

**The School Board of Sarasota County, Florida
General Fund
Budget Work Session March 21, 2017**

Executive Summary

The Governor’s budget was released January 31, 2017. The Governor’s budget contains a statewide enrollment increase of 1.01% and revenue per student increase of 3.03%. This provides for a statewide increase of 4.04%. The source of the Governor’s revenue increase is reliance upon a school taxable property value increase of 6.56%. Last year, the Governor’s budget was based upon the majority of funding coming from the increase in property values. The Legislature rejected keeping the millage rate the same and decreased the millage rate to offset the increase in taxable value. Other preliminary information for 2017-2018 shows flat funding for K-12 education. The preliminary information is any increase in funds from State General Revenue will be directed to Medicaid and post-secondary education.

For this work session, the financial information that is being provided is an update on projected results of operations for the 2016-2017 fiscal year. The 2017-2018 fiscal year projections are based upon the Governor’s budget request and a projection based upon the same revenue per student through the Florida Education Finance Program increased only for student growth.

The General Fund 2016-2017 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. An estimated shortfall of approximately \$950,000 for federal I.D.E.A. staff that will need to be paid from the General Fund. All expenditures through June 30, 2017 are projected based upon the results of operations through February 28, 2017.

Revenues and Transfers In 2016-2017

Description	Current Amended Budget	Projected Actual 6/30/17	Increase (Decrease)
Federal Direct –No changes from the amended Budget.	\$2,571,211	\$2,571,211	\$0
State – The majority of the increase is the receipt of the Best and Brightest scholarship funds.	\$78,499,814	\$80,354,418	\$1,854,604
Local – The majority of the increase is adjusting the projected collection rate of property taxes from 96% to 97%.	\$323,189,314	\$327,094,308	\$3,904,994
Total Revenues	\$404,260,339	\$410,019,937	\$5,759,598
Transfers In – No changes	\$20,250,661	\$20,251,661	\$1000
Total Revenues and Transfers In	\$424,511,000	\$430,271,598	\$5,760,598

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Appropriations and Transfers Out 2016-2017

Description	Current Amended Budget	Projected Actual 6/30/2017	Increase (Decrease)
Salaries – The majority of the increase is related to payment of the Best and Brightest scholarship funds of \$1,486,086 and transfer of approximately \$950,000 into the General Fund from I.D.E.A, salaries and benefits and the remaining balance of I.B., A.P., AICE, and CAPE bonuses.	\$241,047,123	\$243,740,282	\$2,693,159
Employee Benefits – The majority of the increase is related to the above salary changes.	\$76,360,299	\$77,005,584	\$645,285
Purchased Services District – The majority of the increase is related to the results of operations through 2/28/17. In the area of speech language pathologists and interpreters the district is having to contract for these services, as positions have not been able to be filled.	\$25,042,312	\$25,597,315	\$555,003
Purchased Services Charter Schools – The majority of the increase is related to the flow through of funds for advanced placement and Best and Brightest scholarship funds.	\$54,176,484	\$54,320,780	\$144,296
Energy Services – The majority of the increase is in electrical usage.	\$9,414,732	\$9,594,259	\$179,527
Materials and Supplies – The majority of the decrease is the anticipated carry forward of funds from textbooks to be carried over into the 2017-2018 fiscal year.	\$10,101,616	\$9,685,779	(\$415,837)
Capital Outlay – The majority of the decrease is related to using Capital Funds instead of Work Force Development funds to equip STC North Port.	\$4,236,426	\$2,194,452	(\$2,041,974)
Other Expenses - Based upon the projected results of operations through 2/28/2017 a slight increase is projected.	\$957,509	\$961,912	\$4,403
Transfers Out – No change	\$577,910	\$577,910	\$0
Total Appropriations and Transfers Out	\$421,914,411	\$423,678,273	\$1,763,862

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Gross Fund Balance and Unassigned Fund Balance Changes 2016-2017

