

The School Board of Sarasota County, Florida
General Fund
Budget Work Session June 21, 2016

Executive Summary

In this budget work-session, there will be an update on the estimated results of operations for the General Fund through June 30, 2016, and review of the tentative budget for 2016-2017. The Sarasota County estimated student FTE increase for 2016-2017 is 387.79. The negotiated salary increase and the fourth calculation of the Florida Education Finance Program has been included in the projected results of operations through June 30, 2016. The revenue and appropriation assumptions used in preparing the tentative budget for the fiscal year 2016-2017 are as follows: Revenues are estimated based upon the Legislative Conference Report dated March 8, 2016. For the fiscal year 2016-2017, the following appropriation assumptions have been used in preparation of the budget. Salaries and employee benefits have been increased for the additional positions associated with district student growth. The only salary increase that has been included is the half a percent increase for instructional staff on the performance salary schedule who are either highly effective or effective. Employee benefits have been increased for a group health plan estimated increase of 10%. A consumer price index increase of 1% has been used to compute the cost of materials and supplies. The state categorical instructional material allocation is estimated to be fully expended. Energy related costs based upon information being received from Florida Power and Light are being estimated to increase above the Consumer Price Index. At this time a 4% increase is being applied to the electric budget. Fuel costs are estimated to increase 2%. Following are tables detailing the estimated impact upon the school district for the fiscal years 2015-2016 and 2016-2017. A comparison between what was presented at the May work-session and this work-session has been provided to facilitate an understanding of the changes.

Final Taxable Value Tax Roll and Millage rates 2015-2016

Tax Roll	Required Local Effort Millage	Discretionary Millage	Voted Operating Millage	Capital Millage	Total Millage
\$50,301,897,178	4.515	.748	1.000	1.500	7.763

Preliminary 2016 Tax Roll from the Property Appraiser and Millage Rates per the Final Conference Report dated March 8, 2016

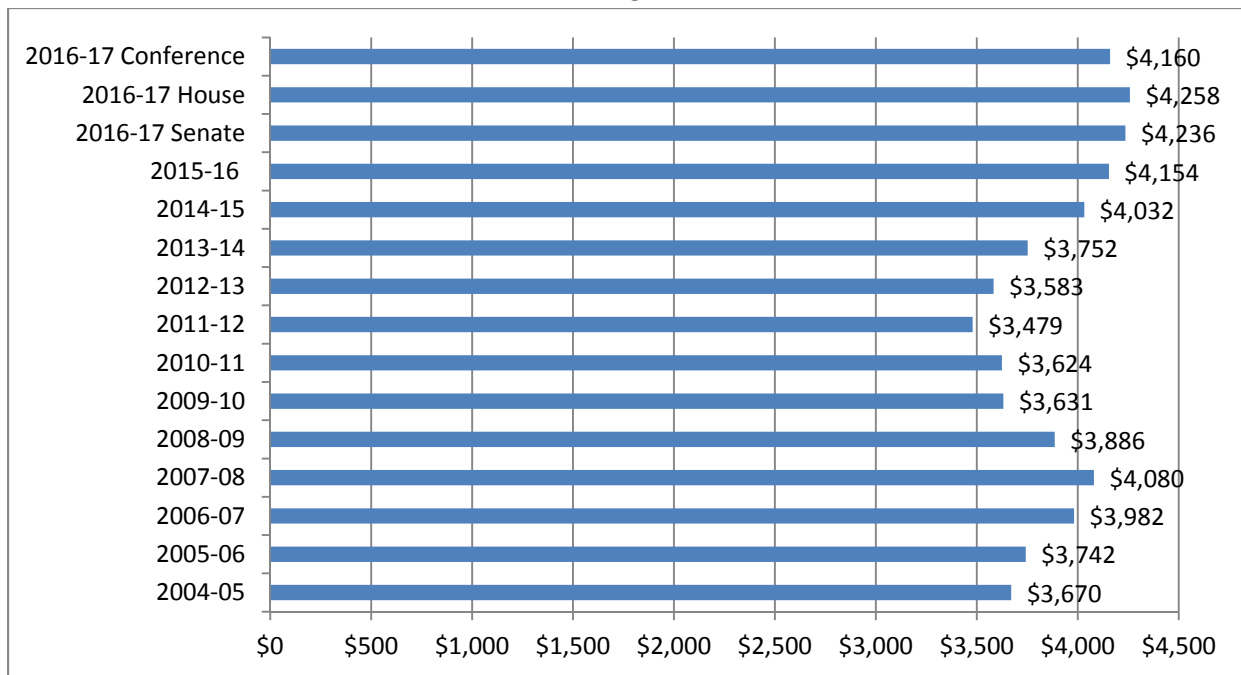
Tax Roll	Required Local Effort Millage	Discretionary Millage	Voted Operating Millage	Capital Millage	Total Millage
\$54,381,405,211	4.222	.748	1.000	1.500	7.470

Tax Roll and Millage Rate proposed changes from the current values to the Final Conference Report dated March 8, 2016.

Tax Roll Increase	Required Local Effort Millage Decrease	Discretionary Millage No Change	Voted Operating Millage No Change	Capital Millage No Change	Total Millage Rate Decrease
8.11%					
\$4,079,508,033	(.293)	.000	.000	.000	(.293)

The School Board of Sarasota County, Florida
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Florida Education Finance Program Base Student Allocation



2015-2016 Projected Results of Operations through June 30, 2016

General Fund Revenues and Transfers in From Other Funds forecasted for the 2015-2016 fiscal year with a comparison between the May 17, 2016, work-session and the June 21, 2016, work-session

Description	May 17, 2016 Projected Results of Operations for 2015-2016	June 21, 2016 Projected Results of Operations for 2015-2016	Increase (Decrease)
Federal Direct – The decrease is based on revenues received through May 31, 2016.	\$2,495,351	\$2,475,745	(\$19,606)
State – The majority of the decrease is related to the increase of funds distributed for the John McKay Scholarship Program, as reported in the fourth calculation of the Florida Education Finance Program.	\$77,945,870	\$77,899,956	(\$45,914)
Local – The majority of the increase is related to estimating the receipt of miscellaneous local resources.	\$315,571,430	\$315,876,852	\$305,422
Transfers In From Other Funds – The change is based upon the capital flow through to charter schools will increase.	\$19,592,073	\$19,779,906	\$187,833
Total Revenues and Transfers in from Other Funds.	\$415,604,724	\$416,032,459	\$427,735

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2015-2016 Projected Appropriations and Transfers Out

