

The School Board of Sarasota County, Florida
General Fund
Budget Work Session June 19, 2018

Executive Summary

The Florida Education Finance Program (FEFP) Final Conference Report for fiscal year 2018-2019 was released on March 8, 2018. The Conference Report contains a statewide enrollment increase of .95% and a Base Student Allocation (BSA) increase of .01% or \$0.47, but with a decrease in the District Cost Differential the actual per student funding from the BSA was a reduction.

The primary increase in 2018-2019 revenues are the discretionary and referendum millage. With the release of the Preliminary Tax Roll on June 1st, taxable assessed values did not increase as previously forecasted by the Legislature. For the last few years, the FEFP has held the required local effort taxes to the rollback revenue amount. For 18-19 the Legislature did allow for the value of new construction to be added.

For this work session, the financial information provided is an update on the projected results of operations for the 2017-2018 fiscal year including the fourth calculation of the FEFP. The 2018-2019 fiscal year projections are based upon the Conference Report and the change in the Preliminary Tax Roll.

2017-2018 Results of Operations through May 31, 2018

The General Fund 2017-2018 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. All expenditures through June 30, 2018 are projected based upon the results of operations through May 31, 2018.

Revenues

Description	Amended Budget 2017-18	Projected Results of Operations for 2017-18: April 17, 2018	Projected Results of Operations for 2017-18: June 19, 2018	Increase (Decrease) from Prior Month Projection
Federal Direct Funds – No Change.	\$2,518,288	\$2,514,870	\$2,514,870	\$0
State Funds – The increase is due to the Fourth Calculation of FEFP.	\$78,662,405	\$82,991,550	\$83,266,437	\$274,887
Local Funds – The increase is mainly due to interest revenue and childcare revenue.	\$337,110,119	\$336,907,502	\$337,471,849	\$564,347
Transfers In From Other Funds – No Change.	\$19,883,915	\$19,654,875	\$19,654,875	\$0
Total Revenues and Transfers in from Other Funds.	\$438,174,727	\$442,068,797	\$442,908,031	\$839,234

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Appropriations

Description	Amended Budget 2017-18	Projected Results of Operations for 2017-18: April 17, 2018	Projected Results of Operations for 2017-18: June 19, 2018	Increase (Decrease) from Prior Month Projection
Salaries – The increase is based upon the results of operations through May 31, 2018 and payment of terminal leave payouts.	\$251,987,722	\$257,111,110	\$258,032,213	\$921,103
Employee Benefits – The decrease is based upon results of operations through May 31, 2018 mainly due to Group Insurance.	\$80,598,704	\$80,328,915	\$80,235,660	(\$93,255)
Purchased Services District – Based upon the results of operations through May 31, 2018, as a result of increased contracted student services.	\$26,793,477	\$27,196,776	\$27,768,682	\$571,906
Purchased Services Charter Schools – The decrease is based upon the February Survey and the Fourth Calculation of the FEFP.	\$57,633,159	\$56,092,223	\$55,096,124	(\$996,099)
Energy Services – The decrease is due to the results of operations through May 31, 2018, and the temporary rate increase due to Hurricane Matthew being removed.	\$11,165,566	\$11,004,943	\$10,920,353	(\$84,590)
Materials and Supplies – Based upon the results of operations through May 31, 2018.	\$10,419,506	\$10,710,947	\$10,949,395	\$238,448
Capital Outlay – Based upon the results of operations through May 31, 2018.	\$1,729,161	\$1,903,255	\$2,214,156	\$310,901
Other Expenses - Increase mainly due to purchases of tests for AP, IB and AICE.	\$1,041,759	\$1,470,310	\$1,464,448	(\$5,862)
Transfer Out – No Change.	\$577,910	\$577,910	\$577,910	\$0
Total Appropriations and Transfers Out	\$441,946,964	\$446,396,389	\$447,258,941	\$862,552

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Description	Amended Budget 2017-18	Projected Results of Operations for 2017-18: April 17, 2018	Projected Results of Operations for 2017-18: June 19, 2018	Increase (Decrease) from Prior Month Projection
Beginning Gross Fund Balance	\$73,434,844	\$73,434,844	\$73,434,844	\$0
Add Revenues and Transfers In	\$438,174,727	\$442,068,797	\$442,908,031	\$839,234
Less Appropriations and Transfers Out	\$441,946,964	\$446,396,389	\$447,258,941	\$862,552
Ending Gross Fund Balance	\$69,662,607	\$69,107,252	\$69,083,934	(\$23,318)
Ending Unassigned Fund Balance	\$45,525,380	\$44,970,025	\$44,946,707	(\$23,318)
Ending Unassigned Fund Balance Percentage	10.30%	10.07%	10.05%	-0.02%

2018-2019 Preliminary Budget

The General Fund 2018-2019 revenues / appropriations have been computed based upon the following:

- A) FEFP revenues are based upon the Conference Report dated March 8, 2018. Referendum revenues are based upon the increased tax roll from the preliminary values provided by the Property Appraiser. The Capital transfer has been increased to include allowable software expenditures.
- B) Salaries have been increased based upon negotiations for 2018-19. Longevity has been eliminated and rolled into base salaries. Positions have remained relatively status quo except for the Safety and Security department and Garden Elementary. Safety and Security increased their staff by 31 positions and upgraded 4 current positions' job duties and salaries. Garden Elementary is slated to become a Title I School for 18-19 and therefore increased staffing by one Home School Liaison and upgraded their Aides (SSP3/4 to SSP7) to fit Title I language in the contract.
- C) Benefits – The group health plan is projected to remain flat and workers compensation has been adjusted to .1% from 1% as they have exceeded their actuarial liability requirements.
- D) Purchased Services – Charter Schools – The charter schools flow through payments will increase based upon student enrollment increases and a change in the PECO state funds.
- E) Purchased Services – District – The increase in this line item is due to the new expenditure requirements accompanying the additional Safe School Allocation and the new Mental Health Allocation.
- F) Energy Services – The computation is based upon an expected decrease from FPL due to the elimination of a temporary rate imposed by Hurricane Matthew.
- G) Materials and Supplies – The increase is based upon anticipated student growth, textbook purchases and new School Police Department.
- H) Capital Outlay – The appropriations decreased slightly as they are one time expenditures that do not carry forward into the following fiscal year.
- I) Other Expenses - The increase is based upon anticipated student growth.