Description	Current Amended Budget	Projected Actual 6/30/2017	Increase (Decrease)
Beginning Gross Fund Balance 7/1/2016	\$58,877,796	\$58,877,796	\$0
Add Revenues and Transfers In	\$424,511,000	\$430,271,598	\$5,760,598
Less Appropriations and Transfers Out	\$421,914,411	\$423,678,273	\$1,763,862
Ending Gross Fund Balance 6/30/2017	\$61,474,385	\$65,471,121	\$3,996,736
Ending Unassigned Fund Balance 6/30/2017 (Note the unassigned increase is less the Gross Fund balance increase due to the assigned fund balance increased by \$2.1 million. The assigned fund balance increase is related to STC North Port's furniture, fixtures and equipment appropriation moving from workforce to the capital fund.	\$40,815,302	\$41,812,038	\$966,736
Ending Unassigned Fund Balance as a Percentage of Appropriations and Transfers Out	9.67%	9.87%	.20%

The General Fund 2017-2018 revenues appropriations have been computed based upon the following:

- A) There are two columns for revenues. One based upon the Governor's budget request and one based upon student growth with the same funding per student provided through the Florida Education Finance Program 2016-2017.
- B) Salaries for approximately 164 additional staff have been built into the budget. The increase in positions are as follows: The new STC North Port, 20 positions, custodial positions 29, the custodial positions are for the additional facilities that were opened with no new positions allocated, restoring the office of the Assistant Superintendent – Chief Academic Officer, 2 positions, and the balance of 113 positions for student growth and budget priorities.
- C) Benefits – The group health plan is projected to increase by 10% effective 1/1/18 and the other benefits are increasing based upon the hiring of additional staff, as listed above.
- D) Purchased Services – Charter Schools – The charter schools flow through payments will increase based upon student enrollment increases and in the Governor's budget the revenue per student increase of approximately 4%.
- E) Purchased Services – District – The computation is based upon the opening of the new STC North Port and increased costs associated with student growth. Purchased services includes the following utilities: telephone, water, sewer, and recycling costs.
- F) Energy Services – The computation is based upon the opening of the new STC North Port and related fuel cost increase with transporting additional students.

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- G) Materials and Supplies – The increase is based upon anticipated student growth and textbook purchases.
- H) Capital Outlay - These 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.

In the following tables are a comparison between the Governor’s budget request 2017-2018 and a level funding of education through the Florida Education Finance Program, increased only for student growth. The voted millage in both computations has been increased by 8%.

Revenues and Transfers in From Other Funds 2017-2018

Description	Level Funding Budget 2017-2018	Governor’s Budget Request 2017-2018	Difference between Governor and Level Funding
Federal Direct – A 2% increase is being forecast for ROTC and an increase in Medicaid reimbursements due to additional eligible positions.	\$2,822,635	\$2,822,635	\$0
State – Revenue growth is based upon the Governor’s release on 1/31/2017 and the level funding is based upon the state FTE increase accepted by the state.	\$79,675,668	\$80,949,188	(\$1,273,520)
Local – The majority of the increase is based upon an estimated 8% increase in the property tax roll. This will increase the local voted millage by \$3,685,169 to a total of \$56,856,890 or 13.4% of total revenues. The level funding model reduces the required local effort and the Governor’s request maintains the same required local effort millage rate.	\$331,999,218	\$339,504,538	(\$7,505,320)
Transfers In From Other Funds – No change is estimated at this time.	\$20,250,661	\$20,250,661	\$0
Total Revenues and Transfers in from Other Funds.	\$434,748,182	\$443,527,022	(\$8,778,840)

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Appropriations and Transfers Out 2017-2018