Description	May 17, 2016 Projected Results of Operations for 2015-2016	June 21, 2016 Projected Results of Operations for 2015-2016	Increase (Decrease)
Salaries – The decrease is based upon the results of operations through May 31, 2016.	\$240,787,996	\$240,470,400	(\$317,596)
Employee Benefits – The increase is based upon the results of operations through May 31, 2016.	\$73,157,489	\$73,179,099	\$21,610
Purchased Services District – Based upon the results of operations through May 31, 2016 it is estimated expenditures will decrease. The major area of decrease is in professional services.	\$23,688,585	\$23,548,343	(\$140,242)
Purchased Services Charter Schools – The increase is based upon the results of operations through May 31, 2016.	\$50,141,207	\$50,556,122	\$414,915
Energy Services – Based upon the results of operations through May 31, 2016, it is estimated expenditures will decrease.	\$9,923,152	\$9,892,911	(\$30,241)
Materials and Supplies – Based upon the results of operations through May 31, 2016 it is estimated expenditures will increase.	\$10,012,824	\$10,242,545	\$229,721
Capital Outlay – Based upon the results of operations through May 31, 2016, it is estimated expenditures will increase. The major area of increase is equipment and furniture.	\$1,930,653	\$2,016,431	\$85,778
Other Expenses - Based upon the results of operations through May 31, 2016, it is estimated expenditures will decrease. The major area of decrease is in dues and fees.	\$849,717	\$752,229	(\$97,488)
Transfer Out – No change	\$577,910	\$577,910	\$0
Total Appropriations and Transfers Out	\$411,069,533	\$411,235,990	\$166,457

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

Budget Work Session June 21, 2016

2015-2016 Projected Gross Fund Balance and Unassigned Fund Balance

Description	May 17, 2016 Projected Results of Operations for 2015-2016	June 21, 2016 Projected Results of Operations for 2015-2016	Increase (Decrease)
Beginning Gross Fund Balance	\$44,840,713	\$44,840,713	\$0
Add Revenues and Transfers In	\$415,604,724	\$416,032,459	\$427,735
Less Appropriations and Transfers Out	\$411,069,533	\$411,235,990	\$166,457
Ending Gross Fund Balance	\$49,375,904	\$49,637,182	\$261,278
Ending Unassigned Fund Balance	\$37,682,537	\$37,943,815	\$261,278
Ending Unassigned Fund Balance Percentage	9.17%	9.23%	.06%

2016-2017 Preliminary General Fund Budget Based Upon Conference Report

Dated March 8, 2016

**General Fund Revenues and Transfers in From Other Funds forecasted for the 2016-2017 fiscal year
with a comparison between the May 17, 2016, work-session and the June 21, 2016, work-session**

Description	May 17, 2016 Preliminary Budget	June 21, 2016 Tentative Budget	Increase (Decrease)
Federal Direct – The ROTC reimbursements are estimated to decrease from the previous estimate based upon May 31, 2016 data.	\$2,545,258	\$2,525,260	(\$19,998)
State – The majority of the decrease is a revised estimate of the amount that will be transferred for John McKay scholarships.	\$80,017,155	\$79,940,813	(\$76,342)
Local – The majority of the increase is based upon receipt of the preliminary tax roll from the property appraiser on June 1, 2016, and an increase in the estimate of miscellaneous local resources. The tax roll increase from the state projection is approximately \$125 million. This increase will increase tax collections by approximately \$209,000.	\$320,400,776	\$320,915,561	\$514,785
Transfers In From Other Funds – The change is based upon the capital flow through to charter schools. This will increase the transfer above the previous estimate.	\$19,789,329	\$19,873,615	\$84,286
Total Revenues and Transfers in from Other Funds.	\$422,752,518	\$423,255,249	\$502,731

The School Board of Sarasota County, Florida
General Fund
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Estimated General Fund Appropriations and Transfer out for 2016-2017

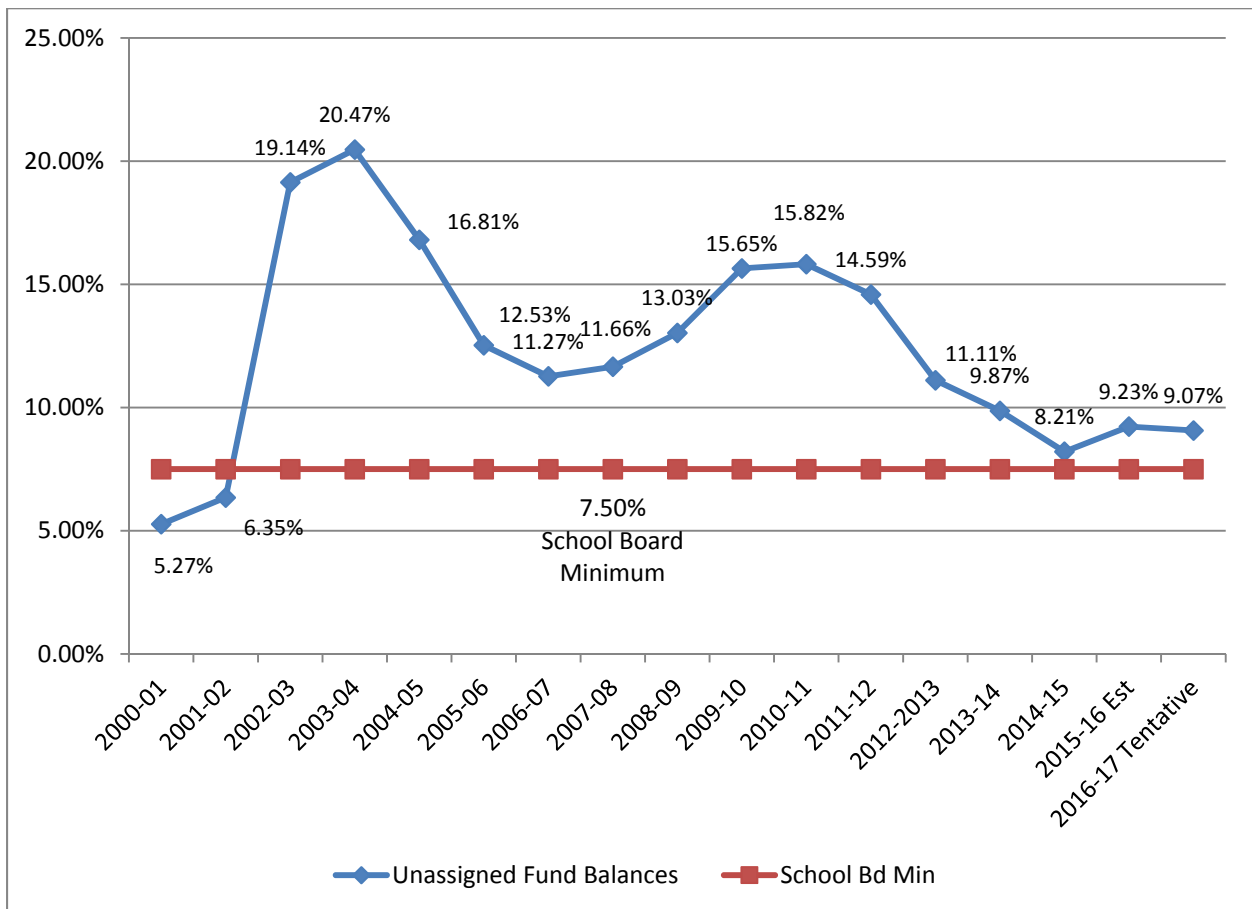
Description	May 17, 2016 Preliminary Budget	June 21, 2016 Tentative Budget	Increase (Decrease)
Salaries –The majority of the change is based upon updating the estimate based upon results of operations through May 31, 2016.	\$242,424,038	\$242,741,668	\$317,630
Employee Benefits – The majority of the change is based upon updating the estimate based upon results of operations through May 31, 2016.	\$76,750,628	\$76,738,220	(\$12,408)
Purchased Services District – The estimated results of operations for 2015-2016 has been updated through May 31, 2016. This update impacts the estimate for 2016-2017.	\$23,985,591	\$23,900,012	(\$85,579)
Purchased Services Charter Schools – The increase is related to the tax roll increasing above the state estimate and the estimated capital flow through to charters will increase.	\$55,053,815	\$55,166,662	\$112,847
Energy Services - The estimated results of operations for 2015-2016 have been updated through May 31, 2016. This update impacts the estimate for 2016-2017.	\$10,183,510	\$10,239,710	\$56,200
Materials and Supplies - The estimated results of operations for 2015-2016 have been updated through May 31, 2016. This update impacts the estimate for 2016-2017.	\$10,525,647	\$10,690,935	\$165,288
Capital Outlay - The estimated results of operations for 2015-2016 has been updated through May 31, 2016. This update impacts the estimate for 2016-2017. The majority of the increase is in furniture and equipment.	\$1,949,959	\$2,036,595	\$86,636
Other Expenses - The estimated results of operations for 2015-2016 has been updated through May 31, 2016. This update impacts the estimate for 2016-2017. The majority of the decrease is in Dues and Fees.	\$858,214	\$759,751	(\$98,463)
Transfers Out – No change	\$577,910	\$577,910	\$0
Total Appropriations and Transfers Out	\$422,309,312	\$422,851,463	\$542,151