The School Board of Sarasota County, Florida
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Revenues

Description	Projected Results of Operations for 2017-18: June 19, 2018	Preliminary Budget 2018-19: April 17, 2018	Preliminary Budget 2018-19: June 19, 2018	Increase (Decrease) from Prior Month Projection
Federal Direct Funds - No Change.	\$2,514,870	\$2,568,654	\$2,568,654	\$0
State Funds – The increase is due to McKay enrollment.	\$83,266,437	\$80,955,275	\$80,863,102	(\$92,173)
Local Funds – The increase is due to trending in interest and childcare revenues offset by reduced taxes based upon preliminary tax roll.	\$337,471,849	\$345,740,401	\$345,810,295	\$69,894
Transfers In From Other Funds – The increase is due to Charter PECO.	\$19,654,875	\$23,252,528	\$23,410,156	\$157,628
Total Revenues and Transfers in from Other Funds.	\$442,908,031	\$452,516,858	\$452,652,207	\$135,349

Appropriations

Description	Projected Results of Operations for 2017-18: June 19, 2018	Preliminary Budget 2018-19: April 17, 2018	Preliminary Budget 2018-19: June 19, 2018	Increase (Decrease) from Prior Month Projection
Salaries – The increase is due to the creation of a School Police Department and waived positions at schools approved by the Executive Director during the budget process.	\$258,032,213	\$264,228,286	\$266,637,592	\$2,409,306
Employee Benefits – The increase is due to the creation of a School Police Department and waived positions at schools approved by the Executive Director during the budget process.	\$80,235,660	\$80,785,524	\$81,426,963	\$641,439
Purchased Services District – The reduction is due to the removal of the elementary SRO contracts.	\$27,768,682	\$31,334,822	\$28,938,356	(\$2,396,466)
Purchased Services Charter Schools - No Change.	\$55,096,124	\$60,768,862	\$60,768,862	\$0

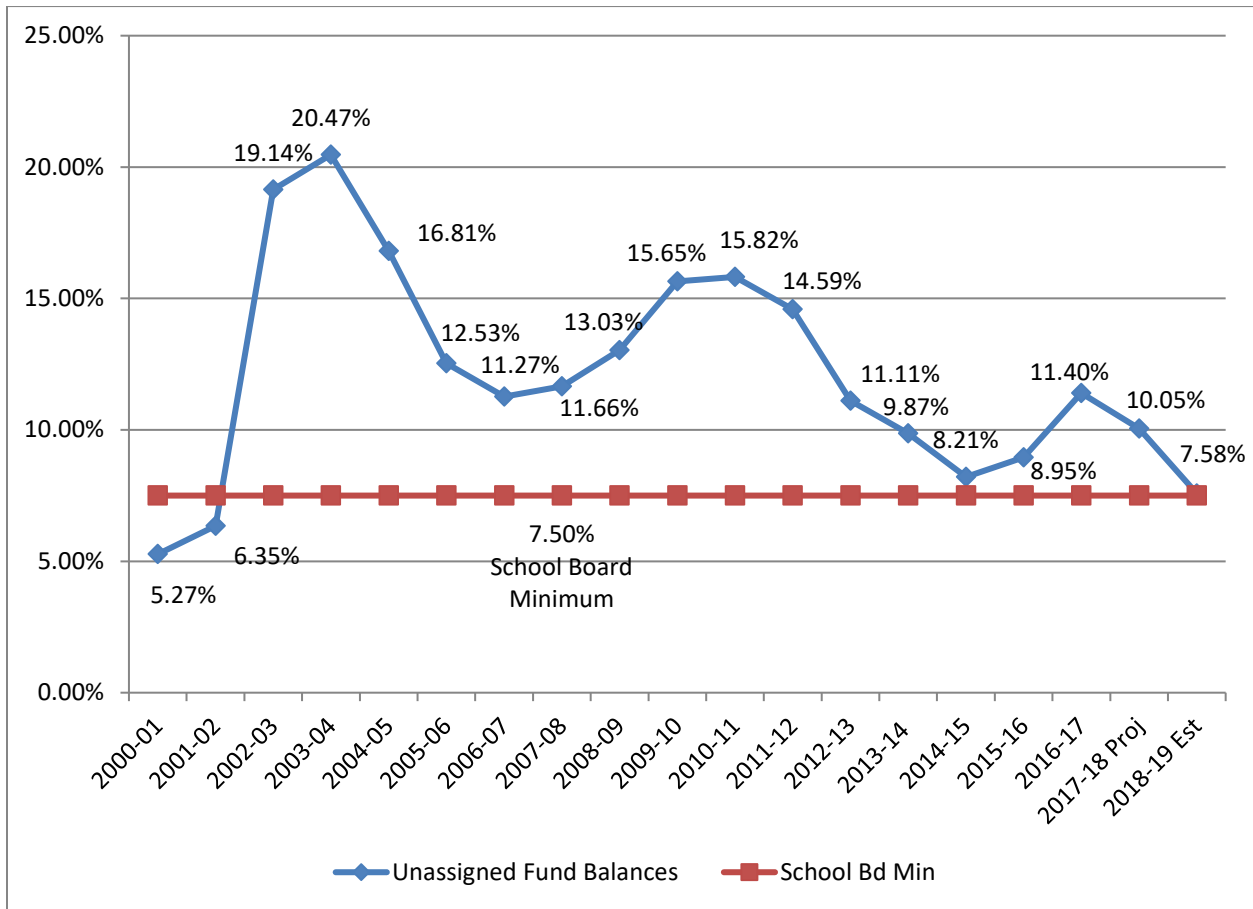
The School Board of Sarasota County, Florida
General Fund
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Description	Projected Results of Operations for 2017-18: June 19, 2018	Preliminary Budget 2018-19: April 17, 2018	Preliminary Budget 2018-19: June 19, 2018	Increase (Decrease) from Prior Month Projection
Energy Services – The decrease is due to removal of temporary rate increase due to Hurricane Matthew.	\$10,920,353	\$11,292,714	\$10,268,858	(\$1,023,856)
Materials and Supplies – The increase is mainly due to the creation of the School Police Department.	\$10,949,395	\$11,286,264	\$11,773,367	\$487,103
Capital Outlay – The increase is mainly due to the creation of the School Police Department.	\$2,214,156	\$1,925,523	\$2,121,395	\$195,872
Other Expenses - The decrease is due to trending.	\$1,464,448	\$1,487,407	\$1,486,804	(\$603)
Transfer Out – No change since the last work session.	\$577,910	\$0	\$0	\$0
Total Appropriations and Transfers Out	\$447,258,941	\$463,109,402	\$463,422,197	\$312,795