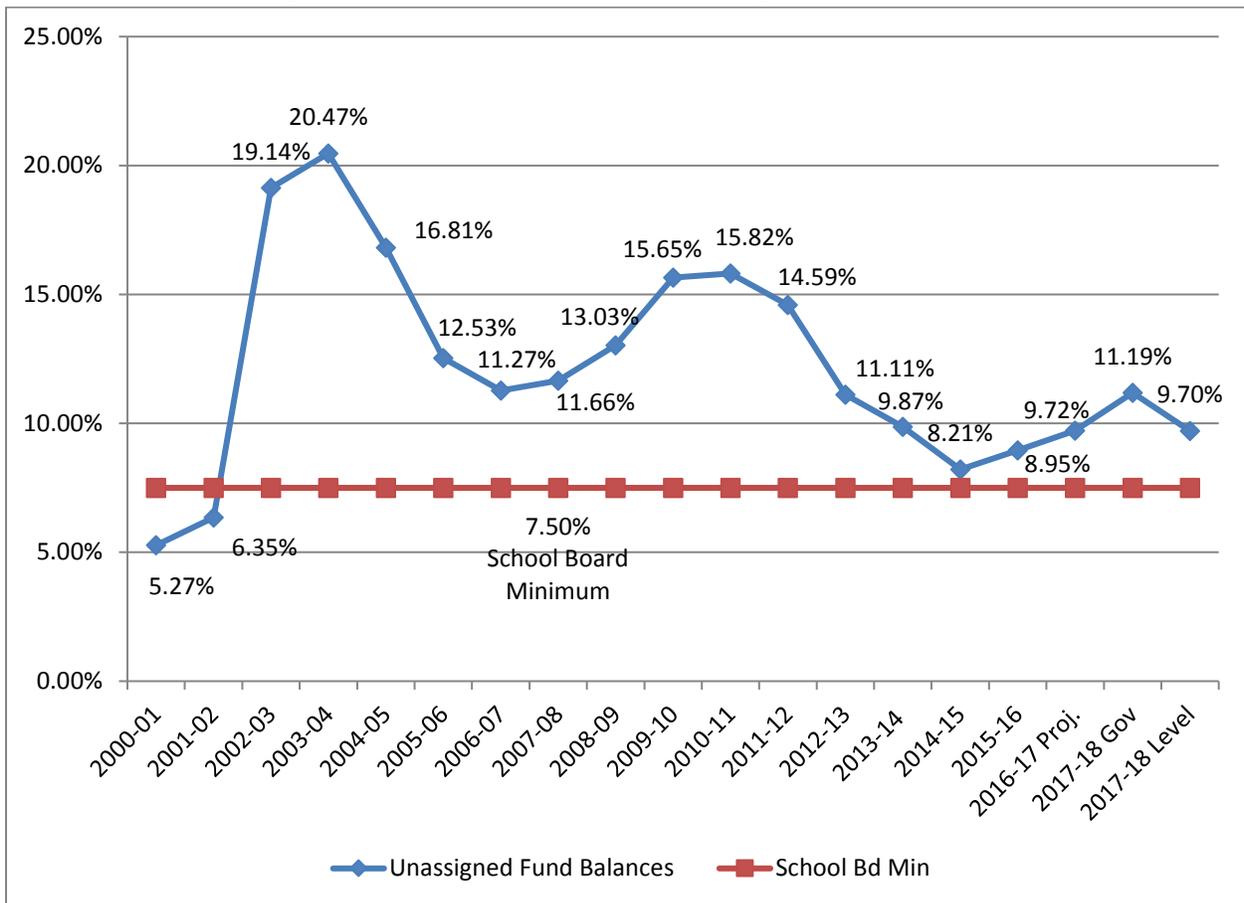
Description	Level Funding Budget 2017-2018	Governor's Budget Request 2017-2018	Difference between Governor and Level Funding
Salaries – The majority of the increase is due to budgeting for an increase of 164 positions. No cost of living increase is included in the salary calculation. The difference between the Governor's request and the level funding is the \$736,612 increase in school recognition funds from the Governor	\$247,670,730	\$248,407,342	(\$736,612)
Employee Benefits – The Governor's budget has additional bonus funds that increase the social security and Medicaid that will be paid.	\$79,894,322	\$79,948,095	(\$53,773)
Purchased Services District – No change.	\$25,875,198	\$25,875,198	\$0
Purchased Services Charter Schools – The Governor's budget has a 4% per student funding Florida Education Finance Program increase and there is no per student funding increase in the level funding projection.	\$57,748,317	\$58,997,833	(\$1,249,516)
Energy Services – No change.	\$9,856,512	\$9,856,512	\$0
Materials and Supplies – No change.	\$11,050,076	\$11,050,076	\$0
Capital Outlay – No change.	\$2,187,515	\$2,187,515	\$0
Other Expenses – No change.	\$962,361	\$962,361	\$0
Transfer Out – No change	\$577,910	\$577,910	\$0
Total Appropriations and Transfers Out	\$435,822,941	\$437,862,842	(\$2,039,901)

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Gross Fund Balance and Unassigned Fund Balance Changes 2017-2018

Description	Level Funding Budget 2017-2018	Governor's Budget Request 2017-2018	Difference between Governor and Level Funding
Beginning Gross Fund Balance 7/1/2017	\$65,471,121	\$65,471,121	\$0
Add Revenues and Transfers In	\$434,748,182	\$443,527,022	(\$8,778,840)
Less Appropriations and Transfers Out	\$435,822,941	\$437,862,842	(\$2,039,901)
Ending Gross Fund Balance 6/30/2018	\$64,396,361	\$71,135,300	(\$6,738,939)
Ending Unassigned Fund Balance 6/30/2018	\$42,269,875 9.70%	\$49,008,814 11.19%	(\$6,738,939) (1.49%)