The School Board of Sarasota County, Florida
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2016-2017 Projected Gross Fund Balance and Unassigned Fund Balance

Description	May 17, 2016 Preliminary Budget	June 21, 2016 Tentative Budget	Increase (Decrease)
Beginning Gross Fund Balance	\$49,375,904	\$49,637,182	\$261,278
Add Revenues and Transfers In	\$422,752,518	\$423,255,249	\$502,731
Less Appropriations and Transfers Out	\$422,309,312	\$422,851,463	\$542,151
Ending Gross Fund Balance	\$49,819,110	\$50,040,969	\$221,858
Ending Unassigned Fund Balance	\$38,125,743	\$38,347,602	\$221,858
Ending Unassigned Fund Balance Percentage	9.03%	9.07%	.04%

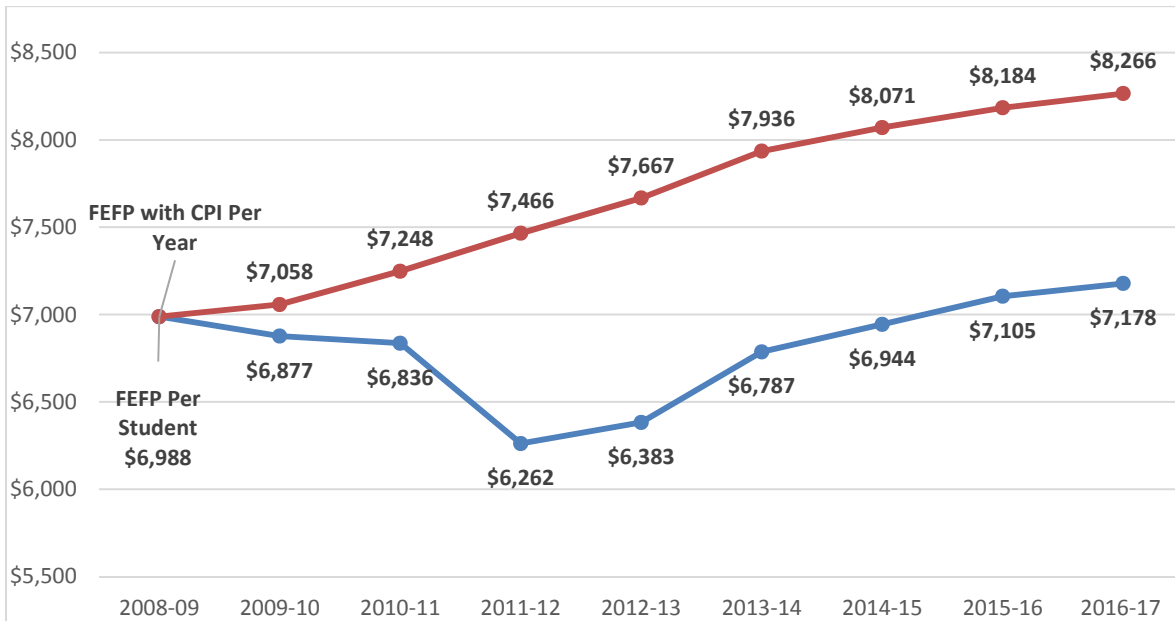
End of Year Unassigned Fund Balances



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

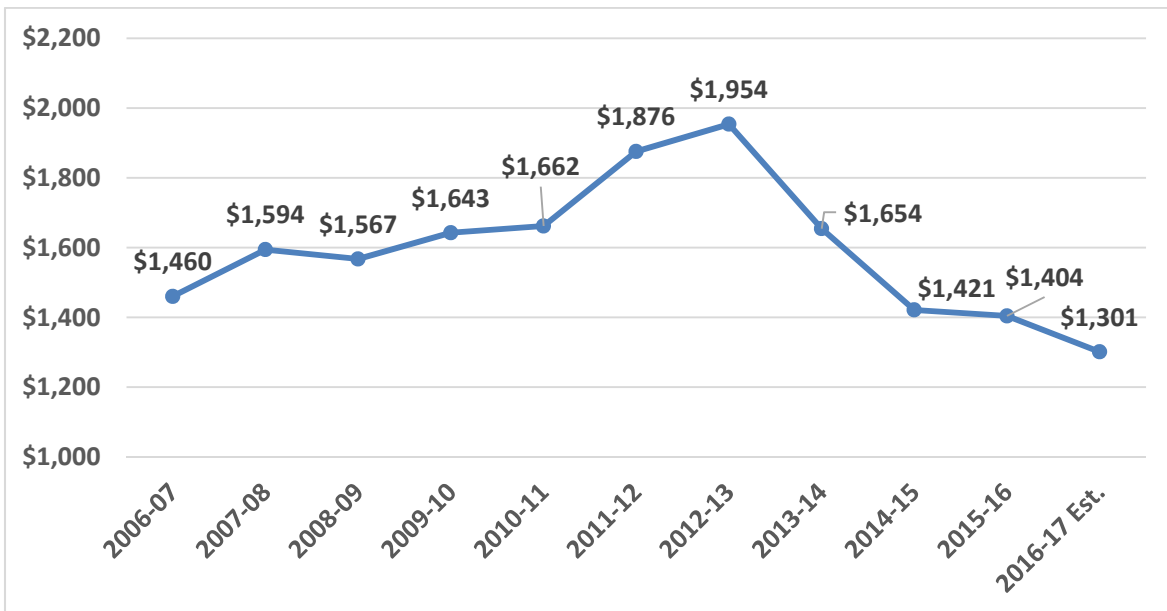
Budget Work Session June 21, 2016

Total State Florida Education Finance Program Funding per student as compared to applying the Consumer Price Index changes since 2008-2009



Other Impacts upon the General Fund

The graph below displays the funding per student that is being received from the Federal Individuals with Disabilities Educational Act. The decrease in funding is a direct result of the federal sequestration. Due to the decreased allocation the General Operating Fund is having to fund a larger number of positions that were before being funded from the federal funds. Built into the 2015-2016 estimated results of operations for the General Fund is funding approximately \$2.4 million of salaries and benefits previously funded from I.D.E.A. federal funds and a similar amount for 2016-2017.



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

**Comparative Statement Of Estimated Revenues, Appropriations, and Fund Balance for the Fiscal Years
2014-15 through 2016-17**

Based Upon Results of Operations through May 31, 2016

Account Description	2014-2015 Actual	2015-2016 Original Budget	2015-2016 Amended Budget	2015-2016 Projected Actual	2016-2017 Tentative Budget
Revenues and Transfers In from Other Funds					
Federal Direct	\$2,583,617	\$2,440,613	\$2,440,613	\$2,475,745	\$2,525,260
State	\$78,782,270	\$80,305,265	\$77,822,127	\$77,899,956	\$79,940,813
Local	\$295,585,087	\$313,346,474	\$313,346,474	\$315,876,852	\$320,915,561
Total Revenues	\$376,950,974	\$396,092,352	\$393,609,214	\$396,252,553	\$403,381,634
Transfers In					
Property Insurance Millage transfer	\$2,894,960	\$2,496,623	\$2,496,623	\$2,496,623	\$2,521,589
