

**The School Board of Sarasota County, Florida  
General Fund  
Budget Work Session June 20, 2017**

**Executive Summary**

On February 21, 2017, the School Board discussed and provided consent to move forward with the Superintendent’s recommendations on Budget Submissions and Priorities for the 2017-18 budget.

At the March 21, 2017, work session, the Board reviewed the projected 2016-17 fiscal year results of operations as of February 28, 2017, and the preliminary 2017-18 budget that included the Superintendent’s recommendations from the February 21<sup>st</sup> Board work session and adjustments for student growth. At the School Board meeting that afternoon, the Board approved the release of school and department budgets for 2017-18.

Since the March work session, the staffing process was conducted and completed on June 5, 2017. As a result of that process, some schools have waived for positions to be added to the budget to meet their schools’ specific needs. For example, guidance counselors in the high schools, combining two ESE aides to add an ESE teaching unit, etc.

The revenue and appropriation assumptions used in preparing the tentative budget for the fiscal year 2017-2018 are as follows:

- Estimated student growth of 302.06 FTE.
- Revenues reflect the FEFP Summary from the Special Session dated June 8, 2017, except for the .748 Discretionary Millage, which was calculated based upon the June 1, 2017 Preliminary Taxable Assessed Value received from the Property Appraiser.
- Salaries and employee benefits have been increased for the additional positions associated with student growth and approved budget priorities.
- Employee benefits have been increased for an estimated group health plan increase of 10%.
- A salary increase has been included for the contractual one half a percent increase for instructional staff on the performance salary schedule who are either highly effective or effective and a one and half percent increase for all staff.

The following tables reflect the change in taxable values and the estimated impact to the school district for the 2017-2018 budget. A comparison between what was presented at the March work session and today’s work session has been provided to facilitate an understanding of the changes.

**Final Taxable Assessed Value and Millage Rates 2016-17**

| Tax Roll          | Required<br>Local Effort<br>Millage | Discretionary<br>Millage | Voted Operating<br>Millage | Capital<br>Millage | Total<br>Millage |
|-------------------|-------------------------------------|--------------------------|----------------------------|--------------------|------------------|
| \$ 54,846,630,663 | 4.185                               | 0.748                    | 1.000                      | 1.500              | 7.433            |

**The School Board of Sarasota County, Florida  
General Fund  
Budget Work Session June 20, 2017**

**Preliminary 2017 Tax Roll from the Property Appraiser and Millage Rates per the Special Session  
Report dated June 8, 2017**

| Tax Roll          | Required Local Effort Millage | Discretionary Millage | Voted Operating Millage | Capital Millage | Total Millage |
|-------------------|-------------------------------|-----------------------|-------------------------|-----------------|---------------|
| \$ 58,727,433,412 | 4.384                         | 0.748                 | 1.000                   | 1.500           | 7.632         |

**Proposed changes to Tax Roll and Millage Rate from the current values to the Special Session Report  
dated June 8, 2017**

| Tax Roll<br>(Increase 7.08%) | Required Local Effort Millage<br>(Increase) | Discretionary Millage<br>(No Change) | Voted Operating Millage<br>(No Change) | Capital Millage<br>(No Change) | Total Millage<br>(Increase) |
|------------------------------|---|--------------------------------------|--|--------------------------------|-----------------------------|
| \$ 3,880,802,749             | 0.199                                       | 0.000                                | 0.000                                  | 0.000                          | 0.199                       |

**2017-18 Preliminary General Fund Budget Based Upon the Special Session Report June 8, 2017**

**Estimated General Fund Revenues and Transfers In for the 2017-18 fiscal year with a comparison to the between the March 21, 2017, work session.**

| Description  | Projected Results of Operations for 2016-17 | March 21, 2017 Level Funding Budget 2017-18 | June 20, 2017 Preliminary Budget 2017-18 | Increase (Decrease) |
|--|---|---|--|---------------------|
| <b>Federal Direct</b> – No Change since last work session.   | \$2,571,211                                 | \$2,822,635                                 | \$2,822,635                              | \$0                 |
| <b>State</b> – Increase in Florida Education Finance Program (FEFP) funding since March projection for level funding and growth.   | \$81,723,399                                | \$79,675,668                                | \$80,709,027                             | \$1,033,359         |
| <b>Local</b> – Increase in FEFP funding since March projection for level funding and growth, and a decrease for Discretionary and Voted millage based on the June 1 <sup>st</sup> Preliminary Taxable Assessed values. | \$325,524,078                               | \$331,999,218                               | \$336,538,790                            | \$4,539,572         |
| <b>Transfers In From Other Funds</b> – No Change since last work session.  | \$20,251,661                                | \$20,250,661                                | \$20,250,661                             | \$0                 |
| Total Revenues and Transfers in from Other Funds.  | \$430,070,349                               | \$434,748,182                               | \$440,321,113                            | \$5,572,931         |

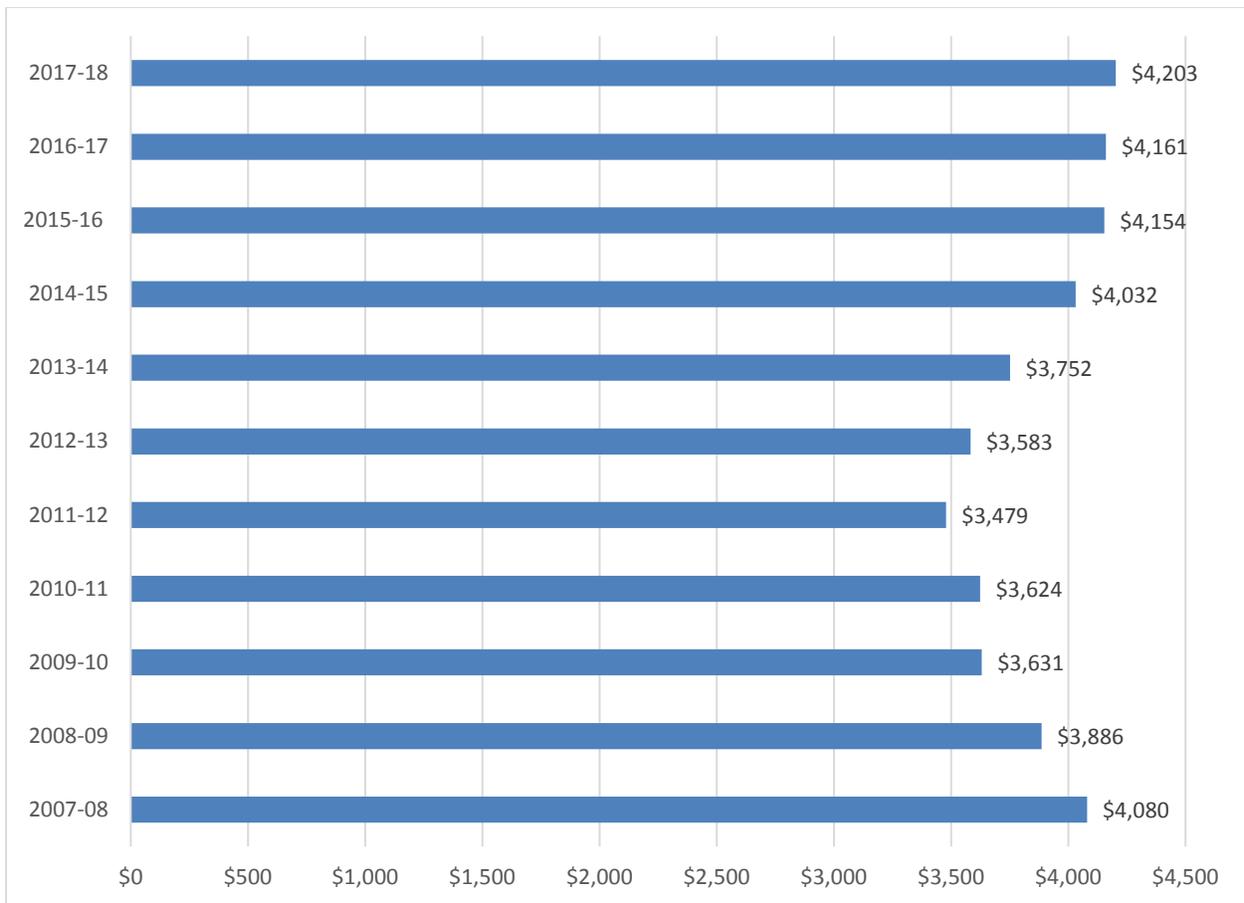
**The School Board of Sarasota County, Florida**  
**General Fund**  
**Budget Work Session June 20, 2017**

