

The School Board of Sarasota County, Florida
General Fund School Budget Overview
Budget Work Session March 22, 2016

Overview of Preliminary School and Department Budgets to be released
after review by the School Board on March 22, 2016

The Elementary Schools 2016-2017 budgets for Title 1 schools do not contain the Title 1 teacher units in the preliminary budget that will be distributed March 28, 2016. The reason is Title 1 schools this year are being given a dollar allocation, and they will submit to the Title 1 office the teaching units they want to purchase. Once the Title 1 office approves the units, the units will then be placed into the budget. The schools impacted in this change in procedure are Alta Vista, Atwater, Brentwood, Cranberry, Emma Booker, Glenallen, Gocio, Lamarque, Tuttle, and Wilkinson. All elementary schools staff units have been adjusted for enrollment changes. The total estimated enrollment changes at the elementary schools are estimated to be an increase of 115 students.

The Middle School that is a Title 1 school is Booker Middle. This school, like the Elementary Title 1 schools does not contain the teaching units that will be purchased from the Title 1 funds. All Middle School staff units have been adjusted for enrollment changes. The total estimated enrollment changes at the middle schools are estimated to be an increase of 6 students. The reason the increase is so low is that the charter schools that have grades 6 through 8 have capacity for additional students and are projecting they will expand by 323 students.

The High Schools have been adjusted for enrollment growth of 5 students. The charter schools that have grades 9 through 12 are estimating their enrollment to increase by 68 students. The main reason there is not much growth expected in grades 9 through 12 is the current eighth grade class is less than prior years.

Department budgets have been based upon a status quo with the exceptions of grant funded position changes, restoring the Manager position that is 75% capital and 25% general fund in the Department of Safety and Security, and adding a Nutritionist in Food Service.

In summary, when both department and school budgets are returned and reconciled, any changes will be submitted before the presentation of the Superintendent's Tentative Budget. Changes that are normal are the addition of positions at the High Schools using Advanced Placement, International Baccalaureate, and Advanced Industry Certification funds. In the total budget an estimate based on prior years has been included in the total salary budget for positions that are added by the High Schools after they receive their budgets.

The School Board of Sarasota County, Florida
General Fund
Budget Work Session March 22, 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 Legislative Final Conference budget dated March 8, 2016, for the 2016-2017 fiscal year. The good news is the General Fund is estimated to end the 2015-2016 fiscal year in the black by \$1,013,002, and the 2016-2017 estimate is to be in the black by \$948,135. The 2016-2017 state wide student increase is a 36,356 student FTE increase. The 2015-2016 fiscal year state wide student enrollment increase, based upon the October 2015 count, is an increase of 28,266. The Sarasota County estimated student FTE increase for 2016-2017 is 529.85. The negotiated salary increase has been included in the projected results of operations through June 30, 2016. The estimated results of operations for 2015-2016 is based upon projecting both revenues and expenditures based upon the first eight months through February 29, 2016. The revenue and appropriation assumptions used in preparing the preliminary budget for the fiscal year 2016-2017 are as follows: Revenues are estimated based upon the Legislative Conference Report dated March 8, 2016. The Legislature is to adjourn on March 11, 2016. The preparation of this analysis has been completed prior to the adjournment of the Legislature. At the April work-session, we will provide an update based upon final results of the Legislature. The Legislature has added enterprise software site licenses to be an allowable expenditure of the 1.5 mill capital millage, within the charter school capital outlay bill. If this does happen, both the General Fund and Capital Fund will be impacted by an estimated \$3.7 million. The Capital Fund would transfer the estimated \$3.7 million to the General Fund. This transfer has not been included at this time. 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 only the additional positions associated with district student growth. No salary increase has been included for the 2016-2017 fiscal year. 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 are estimated to decrease by 2% based upon information from Florida Power and Light.

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 February work-session and this work-session has been provided to facilitate an understanding of the changes.

Current Tax Roll and Millage rates

| Tax Roll | Required Local Effort Millage | Discretionary Millage | Voted Operating Millage | Capital Millage | Total Millage |
|------------------|-------------------------------|-----------------------|-------------------------|-----------------|---------------|
| \$50,364,137,173 | 4.515 | .748 | 1.000 | 1.500 | 7.763 |

Estimated 2016 Tax Roll and Millage Rates Based Upon the Senate and House Proposed Budgets as of
January 28, 2016

| Tax Roll | Required Local Effort Millage | Discretionary Millage | Voted Operating Millage | Capital Millage | Total Millage |
|------------------|-------------------------------|-----------------------|-------------------------|-----------------|---------------|
| \$54,256,641,853 | 4.246 | .748 | 1.000 | 1.500 | 7.494 |

The School Board of Sarasota County, Florida
General Fund
Budget Work Session March 22, 2016