Capital (P.E.C.O.maintenance)	\$730,373	\$766,892	\$777,187	\$777,187	\$761,643
Capital (Charter School)	\$1,997,191	\$1,497,893	\$1,497,893	\$1,685,727	\$1,770,013
Capital (Millage maintenance)	\$12,668,491	\$12,826,847	\$12,826,847	\$13,063,289	\$13,063,289
Capital (Millage equipment)	\$1,757,080	\$1,757,080	\$1,757,080	\$1,757,080	\$1,757,080
Total Transfers In	\$20,048,095	\$19,345,336	\$19,355,631	\$19,779,906	\$19,873,615
Total Revenues & Transfers In	\$396,999,069	\$415,437,688	\$412,964,845	\$416,032,459	\$423,255,249
Appropriations					
Salaries	\$235,083,610	\$243,166,745	\$242,686,669	\$240,470,400	\$242,741,668
Employee Benefits	\$71,272,507	\$74,310,329	\$74,841,807	\$73,179,099	\$76,738,220
Purchased Services - District	\$23,280,797	\$23,893,632	\$23,933,632	\$23,548,343	\$23,900,012
Purchased Services - Charter schools	\$47,368,518	\$51,143,096	\$49,306,673	\$50,556,122	\$55,166,662
Energy Services	\$10,847,083	\$10,956,156	\$10,065,395	\$9,892,911	\$10,239,710
Materials and Supplies	\$12,029,699	\$10,277,610	\$10,176,091	\$10,242,545	\$10,690,935
Capital Outlay	\$1,752,300	\$1,787,346	\$2,113,047	\$2,016,431	\$2,036,595
Other Expenses	\$856,828	\$873,964	\$731,571	\$752,229	\$759,751
Transfers Out	\$550,279	\$577,910	\$577,910	\$577,910	\$577,910
Total Appropriations	\$403,041,620	\$416,986,788	\$414,432,795	\$411,235,990	\$422,851,463
Excess (Deficiency) of Revenues and Transfers Over Expenditures	(\$6,042,551)	(\$1,549,100)	(\$1,467,950)	\$4,796,469	\$403,786
Fund Balance					
Beginning Gross Fund Balance	\$50,883,264	\$44,840,713	\$44,840,713	\$44,840,713	\$49,637,182
Ending Gross Fund Balance	\$44,840,713	\$43,291,613	\$43,372,763	\$49,637,182	\$50,040,969
Composition of Ending Gross Fund Balance					
Assigned for Encumbrances	\$1,084,179	\$1,084,179	\$1,084,179	\$1,084,179	\$1,084,179
Non Spendable - Inventory	\$184,511	\$184,511	\$184,511	\$184,511	\$184,511
Assigned for Categorical & Grant Carry forwards	\$2,783,813	\$2,783,813	\$2,783,813	\$2,628,136	\$2,628,136
Restricted for Work Force Development	\$5,125,575	\$3,294,075	\$3,294,075	\$5,366,293	\$5,366,293
Assigned School & Department Carry forwards	\$2,558,156	\$2,430,248	\$2,430,248	\$2,430,248	\$2,430,248
Unassigned by Board Policy 10% to 7.5% of Total Appropriations	\$33,104,479	\$33,514,788	\$33,595,938	\$37,943,815	\$38,347,601
Unassigned - Amount beyond assigned 10%					
Total Ending Gross Fund Balance	\$44,840,713	\$43,291,613	\$43,372,763	\$49,637,182	\$50,040,969