| Description   | Projected Results of Operations for 2016-17 | March 21, 2017 Level Funding Budget 2017-18 | June 20, 2017 Preliminary Budget 2017-18 | Increase (Decrease) |
|---|---|---|--|---------------------|
| <b>Salaries</b> – The increase is due to the request to include a one and a half percent salary increase, plus additional ESE Aides for student growth and positions added through the waiver process.                        | \$243,672,893                               | \$247,670,730                               | \$250,967,685                            | \$3,296,955         |
| <b>Employee Benefits</b> – The increase is based upon the additional salaries above and a change to employee group insurance to allow for position growth not included in the March work session.                             | \$77,308,788                                | \$79,894,322                                | \$81,262,704                             | \$1,368,382         |
| <b>Purchased Services District</b> – The increase is due to the cost of Professional Service contracts, particularly for ESE Services where we are unable to find applicants. Also, changes per the 3/20/17 Budget Amendment. | \$26,675,907                                | \$25,875,198                                | \$26,328,873                             | \$453,675           |
| <b>Purchased Services Charter Schools</b><br>The increase is based upon the FEFP funding from the Special Session and changes to Charter School enrollment projections.   | \$53,418,504                                | \$57,748,317                                | \$57,978,488                             | \$230,171           |
| <b>Energy Services</b> – The increase is due to electrical cost trends.   | \$9,568,848                                 | \$9,856,512                                 | \$9,861,491                              | \$4,979             |
| <b>Materials and Supplies</b> – The decrease is due to current trending.  | \$9,137,397                                 | \$11,050,076                                | \$10,669,557                             | (\$380,519)         |
| <b>Capital Outlay</b> – The decrease is due to current trending.  | \$2,143,874                                 | \$2,187,515                                 | \$2,145,604                              | (\$41,912)          |
| <b>Other Expenses</b> - The increase is due to current trending.  | \$1,041,331                                 | \$962,361                                   | \$1,041,759                              | \$79,398            |
| <b>Transfer Out</b> – No change since last work session   | \$577,910                                   | \$577,910                                   | \$577,910                                | \$0                 |
| <b>Total Appropriations and Transfers Out</b>   | \$423,545,452                               | \$435,822,941                               | \$440,834,071                            | \$5,011,131         |

**The School Board of Sarasota County, Florida**  
**General Fund**  
**Budget Work Session June 20, 2017**

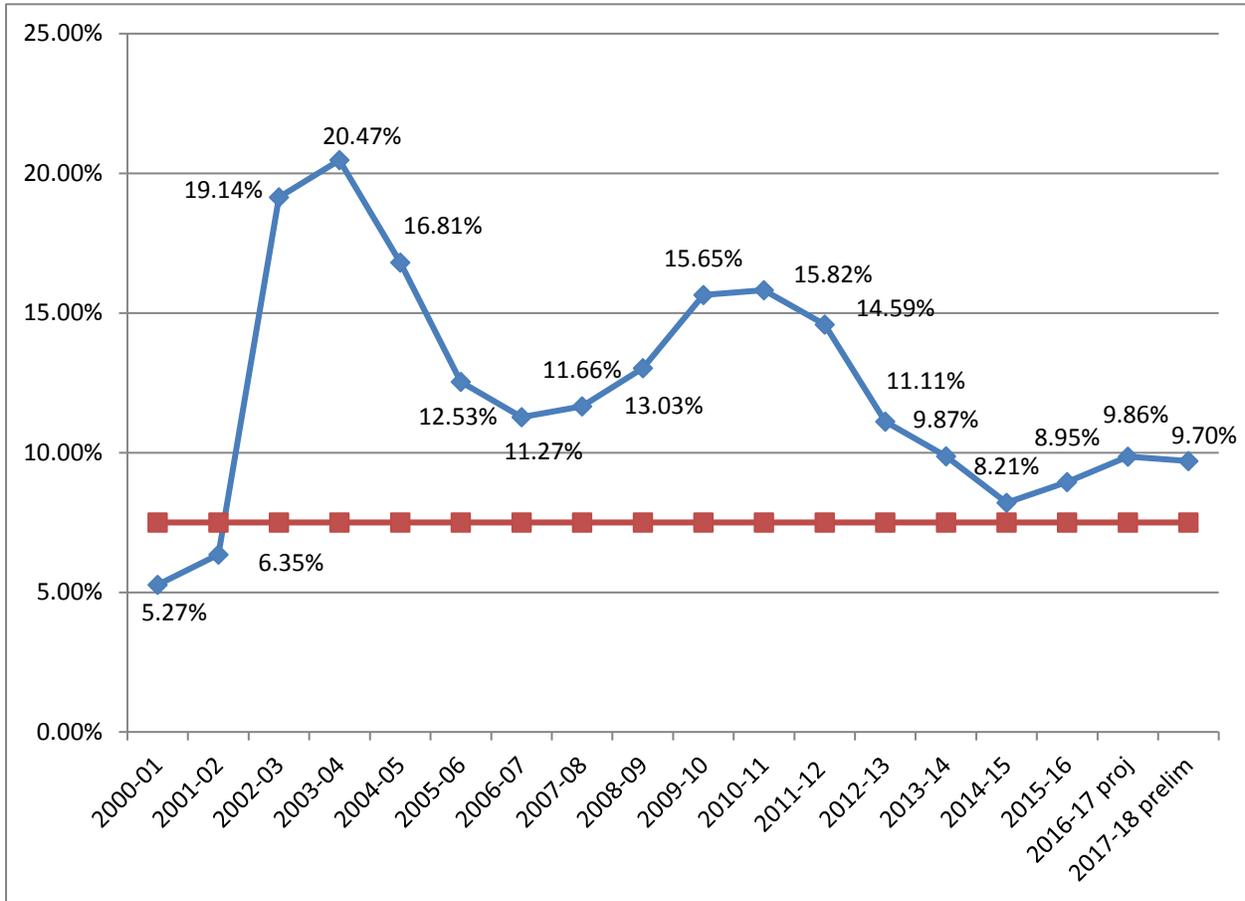
| Description                           | Projected Results of Operations for 2016-17 | March 21, 2017 Level Funding Budget 2017-18 | June 20, 2017 Preliminary Budget 2017-18 | Increase (Decrease) |
|---------------------------------------|---|---|--|---------------------|
| Beginning Gross Fund Balance          | \$58,877,796                                | \$65,471,121                                | \$65,402,693                             | \$(68,427)          |
| Add Revenues and Transfers In         | \$430,070,349                               | \$434,748,182                               | \$440,321,113                            | \$5,572,931         |
| Less Appropriations and Transfers Out | \$423,545,452                               | \$435,822,941                               | \$440,834,071                            | \$5,011,130         |
| Ending Gross Fund Balance             | \$65,402,693                                | \$64,396,361                                | \$64,889,735                             | \$493,374           |
| Ending Unassigned Fund Balance        | \$41,743,610                                | \$42,269,875                                | \$42,763,249                             | \$493,374           |
| Ending Unassigned Fund Balance %      | 9.86%                                       | 9.70%                                       | 9.70%                                    | \$0                 |

