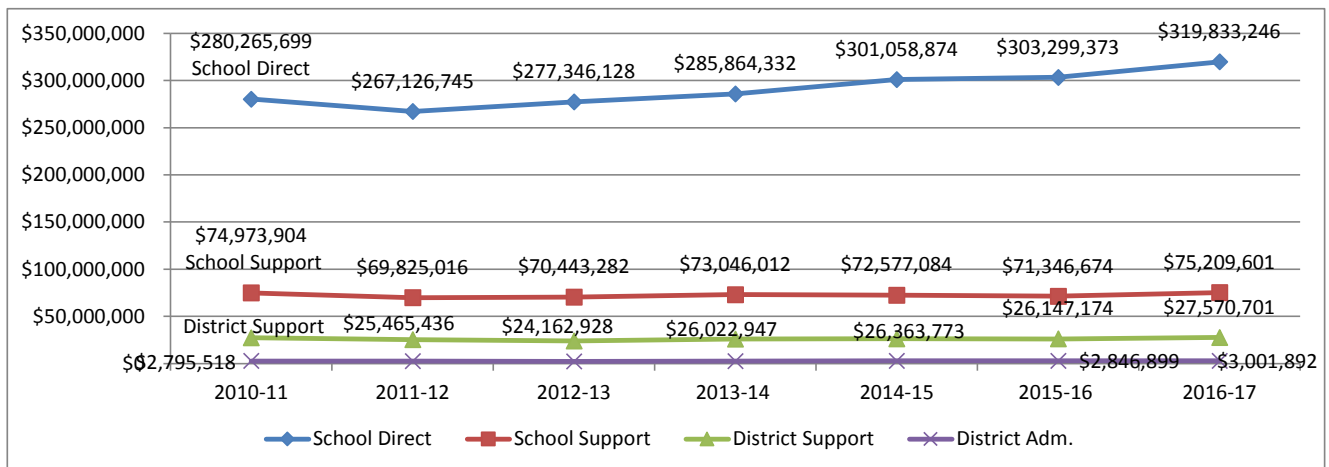
| Appropriations by Object               | 2015-2016<br>Actual | 2016-2017<br>Original<br>Budget | 2016-2017<br>Amended<br>Budget | 2016-2017<br>Projected<br>Actual | 2017-2018<br>Preliminary<br>Budget |
|--|---------------------|---------------------------------|--------------------------------|----------------------------------|------------------------------------|
| <b>Purchased Services</b>              |                     |                                 |                                |                                  |                                    |
| Professional Services                  | \$3,403,074         | \$3,843,105                     | \$3,843,105                    | \$3,843,105                      | \$3,927,269                        |
| Charter School Payments                | \$50,490,872        | \$56,100,619                    | \$56,100,619                   | \$54,074,484                     | \$56,588,569                       |
| Second Chance School Payments          | \$1,065,916         | \$1,087,234                     | \$1,087,234                    | \$1,097,561                      | \$1,108,536                        |
| Virtual School Payments                | \$40,634            | \$41,447                        | \$41,447                       | \$75,163                         | \$76,809                           |
| Physical Exams                         | \$20,666            | \$21,079                        | \$21,079                       | \$20,500                         | \$20,949                           |
| Insurance Premiums                     | \$2,670,111         | \$2,723,513                     | \$2,723,513                    | \$2,723,513                      | \$2,783,158                        |
| Legal Services                         | \$362,212           | \$369,456                       | \$369,456                      | \$470,308                        | \$480,608                          |
| In County Travel                       | \$188,923           | \$192,701                       | \$192,701                      | \$169,048                        | \$172,750                          |
| Out of County Travel                   | \$488,369           | \$498,136                       | \$498,136                      | \$477,017                        | \$487,464                          |
| Repairs And Maintenance                | \$3,945,089         | \$4,023,991                     | \$4,023,991                    | \$4,473,919                      | \$4,571,898                        |
| Rentals and Software Licensing         | \$4,799,792         | \$4,895,788                     | \$4,895,788                    | \$5,220,458                      | \$5,334,787                        |
| Postage                                | \$175,720           | \$179,234                       | \$179,234                      | \$138,117                        | \$141,141                          |
| Telephone                              | \$449,782           | \$458,778                       | \$458,778                      | \$876,806                        | \$901,008                          |
| Cell Phones                            | \$123,784           | \$126,260                       | \$126,260                      | \$162,341                        | \$165,897                          |
| Fiber Optic Lines / Technology Hosting | \$945,443           | \$964,352                       | \$964,352                      | \$1,106,881                      | \$1,138,122                        |
| Utilities - Water/Sewer                | \$1,208,076         | \$1,232,238                     | \$1,232,238                    | \$1,244,703                      | \$1,286,962                        |
| Utilities - Garbage                    | \$362,311           | \$369,557                       | \$369,557                      | \$335,260                        | \$345,603                          |
| Other Purchased Services               | \$2,507,938         | \$2,558,097                     | \$2,558,097                    | \$2,709,612                      | \$2,768,952                        |
| <b>Total Purchased Services</b>        | <b>\$73,248,712</b> | <b>\$79,685,585</b>             | <b>\$79,685,585</b>            | <b>\$79,218,795</b>              | <b>\$82,300,480</b>                |
| <b>Energy Services</b>                 |                     |                                 |                                |                                  |                                    |
| Natural & Bottled Gas                  | \$61,687            | \$62,921                        | \$62,921                       | \$53,582                         | \$54,755                           |
| Electric                               | \$7,418,214         | \$7,863,306                     | \$7,863,306                    | \$7,585,045                      | \$7,901,158                        |