The School Board of Sarasota County, Florida
General Fund
Comparative Statement of Revenues for the Fiscal Years
2014-2015 through 2016-2017
Based Upon Results of Operations through May 31, 2016

Account Description	2014-2015 Actual	2015-2016 Original Budget	2015-2016 Amended Budget	2015-2016 Projected Actual	2016-2017 Tentative Budget
Federal Direct					
ROTC / PELL / SEOG	\$349,752	\$356,747	\$356,747	\$391,879	\$399,717
Medicaid Reimbursement	\$2,233,865	\$2,083,865	\$2,083,865	\$2,083,865	\$2,125,542
Total Federal Direct	\$2,583,617	\$2,440,613	\$2,440,613	\$2,475,745	\$2,525,260
State					
Florida Ed. Finance Program	\$1,091,678	\$1,296,949	(\$1,652,228)	(\$1,553,668)	\$955,184
Florida Ed. Finance Program audit reduction from 2008-2009 and 2010- 2011.	\$0				
ESE Scholarships	(\$2,737,470)	(\$2,837,426)	(\$2,875,413)	(\$2,969,274)	(\$3,028,659)
Best and Brightest Scholarship			\$1,354,028	\$1,362,285	
Work Force Development	\$7,498,320	\$7,246,859	\$7,246,859	\$7,246,859	\$7,147,469
Adults with Disabilities	\$435,808	\$0	\$0	\$0	
Ed. Enhancement / Lottery	\$153,943				
CO&DS Withheld for Admin	\$27,292	\$27,292	\$27,292	\$27,292	\$27,292
Race Track Funds	\$446,500	\$446,500	\$446,500	\$446,500	\$446,500
Class Size Reduction	\$46,984,541	\$48,231,194	\$47,237,082	\$47,237,082	\$47,968,961
Instructional Materials	\$3,464,777	\$3,680,130	\$3,550,589	\$3,549,525	\$3,595,235
State License Tax	\$245,898	\$250,816	\$250,816	\$250,816	\$250,816
Transportation	\$5,826,209	\$5,910,296	\$6,225,934	\$6,226,814	\$6,296,252
Safe Schools	\$1,003,819	\$962,993	\$959,207	\$959,475	\$959,228
Supplemental Academic Instruction	\$8,387,902	\$8,615,669	\$8,615,669	\$8,615,669	\$8,741,111
Reading Instruction	\$1,991,014	\$2,033,398	\$2,005,482	\$2,006,075	\$2,007,873
Teachers Lead Program	\$695,795	\$702,713	\$702,713	\$702,713	\$694,084
Florida School Recognition Program	\$2,390,950	\$2,548,125	\$2,545,838	\$2,734,660	\$2,546,034
Digital Classrooms	\$583,371	\$897,834	\$889,836	\$890,400	\$1,166,700
Other Miscellaneous State	\$291,923	\$291,923	\$291,923	\$166,733	\$166,733
Total State	\$78,782,270	\$80,305,265	\$77,822,127	\$77,899,956	\$79,940,813
Local					
District School Tax (Required Local Effort)	\$205,476,788	\$217,879,384	\$217,879,384	\$220,686,625	\$219,908,680
District School Tax (Discretionary)	\$33,936,109	\$36,184,232	\$36,184,232	\$36,561,151	\$39,050,199
Voted School Tax	\$45,369,130	\$48,374,641	\$48,374,641	\$48,878,544	\$52,206,149
Course Fees	\$1,764,285	\$1,781,928	\$1,781,928	\$1,781,928	\$1,781,928
Childcare Fees	\$1,836,737	\$1,855,104	\$1,855,104	\$1,936,255	\$1,936,255
Rent	\$287,382	\$287,382	\$287,382	\$299,863	\$299,863
Interest	\$221,377	\$223,591	\$223,591	\$223,591	\$223,591
Food Service Indirect Cost	\$391,815	\$395,733	\$395,733	\$401,438	\$401,438
Federal Indirect Cost	\$757,964	\$765,544	\$765,544	\$765,544	\$765,544
Other Misc. Sources	\$5,543,500	\$5,598,935	\$5,598,935	\$4,341,913	\$4,341,913
Total Local	\$295,585,087	\$313,346,474	\$313,346,474	\$315,876,852	\$320,915,561
Total Revenues	\$376,950,974	\$396,092,351	\$393,609,213	\$396,252,553	\$403,381,634

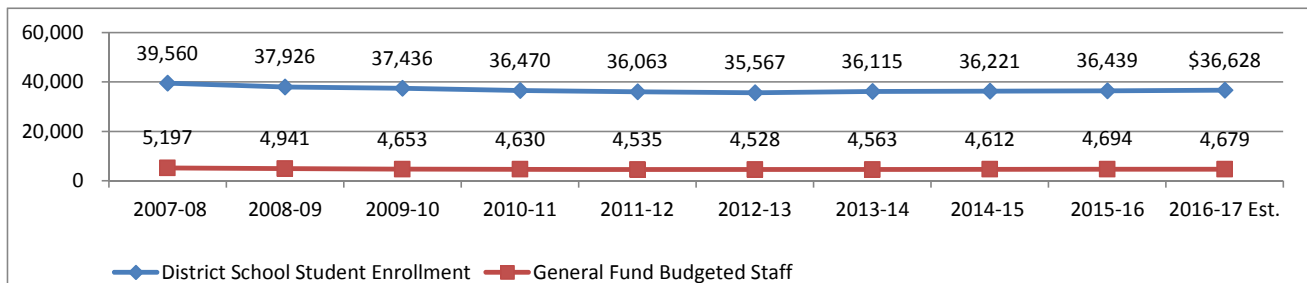
**The School Board of Sarasota County, Florida
General Fund**