Description	Projected Results of Operations for 2017-18: June 19, 2018	Preliminary Budget 2018-19: April 17, 2018	Preliminary Budget 2018-19: June 19, 2018	Increase (Decrease) from Prior Month Projection
Beginning Gross Fund Balance	\$73,434,844	\$69,107,252	\$69,083,934	(\$23,318)
Add Revenues and Transfers In	\$442,908,031	\$452,516,858	\$452,652,207	\$135,349
Less Appropriations and Transfers Out	\$447,258,941	\$463,109,402	\$463,422,197	\$312,795
Ending Gross Fund Balance	\$69,083,934	\$58,514,708	\$58,313,944	(\$200,764)
Ending Unassigned Fund Balance	\$44,946,707	\$34,377,481	\$35,106,896	\$729,415
Ending Unassigned Fund Balance Percentage	10.05%	7.42%	7.58%	0.15%

**The School Board of Sarasota County, Florida
General Fund
Budget Work Session June 19, 2018**

Unassigned Fund Balance from 2000-01 through 2018-2019 estimated



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

**Comparative Statement Of Revenues, Appropriations, and Fund Balance
For the Fiscal Years of 2015 -16 to 2018-19**

2017-2018 Projection Based Upon Results of Operations through May 31, 2018

Account Description	2015-2016 Actual	2016-2017 Unaudited Actual	2017-2018 Original Budget	2017-2018 Amended Budget	2017-2018 Projected Actual	2018-2019 Preliminary Budget
Revenues and Transfers In from Other Funds						
Federal Direct	\$2,612,345	\$2,538,453	\$2,822,635	\$2,518,288	\$2,514,870	\$2,568,654
State	\$78,196,386	\$81,695,364	\$80,689,416	\$78,662,405	\$83,266,437	\$80,863,102
Local	\$317,131,855	\$326,656,238	\$336,950,761	\$337,110,119	\$337,471,849	\$345,810,295
Total Revenues	\$397,940,587	\$410,890,055	\$420,462,812	\$418,290,812	\$423,253,156	\$429,242,051
Transfers In						
Property Insurance Millage transfer	\$2,320,807	\$2,171,160	\$2,571,523	\$2,571,523	\$2,571,523	\$2,528,681
Capital (P.E.C.O.maintenance)	\$777,187	\$1,157,017	\$777,187	\$777,187	\$770,992	\$770,992
Capital (P.E.C.O. Charter School)	\$1,402,267	\$1,782,380	\$1,402,267	\$1,402,267	\$1,179,422	\$3,627,545
Capital (Millage maintenance)	\$13,466,139	\$13,663,700	\$13,463,712	\$13,463,712	\$13,463,712	\$13,463,712
Capital (Millage equipment)	\$1,770,216	\$1,489,770	\$1,669,226	\$1,669,226	\$1,669,226	\$3,019,226
Total Transfers In	\$19,736,616	\$20,264,027	\$19,883,915	\$19,883,915	\$19,654,875	\$23,410,156
Total Revenues & Transfers In	\$417,677,203	\$431,154,082	\$440,346,727	\$438,174,727	\$442,908,031	\$452,652,207
Appropriations						
Salaries	\$235,341,937	\$240,065,885	\$251,227,766	\$251,987,722	\$258,032,213	\$266,637,592
Employee Benefits	\$72,699,513	\$75,422,117	\$81,288,899	\$80,598,704	\$80,235,660	\$81,426,963
Purchased Services - District	\$22,757,840	\$25,034,810	\$26,329,090	\$26,793,477	\$27,768,682	\$28,938,356
Purchased Services - Charter schools	\$50,490,872	\$53,508,098	\$57,633,159	\$57,633,159	\$55,096,124	\$60,768,862
Energy Services	\$9,339,092	\$9,605,761	\$9,861,491	\$11,165,566	\$10,920,353	\$10,268,858
Materials and Supplies	\$9,426,938	\$9,106,390	\$10,671,582	\$10,419,506	\$10,949,395	\$11,773,367
Capital Outlay	\$2,064,978	\$2,010,616	\$2,146,704	\$1,729,161	\$2,214,156	\$2,121,395
Other Expenses	\$950,040	\$1,265,447	\$1,041,759	\$1,041,759	\$1,464,448	\$1,486,804
Transfers Out	\$577,910	\$577,910	\$577,910	\$577,910	\$577,910	\$0
Total Appropriations	\$403,649,120	\$416,597,034	\$440,778,360	\$441,946,964	\$447,258,941	\$463,422,197
Excess (Deficiency) of Revenues and Transfers Over Expenditures	\$14,028,083	\$14,557,048	(\$431,633)	(\$3,772,237)	(\$4,350,910)	(\$10,769,991)
Fund Balance						
Beginning Gross Fund Balance	\$44,840,713	\$58,877,796	\$73,434,844	\$73,434,844	\$73,434,844	\$69,083,934
Ending Gross Fund Balance	\$58,868,796	\$73,434,844	\$73,003,211	\$69,662,607	\$69,083,934	\$58,313,943
Composition of Ending Gross Fund Balance						
Assigned for Encumbrances	\$2,850,559	\$2,235,067	\$2,235,067	\$2,235,067	\$2,235,067	\$2,235,067
Non Spendable - Inventory/Prepaid	\$5,764,339	\$9,587,659	\$9,587,659	\$9,587,659	\$9,587,659	\$9,587,659
Restricted for Categorical & Grant Carry forwards	\$3,401,083	\$3,797,028	\$3,797,028	\$3,797,028	\$3,797,028	\$2,866,848
Restricted for Work Force Development	\$6,276,988	\$6,546,549	\$5,460,049	\$4,728,941	\$4,728,941	\$4,728,941
Assigned School & Department Carry forwards	\$4,466,114	\$3,788,532	\$3,788,532	\$3,788,532	\$3,788,532	\$3,788,532
Unassigned by Board Policy 10% to 7.5% of Total Appropriations	\$36,109,713	\$41,659,705	\$44,077,923	\$44,194,696	\$44,725,894	\$35,106,896
Unassigned - Amount beyond assigned 10%		\$5,820,304	\$4,056,953	\$1,330,683	\$220,813	
Total Ending Gross Fund Balance	\$58,868,796	\$73,434,844	\$73,003,211	\$69,662,607	\$69,083,934	\$58,313,943
Prior Worksession		11.40%	10.92%	10.30%	10.05%	7.58%
		11.40%	10.92%	10.30%	10.07%	7.42%