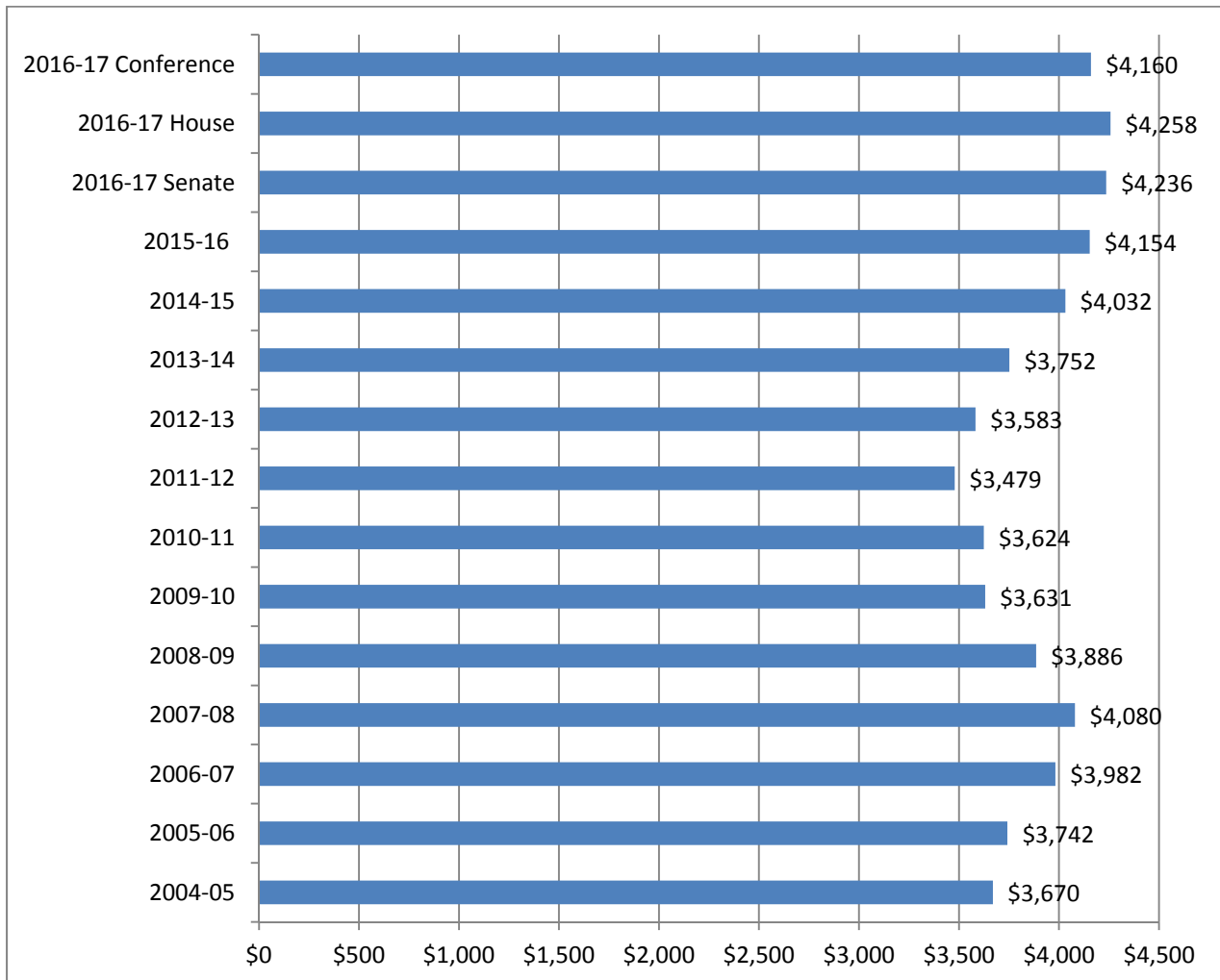
Estimated 2016 Tax Roll and Millage Rates per the Final Conference Report dated March 8, 2016

| Tax Roll | Required Local Effort Millage | Discretionary Millage | Voted Operating Millage | Capital Millage | Total Millage |
|------------------|-------------------------------|-----------------------|-------------------------|-----------------|---------------|
| \$54,256,641,853 | 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 |
|-------------------|--|---------------------------------|-----------------------------------|---------------------------|-----------------------------|
| \$3,892,504,680 | (.293) | .000 | .000 | .000 | (.293) |

Florida Education Finance Program Base Student Allocation



The School Board of Sarasota County, Florida
General Fund
Budget Work Session March 22, 2016

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 February 16, 2016 work-session and the March 22, 2016 work-session

| Description | February 16, 2016 Projected Results of Operations for 2015-2016 | March 22, 2016 Projected Results of Operations for 2015-2016 | Increase (Decrease) |
|--|---|--|---------------------|
| Federal Direct – No changes | \$2,440,613 | \$2,440,613 | \$0 |
| State – The majority of the decrease is related to decreasing the estimate of the receipt of miscellaneous state grants. | \$77,822,127 | \$77,659,844 | (\$162,283) |
| Local – The majority of the increase is related to estimating the receipt of tax collections above the 96% level. | \$313,346,474 | \$314,759,416 | \$1,412,942 |
| Transfers In From Other Funds – The majority of the increase is related to the impact of the negotiated salary agreement, which will increase maintenance salaries that are funded from the transfer. | \$19,355,631 | \$19,592,073 | \$236,442 |
| Total Revenues and Transfers in from Other Funds. | \$412,964,845 | \$414,451,946 | \$1,487,101 |

2015-2016 Projected Appropriations and Transfers Out

| Description | February 16, 2016 Projected Results of Operations for 2015-2016 | March 22, 2016 Projected Results of Operations for 2015-2016 | Increase (Decrease) |
|---|---|--|---------------------|
| Salaries – The decrease is related to the estimated settlement of the negotiated 2015-2016 salary agreement. | \$243,285,481 | \$243,270,584 | (\$14,897) |
| Employee Benefits – The majority of the decrease is related to reforecasting the amount to be expended for the group health plan. | \$75,362,544 | \$74,579,812 | (\$782,732) |
| Purchased Services District – Based upon the results of operations through February 29, 2016 it is estimated expenditures will decrease. | \$22,573,626 | \$22,377,123 | (\$196,503) |
| Purchased Services Charter Schools – The increase is based upon the flow through of the Best and Brightest Scholarship funds. | \$49,851,325 | \$50,198,088 | \$346,763 |

The School Board of Sarasota County, Florida
General Fund
Budget Work Session March 22, 2016

| Description | February 16, 2016 Projected Results of Operations for 2015-2016 | March 22, 2016 Projected Results of Operations for 2015-2016 | Increase (Decrease) |
|---|---|--|---------------------|
| Energy Services – Based upon the results of operations through February 29, 2016 it is estimated expenditures will decrease. | \$9,999,080 | \$9,773,525 | (\$225,555) |
| Materials and Supplies – The majority of the increase is an increase in repair parts. | \$9,975,750 | \$10,105,009 | \$129,259 |
| Capital Outlay – Based upon the results of operations through February 29, 2016 it is estimated expenditures will increase. | \$1,795,436 | \$1,806,409 | \$10,973 |
| Other Expenses - Based upon the results of operations through February 29, 2016 it is estimated expenditures will decrease. | \$756,807 | \$750,484 | (\$6,323) |
| Transfer Out – No change | \$577,910 | \$577,910 | \$0 |
| Total Appropriations and Transfers Out | \$414,177,959 | \$413,438,944 | (\$739,015) |

2015-2016 Projected Gross Fund Balance and Unassigned Fund Balance

| Description | February 16, 2016 Projected Results of Operations for 2015-2016 | March 22, 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 | \$412,964,845 | \$414,451,946 | \$1,487,101 |
| Less Appropriations and Transfers Out | \$414,177,959 | \$413,438,944 | (\$739,015) |
| Ending Gross Fund Balance | \$43,627,599 | \$45,853,715 | \$2,226,116 |
| Ending Unassigned Fund Balance | \$31,934,232 | \$34,160,348 | \$2,226,116 |
| Ending Unassigned Fund Balance Percentage | 7.71% | 8.26% | .55% |

The School Board of Sarasota County, Florida
General Fund
Budget Work Session March 22, 2016