Comparison of Positions

2014-2015 through 2016-2017

Based Upon Results of Operations through May 31, 2016

Classification	2014-2015 Actual Filled	2015-2016 Original Budget	2015-2016 Amended Budget	2015-2016 Actual Filled	2016-2017 Tentative 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	2,386.4	2,538.0	2,495.1	2,421.2	2,517.9
Teacher Aides & Para Aides	530.7	574.1	567.6	542.4	569.6
Guidance Counselors & Behavior Specialists	99.7	103.2	104.4	102.4	106.4
Psychologists and Social Workers	25.2	29.9	30.2	29.6	30.2
Total Instructional Personnel	3,041.9	3,245.1	3,197.3	3,095.6	3,224.1
Educational Support Personnel					
The Florida Legislature has defined Educational Support Employees as "employees whose job functions are neither administrative nor instructional, yet whose work supports the educational process."					
Managers / Supv. / Specialists	117.3	114.8	120.8	115.1	122.1
Bus Aides	56.0	58.0	58.0	54.0	58.0
Bus Drivers	242.0	268.5	269.0	236.5	269.0
Custodians	254.6	324.6	324.6	265.6	324.6
Data Processing Pers.	87.2	94.2	94.2	92.2	94.2
District & School Secretarial	297.3	312.3	307.1	305.1	309.7
Maint. /Mechanics/Delivery	151.1	162.1	162.1	152.1	162.1
Total Educational Support Pers.	1,205.5	1,334.5	1,335.8	1,220.6	1,339.7
Administrative Personnel					
The Florida Legislature has defined Administrative personnel as "those employees responsible for management functions such as the development of policies and implementation of those policies through the direction of personnel."					
School Board Members	5.0	5.0	5.0	5.0	5.0
Superintendent	1.0	1.0	1.0	1.0	1.0
Assistant Principals	48.0	52.0	52.0	52.0	53.0
Associate Superintendents	2.0	2.0	2.0	2.0	2.0
Directors & Executive Directors	16.4	15.4	15.4	15.4	15.4
Principals	39.0	39.0	39.0	39.0	39.0
Total Administrative Pers.	111.4	114.4	114.4	114.4	115.4
Grand Total	4,358.9	4,694.1	4,647.5	4,430.6	4,679.2



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

Comparison of Salaries

2014-2015 through 2016-2017

Based Upon Results of Operations through May 31, 2016

Classification	2014-2015 Actual	2015-2016 Original Budget	2015-2016 Amended Budget	2015-2016 Projected Actual	2016-2017 Tentative 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	\$137,389,696	\$139,092,257	\$140,712,181	\$140,884,663	\$142,884,060
Teacher Aides & Para Aides	\$11,640,946	\$11,652,127	\$11,752,127	\$11,951,752	\$11,993,654
Guidance Counselors	\$5,893,749	\$5,908,824	\$5,908,824	\$5,892,143	\$6,035,044
Psychologists and Social Workers	\$1,972,332	\$2,357,074	\$2,357,074	\$2,071,008	\$2,081,363
After School Childcare Staff	\$1,012,354	\$1,032,601	\$1,032,601	\$942,042	\$984,434
Part Time Adult Teaching Staff	\$1,482,340	\$1,526,811	\$1,526,811	\$1,436,718	\$1,501,370
Extra Duty Days	\$655,045	\$687,797	\$687,797	\$567,172	\$612,695
Longevity (Classified & Instructional)	\$7,926,975	\$8,085,515	\$8,085,515	\$7,451,586	\$7,377,070
Substitutes-Classified	\$3,037,784	\$3,159,296	\$3,159,296	\$2,821,188	\$2,948,142
Supplements	\$2,636,484	\$2,768,308	\$2,768,308	\$2,742,336	\$3,015,741
Temporary/P.T.Hourly	\$940,278	\$987,292	\$987,292	\$919,973	\$961,372
Terminal Leave Pay	\$3,764,829	\$4,730,740	\$4,730,740	\$4,788,910	\$4,788,910
One Time Payments	\$2,090,850	\$2,868,093	\$2,868,093	\$3,286,708	\$2,796,034
Total Instructional Personnel	\$180,443,662	\$184,856,734	\$186,576,658	\$185,756,199	\$187,979,889
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	\$7,024,987	\$6,799,788	\$6,799,788	\$7,218,841	\$7,713,108
Bus Aides	\$885,728	\$926,368	\$926,368	\$292,619	\$292,619
Bus Drivers	\$5,295,038	\$5,796,109	\$5,296,109	\$5,280,217	\$5,340,050
Custodians	\$7,740,240	\$9,750,021	\$8,050,021	\$7,829,802	\$7,829,802
Data Processing Pers.	\$3,840,947	\$4,098,656	\$4,098,656	\$3,850,651	\$3,850,651
District & School Secretarial	\$9,569,976	\$9,955,056	\$9,955,056	\$9,596,163	\$9,516,266
Extra Duty Days	\$66,929	\$70,276	\$70,276	\$104,326	\$109,021
Longevity	\$2,412,351	\$2,532,969	\$2,532,969	\$2,381,872	\$2,334,234
Maint. /Mechanics/Delivery	\$6,436,871	\$6,823,398	\$6,823,398	\$6,275,584	\$5,888,441
Total Educational Support Pers.	\$43,273,067	\$46,752,640	\$44,552,640	\$42,830,075	\$42,874,194
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	\$193,795	\$193,795	\$193,795	\$194,170	\$198,053
Superintendent	\$216,202	\$213,499	\$213,499	\$221,652	\$221,652
Assistant Principals	\$4,420,465	\$4,734,197	\$4,734,197	\$4,712,432	\$4,712,432
Asst Superintendents	\$340,645	\$340,120	\$340,120	\$344,423	\$344,423
Directors & Executive Directors	\$1,780,416	\$1,715,623	\$1,715,623	\$1,671,695	\$1,686,308
Principals	\$4,415,358	\$4,360,136	\$4,360,136	\$4,739,754	\$4,724,717
Total Administrative Pers.	\$11,366,881	\$11,557,371	\$11,557,371	\$11,884,126	\$11,887,585
Grand Total	\$235,083,610	\$243,166,745	\$242,686,669	\$240,470,400	\$242,741,668