**Florida Education Finance Program Base Student Allocation**



**The School Board of Sarasota County, Florida  
General Fund  
Budget Work Session June 20, 2017**

**Ending Unassigned Fund Balance as a Percent of Total Appropriations and Transfers Out**



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

**Comparative Statement of Revenues, Appropriations, and Fund Balance for the Fiscal Years 2015-16 to 2017-18  
2016-2017 Projection Based Upon Results of Operations through May 31, 2017**

| 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>Level Funding<br>Budget | 2017-2018<br>Preliminary<br>Budget |
|---|----------------------|---------------------------------|--------------------------------|----------------------------------|--------------------------------------|------------------------------------|
| <b>Revenues and Transfers In from Other Funds</b>               |                      |                                 |                                |                                  |                                      |                                    |
| Federal Direct  | \$2,612,345          | \$2,664,592                     | \$2,571,211                    | \$2,571,211                      | \$2,822,635                          | \$2,822,635                        |
| State   | \$78,196,386         | \$80,054,619                    | \$80,354,418                   | \$81,723,399                     | \$79,675,668                         | \$80,709,027                       |
| Local   | \$317,131,855        | \$323,189,314                   | \$327,094,308                  | \$325,524,078                    | \$331,999,218                        | \$336,538,790                      |
| <b>Total Revenues</b>   | <b>\$397,940,587</b> | <b>\$405,908,525</b>            | <b>\$410,019,937</b>           | <b>\$409,818,688</b>             | <b>\$414,497,521</b>                 | <b>\$420,070,452</b>               |
| <b>Transfers In</b>   |                      |                                 |                                |                                  |                                      |                                    |
| Property Insurance Millage transfer                             | \$2,320,807          | \$2,571,523                     | \$2,571,523                    | \$2,571,523                      | \$2,571,523                          | \$2,571,523                        |
| Capital (P.E.C.O.maintenance)                                   | \$777,187            | \$1,156,515                     | \$1,157,515                    | \$1,157,515                      | \$1,156,515                          | \$1,156,515                        |
| Capital (Charter School)  | \$1,402,267          | \$1,770,013                     | \$1,770,013                    | \$1,770,013                      | \$1,770,013                          | \$1,770,013                        |
| Capital (Millage maintenance)                                   | \$13,466,139         | \$13,083,384                    | \$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                          | \$1,669,226                        |
| <b>Total Transfers In</b>                                       | <b>\$19,736,616</b>  | <b>\$20,250,661</b>             | <b>\$20,251,661</b>            | <b>\$20,251,661</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>\$430,271,598</b>           | <b>\$430,070,349</b>             | <b>\$434,748,182</b>                 | <b>\$440,321,113</b>               |
| <b>Appropriations</b>   |                      |                                 |                                |                                  |                                      |                                    |
| Salaries  | \$235,341,937        | \$244,571,346                   | \$243,740,282                  | \$243,672,893                    | \$247,670,730                        | \$250,967,685                      |
| Employee Benefits   | \$72,699,513         | \$76,901,312                    | \$77,005,584                   | \$77,308,788                     | \$79,894,322                         | \$81,262,704                       |
| Purchased Services - District                                   | \$22,757,840         | \$23,584,966                    | \$25,597,315                   | \$26,675,907                     | \$25,875,198                         | \$26,328,873                       |
| Purchased Services - Charter schools                            | \$50,490,872         | \$56,100,619                    | \$54,320,780                   | \$53,418,504                     | \$57,748,317                         | \$57,978,488                       |
| Energy Services   | \$9,339,092          | \$9,841,194                     | \$9,594,259                    | \$9,568,848                      | \$9,856,512                          | \$9,861,491                        |
| Materials and Supplies  | \$9,426,938          | \$10,971,956                    | \$9,685,779                    | \$9,137,397                      | \$11,050,076                         | \$10,669,557                       |
| Capital Outlay  | \$2,064,978          | \$2,106,275                     | \$2,194,452                    | \$2,143,874                      | \$2,187,515                          | \$2,145,604                        |
| Other Expenses  | \$941,040            | \$959,862                       | \$961,912                      | \$1,041,331                      | \$962,361                            | \$1,041,759                        |
| Transfers Out   | \$577,910            | \$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>\$423,678,273</b>           | <b>\$423,545,452</b>             | <b>\$435,822,941</b>                 | <b>\$440,834,071</b>               |
| Excess (Deficiency) of Revenues and Transfers Over Expenditures | \$14,037,083         | \$543,747                       | \$6,593,324                    | \$6,524,897                      | (\$1,074,760)                        | (\$512,958)                        |
| <b>Fund Balance</b>   |                      |                                 |                                |                                  |                                      |                                    |
| Beginning Gross Fund Balance                                    | \$44,840,713         | \$58,877,796                    | \$58,877,796                   | \$58,877,796                     | \$65,471,121                         | \$65,402,693                       |
| Ending Gross Fund Balance                                       | \$58,877,796         | \$59,421,542                    | \$65,471,121                   | \$65,402,693                     | \$64,396,361                         | \$64,889,735                       |
| <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                          | \$2,850,559                        |
| Non Spendable - Inventory/Prepaid                               | \$5,764,339          | \$5,764,339                     | \$5,764,339                    | \$5,764,339                      | \$5,764,339                          | \$5,764,339                        |
| Restricted for Categorical & Grant Carry forwards               | \$3,401,083          | \$3,401,083                     | \$4,301,083                    | \$4,301,083                      | \$4,301,083                          | \$4,301,083                        |
| Restricted for Work Force Development                           | \$6,276,988          | \$6,276,988                     | \$6,276,988                    | \$6,276,988                      | \$4,790,488                          | \$4,790,488                        |
| Assigned School & Department Carry forwards                     | \$4,466,114          | \$4,466,114                     | \$4,466,114                    | \$4,466,114                      | \$4,420,017                          | \$4,420,017                        |
| Unassigned by Board Policy 10% to 7.5% of Total Appropriations  | \$36,118,713         | \$36,662,459                    | \$41,812,038                   | \$41,743,610                     | \$42,269,875                         | \$42,763,249                       |
| Unassigned - Amount beyond assigned 10%                         |                      |                                 |                                |                                  |                                      |                                    |
| <b>Total Ending Gross Fund Balance</b>                          | <b>\$58,877,796</b>  | <b>\$59,421,542</b>             | <b>\$65,471,121</b>            | <b>\$65,402,693</b>              | <b>\$64,396,361</b>                  | <b>\$64,889,735</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 May 31, 2017**