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

**Comparative Statement of Revenues
For the Fiscal Years of 2015 -16 to 2018-19**

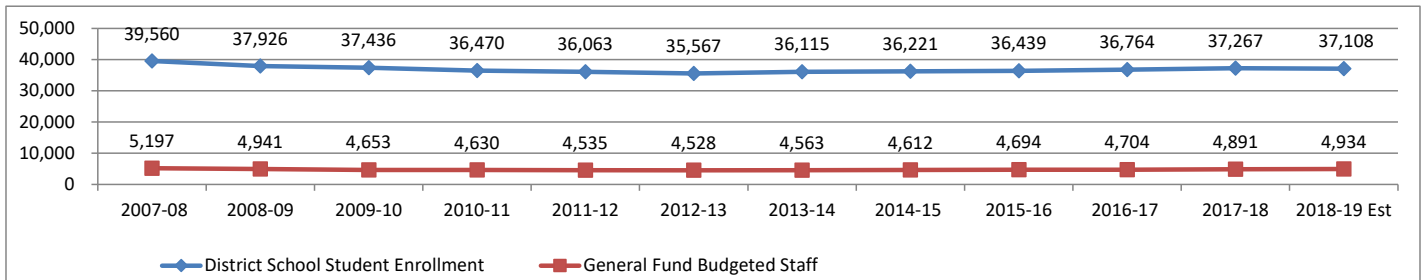
Account Description	2015-2016 Actual	2016-2017 Unaudited Actual	2017-2018 Original Budget	2017-2018 Amended Budget	2017-2018 Projected Actual	2018-2019 Preliminary Budget
Federal Direct						
ROTC / PELL / SEOG	\$393,575	\$429,640	\$409,475	\$409,475	\$406,057	\$417,665
Medicaid Reimbursement	\$2,218,770	\$2,108,813	\$2,413,160	\$2,108,813	\$2,108,813	\$2,150,989
Total Federal Direct	\$2,612,345	\$2,538,453	\$2,822,635	\$2,518,288	\$2,514,870	\$2,568,654
State						
Florida Ed. Finance Program	(\$1,383,023)	\$1,165,072	\$1,289,078	\$394,592	\$610,977	(\$895,854)
ESE Scholarships	(\$2,969,273)	(\$3,144,714)	(\$3,181,507)	(\$3,220,763)	(\$3,357,453)	(\$3,404,122)
Best and Brightest Scholarship	\$1,362,285	\$1,486,086		\$0	\$4,316,400	\$0
Work Force Development	\$7,363,187	\$7,217,660	\$7,183,206	\$7,183,206	\$7,183,206	\$7,242,559
Ed. Enhancement / Lottery	\$0	\$745,832	\$0	\$79,322	\$79,232	\$78,994
CO&DS Withheld for Admin	\$27,105	\$27,575	\$27,575	\$27,575	\$27,575	\$27,575
Race Track Funds	\$446,500	\$446,500	\$446,500	\$446,500	\$446,500	\$446,500
Class Size Reduction	\$47,243,753	\$47,826,971	\$48,204,691	\$47,711,678	\$47,718,662	\$47,984,848
Instructional Materials	\$3,549,525	\$3,605,676	\$3,586,379	\$3,559,484	\$3,538,817	\$3,669,330
State License Tax	\$246,278	\$247,658	\$247,658	\$247,658	\$247,658	\$247,658
Transportation	\$6,226,814	\$6,354,390	\$6,387,727	\$6,148,047	\$6,283,147	\$6,208,227
Safe Schools	\$959,475	\$960,188	\$952,133	\$950,918	\$950,888	\$2,399,310
Supplemental Academic Instruction	\$8,615,669	\$8,686,853	\$8,758,112	\$8,685,881	\$8,692,114	\$8,801,620
Reading Instruction	\$2,006,075	\$2,015,922	\$2,007,791	\$2,003,822	\$2,004,914	\$1,996,000
Teachers Lead Program	\$702,713	\$694,084	\$695,271	\$695,271	\$695,271	\$829,420
Florida School Recognition Program	\$2,734,660	\$1,998,048	\$2,740,680	\$2,532,478	\$2,532,478	\$2,532,478
Digital Classrooms	\$890,400	\$1,168,814	\$1,167,840	\$1,165,167	\$1,165,100	\$1,038,261
Mental Health Assistance Allocation	\$0	\$0	\$0	\$0	\$0	\$1,048,815
Other Miscellaneous State	\$174,243	\$192,748	\$176,282	\$51,569	\$130,951	\$611,483
Total State	78,196,386	81,695,364	80,689,416	78,662,405	83,266,437	80,863,102
Local						
District School Tax (Required Local Effort)	\$220,226,949	\$222,628,769	\$223,818,768	\$223,818,768	\$226,056,956	\$226,052,049
District School Tax (Discretionary)	\$36,484,996	\$39,791,235	\$42,266,205	\$42,266,205	\$42,688,867	\$44,892,247
Voted School Tax	\$48,776,733	\$53,196,839	\$56,505,622	\$56,505,622	\$57,070,678	\$60,016,373
Course Fees	\$2,403,304	\$2,497,880	\$2,527,106	\$2,527,106	\$2,527,106	\$2,556,673
Childcare Fees	\$1,890,342	\$2,016,896	\$2,016,896	\$2,176,254	\$2,437,626	\$2,466,146
Rent	\$334,544	\$550,755	\$550,755	\$550,755	\$550,755	\$550,755
Interest	\$494,629	\$957,454	\$550,317	\$550,317	\$1,101,316	\$1,101,316
Food Service Indirect Cost	\$392,348	\$523,051	\$512,034	\$512,034	\$565,264	\$565,264
Federal Indirect Cost	\$806,389	\$549,102	\$859,992	\$859,992	\$487,992	\$487,992
Other Misc. Sources	\$5,321,621	\$3,944,257	\$7,343,066	\$7,343,066	\$3,985,289	\$7,121,480
Total Local	\$317,131,855	\$326,656,238	\$336,950,761	\$337,110,119	\$337,471,849	\$345,810,295
Total Revenues	\$397,940,586	\$410,890,055	\$420,462,812	\$418,290,812	\$423,253,156	\$429,242,050

