

**The School Board of Sarasota County, Florida
General Fund
Budget Work Session March 22, 2018**

Executive Summary

The Florida Education Finance Program (FEFP) Final Conference Report for fiscal year 2018-2019 was released on March 8, 2018. The Conference Report contains a statewide enrollment increase of .95% and a Base Student Allocation (BSA) increase of .01% or \$0.47.

The primary increase in 2018-2019 revenues are the discretionary and referendum millage as a result of an estimated 6.74% increase in school taxable property value. For the last few years, the FEFP has held the required local effort taxes to the rollback revenue amount. The Legislature has rejected keeping a status quo millage rate and has thereby decreased the required local effort millage to offset the increase in taxable value.

For this work session, the financial information provided is an update on the projected results of operations for the 2017-2018 fiscal year. The 2018-2019 fiscal year projections are based upon the Conference Report.

2017-2018 Results of Operations through February 28, 2018

The General Fund 2017-2018 projection has been computed based upon the following assumptions:

- A) Revenues have been updated for the latest state data. Tax collections have been forecasted to be at the 97% collection level.
- B) Expenditures have been updated for payment of the negotiated salary settlement. All expenditures through June 30, 2018 are projected based upon the results of operations through February 28, 2018.

Revenues

Description	Amended Budget 2017- 18	Projected Results of Operations for 2017-18	Increase (Decrease)
Federal Direct Funds – No change.	\$2,518,288	\$2,518,288	\$0
State Funds – The increase is mainly due to the Best and Brightest.	\$78,662,405	\$82,990,550	\$4,328,145
Local Funds – The majority of the decrease is due to the anticipation of not receiving IDEA Indirect Cost.	\$337,110,119	\$336,806,248	(\$303,871)
Transfers In From Other Funds – The decrease is due to less PECO funds.	\$19,883,915	\$19,654,875	(\$229,040)
Total Revenues and Transfers in from Other Funds.	\$438,174,727	\$441,969,961	\$3,795,234

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Appropriations

Description	Amended Budget 2017-18	Projected Results of Operations for 2017-18	Increase (Decrease)
Salaries – The increase is based upon the results of operations through February 28, 2018, negotiated raises and Best and Brightest.	\$251,987,722	\$258,746,605	\$6,758,883
Employee Benefits – The increase is based upon results of operations through February 28, 2018, negotiated raises and Best and Brightest.	\$80,598,704	\$80,654,332	\$55,628
Purchased Services District – Based upon the results of operations through February 28, 2018.	\$26,793,477	\$27,073,805	\$280,328
Purchased Services Charter Schools – The decrease is due to lower than anticipated enrollment/FEFP pass-through.	\$57,633,159	\$56,092,223	(\$1,540,936)
Energy Services – The decrease is due to the results of operations through February 28, 2018.	\$11,165,566	\$11,117,006	(\$48,560)
Materials and Supplies – Based upon the results of operations through February 28, 2018.	\$10,419,506	\$10,941,070	\$521,564
Capital Outlay – Based upon the results of operations through February 28, 2018.	\$1,729,161	\$1,899,321	\$170,160
Other Expenses - No Change.	\$1,041,759	\$1,041,759	\$0
Transfer Out – No Change.	\$577,910	\$577,910	\$0
Total Appropriations and Transfers Out	\$441,946,964	\$448,144,031	\$6,197,067

**The School Board of Sarasota County, Florida
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Description	Amended Budget 2017-18	Projected Results of Operations for 2017-18	Increase (Decrease)
Beginning Gross Fund Balance	\$73,434,844	\$73,434,844	\$0
Add Revenues and Transfers In	\$438,174,727	\$441,969,961	\$3,795,234
Less Appropriations and Transfers Out	\$441,946,964	\$448,144,031	\$6,197,067
Ending Gross Fund Balance	\$69,662,607	\$67,260,774	(\$2,401,833)
Ending Unassigned Fund Balance	\$45,525,380	\$43,123,547	(\$2,401,833)
Ending Unassigned Fund Balance Percentage	10.30%	9.62%	-0.68%

2018-2019 Preliminary Budget

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

- A) FEFP revenues are based upon the Conference Report dated March 8, 2018. Referendum revenues are based upon the increased tax roll listed in the Conference Report. The Capital transfer has been increased to include allowable software expenditures.
- B) Salaries have been increased based upon negotiations for 2018-19. Longevity has been eliminated and rolled into base salaries. Positions have remained relatively status quo except for the Safety and Security department and Garden Elementary. Safety and Security increased their staff by 3 positions and upgraded 4 current positions' job duties and salaries. Garden Elementary is slated to become a Title I School for 18-19 and therefore increased staffing by one Home School Liaison and upgraded their Aides (SSP3/4 to SSP7) to fit Title I language in the contract.
- C) Benefits – The group health plan is projected to remain flat and workers compensation has been adjusted to 1% from .1% as they have exceeded their actuarial liability requirements.
- D) Purchased Services – Charter Schools – The charter schools flow through payments will increase based upon student enrollment increases and a change in the PECO state funds.
- E) Purchased Services – District – The increase in this line item is due to the new expenditure requirements accompanying the additional Safe School Allocation and the new Mental Health Allocation.
- F) Energy Services – The computation is based upon an expected increase from FPL of 3% in next year's rates.
- G) Materials and Supplies – The increase is based upon anticipated student growth and textbook purchases.
- H) Capital Outlay – The appropriations remain flat as they are one-time expenditures that do not carry forward into the following fiscal year.
- I) Other Expenses - The increase is based upon anticipated student growth.