| 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>Level Funding<br>Budget | 2017-2018<br>Preliminary<br>Budget |
|---|----------------------|---------------------------------|--------------------------------|----------------------------------|--------------------------------------|------------------------------------|
| <b>Federal Direct</b>                       |                      |                                 |                                |                                  |                                      |                                    |
| ROTC / PELL / SEOG                          | \$393,575            | \$401,446                       | \$401,446                      | \$401,446                        | \$409,475                            | \$409,475                          |
| Medicaid Reimbursement                      | \$2,218,770          | \$2,263,146                     | \$2,169,765                    | \$2,169,765                      | \$2,413,160                          | \$2,413,160                        |
| <b>Total Federal Direct</b>                 | <b>\$2,612,345</b>   | <b>\$2,664,592</b>              | <b>\$2,571,211</b>             | <b>\$2,571,211</b>               | <b>\$2,822,635</b>                   | <b>\$2,822,635</b>                 |
| <b>State</b>                                |                      |                                 |                                |                                  |                                      |                                    |
| Florida Ed. Finance Program                 | (\$1,383,023)        | \$882,687                       | \$601,925                      | \$1,289,933                      | \$608,968                            | \$1,310,539                        |
| ESE Scholarships                            | (\$2,969,273)        | (\$3,028,659)                   | (\$3,114,566)                  | (\$3,144,714)                    | (\$3,151,006)                        | (\$3,181,507)                      |
| Best and Brightest Scholarship              | \$1,362,285          |                                 | \$1,486,086                    | \$1,486,086                      |                                      |                                    |
| Work Force Development                      | \$7,363,187          | \$7,147,469                     | \$7,147,469                    | \$7,147,469                      | \$7,147,469                          | \$7,183,206                        |
| Ed. Enhancement / Lottery                   |                      |                                 | \$0                            | \$745,832                        |                                      |                                    |
| CO&DS Withheld for Admin                    | \$27,105             | \$27,105                        | \$27,105                       | \$27,105                         | \$27,105                             | \$27,105                           |
| Race Track Funds                            | \$446,500            | \$446,500                       | \$446,500                      | \$446,500                        | \$446,500                            | \$446,500                          |
| Class Size Reduction                        | \$47,243,753         | \$47,968,961                    | \$47,820,692                   | \$47,820,692                     | \$48,380,194                         | \$48,204,691                       |
| Instructional Materials                     | \$3,549,525          | \$3,588,430                     | \$3,552,534                    | \$3,605,676                      | \$3,594,099                          | \$3,586,379                        |
| State License Tax                           | \$246,278            | \$246,278                       | \$246,278                      | \$246,278                        | \$246,278                            | \$246,278                          |
| Transportation                              | \$6,226,814          | \$6,297,121                     | \$6,449,886                    | \$6,354,390                      | \$6,525,350                          | \$6,387,727                        |
| Safe Schools                                | \$959,475            | \$959,228                       | \$959,219                      | \$960,188                        | \$970,442                            | \$952,133                          |
| Supplemental Academic Instruction           | \$8,615,669          | \$8,741,111                     | \$8,686,853                    | \$8,686,853                      | \$8,788,489                          | \$8,758,112                        |
| Reading Instruction                         | \$2,006,075          | \$2,008,701                     | \$2,011,381                    | \$2,015,922                      | \$2,034,914                          | \$2,007,791                        |
| Teachers Lead Program                       | \$702,713            | \$694,084                       | \$694,084                      | \$694,084                        | \$702,205                            | \$695,271                          |
| Florida School Recognition Program          | \$2,734,660          | \$2,734,660                     | \$1,998,048                    | \$1,998,048                      | \$1,998,048                          | \$2,740,680                        |
| Digital Classrooms                          | \$890,400            | \$1,166,700                     | \$1,166,681                    | \$1,168,814                      | \$1,180,331                          | \$1,167,840                        |
| Other Miscellaneous State                   | \$174,243            | \$174,243                       | \$174,243                      | \$174,243                        | \$176,282                            | \$176,282                          |
| <b>Total State</b>                          | <b>78,196,386</b>    | <b>80,054,619</b>               | <b>80,354,418</b>              | <b>81,723,399</b>                | <b>79,675,668</b>                    | <b>80,709,027</b>                  |
| <b>Local</b>                                |                      |                                 |                                |                                  |                                      |                                    |
| District School Tax (Required Local Effort) | \$220,226,949        | \$220,320,449                   | \$222,523,654                  | \$222,523,654                    | \$220,974,553                        | \$223,797,307                      |
| District School Tax (Discretionary)         | \$36,484,996         | \$39,378,661                    | \$39,772,447                   | \$39,772,447                     | \$42,513,170                         | \$42,170,995                       |
| Voted School Tax                            | \$48,776,733         | \$52,645,268                    | \$53,171,721                   | \$53,171,721                     | \$56,856,890                         | \$56,378,336                       |
| Course Fees                                 | \$2,403,304          | \$2,403,304                     | \$2,403,304                    | \$2,403,304                      | \$2,431,423                          | \$2,431,423                        |
| Childcare Fees                              | \$1,890,342          | \$1,890,342                     | \$2,091,563                    | \$2,015,179                      | \$2,091,563                          | \$2,015,179                        |
| Rent  | \$334,544            | \$334,544                       | \$354,105                      | \$495,634                        | \$354,105                            | \$495,634                          |
| Interest                                    | \$494,629            | \$494,629                       | \$494,629                      | \$550,317                        | \$494,629                            | \$550,317                          |
| Food Service Indirect Cost                  | \$392,348            | \$392,348                       | \$563,748                      | \$496,541                        | \$563,748                            | \$496,541                          |
| Federal Indirect Cost                       | \$806,389            | \$806,389                       | \$972,952                      | \$859,992                        | \$972,952                            | \$859,992                          |
| Other Misc. Sources                         | \$5,321,621          | \$4,523,380                     | \$4,746,185                    | \$3,235,289                      | \$4,746,185                          | \$7,343,066                        |
| <b>Total Local</b>                          | <b>\$317,131,855</b> | <b>\$323,189,314</b>            | <b>\$327,094,308</b>           | <b>\$325,524,078</b>             | <b>\$331,999,218</b>                 | <b>\$336,538,790</b>               |
| <b>Total Revenues</b>                       | <b>\$397,940,586</b> | <b>\$405,908,525</b>            | <b>\$410,019,937</b>           | <b>\$409,818,688</b>             | <b>\$414,497,521</b>                 | <b>\$420,070,452</b>               |

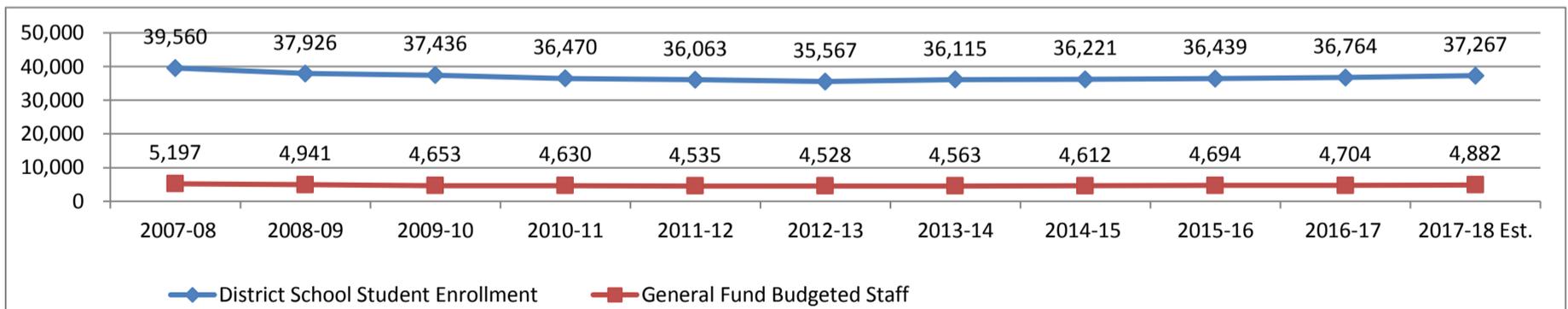
**The School Board of Sarasota County, Florida  
General Fund**