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 February 16, 2016 work-session and the March 22, 2016 work-session

| Description | February 16, 2016 Work- Session House Budget Dated January 28, 2016 | March 22, 2016 Legislative Conference Committee Dated March 8, 2016 | Increase (Decrease) |
|--|--|--|------------------------|
| Federal Direct – No changes | \$2,489,425 | \$2,489,425 | \$0 |
| State – The minor decrease is what is contained in the final Conference Report dated March 8, 2016. | \$80,073,575 | \$79,960,494 | (\$113,081) |
| Local – The decrease is related to the Legislature decreasing the required local effort millage. | \$323,113,955 | \$321,863,882 | (\$1,250,073) |
| Transfers In From Other Funds – The increase is related to the negotiated salary agreement of February 26, 2016 that impacts maintenance personnel that are funded from the Capital Millage Levy. | \$19,365,053 | \$19,601,495 | \$236,442 |
| Total Revenues and Transfers in from Other Funds. | \$425,042,008 | \$423,915,296 | (\$1,126,712) |

Estimated General Fund Appropriations and Transfer out for 2016-2017

| Description | February 16, 2016 Work- Session House Budget Dated January 28, 2016 | March 22, 2016 Legislative Conference Committee Dated March 8, 2016 | Increase (Decrease) |
|--|--|--|------------------------|
| Salaries –The change in salaries reflects the estimated impact of the negotiated salary agreement of February 26, 2016. | \$244,992,223 | \$245,557,556 | \$565,333 |
| Employee Benefits – The 2015-2016 estimate for group health insurance decreased. This impacts the 2016-2017 estimate. | \$77,074,197 | \$76,825,064 | (\$249,133) |
| Purchased Services District – The estimated results of operations for 2015-2016 has been updated through February 29, 2016. This update impacts the estimate for 2016-2017. | \$22,809,093 | \$22,610,605 | (\$198,488) |

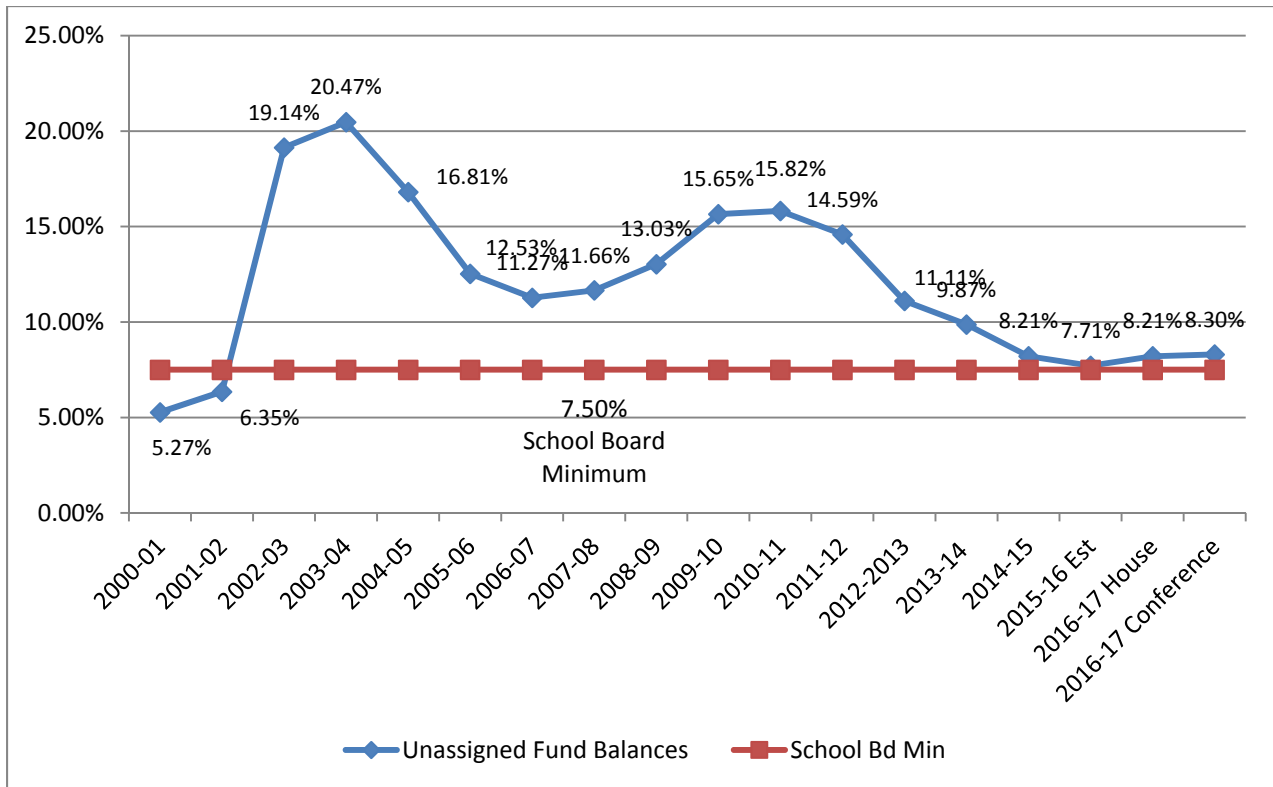
The School Board of Sarasota County, Florida
General Fund
Budget Work Session March 22, 2016

| Description | February 16, 2016 Work- Session House Budget Dated January 28, 2016 | March 22, 2016 Legislative Conference Committee Dated March 8, 2016 | Increase (Decrease) |
|---|--|--|------------------------|
| Purchased Services Charter Schools – The increase reflects the pass through of funds based upon the final Conference Report dated March 8, 2016 | \$54,140,847 | \$54,668,236 | \$527,389 |
| Energy Services - The estimated results of operations for 2015-2016 has been updated through February 29, 2016. This update impacts the estimate for 2016-2017. | \$9,800,048 | \$9,579,126 | (\$220,922) |
| Materials and Supplies - The estimated results of operations for 2015-2016 have been updated through February 29, 2016. This update impacts the estimate for 2016-2017. Also the instructional materials allocation has been updated for the Conference report date March 8, 2016. | \$10,336,500 | \$10,566,202 | \$229,702 |
| Capital Outlay - The estimated results of operations for 2015-2016 has been updated through February 29, 2016. This update impacts the estimate for 2016-2017. | \$1,813,390 | \$1,824,473 | \$11,083 |
| Other Expenses - The estimated results of operations for 2015-2016 has been updated through February 29, 2016. This update impacts the estimate for 2016-2017 | \$764,375 | \$757,989 | (\$6,386) |
| Transfers Out – No change | \$577,910 | \$577,910 | \$0 |
| Total Appropriations and Transfers Out | \$422,308,583 | \$422,967,161 | \$658,578 |