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

**Comparative Statement of Positions
For the Fiscal Years of 2015 -16 to 2018-19**

2017-2018 Projection Based Upon Results of Operations through May 31, 2018

Classification	2015-2016 Actual Filled	2016-2017 Actual Filled	2017-2018 Original Budget	2017-2018 Amended Budget	2017-2018 Actual Filled	2018-2019 Preliminary Budget
Instructional Personnel						
The Florida Legislature has defined Instructional Personnel as "any staff member whose function includes the provision of direct instructional services to students. This also includes personnel whose functions provide support in the learning process of students."						
Teachers	2,421.2	2,453.2	2,585.7	2,585.7	2,480.9	2,591.0
Teacher Aides & Para Aides	542.4	531.8	599.7	599.7	549.3	608.8
Guidance Counselors & Behavior Specialists	102.4	108.3	118.5	118.5	114.1	118.9
Psychologists and Social Workers	29.6	30.2	31.0	31.0	29.6	31.0
Total Instructional Personnel	3,095.6	3,123.5	3,334.9	3,334.9	3,173.9	3,349.7
Educational Support Personnel						
The Florida Legislature has defined Educational Support Employees as "employees whose job functions are neither administrative nor instructional, yet whose work supports the educational process."						
Managers / Supv. / Specialists	115.1	122.8	142.2	142.2	136.7	148.2
Bus Aides	54.0	54.0	60.0	60.0	53.9	61.0
Bus Drivers	236.5	218.2	268.7	268.7	221.4	263.7
Custodians	265.6	249.6	354.6	354.6	280.6	351.6
Data Processing Pers.	92.2	93.2	110.5	110.5	94.6	108.9
District & School Secretarial	305.1	298.1	325.8	325.8	323.8	327.7
Maint. /Mechanics/Delivery	152.1	151.5	162.0	162.0	144.0	165.5
Safety Officers	0.0	0.0	0.0	0.0		24.0
Total Educational Support Pers.	1,220.6	1,187.4	1,423.7	1,423.7	1,255.0	1,450.6
Administrative Personnel						
The Florida Legislature has defined Administrative personnel as "those employees responsible for management functions such as the development of policies and implementation of those policies through the direction of personnel."						
School Board Members	5.0	5.0	5.0	5.0	5.0	5.0
Superintendent	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Principals	52.0	53.0	70.0	70.0	71.0	70.0
Assistant Superintendents	2.0	3.0	3.0	3.0	3.0	3.0
Directors & Executive Directors	15.4	15.4	14.2	14.8	14.8	15.9
Principals	39.0	39.0	39.0	39.0	37.0	39.0
Total Administrative Pers.	114.4	116.4	132.2	132.2	131.8	133.9
Grand Total	4,430.6	4,427.3	4,890.8	4,890.8	4,560.7	4,934.2