**Comparison of Positions**

**2015-2016 through 2017-2018**

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

| 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>Level Funding<br>Budget | 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                         | 2,524.3                        | 2,453.2                       | 2,585.9                              | 2,588.7                            |
| Teacher Aides & Para Aides   | 542.4                         | 572.6                           | 569.9                          | 531.8                         | 583.0                                | 586.7                              |
| Guidance Counselors & Behavior Specialists   | 102.4                         | 110.8                           | 110.3                          | 108.3                         | 108.1                                | 119.0                              |
| Psychologists and Social Workers   | 29.6                          | 30.2                            | 30.2                           | 30.2                          | 30.6                                 | 31.0                               |
| <b>Total Instructional Personnel</b>   | <b>3,095.6</b>                | <b>3,242.8</b>                  | <b>3,234.6</b>                 | <b>3,123.5</b>                | <b>3,307.5</b>                       | <b>3,325.4</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                           | 126.8                          | 122.8                         | 143.4                                | 142.0                              |
| Bus Aides  | 54.0                          | 58.0                            | 60.0                           | 54.0                          | 60.0                                 | 60.0                               |
| Bus Drivers  | 236.5                         | 269.0                           | 269.7                          | 218.2                         | 269.0                                | 268.7                              |
| Custodians   | 265.6                         | 324.6                           | 324.6                          | 249.6                         | 353.6                                | 354.6                              |
| Data Processing Pers.  | 92.2                          | 95.2                            | 96.2                           | 93.2                          | 104.2                                | 109.1                              |
| District & School Secretarial  | 305.1                         | 313.7                           | 312.1                          | 298.1                         | 326.1                                | 327.5                              |
| Maint. /Mechanics/Delivery   | 152.1                         | 162.1                           | 163.5                          | 151.5                         | 167.5                                | 162.0                              |
| <b>Total Educational Support Pers.</b>   | <b>1,220.6</b>                | <b>1,345.1</b>                  | <b>1,352.9</b>                 | <b>1,187.4</b>                | <b>1,423.8</b>                       | <b>1,423.9</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                                  | 5.0                                |
| Superintendent   | 1.0                           | 1.0                             | 1.0                            | 1.0                           | 1.0                                  | 1.0                                |
| Assistant Principals   | 52.0                          | 54.0                            | 54.0                           | 53.0                          | 70.0                                 | 70.0                               |
| Assistant Superintendents  | 2.0                           | 2.0                             | 3.0                            | 3.0                           | 3.0                                  | 3.0                                |
| Directors & Executive Directors  | 15.4                          | 15.4                            | 15.4                           | 15.4                          | 15.4                                 | 13.5                               |
| Principals   | 39.0                          | 39.0                            | 39.0                           | 39.0                          | 39.0                                 | 39.9                               |
| <b>Total Administrative Pers.</b>  | <b>114.4</b>                  | <b>116.4</b>                    | <b>117.4</b>                   | <b>116.4</b>                  | <b>133.4</b>                         | <b>132.4</b>                       |
| <b>Grand Total</b>   | <b>4,430.6</b>                | <b>4,704.2</b>                  | <b>4,704.9</b>                 | <b>4,427.3</b>                | <b>4,864.7</b>                       | <b>4,881.7</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 May 31, 2017

| 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>Level Funding<br>Budget | 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                   | \$142,417,477                  | \$142,404,912                    | \$143,742,216                        | \$146,004,542                      |
| Teacher Aides & Para Aides   | \$11,559,684         | \$12,069,032                    | \$12,198,570                   | \$12,146,087                     | \$12,291,812                         | \$12,502,850                       |
| Guidance Counselors  | \$5,869,144          | \$6,384,662                     | \$6,337,906                    | \$6,344,849                      | \$6,211,492                          | \$6,947,983                        |
| Psychologists and Social Workers   | \$2,066,740          | \$2,118,408                     | \$2,203,970                    | \$2,187,834                      | \$2,233,162                          | \$2,279,477                        |
| After School Childcare Staff   | \$961,502            | \$1,034,961                     | \$1,053,026                    | \$1,058,112                      | \$1,053,026                          | \$1,100,436                        |
| Part Time Adult Teaching Staff   | \$1,478,927          | \$1,591,917                     | \$1,513,505                    | \$1,474,180                      | \$1,788,963                          | \$1,742,480                        |
| Extra Duty Days  | \$546,548            | \$618,410                       | \$605,209                      | \$625,538                        | \$656,113                            | \$673,721                          |
| Longevity (Classified & Instructional)   | \$7,390,823          | \$7,316,915                     | \$7,395,361                    | \$7,216,225                      | \$7,210,477                          | \$7,035,820                        |
| Substitutes-Classified   | \$2,874,977          | \$3,194,625                     | \$3,482,095                    | \$3,476,199                      | \$2,089,257                          | \$2,349,911                        |
| Supplements  | \$2,651,437          | \$2,757,495                     | \$2,950,277                    | \$2,957,519                      | \$3,009,283                          | \$3,016,670                        |
| Temporary/P.T.Hourly   | \$1,194,197          | \$1,335,434                     | \$1,286,746                    | \$1,295,032                      | \$2,328,143                          | \$2,336,630                        |
| Terminal Leave Pay   | \$4,210,312          | \$4,315,570                     | \$3,072,777                    | \$3,519,789                      | \$3,072,777                          | \$3,219,789                        |
| One Time Payments  | \$3,397,019          | \$3,484,660                     | \$3,087,834                    | \$3,094,232                      | \$2,298,048                          | \$1,607,166                        |
| <b>Total Instructional Personnel</b>   | <b>\$180,580,120</b> | <b>\$187,920,277</b>            | <b>\$187,604,753</b>           | <b>\$187,800,508</b>             | <b>\$187,984,769</b>                 | <b>\$190,817,475</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                     | \$7,614,954                    | \$7,517,295                      | \$8,479,730                          | \$8,417,714                        |
| Bus Aides  | \$910,512            | \$942,380                       | \$911,375                      | \$899,362                        | \$897,704                            | \$899,160                          |
| Bus Drivers  | \$5,124,436          | \$5,313,668                     | \$4,978,393                    | \$4,992,106                      | \$4,891,534                          | \$4,971,923                        |
| Custodians   | \$7,708,722          | \$7,978,527                     | \$7,809,082                    | \$7,867,069                      | \$8,379,086                          | \$8,592,949                        |
| Data Processing Pers.  | \$3,814,843          | \$3,990,278                     | \$3,936,808                    | \$3,890,621                      | \$4,200,230                          | \$4,411,343                        |
| District & School Secretarial  | \$9,442,430          | \$9,816,728                     | \$9,435,319                    | \$9,436,419                      | \$9,772,714                          | \$9,899,814                        |
| Extra Duty Days  | \$132,573            | \$142,702                       | \$135,265                      | \$132,629                        | \$135,265                            | \$137,934                          |
| Longevity  | \$2,350,768          | \$2,384,384                     | \$2,330,277                    | \$2,247,190                      | \$2,272,020                          | \$2,191,011                        |
| Maint. /Mechanics/Delivery   | \$6,451,934          | \$6,265,799                     | \$6,706,385                    | \$6,690,470                      | \$6,767,399                          | \$6,790,839                        |
| <b>Total Educational Support Pers.</b>   | <b>\$43,051,712</b>  | <b>\$44,613,861</b>             | <b>\$43,857,857</b>            | <b>\$43,673,161</b>              | <b>\$45,795,682</b>                  | <b>\$46,312,687</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                       | \$196,149                      | \$195,477                        | \$196,149                            | \$195,477                          |
| Superintendent   | \$221,644            | \$227,185                       | \$238,773                      | \$246,316                        | \$238,773                            | \$265,010                          |
| Assistant Principals   | \$4,672,997          | \$4,789,822                     | \$4,995,354                    | \$4,999,767                      | \$6,378,327                          | \$6,539,721                        |
| Asst Superintendents   | \$340,645            | \$349,161                       | \$430,390                      | \$440,541                        | \$533,078                            | \$541,074                          |
| Directors & Executive Directors  | \$1,609,652          | \$1,678,738                     | \$1,828,871                    | \$1,807,965                      | \$1,955,817                          | \$1,613,827                        |
| Principals   | \$4,670,997          | \$4,798,133                     | \$4,588,135                    | \$4,509,158                      | \$4,588,135                          | \$4,682,414                        |
| <b>Total Administrative Pers.</b>  | <b>\$11,710,105</b>  | <b>\$12,037,208</b>             | <b>\$12,277,672</b>            | <b>\$12,199,224</b>              | <b>\$13,890,279</b>                  | <b>\$13,837,523</b>                |
| <b>Grand Total</b>   | <b>\$235,341,937</b> | <b>\$244,571,346</b>            | <b>\$243,740,282</b>           | <b>\$243,672,893</b>             | <b>\$247,670,730</b>                 | <b>\$250,967,685</b>               |