**The School Board of Sarasota County, Florida
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Revenues

Description	Projected Results of Operations for 2017-18	Preliminary Budget 2018-19	Increase (Decrease)	Percentage Change
Federal Direct Funds	\$2,518,288	\$2,568,653	\$50,365	2.00%
State Funds – Decrease mainly due to inclusion of Best and Brightest funds in 2017-18.	\$82,990,550	\$80,954,264	(\$2,036,286)	-2.45%
Local Funds – The increase is mainly due to the Discretionary and Voted School Tax.	\$336,806,248	\$345,639,148	\$8,832,900	2.62%
Transfers In From Other Funds – The increase is due to Charter PECO and the additional Capital transfer for software.	\$19,654,875	\$23,252,528	\$3,597,653	18.30%
Total Revenues and Transfers in from Other Funds.	\$441,969,961	\$452,414,593	\$10,444,632	2.36%

Appropriations

Description	Projected Results of Operations for 2017-18	Preliminary Budget 2018-19	Increase (Decrease)	Percentage Change
Salaries – The increase is mainly due to the salary negotiations.	\$258,746,605	\$263,280,095	\$4,533,490	1.75%
Employee Benefits – The decrease is due to health insurance costs remaining flat and a reduction in the workers compensation rate.	\$80,654,332	\$80,567,810	(\$86,522)	-0.11%

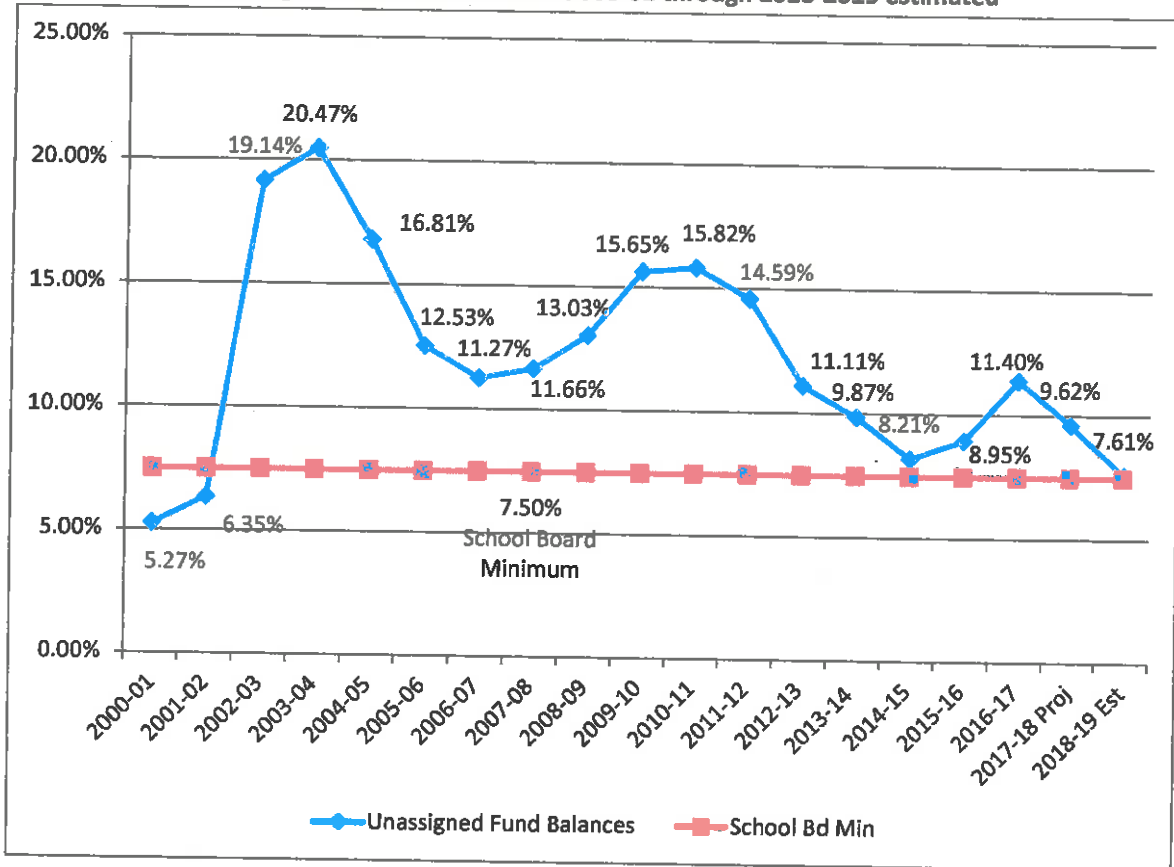
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Purchased Services District – The increase is due to the expense associated with the new Mental Health Allocation and the additional Safe School Allocation.	\$27,073,805	\$29,893,107	\$2,819,302	10.41%
Purchased Services Charter Schools The increase is based upon changes to Charter School enrollment projections.	\$56,092,223	\$60,768,862	\$4,676,639	8.34%
Energy Services – The increase is due to increasing electrical cost trends.	\$11,117,006	\$11,408,757	\$291,751	2.62%
Materials and Supplies – The increase is due to current trending.	\$10,941,070	\$11,619,079	\$678,009	6.20%
Capital Outlay – The increase is due to current trending.	\$1,899,321	\$1,921,543	\$22,222	1.17%
Other Expenses - The increase is due to current trending.	\$1,041,759	\$1,053,948	\$12,189	1.17%
Transfer Out – No change since the last work session.	\$577,910	\$0	(\$577,910)	-100.00%
Total Appropriations and Transfers Out	\$448,144,031	\$460,513,201	\$12,369,170	2.76%