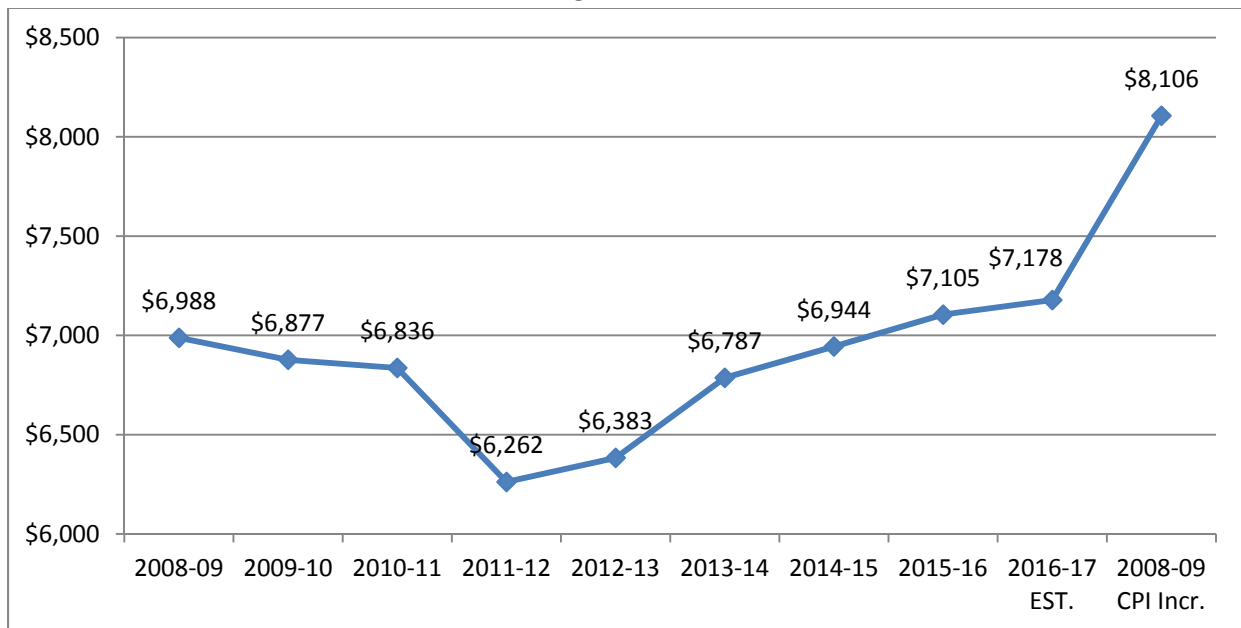
2016-2017 Projected Gross Fund Balance and Unassigned Fund Balance

| Description | February 16, 2016 Work- Session House Budget Dated January 28, 2016 | March 22, 2016 Legislative Conference Committee Dated March 8, 2016 | Increase (Decrease) |
|---|--|--|------------------------|
| Beginning Gross Fund Balance | \$43,627,599 | \$45,853,715 | \$2,226,116 |
| Add Revenues and Transfers In | \$425,042,008 | \$423,915,296 | (\$1,126,712) |
| Less Appropriations and Transfers Out | \$422,308,583 | \$422,967,161 | \$658,578 |
| Ending Gross Fund Balance | \$46,361,024 | \$46,801,850 | \$440,826 |
| Ending Unassigned Fund Balance | \$34,667,657 | \$35,108,483 | \$440,826 |
| Ending Unassigned Fund Balance Percentage | 8.21% | 8.30% | .07% |

**The School Board of Sarasota County, Florida
General Fund
Budget Work Session March 22, 2016
Unassigned Fund Balance**



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



**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 February 29, 2016

| Account Description | 2014-2015 Actual | 2015-2016 Original Budget | 2015-2016 Amended Budget | 2015-2016 Projected Actual | 2016-2017 Conference Estimate |
|---|----------------------|---------------------------------|--------------------------------|----------------------------------|-------------------------------------|
| Revenues and Transfers In from Other Funds | | | | | |
| Federal Direct | \$2,583,617 | \$2,440,613 | \$2,440,613 | \$2,440,613 | \$2,489,425 |
| State | \$78,782,270 | \$80,305,265 | \$77,822,127 | \$77,659,844 | \$79,960,494 |
| Local | \$295,585,087 | \$313,346,474 | \$313,346,474 | \$314,759,416 | \$321,863,882 |
| Total Revenues | \$376,950,974 | \$396,092,352 | \$393,609,214 | \$394,859,873 | \$404,313,801 |
| 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 |
| Transfer of unused rebates from Capital in 2012-13 and unassigned fund balance from the Race track Revenue Bonds Debt Service Fund in 2013-14 | | | | | |
| Capital (Charter School) | \$1,997,191 | \$1,497,893 | \$1,497,893 | \$1,497,893 | \$1,497,893 |
| 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 | \$19,592,073 | \$19,601,495 |
| Total Revenues & Transfers In | \$396,999,069 | \$415,437,688 | \$412,964,845 | \$414,451,946 | \$423,915,296 |
| Appropriations | | | | | |
| Salaries | \$235,083,610 | \$243,166,745 | \$242,686,669 | \$243,270,584 | \$245,557,556 |
| Employee Benefits | \$71,272,507 | \$74,310,329 | \$74,841,807 | \$74,579,812 | \$76,825,064 |
| Purchased Services - District | \$23,280,797 | \$23,893,632 | \$23,933,632 | \$22,377,123 | \$22,610,605 |
| Purchased Services - Charter schools | \$47,368,518 | \$51,143,096 | \$49,306,673 | \$50,198,088 | \$54,668,236 |
| Energy Services | \$10,847,083 | \$10,956,156 | \$10,065,395 | \$9,773,525 | \$9,579,126 |
| Materials and Supplies | \$12,029,699 | \$10,277,610 | \$10,176,091 | \$10,105,009 | \$10,566,202 |
| Capital Outlay | \$1,752,300 | \$1,787,346 | \$2,113,047 | \$1,806,409 | \$1,824,473 |
| Other Expenses | \$856,828 | \$873,964 | \$731,571 | \$750,484 | \$757,989 |
| Transfers Out | \$550,279 | \$577,910 | \$577,910 | \$577,910 | \$577,910 |
| Total Appropriations | \$403,041,620 | \$416,986,788 | \$414,432,795 | \$413,438,944 | \$422,967,161 |
| Excess (Deficiency) of Revenues and Transfers Over Expenditures | (\$6,042,551) | (\$1,549,100) | (\$1,467,950) | \$1,013,002 | \$948,135 |
| Fund Balance | | | | | |
| Beginning Gross Fund Balance | \$50,883,264 | \$44,840,713 | \$44,840,713 | \$44,840,713 | \$45,853,715 |
| Ending Gross Fund Balance | \$44,840,713 | \$43,291,613 | \$43,372,763 | \$45,853,715 | \$46,801,850 |
| 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 |
| Assigned 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 | \$34,160,348 | \$35,108,483 |
| Unassigned - Amount beyond assigned 10% | | | | | |
| Total Ending Gross Fund Balance | \$44,840,713 | \$43,291,613 | \$43,372,763 | \$45,853,715 | \$46,801,851 |