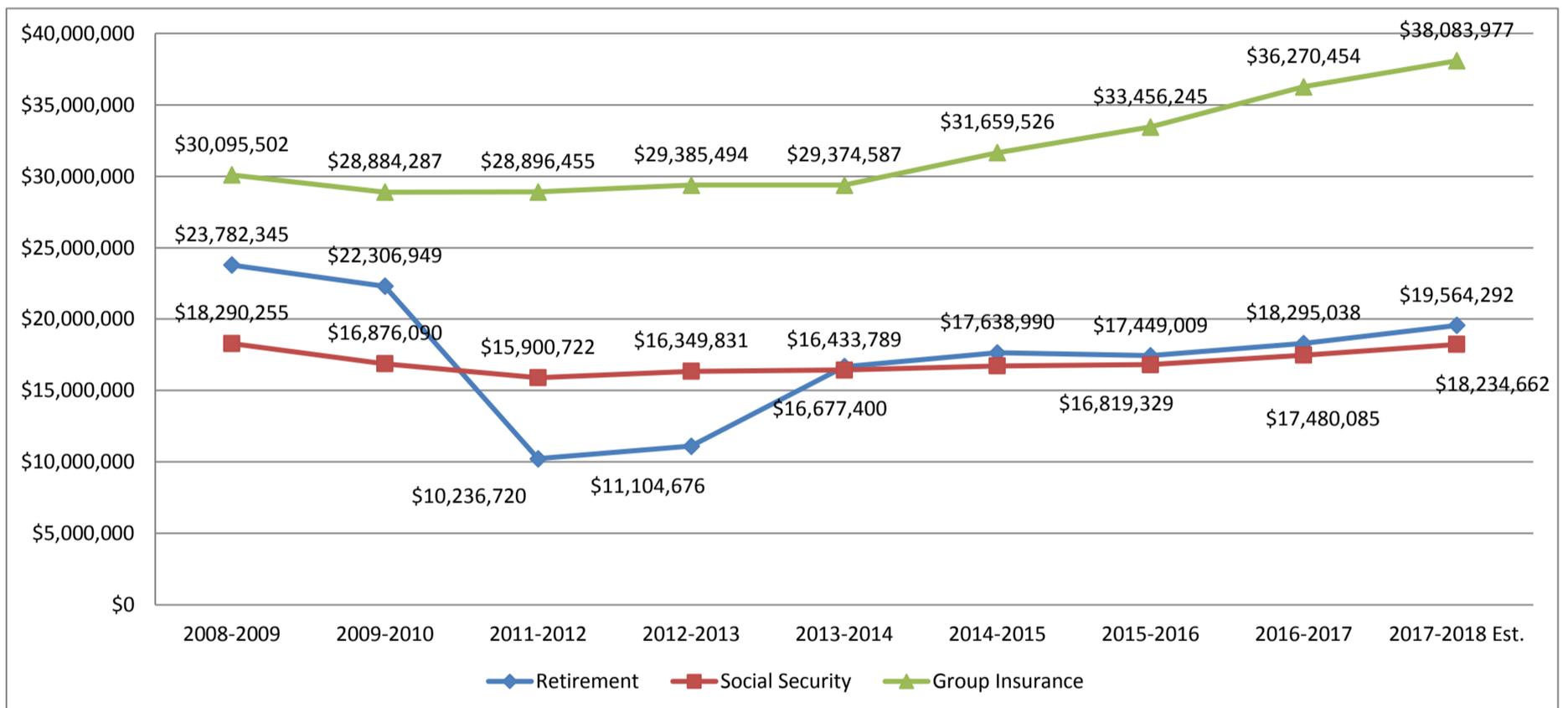
**The School Board of Sarasota County, Florida  
General Fund**

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

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

| 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>Level Funding<br>Budget | 2017-2018<br>Preliminary<br>Budget |
|--|---------------------|---------------------------------|--------------------------------|----------------------------------|--------------------------------------|------------------------------------|
| Retirement   | \$17,449,009        | \$19,022,538                    | \$18,292,942                   | \$18,295,038                     | \$19,443,563                         | \$19,564,292                       |
| Social Security  | \$16,819,329        | \$17,609,137                    | \$18,152,042                   | \$17,480,085                     | \$18,079,964                         | \$18,234,662                       |
| Group Insurance  | \$33,456,245        | \$35,129,058                    | \$35,129,058                   | \$36,270,454                     | \$36,885,511                         | \$38,083,977                       |
| Cafeteria Plan, Group Life, Disability<br>Dental/Vision Insurance      | \$1,882,431         | \$1,920,080                     | \$2,246,955                    | \$2,139,671                      | \$2,291,894                          | \$2,182,465                        |
| Employee Assistance Programs<br>including unemployment<br>compensation | \$284,668           | \$290,361                       | \$271,714                      | \$236,211                        | \$274,893                            | \$238,975                          |
| Early Retirement Plan Insurance  | \$489,318           | \$484,425                       | \$465,042                      | \$472,269                        | \$441,790                            | \$448,656                          |
| Workers Compensation   | \$2,318,513         | \$2,445,712                     | \$2,447,830                    | \$2,415,060                      | \$2,476,707                          | \$2,509,677                        |
| <b>Total</b>   | <b>\$72,699,513</b> | <b>\$76,901,312</b>             | <b>\$77,005,584</b>            | <b>\$77,308,788</b>              | <b>\$79,894,322</b>                  | <b>\$81,262,704</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 May 31, 2017**