Description	Projected Results of Operations for 2017-18	Preliminary Budget 2018-19	Increase (Decrease)	Percentage Change
Beginning Gross Fund Balance	\$73,434,844	\$67,260,774	(\$6,174,070)	-8.40
Add Revenues and Transfers In	\$441,969,961	\$452,414,593	\$10,444,632	2.36%
Less Appropriations and Transfers Out	\$448,144,031	\$460,513,201	\$12,369,170	2.76%
Ending Gross Fund Balance	\$67,260,774	\$59,162,165	(\$8,098,609)	-12.04%
Ending Unassigned Fund Balance	\$43,123,547	\$35,024,938	(\$8,098,609)	-18.78%
Ending Unassigned Fund Balance Percentage	9.62%	7.61%	2.01%	

The School Board of Sarasota County, Florida
 General Fund
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Unassigned Fund Balance from 2000-01 through 2018-2019 estimated



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

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

2017-2018 Projection Based Upon Results of Operations through February 28, 2018

Account Description	2015-2016 Actual	2016-2017 Unaudited Actual	2017-2018 Original Budget	2017-2018 Amended Budget	2017-2018 Projected Actual	2018-2019 Preliminary Budget
Revenues and Transfers in from Other Funds						
Federal Direct	\$2,612,345	\$2,538,453	\$2,822,635	\$2,518,288	\$2,518,288	\$2,568,653
State	\$78,196,386	\$81,695,364	\$80,689,416	\$78,662,405	\$82,990,550	\$80,954,264
Local	\$317,131,855	\$326,656,238	\$336,950,761	\$337,110,119	\$336,806,248	\$345,639,148
Total Revenues	\$397,940,587	\$410,890,055	\$420,462,812	\$418,290,812	\$422,315,086	\$429,162,065
Transfers In						
Property Insurance Millage transfer	\$2,320,807	\$2,171,160	\$2,571,523	\$2,571,523	\$2,571,523	\$2,571,523
Capital (P.E.C.O.maintenance)	\$777,187	\$1,157,017	\$777,187	\$777,187	\$770,992	\$770,992
Capital (Charter School)	\$1,402,267	\$1,782,380	\$1,402,267	\$1,402,267	\$1,179,422	\$3,427,075
Capital (Millage maintenance)	\$13,466,139	\$13,663,700	\$13,463,712	\$13,463,712	\$13,463,712	\$13,463,712
Capital (Millage equipment)	\$1,770,216	\$1,489,770	\$1,669,226	\$1,669,226	\$1,669,226	\$3,019,226
Total Transfers In	\$19,736,616	\$20,264,027	\$19,883,915	\$19,883,915	\$19,654,875	\$23,252,528
Total Revenues & Transfers In	\$417,677,203	\$431,154,082	\$440,346,727	\$438,174,727	\$441,969,961	\$452,414,593
Appropriations						
Salaries	\$235,341,937	\$240,065,885	\$251,227,766	\$251,987,722	\$258,746,605	\$263,280,095
Employee Benefits	\$72,699,513	\$75,422,117	\$81,288,899	\$80,598,704	\$80,654,332	\$80,567,810
Purchased Services - District	\$22,757,840	\$25,034,810	\$26,329,090	\$26,793,477	\$27,073,805	\$29,893,107
Purchased Services - Charter schools	\$50,490,872	\$53,508,098	\$57,633,159	\$57,633,159	\$56,092,223	\$60,768,862
Energy Services	\$9,339,092	\$9,605,761	\$9,861,491	\$11,165,566	\$11,117,006	\$11,408,757
Materials and Supplies	\$9,426,938	\$9,106,390	\$10,671,582	\$10,419,506	\$10,941,070	\$11,619,079
Capital Outlay	\$2,064,978	\$2,010,616	\$2,146,704	\$1,729,161	\$1,899,321	\$1,921,543
Other Expenses	\$941,040	\$1,265,447	\$1,041,759	\$1,041,759	\$1,041,759	\$1,053,948
Transfers Out	\$577,910	\$577,910	\$577,910	\$577,910	\$577,910	\$0
Total Appropriations	\$403,640,120	\$416,597,034	\$440,778,360	\$441,946,964	\$448,144,031	\$460,513,201
Excess (Deficiency) of Revenues and Transfers Over Expenditures	\$14,037,083	\$14,557,048	(\$431,633)	(\$3,772,237)	(\$6,174,070)	(\$8,098,608)
Fund Balance						
Beginning Gross Fund Balance	\$44,840,713	\$58,877,796	\$73,434,844	\$73,434,844	\$73,434,844	\$67,260,774
Ending Gross Fund Balance	\$58,877,796	\$73,434,844	\$73,003,211	\$69,662,607	\$67,260,774	\$59,162,165
Composition of Ending Gross Fund Balance						
Assigned for Encumbrances	\$2,850,559	\$2,235,067	\$2,235,067	\$2,235,067	\$2,235,067	\$2,235,067
Non Spendable - Inventory/Prepaid	\$5,764,339	\$9,587,659	\$9,587,659	\$9,587,659	\$9,587,659	\$9,587,659
Restricted for Categorical & Grant Carry forwards	\$3,401,083	\$3,797,028	\$3,797,028	\$3,797,028	\$3,797,028	\$3,797,028
Restricted for Work Force Development	\$6,276,988	\$6,546,549	\$5,460,049	\$4,728,941	\$4,728,941	\$4,728,941
Assigned School & Department Carry forwards	\$4,466,114	\$3,788,532	\$3,788,532	\$3,788,532	\$3,788,532	\$3,788,532
Unassigned by Board Policy 10% to 7.5% of Total Appropriations	\$36,118,713	\$41,659,705	\$44,077,923	\$44,194,696	\$43,123,547	\$35,024,938
Unassigned - Amount beyond assigned 10%		\$5,820,304	\$4,056,953	\$1,330,683		
Total Ending Gross Fund Balance	\$58,877,796	\$73,434,844	\$73,003,211	\$69,662,607	\$67,260,774	\$59,162,165