**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 February 29, 2016**

| Account Description | 2014-2015 Actual | 2015-2016 Original Budget | 2015-2016 Amended Budget | 2015-2016 Projected Actual | 2016-2017 Conference Estimate |
|--|----------------------|---------------------------------|--------------------------------|----------------------------------|-------------------------------------|
| Federal Direct | | | | | |
| ROTC / PELL / SEOG | \$349,752 | \$356,747 | \$356,747 | \$356,747 | \$363,882 |
| 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 | \$2,440,613 | \$2,489,425 |
| State | | | | | |
| Florida Ed. Finance Program | \$1,091,678 | \$1,296,949 | (\$1,652,228) | (\$1,652,228) | \$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) | (\$2,875,413) | (\$2,925,733) |
| Best and Brightest Scholarship | | | \$1,354,028 | \$1,354,028 | |
| Work Force Development | \$7,498,320 | \$7,246,859 | \$7,246,859 | \$7,246,859 | \$7,101,317 |
| 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 | \$3,550,589 | \$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 | \$6,225,934 | \$6,296,252 |
| Safe Schools | \$1,003,819 | \$962,993 | \$959,207 | \$959,207 | \$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 | \$2,005,482 | \$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 | \$2,545,838 | \$2,546,034 |
| Digital Classrooms | \$583,371 | \$897,834 | \$889,836 | \$889,836 | \$1,166,700 |
| Other Miscellaneous State | \$291,923 | \$291,923 | \$291,923 | \$129,640 | \$129,640 |
| Total State | \$78,782,270 | \$80,305,265 | \$77,822,127 | \$77,659,844 | \$79,960,494 |
| Local | | | | | |
| District School Tax (Required Local Effort) | \$205,476,788 | \$217,879,384 | \$217,879,384 | \$218,411,505 | \$219,908,680 |
| District School Tax (Discretionary) | \$33,936,109 | \$36,184,232 | \$36,184,232 | \$36,561,151 | \$38,960,609 |
| Voted School Tax | \$45,369,130 | \$48,374,641 | \$48,374,641 | \$48,878,544 | \$52,086,376 |
| 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 | \$1,855,104 | \$1,855,104 |
| Rent | \$287,382 | \$287,382 | \$287,382 | \$287,382 | \$287,382 |
| Interest | \$221,377 | \$223,591 | \$223,591 | \$223,591 | \$223,591 |
| Food Service Indirect Cost | \$391,815 | \$395,733 | \$395,733 | \$395,733 | \$395,733 |
| 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 | \$5,598,935 | \$5,598,935 |
| Total Local | \$295,585,087 | \$313,346,474 | \$313,346,474 | \$314,759,416 | \$321,863,882 |
| Total Revenues | \$376,950,974 | \$396,092,351 | \$393,609,213 | \$394,859,874 | \$404,313,802 |

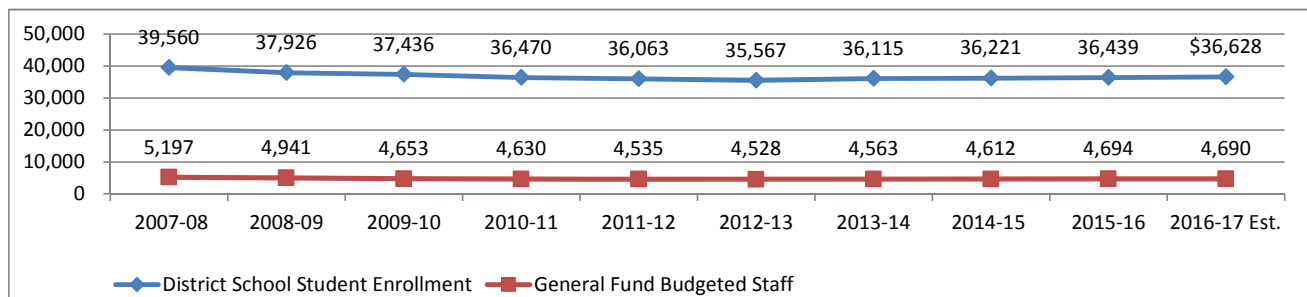
**The School Board of Sarasota County, Florida
General Fund**

Comparison of Positions

2014-2015 through 2016-2017

Based Upon Results of Operations through February 29, 2016

| Classification | 2014-2015 Actual Filled | 2015-2016 Original Budget | 2015-2016 Amended Budget | 2015-2016 Actual Filled | 2016-2017 Conference Estimate |
|--|-------------------------------|---------------------------------|--------------------------------|-------------------------------|-------------------------------------|
| 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 | 2,530.5 |
| Teacher Aides & Para Aides | 530.7 | 574.1 | 567.6 | 542.4 | 574.1 |
| Guidance Counselors & Behavior Specialists | 99.7 | 103.2 | 104.4 | 102.4 | 104.4 |
| 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 | 3,239.2 |
| 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 | 121.1 |
| 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 | 307.1 |
| 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 | 1,336.1 |
| 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 | 52.0 |
| 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 | 114.4 |
| Grand Total | 4,358.9 | 4,694.1 | 4,647.5 | 4,430.6 | 4,689.6 |