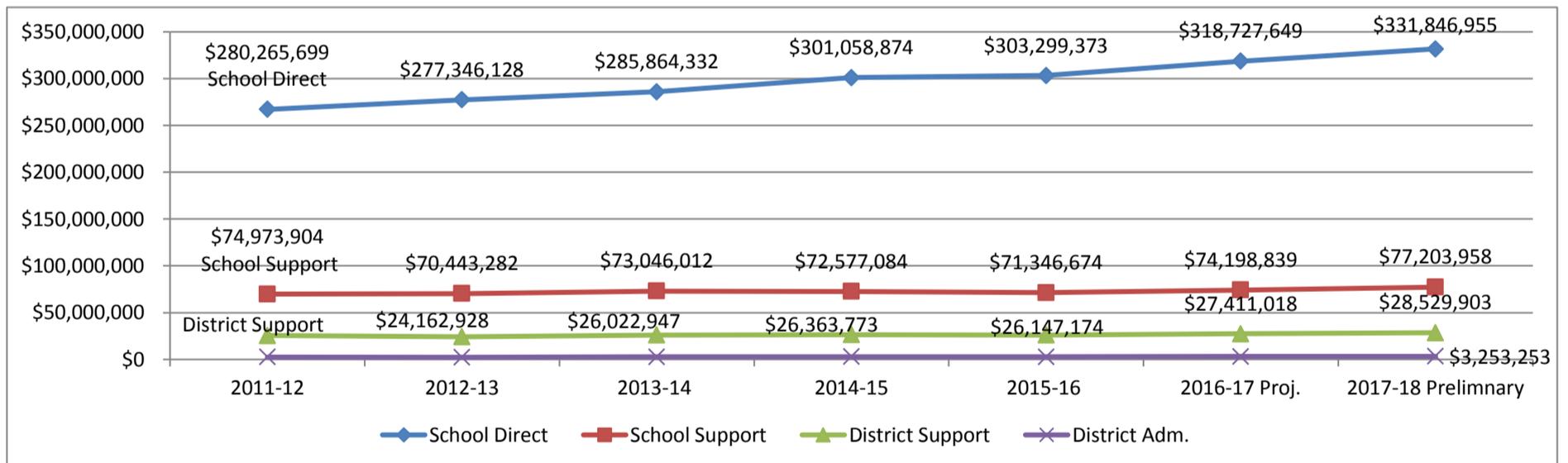
| Appropriations by Object               | 2015-2016<br>Actual | 2016-2017<br>Original<br>Budget | 2016-2017<br>Amended<br>Budget | 2016-2017<br>Projected<br>Actual | 2017-2018<br>Level Funding<br>Budget | 2017-2018<br>Preliminary<br>Budget |
|--|---------------------|---------------------------------|--------------------------------|----------------------------------|--------------------------------------|------------------------------------|
| <b>Purchased Services</b>              |                     |                                 |                                |                                  |                                      |                                    |
| Professional Services                  | \$3,403,074         | \$3,843,105                     | \$4,222,337                    | \$4,566,849                      | \$4,271,738                          | \$4,667,281                        |
| Charter School Payments                | \$50,490,872        | \$56,100,619                    | \$54,320,780                   | \$53,418,504                     | \$57,748,317                         | \$57,978,488                       |
| Second Chance School Payments          | \$1,065,916         | \$1,087,234                     | \$1,097,561                    | \$1,097,561                      | \$1,108,536                          | \$1,111,078                        |
| Virtual School Payments                | \$40,634            | \$41,447                        | \$105,859                      | \$131,859                        | \$107,097                            | \$133,401                          |
| Physical Exams                         | \$20,666            | \$21,079                        | \$19,608                       | \$14,820                         | \$19,837                             | \$14,993                           |
| Insurance Premiums                     | \$2,670,111         | \$2,723,513                     | \$2,723,513                    | \$2,723,513                      | \$2,723,513                          | \$2,723,513                        |
| Legal Services                         | \$362,212           | \$369,456                       | \$368,308                      | \$468,308                        | \$372,617                            | \$398,787                          |
| In County Travel                       | \$188,923           | \$192,701                       | \$168,164                      | \$174,882                        | \$168,164                            | \$174,882                          |
| Out of County Travel                   | \$488,369           | \$498,136                       | \$497,747                      | \$577,271                        | \$497,747                            | \$580,271                          |
| Repairs And Maintenance                | \$3,945,089         | \$4,023,991                     | \$4,309,535                    | \$4,315,833                      | \$4,359,957                          | \$4,366,328                        |
| Rentals and Software Licensing         | \$4,799,792         | \$4,895,788                     | \$5,235,338                    | \$5,912,370                      | \$5,296,591                          | \$5,381,545                        |
| Postage                                | \$175,720           | \$179,234                       | \$163,369                      | \$159,553                        | \$165,281                            | \$161,420                          |
| Telephone                              | \$449,782           | \$458,778                       | \$634,941                      | \$555,015                        | \$647,370                            | \$566,509                          |
| Cell Phones                            | \$123,784           | \$126,260                       | \$183,742                      | \$172,026                        | \$185,892                            | \$149,039                          |
| Fiber Optic Lines / Technology Hosting | \$945,443           | \$964,352                       | \$1,025,915                    | \$1,068,676                      | \$1,044,918                          | \$1,088,180                        |
| Utilities - Water/Sewer                | \$1,208,076         | \$1,232,238                     | \$1,267,993                    | \$1,266,228                      | \$1,297,829                          | \$1,296,893                        |
| Utilities - Garbage                    | \$362,311           | \$369,557                       | \$346,887                      | \$367,479                        | \$343,863                            | \$374,778                          |
| Other Purchased Services               | \$2,507,938         | \$2,558,097                     | \$3,226,498                    | \$3,103,664                      | \$3,264,248                          | \$3,139,976                        |
| <b>Total Purchased Services</b>        | <b>\$73,248,712</b> | <b>\$79,685,585</b>             | <b>\$79,918,095</b>            | <b>\$80,094,411</b>              | <b>\$83,623,515</b>                  | <b>\$84,307,362</b>                |
| <b>Energy Services</b>                 |                     |                                 |                                |                                  |                                      |                                    |
| Natural & Bottled Gas                  | \$61,687            | \$62,921                        | \$51,291                       | \$48,407                         | \$51,891                             | \$48,973                           |
| Electric                               | \$7,418,214         | \$7,863,306                     | \$7,443,766                    | \$7,496,680                      | \$7,680,858                          | \$7,736,141                        |
| Gasoline /Diesel Fuel                  | \$1,859,191         | \$1,914,967                     | \$2,099,202                    | \$2,023,761                      | \$2,123,763                          | \$2,076,377                        |
| <b>Total Energy Services</b>           | <b>\$9,339,092</b>  | <b>\$9,841,194</b>              | <b>\$9,594,259</b>             | <b>\$9,568,848</b>               | <b>\$9,856,512</b>                   | <b>\$9,861,491</b>                 |
| <b>Materials and Supplies</b>          |                     |                                 |                                |                                  |                                      |                                    |
| Consumable Supplies                    | \$6,526,955         | \$6,657,495                     | \$6,754,351                    | \$6,380,826                      | \$6,784,351                          | \$6,602,956                        |
| State Textbooks                        | \$1,623,929         | \$3,012,886                     | \$1,548,811                    | \$1,548,317                      | \$2,866,932                          | \$2,844,211                        |
| Discretionary Instr. Materials         | \$767,919           | \$783,277                       | \$866,710                      | \$733,585                        | \$876,850                            | \$742,168                          |
| Periodicals & Newspapers               | \$63,362            | \$64,629                        | \$71,312                       | \$76,110                         | \$72,146                             | \$77,000                           |
| Oil & Grease                           | \$52,441            | \$53,490                        | \$42,528                       | \$46,319                         | \$43,025                             | \$46,861                           |
| Repair Parts/Tires & Tubes             | \$384,005           | \$391,685                       | \$393,574                      | \$343,746                        | \$398,179                            | \$347,768                          |
| Other Materials & Supplies             | \$8,327             | \$8,494                         | \$8,494                        | \$8,494                          | \$8,593                              | \$8,593                            |
| <b>Total Materials &amp; Supplies</b>  | <b>\$9,426,938</b>  | <b>\$10,971,956</b>             | <b>\$9,685,779</b>             | <b>\$9,137,397</b>               | <b>\$11,050,076</b>                  | <b>\$10,669,557</b>                |
| <b>Capital Outlay</b>                  |                     |                                 |                                |                                  |                                      |                                    |
| New Library Books                      | \$79,730            | \$81,325                        | \$128,940                      | \$92,335                         | \$97,837                             | \$70,062                           |
| Audio Visual - Not Capitalized         | \$12,847            | \$13,104                        | \$13,104                       | \$13,104                         | \$13,257                             | \$13,257                           |
| Buildings & Fixed Equipment            | \$3,500             | \$3,570                         | \$3,570                        | \$3,570                          | \$3,612                              | \$3,612                            |
| Equipment & Furniture                  | \$1,333,824         | \$1,360,497                     | \$1,383,847                    | \$1,408,300                      | \$1,400,038                          | \$1,424,778                        |
| Computers / Technology Tools           | \$359,006           | \$366,186                       | \$477,393                      | \$494,325                        | \$482,979                            | \$500,108                          |
| Remodeling & Renovations               | \$256,478           | \$261,608                       | \$140,016                      | \$93,768                         | \$141,654                            | \$94,865                           |
| Software -Not Capitalized              | \$19,593            | \$19,985                        | \$47,582                       | \$38,472                         | \$48,138                             | \$38,922                           |
| <b>Total Capital Outlay</b>            | <b>\$2,064,978</b>  | <b>\$2,106,275</b>              | <b>\$2,194,452</b>             | <b>\$2,143,874</b>               | <b>\$2,187,515</b>                   | <b>\$2,145,604</b>                 |
| <b>Other Expenses</b>                  |                     |                                 |                                |                                  |                                      |                                    |
| Dues and Fees                          | \$905,378           | \$923,487                       | \$923,487                      | \$1,004,679                      | \$923,487                            | \$1,004,679                        |
| Judgments                              | \$0                 | \$0                             | \$0                            | \$0                              | \$0                                  | \$0                                |
| Miscellaneous Expense                  | \$31,792            | \$32,428                        | \$34,478                       | \$32,704                         | \$34,881                             | \$33,087                           |
| Field Trips                            | \$3,870             | \$3,947                         | \$3,947                        | \$3,947                          | \$3,993                              | \$3,993                            |
| <b>Total Other Expenses</b>            | <b>\$941,040</b>    | <b>\$959,862</b>                | <b>\$961,912</b>               | <b>\$1,041,331</b>               | <b>\$962,361</b>                     | <b>\$1,041,759</b>                 |
| <b>Total Appropriations by Object</b>  | <b>\$95,020,760</b> | <b>\$103,564,871</b>            | <b>\$102,354,497</b>           | <b>\$101,985,860</b>             | <b>\$107,679,979</b>                 | <b>\$108,025,772</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 May 31, 2017**