11.40%

10.92%

10.30%

9.62%

7.61%

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

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

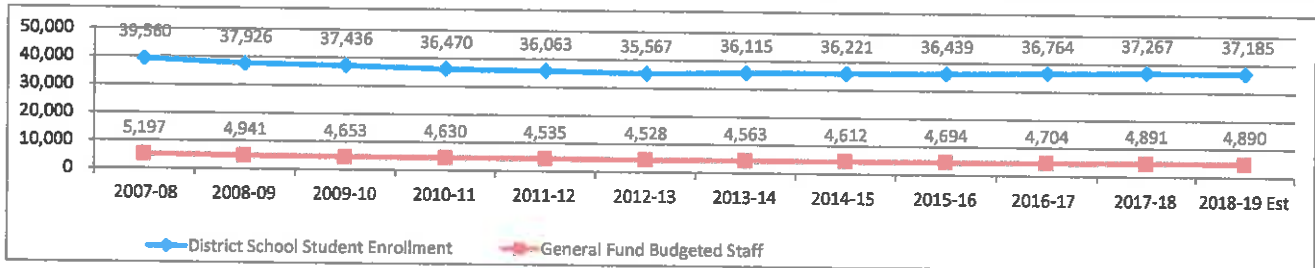
Account Description	2015-2016 Actual	2016-2017 Unaudited Actual	2017-2018 Original Budget	2017-2018 Amended Budget	2017-2018 Projected Actual	2018-2019 Preliminary Budget
Federal Direct						
ROTC / PELL / SEOG	\$393,575	\$429,640	\$409,475	\$409,475	\$409,475	\$417,664
Medicaid Reimbursement	\$2,218,770	\$2,108,813	\$2,413,160	\$2,108,813	\$2,108,813	\$2,150,989
Total Federal Direct	\$2,612,345	\$2,538,453	\$2,822,635	\$2,518,288	\$2,518,288	\$2,568,653
State						
Florida Ed. Finance Program	(\$1,383,023)	\$1,165,072	\$1,289,078	\$394,592	\$394,592	(\$895,854)
ESE Scholarships	(\$2,969,273)	(\$3,144,714)	(\$3,181,507)	(\$3,220,763)	(\$3,220,763)	(\$3,265,532)
Best and Brightest Scholarship	\$1,362,285	\$1,486,086		\$0	\$4,316,400	\$0
Work Force Development	\$7,363,187	\$7,217,660	\$7,183,206	\$7,183,206	\$7,183,206	\$7,242,559
Ed. Enhancement / Lottery	\$0	\$745,832	\$0	\$79,322	\$79,322	\$78,994
CO&DS Withheld for Admin	\$27,105	\$27,575	\$27,575	\$27,575	\$27,575	\$27,575
Race Track Funds	\$446,500	\$446,500	\$446,500	\$446,500	\$446,500	\$446,500
Class Size Reduction	\$47,243,753	\$47,826,971	\$48,204,691	\$47,711,678	\$47,711,678	\$47,984,848
Instructional Materials	\$3,549,525	\$3,605,676	\$3,586,379	\$3,559,484	\$3,559,484	\$3,669,330
State License Tax	\$246,278	\$247,658	\$247,658	\$247,658	\$247,658	\$247,658
Transportation	\$6,226,814	\$6,354,390	\$6,387,727	\$6,148,047	\$6,148,047	\$6,208,227
Safe Schools	\$959,475	\$960,188	\$952,133	\$950,918	\$950,918	\$2,399,310
Supplemental Academic Instruction	\$8,615,669	\$8,686,853	\$8,758,112	\$8,685,881	\$8,685,881	\$8,801,620
Reading Instruction	\$2,006,075	\$2,015,922	\$2,007,791	\$2,003,822	\$2,003,822	\$1,996,000
Teachers Lead Program	\$702,713	\$694,084	\$695,271	\$695,271	\$695,271	\$829,420
Florida School Recognition Program	\$2,734,660	\$1,998,048	\$2,740,680	\$2,532,478	\$2,532,478	\$2,532,478
Digital Classrooms	\$890,400	\$1,168,814	\$1,167,840	\$1,165,167	\$1,165,167	\$1,038,261
Teacher Salary Increase	\$0	\$0	\$0	\$0	\$0	\$0
Mental Health Assistance Allocation	\$0	\$0	\$0	\$0	\$0	\$1,048,815
Other Miscellaneous State	\$174,243	\$192,748	\$176,282	\$51,569	\$63,314	\$564,055
Total State	78,196,386	81,695,364	80,689,416	78,662,405	82,990,550	80,954,264
Local						
District School Tax (Required Local Effort)	\$220,226,949	\$222,628,769	\$223,818,768	\$223,818,768	\$226,056,956	\$226,052,049
District School Tax (Discretionary)	\$36,484,996	\$39,791,235	\$42,266,205	\$42,266,205	\$42,688,867	\$45,113,909
Voted School Tax	\$48,776,733	\$53,196,839	\$56,505,622	\$56,505,622	\$57,070,678	\$60,312,713
Course Fees	\$2,403,304	\$2,497,880	\$2,527,106	\$2,527,106	\$2,527,106	\$2,556,673
Childcare Fees	\$1,890,342	\$2,016,896	\$2,016,896	\$2,176,254	\$2,176,254	\$2,176,254
Rent	\$334,544	\$550,755	\$550,755	\$550,755	\$550,755	\$550,755
Interest	\$494,629	\$957,454	\$550,317	\$550,317	\$750,317	\$750,317
Food Service Indirect Cost	\$392,348	\$523,051	\$512,034	\$512,034	\$512,034	\$512,034
Federal Indirect Cost	\$806,389	\$549,102	\$859,992	\$859,992	\$487,992	\$487,992
Other Misc. Sources	\$5,321,621	\$3,944,257	\$7,343,066	\$7,343,066	\$3,985,289	\$7,126,452
Total Local	\$317,131,855	\$326,656,238	\$336,950,761	\$337,110,119	\$336,806,248	\$345,639,148
Total Revenues	\$397,940,586	\$410,890,055	\$420,462,812	\$418,290,812	\$422,315,086	\$429,162,065