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

Comparison of Salaries

2014-2015 through 2016-2017

Based Upon Results of Operations through February 29, 2016

| Classification | 2014-2015 Actual | 2015-2016 Original Budget | 2015-2016 Amended Budget | 2015-2016 Projected Actual | 2016-2017 Conference Estimate |
|--|----------------------|---------------------------------|--------------------------------|----------------------------------|-------------------------------------|
| 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 | \$141,534,412 | \$144,142,492 |
| Teacher Aides & Para Aides | \$11,640,946 | \$11,652,127 | \$11,752,127 | \$11,766,461 | \$12,050,583 |
| Guidance Counselors | \$5,893,749 | \$5,908,824 | \$5,908,824 | \$5,914,302 | \$5,914,302 |
| Psychologists and Social Workers | \$1,972,332 | \$2,357,074 | \$2,357,074 | \$2,051,964 | \$2,051,964 |
| After School Childcare Staff | \$1,012,354 | \$1,032,601 | \$1,032,601 | \$1,032,601 | \$1,079,068 |
| Part Time Adult Teaching Staff | \$1,482,340 | \$1,526,811 | \$1,526,811 | \$1,431,236 | \$1,495,641 |
| Extra Duty Days | \$655,045 | \$687,797 | \$687,797 | \$607,670 | \$655,015 |
| Longevity (Classified & Instructional) | \$7,926,975 | \$8,085,515 | \$8,085,515 | \$7,639,230 | \$7,562,838 |
| Substitutes-Classified | \$3,037,784 | \$3,159,296 | \$3,159,296 | \$2,906,281 | \$3,112,990 |
| Supplements | \$2,636,484 | \$2,768,308 | \$2,768,308 | \$2,635,589 | \$2,823,045 |
| Temporary/P.T.Hourly | \$940,278 | \$987,292 | \$987,292 | \$1,159,345 | \$1,241,803 |
| Terminal Leave Pay | \$3,764,829 | \$4,730,740 | \$4,730,740 | \$4,611,003 | \$4,611,003 |
| One Time Payments | \$2,090,850 | \$2,868,093 | \$2,868,093 | \$3,803,778 | \$2,796,034 |
| Total Instructional Personnel | \$180,443,662 | \$184,856,734 | \$186,576,658 | \$187,093,873 | \$189,536,779 |
| 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 | \$7,305,502 | \$7,703,232 |
| Bus Aides | \$885,728 | \$926,368 | \$926,368 | \$946,530 | \$946,530 |
| Bus Drivers | \$5,295,038 | \$5,796,109 | \$5,296,109 | \$5,214,607 | \$5,274,318 |
| Custodians | \$7,740,240 | \$9,750,021 | \$8,050,021 | \$7,957,878 | \$7,957,878 |
| Data Processing Pers. | \$3,840,947 | \$4,098,656 | \$4,098,656 | \$3,893,239 | \$3,893,239 |
| District & School Secretarial | \$9,569,976 | \$9,955,056 | \$9,955,056 | \$9,732,228 | \$9,570,793 |
| Extra Duty Days | \$66,929 | \$70,276 | \$70,276 | \$91,307 | \$95,415 |
| Longevity | \$2,412,351 | \$2,532,969 | \$2,532,969 | \$2,391,826 | \$2,343,990 |
| Maint. /Mechanics/Delivery | \$6,436,871 | \$6,823,398 | \$6,823,398 | \$6,607,243 | \$6,199,640 |
| Total Educational Support Pers. | \$43,273,067 | \$46,752,640 | \$44,552,640 | \$44,140,359 | \$43,985,034 |
| 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 | \$193,795 | \$197,671 |
| Superintendent | \$216,202 | \$213,499 | \$213,499 | \$226,451 | \$226,451 |
| Assistant Principals | \$4,420,465 | \$4,734,197 | \$4,734,197 | \$4,811,840 | \$4,811,840 |
| Asst Superintendents | \$340,645 | \$340,120 | \$340,120 | \$349,492 | \$349,492 |
| Directors & Executive Directors | \$1,780,416 | \$1,715,623 | \$1,715,623 | \$1,683,017 | \$1,683,017 |
| Principals | \$4,415,358 | \$4,360,136 | \$4,360,136 | \$4,771,758 | \$4,767,272 |
| Total Administrative Pers. | \$11,366,881 | \$11,557,371 | \$11,557,371 | \$12,036,352 | \$12,035,743 |
| Grand Total | \$235,083,610 | \$243,166,745 | \$242,686,669 | \$243,270,584 | \$245,557,556 |

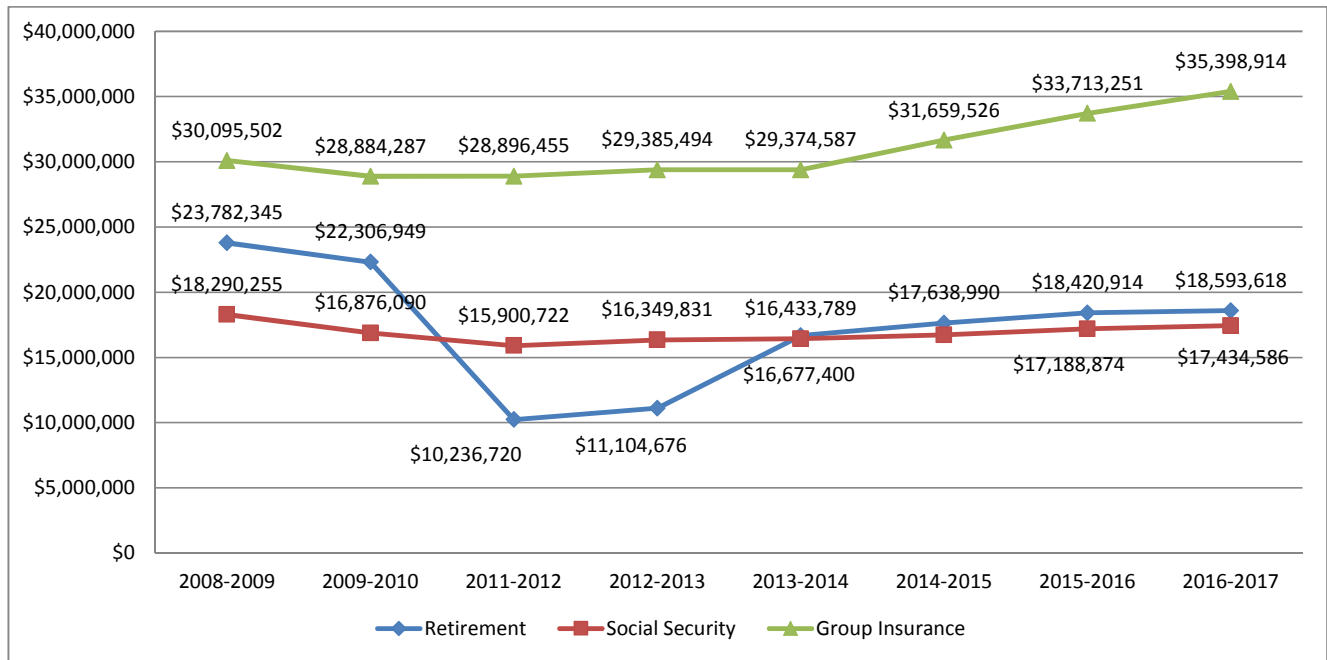
**The School Board of Sarasota County, Florida
General Fund**