| 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>Level Funding<br>Budget | 2017-2018<br>Preliminary<br>Budget |
|---------------------------------------|----------------------|---------------------------------|--------------------------------|----------------------------------|--------------------------------------|------------------------------------|
| Instruction                           | \$269,160,114        | \$283,813,959                   | \$282,276,256                  | \$282,218,233                    | \$290,390,473                        | \$293,847,267                      |
| Pupil Personnel Services              | \$22,581,575         | \$23,810,980                    | \$24,115,337                   | \$24,111,548                     | \$24,806,599                         | \$25,095,752                       |
| Instructional Media Services          | \$4,520,573          | \$4,788,075                     | \$3,283,448                    | \$3,271,069                      | \$3,377,567                          | \$3,404,591                        |
| Instruction and Curriculum Dev        | \$2,846,537          | \$3,001,511                     | \$3,172,224                    | \$3,159,894                      | \$3,263,156                          | \$3,288,877                        |
| Instructional Staff Training          | \$751,884            | \$792,819                       | \$930,099                      | \$920,637                        | \$956,760                            | \$958,217                          |
| Instruction Related Technology        | \$4,469,036          | \$4,712,343                     | \$6,370,746                    | \$6,356,968                      | \$6,553,362                          | \$6,616,452                        |
| Board of Education                    | \$583,368            | \$615,128                       | \$607,181                      | \$598,508                        | \$624,585                            | \$622,939                          |
| Legal Services                        | \$362,211            | \$381,931                       | \$368,308                      | \$468,308                        | \$372,617                            | \$398,787                          |
| General Administration                | \$1,901,320          | \$2,004,833                     | \$2,153,174                    | \$2,141,129                      | \$2,214,895                          | \$2,231,527                        |
| School Administration                 | \$18,107,395         | \$19,093,213                    | \$19,241,542                   | \$19,226,995                     | \$19,793,098                         | \$20,011,818                       |
| Facilities Acquisition & Construction | \$38,960             | \$41,081                        | \$81,844                       | \$79,552                         | \$84,190                             | \$82,799                           |
| Fiscal Services                       | \$1,991,920          | \$2,100,366                     | \$2,260,640                    | \$2,254,290                      | \$2,325,441                          | \$2,346,308                        |
| Food Services                         | \$51,209             | \$53,997                        | \$46,471                       | \$46,385                         | \$47,803                             | \$48,279                           |
| Central Services                      | \$5,645,247          | \$5,952,590                     | \$5,639,234                    | \$5,638,622                      | \$5,800,882                          | \$5,868,784                        |
| Pupil Transportation                  | \$15,502,233         | \$16,346,219                    | \$15,311,192                   | \$15,295,454                     | \$15,750,085                         | \$15,919,797                       |
| Operation of Plant                    | \$33,509,506         | \$35,343,933                    | \$34,979,305                   | \$34,971,564                     | \$35,981,981                         | \$36,399,061                       |
| Maintenance of Plant                  | \$14,813,050         | \$15,619,515                    | \$16,469,266                   | \$16,434,100                     | \$16,941,355                         | \$17,104,921                       |
| Administrative Technology Services    | \$3,657,997          | \$3,857,149                     | \$3,012,588                    | \$3,004,454                      | \$3,098,943                          | \$3,127,092                        |
| Community Services                    | \$2,568,075          | \$2,707,888                     | \$2,781,508                    | \$2,769,832                      | \$2,861,239                          | \$2,882,893                        |
| Transfers to Other Funds              | \$577,910            | \$577,910                       | \$577,910                      | \$577,910                        | \$577,910                            | \$577,910                          |
| <b>Total</b>                          | <b>\$403,640,120</b> | <b>\$425,615,440</b>            | <b>\$423,678,273</b>           | <b>\$423,545,452</b>             | <b>\$435,822,941</b>                 | <b>\$440,834,071</b>               |



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