| Gasoline /Diesel Fuel                  | \$1,859,191         | \$1,914,967                     | \$1,914,967                    | \$1,776,105                      | \$1,815,002                        |
| <b>Total Energy Services</b>           | <b>\$9,339,092</b>  | <b>\$9,841,194</b>              | <b>\$9,841,194</b>             | <b>\$9,414,732</b>               | <b>\$9,770,915</b>                 |
| <b>Materials and Supplies</b>          |                     |                                 |                                |                                  |                                    |
| Consumable Supplies                    | \$6,526,955         | \$6,657,495                     | \$6,657,495                    | \$6,384,587                      | \$6,524,410                        |
| State Textbooks                        | \$1,623,929         | \$3,012,886                     | \$3,012,886                    | \$2,327,971                      | \$2,378,954                        |
| Discretionary Instr. Materials         | \$767,919           | \$783,277                       | \$783,277                      | \$840,049                        | \$858,447                          |
| Periodicals & Newspapers               | \$63,362            | \$64,629                        | \$64,629                       | \$68,761                         | \$70,266                           |
| Oil & Grease                           | \$52,441            | \$53,490                        | \$53,490                       | \$39,141                         | \$39,999                           |
| Repair Parts/Tires & Tubes             | \$384,005           | \$391,685                       | \$391,685                      | \$432,612                        | \$442,086                          |
| Other Materials & Supplies             | \$8,327             | \$8,494                         | \$8,494                        | \$8,494                          | \$8,680                            |
| <b>Total Materials &amp; Supplies</b>  | <b>\$9,426,938</b>  | <b>\$10,971,956</b>             | <b>\$10,971,956</b>            | <b>\$10,101,616</b>              | <b>\$10,322,841</b>                |
| <b>Capital Outlay</b>                  |                     |                                 |                                |                                  |                                    |
| New Library Books                      | \$79,730            | \$81,325                        | \$81,325                       | \$81,437                         | \$83,221                           |
| Audio Visual - Not Capitalized         | \$12,847            | \$13,104                        | \$13,104                       | \$13,104                         | \$13,391                           |
| Buildings & Fixed Equipment            | \$3,500             | \$3,570                         | \$3,570                        | \$3,570                          | \$3,648                            |
| Equipment & Furniture                  | \$1,333,824         | \$1,360,497                     | \$1,360,497                    | \$2,973,773                      | \$1,738,898                        |
| Computers / Technology Tools           | \$359,006           | \$366,186                       | \$366,186                      | \$1,025,661                      | \$548,123                          |
| Remodeling & Renovations               | \$256,478           | \$261,608                       | \$261,608                      | \$99,412                         | \$101,589                          |
| Software -Not Capitalized              | \$19,593            | \$19,985                        | \$19,985                       | \$39,469                         | \$40,334                           |
| <b>Total Capital Outlay</b>            | <b>\$2,064,978</b>  | <b>\$2,106,275</b>              | <b>\$2,106,275</b>             | <b>\$4,236,426</b>               | <b>\$2,529,203</b>                 |
| <b>Other Expenses</b>                  |                     |                                 |                                |                                  |                                    |
| Dues and Fees                          | \$905,378           | \$923,487                       | \$923,487                      | \$923,487                        | \$943,711                          |
| Judgments                              | \$0                 | \$0                             | \$0                            | \$0                              | \$0                                |
| Miscellaneous Expense                  | \$31,792            | \$32,428                        | \$32,428                       | \$30,075                         | \$30,734                           |
| Field Trips                            | \$3,870             | \$3,947                         | \$3,947                        | \$3,947                          | \$4,034                            |