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

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

2017-2018 Projection Based Upon Results of Operations through February 28, 2018

Classification	2015-2016 Actual Filled	2016-2017 Actual Filled	2017-2018 Original Budget	2017-2018 Amended Budget	2017-2018 Actual Filled	2018-2019 Preliminary Budget
Instructional Personnel						
The Florida Legislature has defined Instructional Personnel as "any staff member whose function includes the provision of direct instructional services to students. This also includes personnel whose functions provide support in the learning process of students."						
Teachers	2,421.2	2,453.2	2,585.7	2,585.7	2,480.9	2,588.9
Teacher Aides & Para Aides	542.4	531.8	599.7	599.7	549.3	596.4
Guidance Counselors & Behavior Specialists	102.4	108.3	118.5	118.5	114.1	115.2
Psychologists and Social Workers	29.6	30.2	31.0	31.0	29.6	31.0
Total Instructional Personnel	3,095.6	3,123.5	3,334.9	3,334.9	3,173.9	3,331.4
Educational Support Personnel						
The Florida Legislature has defined Educational Support Employees as "employees whose job functions are neither administrative nor instructional, yet whose work supports the educational process."						
Managers / Supv. / Specialists	115.1	122.8	142.2	142.2	136.7	145.2
Bus Aides	54.0	54.0	60.0	60.0	53.9	60.0
Bus Drivers	236.5	218.2	268.7	268.7	221.4	268.7
Custodians	265.6	249.6	354.6	354.6	280.6	354.6
Data Processing Pers.	92.2	93.2	110.5	110.5	94.6	109.5
District & School Secretarial	305.1	298.1	325.8	325.8	323.8	321.0
Maint. /Mechanics/Delivery	152.1	151.5	162.0	162.0	144.0	165.5
Total Educational Support Pers.	1,220.6	1,187.4	1,423.7	1,423.7	1,255.0	1,424.5
Administrative Personnel						
The Florida Legislature has defined Administrative personnel as "those employees responsible for management functions such as the development of policies and implementation of those policies through the direction of personnel."						
School Board Members	5.0	5.0	5.0	5.0	5.0	5.0
Superintendent	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Principals	52.0	53.0	70.0	70.0	71.0	70.0
Assistant Superintendents	2.0	3.0	3.0	3.0	3.0	3.0
Directors & Executive Directors	15.4	15.4	14.2	14.8	14.8	15.8
Principals	39.0	39.0	39.0	38.0	37.0	38.9
Total Administrative Pers.	114.4	116.4	132.2	132.2	131.8	133.7
Grand Total	4,430.6	4,427.3	4,890.8	4,890.8	4,560.7	4,889.7