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

Based Upon Results of Operations through February 29, 2016

| Employee Benefit Detail | 2014-2015 Actual | 2015-2016 Original Budget | 2015-2016 Amended Budget | 2015-2016 Projected Actual | 2016-2017 Conference Estimate |
|---|---------------------|---------------------------------|--------------------------------|----------------------------------|-------------------------------------|
| Retirement | \$17,638,990 | \$18,437,170 | \$18,437,170 | \$18,420,914 | \$18,593,618 |
| Social Security | \$16,723,043 | \$17,264,839 | \$17,264,839 | \$17,188,874 | \$17,434,586 |
| Group Insurance | \$31,659,526 | \$33,242,503 | \$33,763,981 | \$33,713,251 | \$35,398,914 |
| Cafeteria Plan, Group Life, Disability Dental/Vision Insurance | \$2,049,646 | \$2,090,639 | \$2,090,639 | \$2,076,057 | \$2,117,578 |
| Employee Assistance Programs including unemployment compensation | \$348,019 | \$351,499 | \$351,499 | \$329,618 | \$336,211 |
| Early Retirement Plan Insurance | \$517,907 | \$492,012 | \$502,012 | \$498,552 | \$488,581 |
| Workers Compensation | \$2,335,376 | \$2,431,667 | \$2,431,667 | \$2,352,545 | \$2,455,576 |
| Total | \$71,272,507 | \$74,310,329 | \$74,841,807 | \$74,579,812 | \$76,825,064 |

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 February 29, 2016

| Appropriations by Object | 2014-2015 Actual | 2015-2016 Original Budget | 2015-2016 Amended Budget | 2015-2016 Projected Actual | 2016-2017 Conference Estimate |
|--|---------------------|---------------------------------|--------------------------------|----------------------------------|-------------------------------------|
| Purchased Services | | | | | |
| Professional Services | \$4,163,583 | \$4,270,855 | \$4,070,855 | \$4,088,718 | \$4,129,605 |
| Charter School Payments | \$47,368,518 | \$51,143,096 | \$49,306,673 | \$50,198,088 | \$54,668,236 |
| Second Chance School Payments | \$1,039,119 | \$1,065,702 | \$1,065,702 | \$1,064,759 | \$1,086,054 |
| Virtual School Payments | \$133,570 | \$136,241 | \$136,241 | \$136,241 | \$137,604 |
| Physical Exams | \$22,586 | \$23,038 | \$23,038 | \$21,069 | \$21,280 |
| Insurance Premiums | \$3,212,804 | \$2,796,623 | \$2,796,623 | \$2,304,955 | \$2,328,004 |
| Legal Services | \$365,052 | \$372,353 | \$372,353 | \$294,589 | \$300,481 |
| In County Travel | \$181,821 | \$185,458 | \$185,458 | \$194,154 | \$192,212 |
| Out of County Travel | \$324,243 | \$330,727 | \$330,727 | \$429,957 | \$434,256 |
| Repairs And Maintenance | \$3,725,346 | \$3,799,853 | \$3,999,853 | \$3,926,267 | \$3,965,530 |
| Rentals and Software Licensing | \$4,448,681 | \$5,065,510 | \$5,065,510 | \$4,488,718 | \$4,533,606 |
| Postage | \$251,105 | \$256,127 | \$296,127 | \$292,715 | \$295,643 |
| Telephone | \$492,443 | \$502,292 | \$502,292 | \$405,473 | \$409,527 |
| Cell Phones | \$148,913 | \$151,891 | \$151,891 | \$114,060 | \$115,200 |
| Fiber Optic Lines / Technology Hosting | \$883,367 | \$901,035 | \$901,035 | \$861,816 | \$870,434 |
| Utilities - Water/Sewer | \$1,224,367 | \$1,248,854 | \$1,248,854 | \$1,244,174 | \$1,256,616 |
| Utilities - Garbage | \$334,033 | \$410,714 | \$410,714 | \$378,829 | \$382,617 |
| Other Purchased Services | \$2,329,764 | \$2,376,358 | \$2,376,358 | \$2,130,629 | \$2,151,935 |
| Total Purchased Services | \$70,649,315 | \$75,036,728 | \$73,240,305 | \$72,575,211 | \$77,278,841 |
| Energy Services | | | | | |
| Natural & Bottled Gas | \$60,197 | \$61,401 | \$61,401 | \$53,582 | \$53,582 |
| Electric | \$7,960,474 | \$8,040,078 | \$7,640,078 | \$7,589,064 | \$7,437,283 |
| Gasoline /Diesel Fuel | \$2,826,412 | \$2,854,676 | \$2,363,915 | \$2,130,879 | \$2,088,261 |
| Total Energy Services | \$10,847,083 | \$10,956,156 | \$10,065,395 | \$9,773,525 | \$9,579,126 |
| Materials and Supplies | | | | | |
| Consumable Supplies | \$6,488,531 | \$6,618,302 | \$6,516,783 | \$6,406,432 | \$6,470,496 |
| State Textbooks | \$4,320,647 | \$2,414,377 | \$2,414,377 | \$2,414,377 | \$2,798,664 |
| Discretionary Instr. Materials | \$706,372 | \$720,499 | \$720,499 | \$788,684 | \$796,571 |
| Periodicals & Newspapers | \$65,096 | \$66,396 | \$66,396 | \$59,837 | \$60,435 |
| Oil & Grease | \$54,705 | \$55,799 | \$55,799 | \$47,038 | \$47,508 |
| Repair Parts/Tires & Tubes | \$386,962 | \$394,702 | \$394,702 | \$375,988 | \$379,748 |
| Other Materials & Supplies | \$7,386 | \$7,534 | \$7,534 | \$12,653 | \$12,780 |
| Total Materials & Supplies | \$12,029,699 | \$10,277,610 | \$10,176,091 | \$10,105,009 | \$10,566,202 |
| Capital Outlay | | | | | |
| New Library Books | \$106,205 | \$108,329 | \$108,329 | \$58,407 | \$58,991 |
| Audio Visual - Not Capitalized | \$4,984 | \$5,084 | \$5,084 | \$10,336 | \$10,440 |
| Equipment & Furniture | \$935,362 | \$954,069 | \$1,279,770 | \$1,038,783 | \$1,049,171 |
| Computers / Technology Tools | \$391,100 | \$398,922 | \$398,922 | \$389,032 | \$392,923 |
| 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 | \$12,090 | \$12,210 |
| Total Capital Outlay | \$1,752,300 | \$1,787,346 | \$2,113,047 | \$1,806,409 | \$1,824,473 |
| Other Expenses | | | | | |
| Dues and Fees | \$806,346 | \$822,473 | \$680,080 | \$705,773 | \$712,831 |
| Judgments | \$2,500 | \$2,550 | \$2,550 | \$2,550 | \$2,576 |
| Miscellaneous Expense | \$40,889 | \$41,707 | \$41,707 | \$34,927 | \$35,276 |
| Field Trips | \$7,093 | \$7,234 | \$7,234 | \$7,234 | \$7,306 |
| Total Other Expenses | \$856,828 | \$873,964 | \$731,571 | \$750,484 | \$757,989 |
| Total Appropriations by Object | \$96,135,225 | \$98,931,802 | \$96,326,407 | \$95,010,638 | \$100,006,632 |