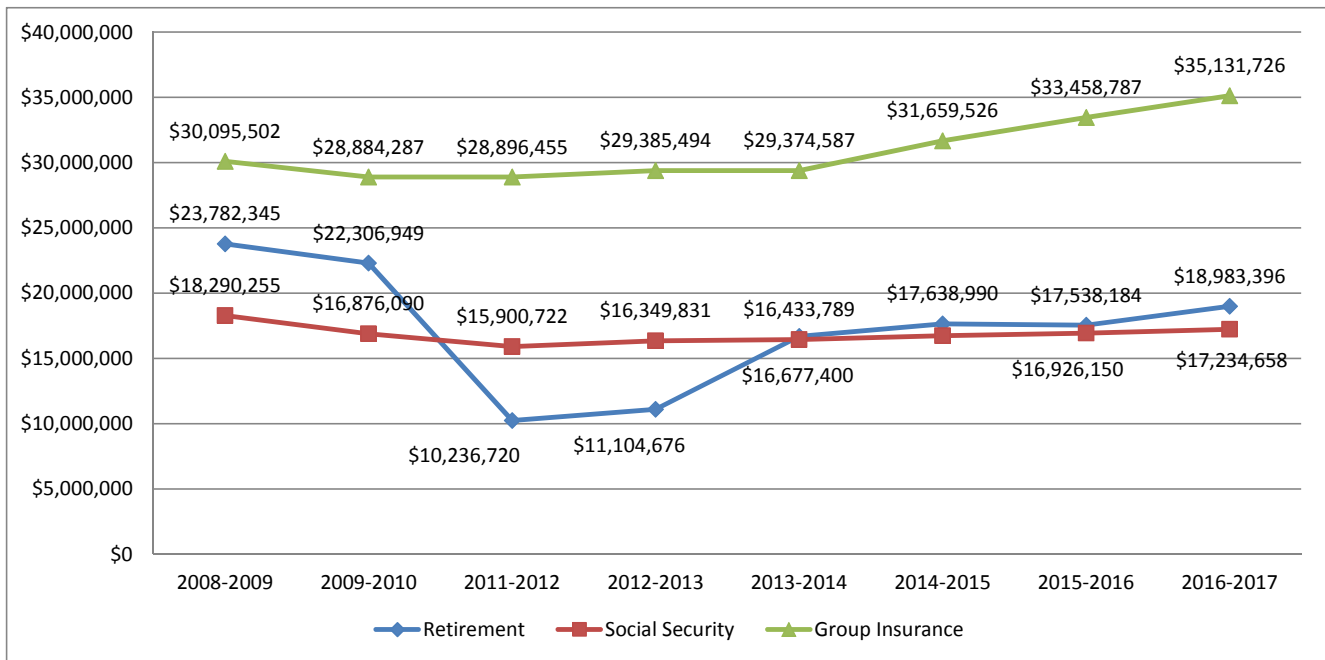
**The School Board of Sarasota County, Florida
General Fund**

**Comparative Statement of Employee Benefits
2014-2015 through 2016-2017**

Based Upon Results of Operations through May 31, 2016

Employee Benefit Detail	2014-2015 Actual	2015-2016 Original Budget	2015-2016 Amended Budget	2015-2016 Projected Actual	2016-2017 Tentative Budget
Retirement	\$17,638,990	\$18,437,170	\$18,437,170	\$17,538,184	\$18,983,396
Social Security	\$16,723,043	\$17,264,839	\$17,264,839	\$16,926,150	\$17,234,658
Group Insurance	\$31,659,526	\$33,242,503	\$33,763,981	\$33,458,787	\$35,131,726
Cafeteria Plan, Group Life, Disability Dental/Vision Insurance	\$2,049,646	\$2,090,639	\$2,090,639	\$2,086,016	\$2,127,736
Employee Assistance Programs including unemployment compensation	\$348,019	\$351,499	\$351,499	\$346,819	\$353,755
Early Retirement Plan Insurance	\$517,907	\$492,012	\$502,012	\$489,318	\$479,532
Workers Compensation	\$2,335,376	\$2,431,667	\$2,431,667	\$2,333,825	\$2,427,417
Total	\$71,272,507	\$74,310,329	\$74,841,807	\$73,179,099	\$76,738,220

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



The School Board of Sarasota County, Florida
General Fund

Comparative Statement of Appropriations by Object, For the Fiscal Years 2014-15 through 2016-17
Based Upon Results of Operations through May 31, 2016