The School Board of Sarasota County, Florida
General Fund

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

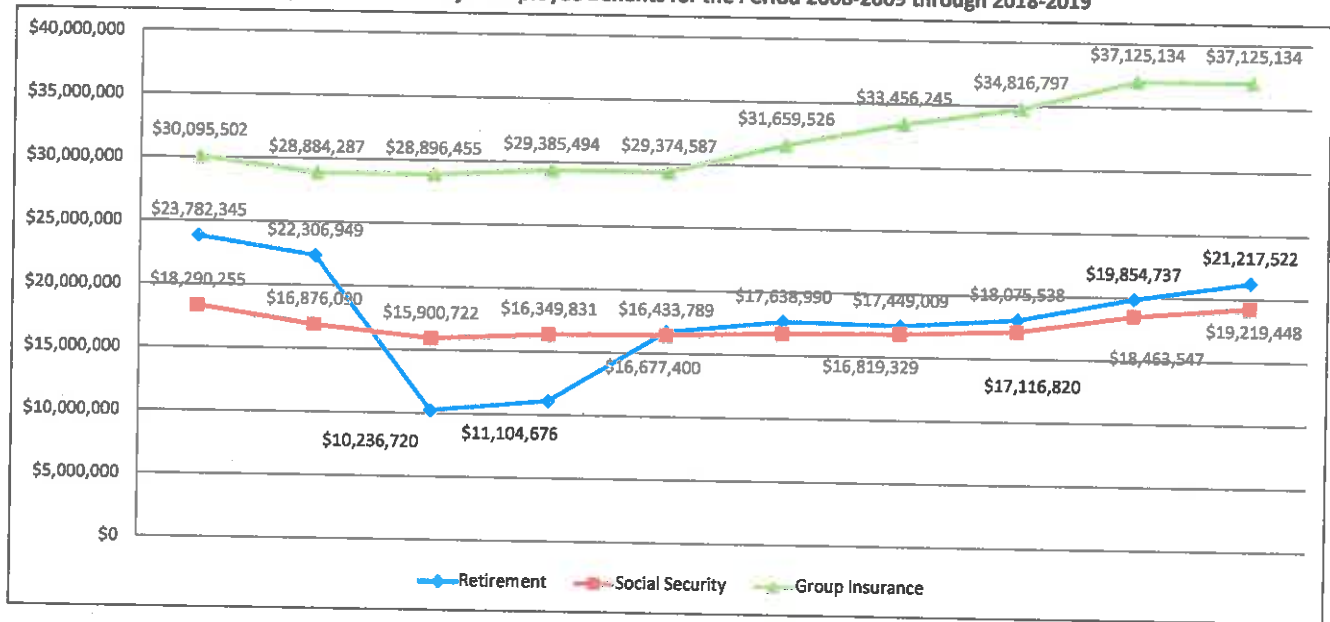
Classification	2015-2016 Actual	2016-2017 Unaudited Actual	2017-2018 Original Budget	2017-2018 Amended Budget	2017-2018 Projected Actual	2018-2019 Preliminary Budget
Instructional Personnel						
The Florida Legislature has defined Instructional Personnel as "any staff member whose function includes the provision of direct instructional services to students. This also includes personnel whose functions provide support in the learning process of students."						
Teachers	\$136,378,810	\$140,529,181	\$145,835,589	\$144,535,589	\$146,980,166	\$157,452,629
Teacher Aides & Para Aides	\$11,559,684	\$12,242,070	\$12,880,223	\$13,459,693	\$13,640,491	\$14,635,312
Guidance Counselors	\$5,869,144	\$6,284,015	\$6,919,630	\$6,729,982	\$6,821,755	\$7,196,451
Psychologists and Social Workers	\$2,066,740	\$2,195,461	\$2,279,477	\$2,165,135	\$2,194,674	\$2,344,620
After School Childcare Staff	\$961,502	\$1,049,539	\$1,100,436	\$1,272,234	\$1,221,981	\$1,246,420
Part Time Adult Teaching Staff	\$1,478,927	\$1,457,104	\$1,742,480	\$1,582,879	\$1,548,859	\$1,564,348
Extra Duty Days	\$546,548	\$573,252	\$718,004	\$537,016	\$600,694	\$647,874
Longevity (Classified & Instructional)	\$7,390,823	\$7,180,307	\$7,035,820	\$7,022,521	\$7,108,290	\$0
Substitutes-Classified	\$2,874,977	\$3,331,933	\$2,349,911	\$2,964,669	\$2,876,455	\$2,933,984
Supplements	\$2,651,437	\$2,679,373	\$3,016,670	\$2,786,548	\$2,786,548	\$2,842,279
Temporary/P.T.Hourly	\$1,194,197	\$1,305,731	\$2,386,630	\$2,225,474	\$2,155,982	\$2,677,542
Terminal Leave Pay	\$4,210,312	\$2,694,837	\$3,219,789	\$3,272,392	\$2,951,355	\$3,010,382
One Time Payments	\$3,397,019	\$3,163,860	\$1,607,166	\$3,800,072	\$7,212,613	\$3,731,821
Total Instructional Personnel	\$180,580,120	\$184,686,663	\$191,091,825	\$192,354,204	\$198,099,863	\$200,283,662
Educational Support Personnel						
The Florida Legislature has defined Educational Support Employees as "employees whose job functions are neither administrative nor instructional, yet whose work supports the educational process."						
Coord./Managers/Supv./Specialists	\$7,115,494	\$7,523,786	\$8,426,605	\$8,264,641	\$8,455,157	\$9,417,618
Bus Aides	\$910,512	\$901,731	\$899,160	\$875,691	\$888,826	\$948,187
Bus Drivers	\$5,124,436	\$4,927,354	\$4,971,923	\$5,214,143	\$5,292,355	\$5,563,305
Custodians	\$7,708,722	\$7,858,139	\$8,592,949	\$9,485,020	\$9,549,559	\$10,347,518
Data Processing Pers.	\$3,814,843	\$3,881,158	\$4,467,912	\$4,013,253	\$4,073,067	\$4,338,604
District & School Secretarial	\$9,442,430	\$9,397,289	\$9,846,914	\$9,638,779	\$9,828,554	\$10,375,798
Extra Duty Days	\$132,573	\$123,097	\$137,934	\$130,703	\$130,703	\$134,441
Longevity	\$2,350,768	\$2,249,234	\$2,191,011	\$2,265,474	\$2,278,173	\$0
Maint. /Mechanics/Delivery	\$6,451,934	\$6,549,685	\$6,790,839	\$6,331,087	\$6,405,740	\$7,002,110
Total Educational Support Pers.	\$43,051,712	\$43,411,473	\$46,325,247	\$46,218,791	\$46,902,134	\$48,127,581
Administrative Personnel						
The Florida Legislature has defined Administrative personnel as "those employees responsible for management functions such as the development of policies and implementation of those policies through the direction of personnel."						
School Board Members	\$194,170	\$195,327	\$195,477	\$200,744	\$203,640	\$223,640
Superintendent	\$221,644	\$226,549	\$265,010	\$235,796	\$235,796	\$242,540
Assistant Principals	\$4,672,997	\$5,011,360	\$6,539,721	\$6,295,250	\$6,547,998	\$6,893,788
Asst Superintendents	\$340,645	\$406,702	\$541,074	\$543,123	\$551,270	\$567,036
Directors & Executive Directors	\$1,609,652	\$1,654,065	\$1,692,617	\$1,568,039	\$1,565,554	\$1,981,718
Principals	\$4,670,997	\$4,473,746	\$4,576,795	\$4,571,775	\$4,640,352	\$4,960,131
Total Administrative Pers.	\$11,710,105	\$11,967,749	\$13,810,694	\$13,414,726	\$13,744,610	\$14,868,853
Grand Total	\$235,341,937	\$240,065,885	\$251,227,766	\$251,987,722	\$258,746,605	\$263,280,095

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

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

Employee Benefit Detail	2015-2016 Actual	2016-2017 Unaudited Actual	2017-2018 Original Budget	2017-2018 Amended Budget	2017-2018 Projected Actual	2018-2019 Preliminary Budget
Retirement	\$17,449,009	\$18,075,538	\$19,580,930	\$19,565,375	\$19,854,737	\$21,217,522
Social Security	\$16,819,329	\$17,116,820	\$18,243,068	\$18,497,763	\$18,463,547	\$19,219,448
Group Insurance	\$33,456,245	\$34,816,797	\$38,083,977	\$37,220,095	\$37,125,134	\$37,125,134
Cafeteria Plan, Group Life, Disability Dental/Vision Insurance	\$1,882,431	\$2,325,514	\$2,182,465	\$2,094,397	\$2,096,762	\$2,138,697
Employee Assistance Programs including unemployment compensation	\$284,668	\$253,389	\$238,975	\$228,639	\$179,888	\$181,992
Early Retirement Plan Insurance	\$489,318	\$471,387	\$448,656	\$448,656	\$448,656	\$421,737
Workers Compensation	\$2,318,513	\$2,362,672	\$2,510,828	\$2,543,779	\$2,485,608	\$263,280
Total	\$72,699,513	\$75,422,117	\$81,288,899	\$80,598,704	\$80,654,332	\$80,567,810