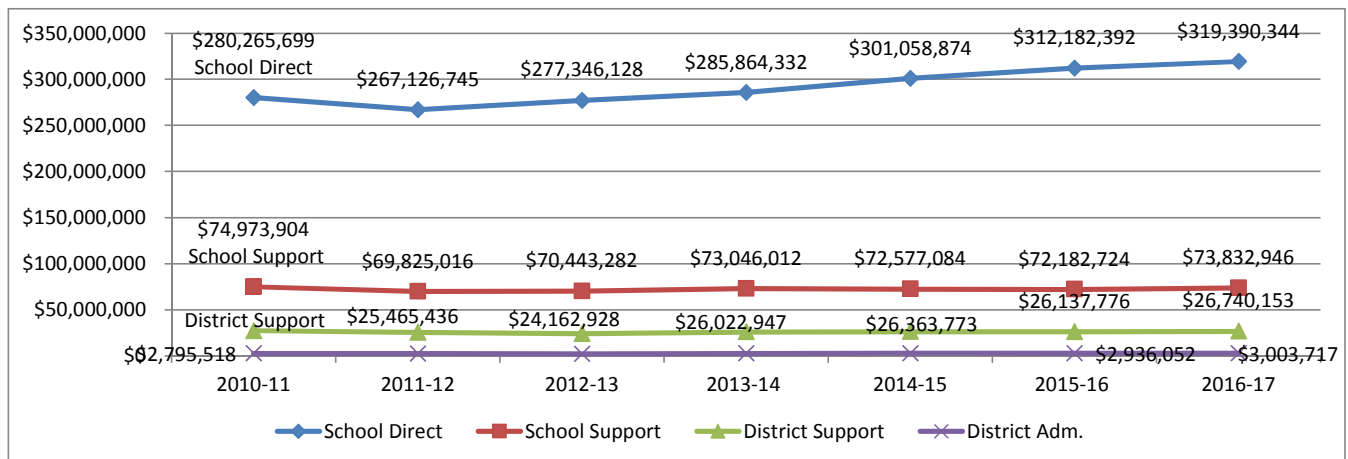
**The School Board of Sarasota County, Florida
General Fund**

Comparative Statement of Appropriations by Function

2014-2015 through 2016-2017

Based Upon Results of Operations through February 29, 2016

| Appropriations by Function | 2014-2015 Actual | 2015-2016 Original Budget | 2015-2016 Amended Budget | 2015-2016 Projected Actual | 2016-2017 Conference Estimate |
|---------------------------------------|----------------------|---------------------------------|--------------------------------|----------------------------------|-------------------------------------|
| Instruction | \$265,724,056 | \$274,904,168 | \$274,075,790 | \$275,762,284 | \$282,130,889 |
| Pupil Personnel Services | \$22,451,694 | \$23,228,519 | \$22,683,324 | \$22,836,396 | \$23,362,690 |
| Instructional Media Services | \$6,804,492 | \$7,039,926 | \$7,065,038 | \$7,440,593 | \$7,612,071 |
| Instruction and Curriculum Dev | \$2,738,523 | \$2,833,277 | \$2,869,503 | \$2,857,120 | \$2,922,966 |
| Instructional Staff Training | \$1,033,501 | \$1,069,259 | \$998,859 | \$1,009,453 | \$1,032,717 |
| Instruction Related Technology | \$3,229,764 | \$3,342,333 | \$3,437,800 | \$3,385,145 | \$3,463,160 |
| Board of Education | \$755,594 | \$781,738 | \$748,194 | \$682,988 | \$698,728 |
| Legal Services | \$355,570 | \$372,353 | \$323,172 | \$286,937 | \$293,550 |
| General Administration | \$1,930,725 | \$1,997,527 | \$1,927,496 | \$1,966,127 | \$2,011,439 |
| School Administration | \$18,029,340 | \$18,653,152 | \$18,618,112 | \$18,317,553 | \$18,739,704 |
| Facilities Acquisition & Construction | \$43,531 | \$45,037 | \$34,945 | \$38,445 | \$39,331 |
| Fiscal Services | \$2,011,106 | \$2,080,690 | \$2,072,651 | \$2,067,005 | \$2,114,642 |
| Food Services | \$45,997 | \$47,588 | \$51,764 | \$54,252 | \$55,502 |
| Central Services | \$5,916,767 | \$6,121,486 | \$5,953,228 | \$5,567,180 | \$5,695,483 |
| Pupil Transportation | \$16,181,013 | \$16,740,872 | \$16,563,659 | \$16,462,056 | \$16,841,444 |
| Operation of Plant | \$33,998,431 | \$35,174,770 | \$35,128,134 | \$32,904,380 | \$33,662,702 |
| Maintenance of Plant | \$14,392,723 | \$14,890,709 | \$14,427,931 | \$14,582,923 | \$14,919,005 |
| Administrative Technology Services | \$3,999,646 | \$4,138,033 | \$3,938,835 | \$3,882,221 | \$3,971,692 |
| Community Services | \$2,848,868 | \$2,947,440 | \$2,936,451 | \$2,757,973 | \$2,821,534 |
| Transfers to Other Funds | \$550,279 | \$577,910 | \$577,910 | \$577,910 | \$577,910 |
| Total | \$403,041,620 | \$416,986,788 | \$414,432,797 | \$413,438,944 | \$422,967,161 |



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. |