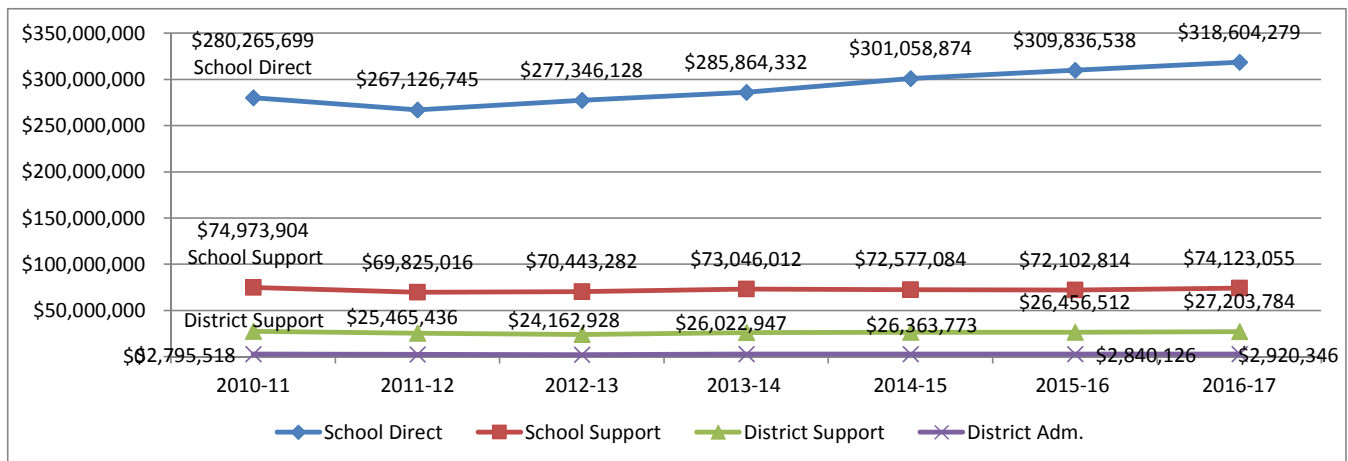
Appropriations by Object	2014-2015 Actual	2015-2016 Original Budget	2015-2016 Amended Budget	2015-2016 Projected Actual	2016-2017 Tentative Budget
Purchased Services					
Professional Services	\$4,163,583	\$4,270,855	\$4,070,855	\$3,777,307	\$3,921,080
Charter School Payments	\$47,368,518	\$51,143,096	\$49,306,673	\$50,556,122	\$55,166,662
Second Chance School Payments	\$1,039,119	\$1,065,702	\$1,065,702	\$1,066,565	\$1,087,896
Virtual School Payments	\$133,570	\$136,241	\$136,241	\$136,241	\$137,604
Physical Exams	\$22,586	\$23,038	\$23,038	\$21,281	\$21,493
Insurance Premiums	\$3,212,804	\$2,796,623	\$2,796,623	\$2,621,947	\$2,648,166
Legal Services	\$365,052	\$372,353	\$372,353	\$329,563	\$336,154
In County Travel	\$181,821	\$185,458	\$185,458	\$188,798	\$186,910
Out of County Travel	\$324,243	\$330,727	\$330,727	\$546,655	\$552,121
Repairs And Maintenance	\$3,725,346	\$3,799,853	\$3,999,853	\$3,892,143	\$3,931,065
Rentals and Software Licensing	\$4,448,681	\$5,065,510	\$5,065,510	\$4,810,445	\$4,858,550
Postage	\$251,105	\$256,127	\$296,127	\$268,771	\$271,459
Telephone	\$492,443	\$502,292	\$502,292	\$438,633	\$443,019
Cell Phones	\$148,913	\$151,891	\$151,891	\$134,054	\$135,394
Fiber Optic Lines / Technology Hosting	\$883,367	\$901,035	\$901,035	\$882,257	\$891,079
Utilities - Water/Sewer	\$1,224,367	\$1,248,854	\$1,248,854	\$1,253,406	\$1,265,940
Utilities - Garbage	\$334,033	\$410,714	\$410,714	\$349,531	\$353,027
Other Purchased Services	\$2,329,764	\$2,376,358	\$2,376,358	\$2,830,748	\$2,859,055
Total Purchased Services	\$70,649,315	\$75,036,728	\$73,240,305	\$74,104,465	\$79,066,674
Energy Services					
Natural & Bottled Gas	\$60,197	\$61,401	\$61,401	\$57,140	\$57,140
Electric	\$7,960,474	\$8,040,078	\$7,640,078	\$7,504,203	\$7,804,371
Gasoline /Diesel Fuel	\$2,826,412	\$2,854,676	\$2,363,915	\$2,331,568	\$2,378,199
Total Energy Services	\$10,847,083	\$10,956,156	\$10,065,395	\$9,892,911	\$10,239,710
Materials and Supplies					
Consumable Supplies	\$6,488,531	\$6,618,302	\$6,516,783	\$6,512,404	\$6,577,528
State Textbooks	\$4,320,647	\$2,414,377	\$2,414,377	\$2,414,377	\$2,784,485
Discretionary Instr. Materials	\$706,372	\$720,499	\$720,499	\$802,723	\$810,750
Periodicals & Newspapers	\$65,096	\$66,396	\$66,396	\$59,916	\$60,515
Oil & Grease	\$54,705	\$55,799	\$55,799	\$55,726	\$56,283
Repair Parts/Tires & Tubes	\$386,962	\$394,702	\$394,702	\$388,289	\$392,172
Other Materials & Supplies	\$7,386	\$7,534	\$7,534	\$9,111	\$9,202
Total Materials & Supplies	\$12,029,699	\$10,277,610	\$10,176,091	\$10,242,545	\$10,690,935
Capital Outlay					
New Library Books	\$106,205	\$108,329	\$108,329	\$69,535	\$70,230
Audio Visual - Not Capitalized	\$4,984	\$5,084	\$5,084	\$12,600	\$12,726
Equipment & Furniture	\$935,362	\$954,069	\$1,279,770	\$1,232,824	\$1,245,152
Computers / Technology Tools	\$391,100	\$398,922	\$398,922	\$384,581	\$388,427
Motor Vehicles	\$0	\$0	\$0	\$0	\$0
Remodeling & Renovations	\$274,742	\$280,237	\$280,237	\$297,761	\$300,739
Software -Not Capitalized	\$39,907	\$40,705	\$40,705	\$19,130	\$19,322
Total Capital Outlay	\$1,752,300	\$1,787,346	\$2,113,047	\$2,016,431	\$2,036,595
Other Expenses					
Dues and Fees	\$806,346	\$822,473	\$680,080	\$673,752	\$680,489
Judgments	\$2,500	\$2,550	\$2,550	\$2,550	\$2,576
Miscellaneous Expense	\$40,889	\$41,707	\$41,707	\$68,693	\$69,380
Field Trips	\$7,093	\$7,234	\$7,234	\$7,234	\$7,306
Total Other Expenses	\$856,828	\$873,964	\$731,571	\$752,229	\$759,751
Total Appropriations by Object	\$96,135,225	\$98,931,802	\$96,326,407	\$97,008,580	\$102,793,665

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

**Comparative Statement of Appropriations by Function
2014-2015 through 2016-2017**

Based Upon Results of Operations through May 31, 2016

Appropriations by Function	2014-2015 Actual	2015-2016 Original Budget	2015-2016 Amended Budget	2015-2016 Projected Actual	2016-2017 Tentative Budget
Instruction	\$265,724,056	\$274,904,168	\$274,075,790	\$272,280,965	\$279,987,939
Pupil Personnel Services	\$22,451,694	\$23,228,519	\$22,683,324	\$22,607,040	\$23,245,582
Instructional Media Services	\$6,804,492	\$7,039,926	\$7,065,038	\$8,066,798	\$8,294,646
Instruction and Curriculum Dev	\$2,738,523	\$2,833,277	\$2,869,503	\$2,918,140	\$3,000,564
Instructional Staff Training	\$1,033,501	\$1,069,259	\$998,859	\$878,801	\$903,623
Instruction Related Technology	\$3,229,764	\$3,342,333	\$3,437,800	\$4,298,106	\$4,419,507
Board of Education	\$755,594	\$781,738	\$748,194	\$518,470	\$533,115
Legal Services	\$355,570	\$372,353	\$323,172	\$321,003	\$330,070
General Administration	\$1,930,725	\$1,997,527	\$1,927,496	\$2,000,653	\$2,057,162
School Administration	\$18,029,340	\$18,653,152	\$18,618,112	\$18,420,961	\$18,941,266
Facilities Acquisition & Construction	\$43,531	\$45,037	\$34,945	\$38,960	\$40,061
Fiscal Services	\$2,011,106	\$2,080,690	\$2,072,651	\$2,051,392	\$2,109,335
Food Services	\$45,997	\$47,588	\$51,764	\$53,259	\$54,764
Central Services	\$5,916,767	\$6,121,486	\$5,953,228	\$5,648,988	\$5,808,545
Pupil Transportation	\$16,181,013	\$16,740,872	\$16,563,659	\$15,679,939	\$16,122,823
Operation of Plant	\$33,998,431	\$35,174,770	\$35,128,134	\$33,573,805	\$34,522,106
Maintenance of Plant	\$14,392,723	\$14,890,709	\$14,427,931	\$14,718,390	\$15,134,115
Administrative Technology Services	\$3,999,646	\$4,138,033	\$3,938,835	\$3,998,782	\$4,111,728
Community Services	\$2,848,868	\$2,947,440	\$2,936,451	\$2,583,629	\$2,656,605
Transfers to Other Funds	\$550,279	\$577,910	\$577,910	\$577,910	\$577,910
Total	\$403,041,620	\$416,986,788	\$414,432,797	\$411,235,990	\$422,851,463



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.