The School Board of Sarasota County, Florida

General Fund

Comparison of Salaries

For the Fiscal Years of 2015 -16 to 2018-19

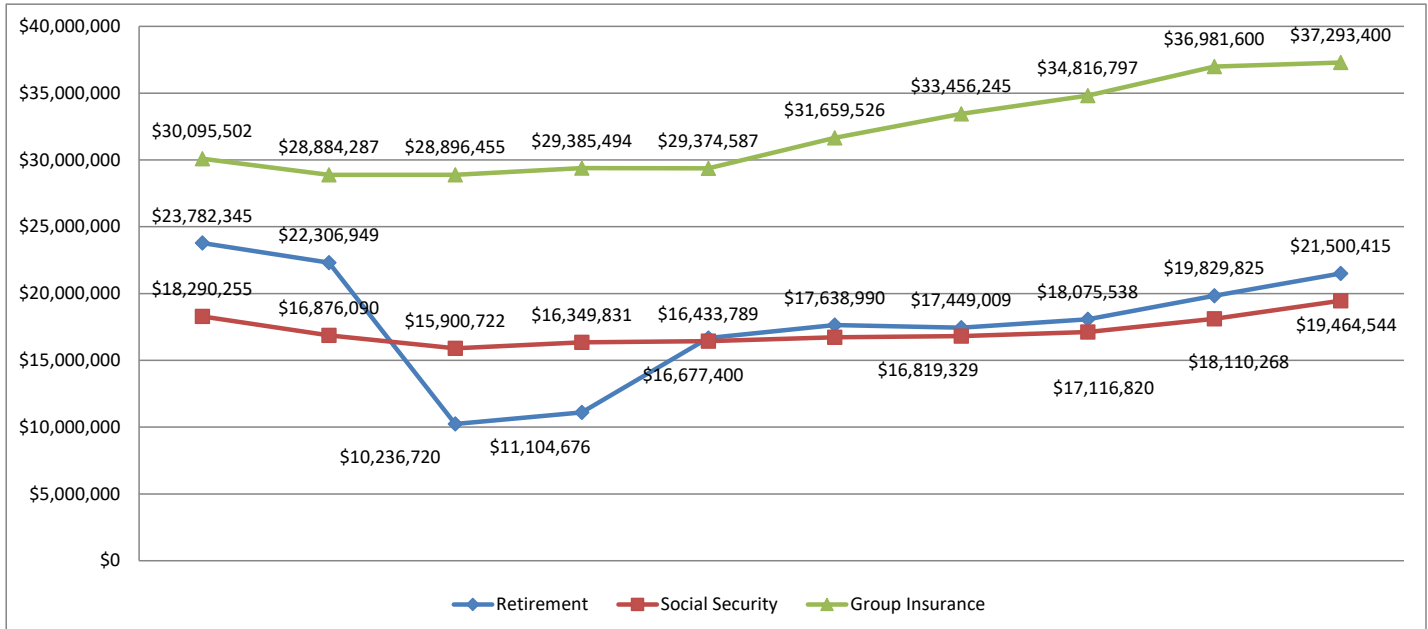
Classification	2015-2016 Actual	2016-2017 Unaudited Actual	2017-2018 Original Budget	2017-2018 Amended Budget	2017-2018 Projected Actual	2018-2019 Preliminary Budget
Instructional Personnel						
The Florida Legislature has defined Instructional Personnel as "any staff member whose function includes the provision of direct instructional services to students. This also includes personnel whose functions provide support in the learning process of students."						
Teachers	\$136,378,810	\$140,529,181	\$145,835,589	\$144,535,589	\$148,963,441	\$158,575,921
Teacher Aides & Para Aides	\$11,559,684	\$12,242,070	\$12,880,223	\$13,459,693	\$12,701,147	\$13,952,453
Guidance Counselors	\$5,869,144	\$6,284,015	\$6,919,630	\$6,729,982	\$7,008,619	\$7,575,410
Psychologists and Social Workers	\$2,066,740	\$2,195,461	\$2,279,477	\$2,165,135	\$2,305,443	\$2,482,345
After School Childcare Staff	\$961,502	\$1,049,539	\$1,100,436	\$1,272,234	\$1,238,695	\$1,256,890
Part Time Adult Teaching Staff	\$1,478,927	\$1,457,104	\$1,742,480	\$1,582,879	\$1,562,582	\$1,578,207
Extra Duty Days	\$546,548	\$573,252	\$718,004	\$537,016	\$606,046	\$659,897
Longevity (Classified & Instructional)	\$7,390,823	\$7,180,307	\$7,035,820	\$7,022,521	\$3,873,211	\$0
Substitutes-Classified	\$2,874,977	\$3,331,933	\$2,349,911	\$2,964,669	\$2,953,543	\$3,012,613
Supplements	\$2,651,437	\$2,679,373	\$3,016,670	\$2,786,548	\$2,899,799	\$2,979,543
Temporary/P.T.Hourly	\$1,194,197	\$1,305,731	\$2,386,630	\$2,225,474	\$2,088,480	\$2,609,365
Terminal Leave Pay	\$4,210,312	\$2,694,837	\$3,219,789	\$3,272,392	\$3,146,044	\$2,564,021
One Time Payments	\$3,397,019	\$3,163,860	\$1,607,166	\$3,800,072	\$7,213,443	\$3,732,651
Total Instructional Personnel	\$180,580,120	\$184,686,663	\$191,091,825	\$192,354,204	\$196,560,493	\$200,979,316
Educational Support Personnel						
The Florida Legislature has defined Educational Support Employees as "employees whose job functions are neither administrative nor instructional, yet whose work supports the educational process."						
Coord./Managers/Supv./Specialists	\$7,115,494	\$7,523,786	\$8,426,605	\$8,264,641	\$9,099,659	\$10,045,455
Bus Aides	\$910,512	\$901,731	\$899,160	\$875,691	\$906,063	\$994,524
Bus Drivers	\$5,124,436	\$4,927,354	\$4,971,923	\$5,214,143	\$5,371,236	\$5,919,178
Custodians	\$7,708,722	\$7,858,139	\$8,592,949	\$9,485,020	\$9,337,643	\$10,062,902
Data Processing Pers.	\$3,814,843	\$3,881,158	\$4,467,912	\$4,013,253	\$4,158,748	\$4,446,197
District/School Support	\$9,442,430	\$9,397,289	\$9,846,914	\$9,638,779	\$10,425,974	\$10,935,772
Extra Duty Days	\$132,573	\$123,097	\$137,934	\$130,703	\$113,738	\$118,003
Longevity	\$2,350,768	\$2,249,234	\$2,191,011	\$2,265,474	\$1,531,886	\$0
Maint. /Mechanics/Delivery	\$6,451,934	\$6,549,685	\$6,790,839	\$6,331,087	\$6,570,465	\$7,199,966
Safety Officers	\$0	\$0	\$0	\$0	\$0	\$909,528
Total Educational Support Pers.	\$43,051,712	\$43,411,473	\$46,325,247	\$46,218,791	\$47,515,412	\$50,631,525
Administrative Personnel						
The Florida Legislature has defined Administrative personnel as "those employees responsible for management functions such as the development of policies and implementation of those policies through the direction of personnel."						
School Board Members	\$194,170	\$195,327	\$195,477	\$200,744	\$203,640	\$212,294
Superintendent	\$221,644	\$226,549	\$265,010	\$235,796	\$235,792	\$244,634
Assistant Principals	\$4,672,997	\$5,011,360	\$6,539,721	\$6,295,250	\$6,663,013	\$7,075,636
Asst Superintendents	\$340,645	\$406,702	\$541,074	\$543,123	\$549,400	\$562,553
Directors & Executive Directors	\$1,609,652	\$1,654,065	\$1,692,617	\$1,568,039	\$1,612,206	\$1,809,424
Principals	\$4,670,997	\$4,473,746	\$4,576,795	\$4,571,775	\$4,692,257	\$5,122,210
Total Administrative Pers.	\$11,710,105	\$11,967,749	\$13,810,694	\$13,414,726	\$13,956,308	\$15,026,751
Grand Total	\$235,341,937	\$240,065,885	\$251,227,766	\$251,987,722	\$258,032,213	\$266,637,592

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

**Comparative Statement of Employee Benefits
For the Fiscal Years of 2015 -16 to 2018-19**

Employee Benefit Detail	2015-2016 Actual	2016-2017 Unaudited Actual	2017-2018 Original Budget	2017-2018 Amended Budget	2017-2018 Projected Actual	2018-2019 Preliminary Budget
Retirement	\$17,449,009	\$18,075,538	\$19,580,930	\$19,565,375	\$19,829,825	\$21,500,415
Social Security	\$16,819,329	\$17,116,820	\$18,243,068	\$18,497,763	\$18,110,268	\$19,464,544
Group Insurance	\$33,456,245	\$34,816,797	\$38,083,977	\$37,220,095	\$36,981,600	\$37,293,400
Cafeteria Plan, Group Life, Disability Dental/Vision Insurance	\$1,882,431	\$2,325,514	\$2,182,465	\$2,094,397	\$2,198,413	\$2,273,542
Employee Assistance Programs including unemployment compensation	\$284,668	\$253,389	\$238,975	\$228,639	\$205,386	\$207,789
Early Retirement Plan Insurance	\$489,318	\$471,387	\$448,656	\$448,656	\$433,645	\$420,635
Workers Compensation	\$2,318,513	\$2,362,672	\$2,510,828	\$2,543,779	\$2,476,523	\$266,638
Total	\$72,699,513	\$75,422,117	\$81,288,899	\$80,598,704	\$80,235,660	\$81,426,963