| <b>Total Other Expenses</b>            | <b>\$941,040</b>    | <b>\$959,862</b>                | <b>\$959,862</b>               | <b>\$957,509</b>                 | <b>\$978,479</b>                   |
| <b>Total Appropriations by Object</b>  | <b>\$95,020,760</b> | <b>\$103,564,871</b>            | <b>\$103,564,871</b>           | <b>\$103,929,078</b>             | <b>\$105,901,918</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 December 31, 2016**

| Appropriations by Function            | 2015-2016<br>Actual  | 2016-2017<br>Original<br>Budget | 2016-2017<br>Amended<br>Budget | 2016-2017<br>Projected<br>Actual | 2017-2018<br>Preliminary<br>Budget |
|---------------------------------------|----------------------|---------------------------------|--------------------------------|----------------------------------|------------------------------------|
| Instruction                           | \$269,160,114        | \$283,813,959                   | \$283,813,959                  | \$281,619,899                    | \$288,094,009                      |
| Pupil Personnel Services              | \$22,581,575         | \$23,810,980                    | \$23,810,980                   | \$24,077,946                     | \$24,630,294                       |
| Instructional Media Services          | \$4,520,573          | \$4,788,075                     | \$4,788,075                    | \$3,058,803                      | \$3,128,972                        |
| Instruction and Curriculum Dev        | \$2,846,537          | \$3,001,511                     | \$3,001,511                    | \$3,088,156                      | \$3,158,999                        |
| Instructional Staff Training          | \$751,884            | \$792,819                       | \$792,819                      | \$943,361                        | \$965,001                          |
| Instruction Related Technology        | \$4,469,036          | \$4,712,343                     | \$4,712,343                    | \$5,643,591                      | \$5,773,055                        |
| Board of Education                    | \$583,368            | \$615,128                       | \$615,128                      | \$677,181                        | \$692,715                          |
| Legal Services                        | \$362,211            | \$381,931                       | \$381,931                      | \$470,308                        | \$480,608                          |
| General Administration                | \$1,901,320          | \$2,004,833                     | \$2,004,833                    | \$2,059,342                      | \$2,106,583                        |
| School Administration                 | \$18,107,395         | \$19,093,213                    | \$19,093,213                   | \$19,076,258                     | \$19,513,867                       |
| Facilities Acquisition & Construction | \$38,960             | \$41,081                        | \$41,081                       | \$60,602                         | \$61,992                           |
| Fiscal Services                       | \$1,991,920          | \$2,100,366                     | \$2,100,366                    | \$2,102,684                      | \$2,150,919                        |
| Food Services                         | \$51,209             | \$53,997                        | \$53,997                       | \$41,294                         | \$42,241                           |
| Central Services                      | \$5,645,247          | \$5,952,590                     | \$5,952,590                    | \$5,748,186                      | \$5,880,049                        |
| Pupil Transportation                  | \$15,502,233         | \$16,346,219                    | \$16,346,219                   | \$15,181,319                     | \$15,529,579                       |
| Operation of Plant                    | \$33,509,506         | \$35,343,933                    | \$35,343,933                   | \$35,089,484                     | \$35,894,437                       |
| Maintenance of Plant                  | \$14,813,050         | \$15,619,515                    | \$15,619,515                   | \$16,682,177                     | \$17,064,866                       |
| Administrative Technology Services    | \$3,657,997          | \$3,857,149                     | \$3,857,149                    | \$3,003,970                      | \$3,072,881                        |
| Community Services                    | \$2,568,075          | \$2,707,888                     | \$2,707,888                    | \$2,711,940                      | \$2,774,152                        |
| Transfers to Other Funds              | \$577,910            | \$577,910                       | \$577,910                      | \$577,910                        | \$577,910                          |
| <b>Total</b>                          | <b>\$403,640,120</b> | <b>\$425,615,440</b>            | <b>\$425,615,440</b>           | <b>\$421,914,409</b>             | <b>\$431,593,130</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.   |