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



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

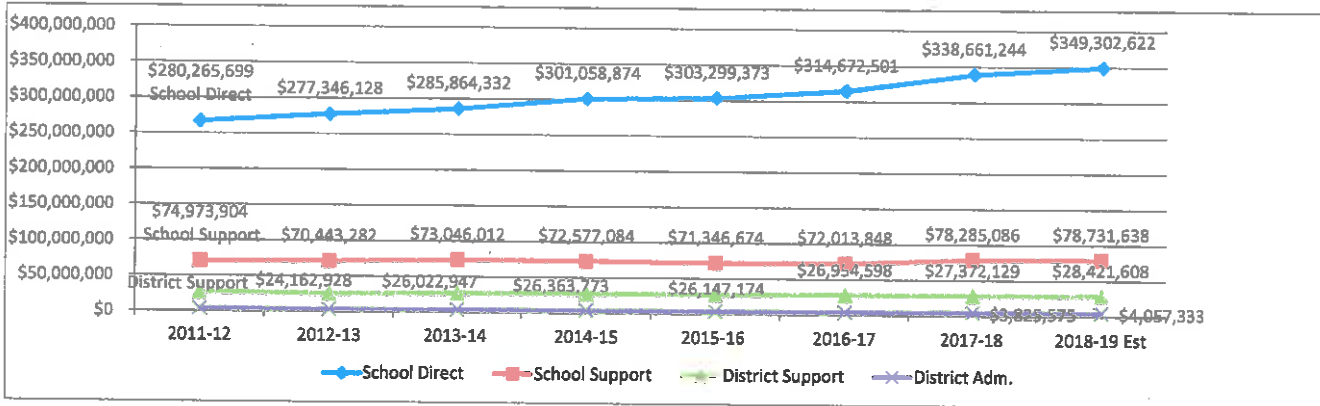
**Comparative Statement of Appropriations by Object
For the Fiscal Years of 2015 -16 to 2018-19**

Appropriations by Object	2015-2016 Actual	2016-2017 Unaudited Actual	2017-2018 Original Budget	2017-2018 Amended Budget	2017-2018 Projected Actual	2018-2019 Preliminary Budget
Purchased Services						
Professional Services	\$3,403,074	\$4,232,159	\$4,667,281	\$4,869,409	\$4,893,969	\$7,448,229
Charter School Payments	\$50,490,872	\$53,508,098	\$57,633,159	\$57,633,159	\$56,092,223	\$60,768,862
Second Chance School Payments	\$1,065,916	\$1,097,561	\$1,111,294	\$1,111,294	\$1,111,294	\$793,916
Virtual School Payments	\$40,634	\$141,373	\$133,401	\$133,401	\$133,401	\$134,961
Physical Exams	\$20,666	\$16,294	\$14,993	\$12,929	\$12,372	\$12,517
Insurance Premiums	\$2,670,111	\$2,414,932	\$2,723,513	\$2,723,513	\$2,723,513	\$2,723,513
Legal Services	\$362,212	\$425,189	\$398,787	\$398,787	\$352,454	\$356,577
In County Travel	\$188,923	\$172,327	\$174,882	\$207,505	\$219,527	\$222,095
Out of County Travel	\$488,369	\$598,535	\$580,271	\$598,546	\$610,916	\$618,064
Repairs And Maintenance	\$3,945,089	\$4,221,904	\$4,366,328	\$4,190,576	\$4,601,096	\$4,654,929
Rentals and Software Licensing	\$4,799,792	\$5,685,293	\$5,381,545	\$5,431,773	\$5,431,773	\$5,945,325
Postage	\$175,720	\$167,743	\$161,420	\$149,486	\$140,828	\$142,476
Telephone	\$449,782	\$536,819	\$566,509	\$314,182	\$620,542	\$543,100
Cell Phones	\$123,784	\$140,674	\$149,039	\$103,349	\$103,349	\$104,558
Fiber Optic Lines / Technology Hosting	\$945,443	\$969,221	\$1,088,180	\$965,346	\$1,011,688	\$1,023,524
Utilities - Water/Sewer	\$1,208,076	\$1,243,318	\$1,296,893	\$1,373,593	\$1,300,636	\$1,315,853
Utilities - Garbage	\$362,311	\$351,523	\$374,778	\$391,909	\$394,921	\$402,029
Other Purchased Services	\$2,507,938	\$2,619,945	\$3,139,976	\$3,817,879	\$3,411,526	\$3,451,441
Total Purchased Services	\$73,248,712	\$78,542,908	\$83,962,249	\$84,426,636	\$83,166,028	\$90,661,969
Energy Services						
Natural & Bottled Gas	\$61,687	\$49,704	\$48,973	\$43,253	\$47,946	\$48,507
Electric	\$7,418,214	\$7,499,854	\$7,736,141	\$8,689,340	\$8,835,122	\$9,100,175
Gasoline /Diesel Fuel	\$1,859,191	\$2,056,203	\$2,076,377	\$2,432,973	\$2,233,938	\$2,260,075
Total Energy Services	\$9,339,092	\$9,605,761	\$9,861,491	\$11,165,566	\$11,117,006	\$11,408,757
Materials and Supplies						
Consumable Supplies	\$6,526,955	\$6,581,459	\$6,604,981	\$6,357,590	\$6,449,889	\$6,525,352
State Textbooks	\$1,623,929	\$1,220,469	\$2,844,211	\$2,187,473	\$2,687,473	\$3,268,916
Discretionary Instr. Materials	\$767,919	\$796,530	\$742,168	\$1,401,075	\$1,301,277	\$1,316,502
Periodicals & Newspapers	\$63,362	\$71,325	\$77,000	\$71,067	\$76,216	\$77,108
Oil & Grease	\$52,441	\$46,773	\$46,861	\$40,271	\$39,580	\$40,043
Repair Parts/Tires & Tubes	\$384,005	\$377,672	\$347,768	\$353,437	\$376,539	\$380,944
Other Materials & Supplies	\$8,327	\$12,162	\$8,593	\$8,593	\$10,096	\$10,214
Total Materials & Supplies	\$9,426,938	\$9,106,390	\$10,671,582	\$10,419,506	\$10,941,070	\$11,619,079
Capital Outlay						
New Library Books	\$79,730	\$91,124	\$70,062	\$77,415	\$84,512	\$85,501
Audio Visual - Not Capitalized	\$12,847	\$2,367	\$13,257	\$13,257	\$13,257	\$13,412
Buildings & Fixed Equipment	\$3,500	\$8,161	\$3,612	\$3,612	\$3,612	\$3,655
Equipment & Furniture	\$1,333,824	\$1,295,718	\$1,424,778	\$1,091,775	\$1,242,939	\$1,257,481
Computers / Technology Tools	\$359,006	\$452,157	\$500,108	\$373,082	\$384,441	\$388,939
Remodeling & Renovations	\$256,478	\$122,432	\$94,865	\$137,971	\$145,449	\$147,151
Software -Not Capitalized	\$19,593	\$38,657	\$40,022	\$32,049	\$25,111	\$25,404
Total Capital Outlay	\$2,064,978	\$2,010,616	\$2,146,704	\$1,729,161	\$1,899,321	\$1,921,543
Other Expenses						
Dues and Fees	\$905,378	\$1,232,566	\$1,004,679	\$1,004,679	\$1,004,679	\$1,016,434
Judgments	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Expense	\$31,792	\$32,881	\$33,087	\$33,087	\$33,087	\$33,474
Field Trips	\$3,870	\$0	\$3,993	\$3,993	\$3,993	\$4,040
Total Other Expenses	\$941,040	\$1,265,447	\$1,041,759	\$1,041,759	\$1,041,759	\$1,059,948
Total Appropriations by Object	\$95,020,760	\$100,531,124	\$107,683,785	\$108,782,627	\$108,165,184	\$116,665,296