Comparison of the Major Employee Benefits for the Period 2008-2009 through 2018-2019



The School Board of Sarasota County, Florida

General Fund

Comparative Statement of Appropriations by Object

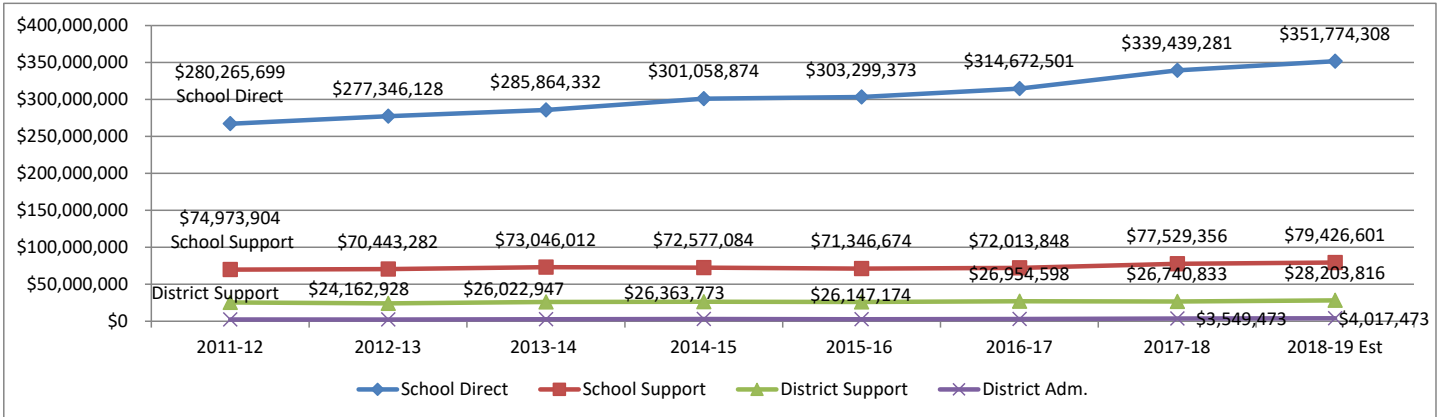
For the Fiscal Years of 2015 -16 to 2018-19

Appropriations by Object	2015-2016 Actual	2016-2017 Unaudited Actual	2017-2018 Original Budget	2017-2018 Amended Budget	2017-2018 Projected Actual	2018-2019 Preliminary Budget
Purchased Services						
Professional Services	\$3,403,074	\$4,232,159	\$4,667,281	\$4,869,409	\$4,984,278	\$6,394,162
Charter School Payments	\$50,490,872	\$53,508,098	\$57,633,159	\$57,633,159	\$55,096,124	\$60,768,862
Second Chance School Payments	\$1,065,916	\$1,097,561	\$1,111,294	\$1,111,294	\$1,111,294	\$753,220
Virtual School Payments	\$40,634	\$141,373	\$133,401	\$133,401	\$133,401	\$134,961
Physical Exams	\$20,666	\$16,294	\$14,993	\$12,929	\$25,873	\$26,176
Insurance Premiums	\$2,670,111	\$2,414,932	\$2,723,513	\$2,723,513	\$2,723,513	\$2,723,513
Legal Services	\$362,212	\$425,189	\$398,787	\$398,787	\$352,454	\$356,577
In County Travel	\$188,923	\$172,327	\$174,882	\$207,505	\$217,529	\$220,074
Out of County Travel	\$488,369	\$598,535	\$580,271	\$598,546	\$586,182	\$593,040
Repairs And Maintenance	\$3,945,089	\$4,221,904	\$4,366,328	\$4,190,576	\$4,911,497	\$4,968,961
Rentals and Software Licensing	\$4,799,792	\$5,685,293	\$5,381,545	\$5,431,773	\$5,431,773	\$5,945,325
Postage	\$175,720	\$167,743	\$161,420	\$149,486	\$162,592	\$164,494
Telephone	\$449,782	\$536,819	\$566,509	\$314,182	\$666,526	\$543,100
Cell Phones	\$123,784	\$140,674	\$149,039	\$103,349	\$103,349	\$129,558
Fiber Optic Lines / Technology Hosting	\$945,443	\$969,221	\$1,088,180	\$965,346	\$1,011,686	\$1,023,522
Utilities - Water/Sewer	\$1,208,076	\$1,243,318	\$1,296,893	\$1,373,593	\$1,266,542	\$1,281,360
Utilities - Garbage	\$362,311	\$351,523	\$374,778	\$391,909	\$378,015	\$384,820
Other Purchased Services	\$2,507,938	\$2,619,945	\$3,139,976	\$3,817,879	\$3,702,178	\$3,295,493
Total Purchased Services	\$73,248,712	\$78,542,908	\$83,962,249	\$84,426,636	\$82,864,806	\$89,707,218
Energy Services						
Natural & Bottled Gas	\$61,687	\$49,704	\$48,973	\$43,253	\$50,773	\$51,367
Electric	\$7,418,214	\$7,499,854	\$7,736,141	\$8,689,340	\$8,522,561	\$7,843,012
Gasoline /Diesel Fuel	\$1,859,191	\$2,056,203	\$2,076,377	\$2,432,973	\$2,347,019	\$2,374,479
Total Energy Services	\$9,339,092	\$9,605,761	\$9,861,491	\$11,165,566	\$10,920,353	\$10,268,858
Materials and Supplies						
Consumable Supplies	\$6,526,955	\$6,581,459	\$6,604,981	\$6,357,590	\$6,469,568	\$6,791,125
State Textbooks	\$1,623,929	\$1,220,469	\$2,844,211	\$2,187,473	\$2,672,942	\$3,154,215
Discretionary Instr. Materials	\$767,919	\$796,530	\$742,168	\$1,401,075	\$1,282,829	\$1,297,839
Periodicals & Newspapers	\$63,362	\$71,325	\$77,000	\$71,067	\$78,464	\$79,382
Oil & Grease	\$52,441	\$46,773	\$46,861	\$40,271	\$38,615	\$39,067
Repair Parts/Tires & Tubes	\$384,005	\$377,672	\$347,768	\$353,437	\$398,112	\$402,770
Other Materials & Supplies	\$8,327	\$12,162	\$8,593	\$8,593	\$8,865	\$8,969
Total Materials & Supplies	\$9,426,938	\$9,106,390	\$10,671,582	\$10,419,506	\$10,949,395	\$11,773,367
Capital Outlay						
New Library Books	\$79,730	\$91,124	\$70,062	\$77,415	\$73,141	\$82,640
Audio Visual - Not Capitalized	\$12,847	\$2,367	\$13,257	\$13,257	\$5,790	\$5,858
Buildings & Fixed Equipment	\$3,500	\$8,161	\$3,612	\$3,612	\$0	\$3,612
Equipment & Furniture	\$1,333,824	\$1,295,718	\$1,424,778	\$1,091,775	\$1,257,865	\$1,272,582
Computers / Technology Tools	\$359,006	\$452,157	\$500,108	\$373,082	\$480,478	\$486,100
Remodeling & Renovations	\$256,478	\$122,432	\$94,865	\$137,971	\$373,651	\$247,100
Software -Not Capitalized	\$19,593	\$38,657	\$40,022	\$32,049	\$23,231	\$23,503
Total Capital Outlay	\$2,064,978	\$2,010,616	\$2,146,704	\$1,729,161	\$2,214,156	\$2,121,395
Other Expenses						
Dues and Fees	\$905,378	\$1,232,566	\$1,004,679	\$1,004,679	\$1,424,230	\$1,440,893
Judgments	\$9,000	\$0	\$0	\$0	\$9,000	\$9,000
Miscellaneous Expense	\$31,792	\$32,881	\$33,087	\$33,087	\$31,218	\$32,918
Field Trips	\$3,870	\$0	\$3,993	\$3,993	\$0	\$3,993
Total Other Expenses	\$950,040	\$1,265,447	\$1,041,759	\$1,041,759	\$1,464,448	\$1,486,804
Total Appropriations by Object	\$95,029,760	\$100,531,124	\$107,683,785	\$108,782,627	\$108,413,156	\$115,357,642

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

**Comparative Statement of Appropriations by Function
For the Fiscal Years of 2015 -16 to 2018-19**

Appropriations by Function	2015-2016 Actual	2016-2017 Unaudited Actual	2017-2018 Original Budget	2017-2018 Amended Budget	2017-2018 Projected Actual	2018-2019 Preliminary Budget
Instruction	\$269,160,114	\$278,734,948	\$294,995,712	\$296,164,821	\$299,854,058	\$311,226,867
Pupil Personnel Services	\$22,581,575	\$23,782,594	\$25,163,051	\$25,184,815	\$24,989,792	\$26,006,417
Instructional Media Services	\$4,520,573	\$3,682,954	\$3,896,731	\$3,896,731	\$6,017,552	\$5,806,408
Instruction and Curriculum Dev	\$2,846,537	\$3,002,833	\$3,177,133	\$3,159,234	\$3,127,438	\$3,182,639
Instructional Staff Training	\$751,884	\$1,005,239	\$1,063,587	\$1,056,891	\$1,349,781	\$1,399,633
Instruction Related Technology	\$4,469,036	\$5,727,479	\$6,059,930	\$5,696,146	\$5,589,935	\$5,883,706
Board of Education	\$583,368	\$729,176	\$771,501	\$1,122,835	\$1,301,790	\$841,214
Legal Services	\$362,211	\$425,189	\$398,787	\$398,787	\$352,454	\$356,577
General Administration	\$1,901,320	\$1,801,722	\$1,909,303	\$1,975,102	\$1,895,229	\$2,819,682
School Administration	\$18,107,395	\$18,264,836	\$19,325,017	\$19,345,017	\$20,395,183	\$21,101,318
Facilities Acquisition & Construction	\$38,960	\$60,182	\$63,675	\$29,981	\$208,379	\$117,960
Fiscal Services	\$1,991,920	\$2,144,985	\$2,269,490	\$1,980,267	\$2,003,395	\$2,079,943
Food Services	\$51,209	\$48,601	\$51,422	\$106,421	\$89,656	\$44,379
Central Services	\$5,645,247	\$5,770,242	\$6,105,175	\$5,996,873	\$6,245,477	\$6,310,512
Pupil Transportation	\$15,502,233	\$15,556,478	\$16,459,452	\$16,447,381	\$15,956,124	\$16,497,850
Operation of Plant	\$33,509,506	\$33,557,951	\$35,505,818	\$36,405,818	\$36,033,264	\$37,200,781
Maintenance of Plant	\$14,813,050	\$15,807,393	\$16,724,932	\$16,226,923	\$15,704,444	\$16,673,492
Administrative Technology Services	\$3,657,997	\$3,171,796	\$3,355,903	\$3,271,180	\$2,579,137	\$3,021,909
Community Services	\$2,568,075	\$2,744,526	\$2,903,831	\$2,903,831	\$2,987,943	\$2,850,910
Transfers to Other Funds	\$577,910	\$577,910	\$577,910	\$577,910	\$577,910	\$0
Total	\$403,640,120	\$416,597,034	\$440,778,360	\$441,946,964	\$447,258,941	\$463,422,197



Definitions of Graph Categories

School Direct costs are a compilation of the functions: Instruction, Pupil Personnel Services, Instructional Media Services, Instructional Technology Services, and Community Services

School Support costs are a compilation of the functions: Instruction and Curriculum Development, Instructional Staff Training, School Administration, Transportation, Operation of Plant, Food Service and Transfers to other funds.

District Support Services are a compilation of the functions: Administrative Technology Services, Fiscal Services, Central Services, and Maintenance of Plant.

District Administration Services are a compilation of the functions: Board of Education, Legal Services, and General Administration.