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

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

Appropriations by Function	2015-2016 Actual	2016-2017 Unaudited Actual	2017-2018 Original Budget	2017-2018 Amended Budget	2017-2018 Projected Actual	2018-2019 Preliminary Budget
Instruction	\$269,160,114	\$278,734,948	\$294,995,712	\$296,164,821	\$299,689,668	\$309,260,634
Pupil Personnel Services	\$22,581,575	\$23,782,594	\$25,163,051	\$25,184,815	\$25,250,281	\$26,116,121
Instructional Media Services	\$4,520,573	\$3,682,954	\$3,896,731	\$3,896,731	\$5,215,650	\$5,210,780
Instruction and Curriculum Dev	\$2,846,537	\$3,002,833	\$3,177,133	\$3,159,234	\$3,165,952	\$3,180,856
Instructional Staff Training	\$751,884	\$1,005,239	\$1,063,587	\$1,056,891	\$1,355,423	\$1,388,960
Instruction Related Technology	\$4,469,036	\$5,727,479	\$6,059,930	\$5,696,146	\$5,696,146	\$5,868,985
Board of Education	\$583,368	\$729,176	\$771,501	\$1,122,835	\$1,332,061	\$875,709
Legal Services	\$362,211	\$425,189	\$398,787	\$398,787	\$352,454	\$350,773
General Administration	\$1,901,320	\$1,801,722	\$1,909,303	\$1,975,102	\$2,141,060	\$2,830,851
School Administration	\$18,107,395	\$18,264,836	\$19,325,017	\$19,345,017	\$20,216,451	\$21,120,052
Facilities Acquisition & Construction	\$38,960	\$60,182	\$63,675	\$29,981	\$205,185	\$84,207
Fiscal Services	\$1,991,920	\$2,144,985	\$2,269,490	\$1,980,267	\$1,928,064	\$2,068,871
Food Services	\$51,209	\$48,601	\$51,422	\$106,421	\$96,151	\$50,692
Central Services	\$5,645,247	\$5,770,242	\$6,105,175	\$5,996,873	\$6,002,679	\$6,074,056
Pupil Transportation	\$15,502,233	\$15,556,478	\$16,459,452	\$16,447,381	\$16,457,380	\$16,498,905
Operation of Plant	\$33,509,506	\$33,557,951	\$35,505,818	\$36,405,818	\$36,415,818	\$36,492,173
Maintenance of Plant	\$14,813,050	\$15,807,393	\$16,724,932	\$16,226,923	\$16,413,297	\$16,935,032
Administrative Technology Services	\$3,657,997	\$3,171,796	\$3,355,903	\$3,271,180	\$2,822,903	\$3,259,443
Community Services	\$2,568,075	\$2,744,526	\$2,903,831	\$2,903,831	\$2,809,498	\$2,846,101
Transfers to Other Funds	\$577,910	\$577,910	\$577,910	\$577,910	\$577,910	\$0
Total	\$403,640,120	\$416,597,034	\$440,778,360	\$441,946,964	\$448,144,031	\$460,513,201



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.