Unassigned Fund Balance from 2000-01 through 2017-2018 estimated



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Other Information for Future Decisions

Description	Amount
General Fund cost of a 1% salary increase based upon projected staff for 2017-2018. (Note if a salary increase is done as a bonus it is not recurring into the next fiscal year.)	\$2,500,000
Federal Fund cost of a 1% salary increase based upon projected staff for 2017-2018.	\$200,000
Capital Fund cost of a 1% salary increase based upon projected staff for 2017-2018.	\$20,000

**The School Board of Sarasota County, Florida
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**Comparative Statement Of Estimated Revenues, Appropriations, and Fund Balance for the Fiscal Years
2015-16 through 2017-18**

2016-2017 Projection Based Upon Results of Operations through February 28, 2017

Account Description	2015-2016 Actual	2016-2017 Original Budget	2016-2017 Amended Budget	2016-2017 Projected Actual	2017-2018 Level Funding Budget	2017-2018 Governor's Budget
Revenues and Transfers In from Other Funds						
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	\$78,499,814	\$80,354,418	\$79,675,668	\$80,949,188
Local	\$317,131,855	\$323,189,314	\$323,189,314	\$327,094,308	\$331,999,218	\$339,504,538
Total Revenues	\$397,940,587	\$405,908,525	\$404,260,339	\$410,019,937	\$414,497,521	\$423,276,361
Transfers In						
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	\$1,156,515	\$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
Total Transfers In	\$19,736,616	\$20,250,661	\$20,250,661	\$20,251,661	\$20,250,661	\$20,250,661
Total Revenues & Transfers In	\$417,677,203	\$426,159,186	\$424,511,000	\$430,271,598	\$434,748,182	\$443,527,022
Appropriations						
Salaries	\$235,341,937	\$244,571,346	\$241,047,123	\$243,740,282	\$247,670,730	\$248,407,342
Employee Benefits	\$72,699,513	\$76,901,312	\$76,360,299	\$77,005,584	\$79,894,322	\$79,948,095
Purchased Services - District	\$22,757,840	\$23,584,966	\$25,042,312	\$25,597,315	\$25,875,198	\$25,875,198
Purchased Services - Charter schools	\$50,490,872	\$56,100,619	\$54,176,484	\$54,320,780	\$57,748,317	\$58,997,833
Energy Services	\$9,339,092	\$9,841,194	\$9,414,732	\$9,594,259	\$9,856,512	\$9,856,512
Materials and Supplies	\$9,426,938	\$10,971,956	\$10,101,616	\$9,685,779	\$11,050,076	\$11,050,076
Capital Outlay	\$2,064,978	\$2,106,275	\$4,236,426	\$2,194,452	\$2,187,515	\$2,187,515
Other Expenses	\$941,040	\$959,862	\$957,509	\$961,912	\$962,361	\$962,361
Transfers Out	\$577,910	\$577,910	\$577,910	\$577,910	\$577,910	\$577,910
Total Appropriations	\$403,640,120	\$425,615,440	\$421,914,411	\$423,678,273	\$435,822,941	\$437,862,842
Excess (Deficiency) of Revenues and Transfers Over Expenditures	\$14,037,083	\$543,747	\$2,596,589	\$6,593,324	(\$1,074,760)	\$5,664,180
Fund Balance						
Beginning Gross Fund Balance	\$44,840,713	\$58,877,796	\$58,877,796	\$58,877,796	\$65,471,121	\$65,471,121
Ending Gross Fund Balance	\$58,877,796	\$59,421,542	\$61,474,385	\$65,471,121	\$64,396,361	\$71,135,300
Composition of Ending Gross Fund Balance						
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
Assigned for Categorical & Grant Carry forwards	\$3,401,083	\$3,401,083	\$3,401,083	\$4,301,083	\$4,301,083	\$4,301,083
Restricted for Work Force Development	\$6,276,988	\$6,276,988	\$4,176,988	\$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	\$40,815,302	\$41,812,038	\$42,269,875	\$49,008,814
Unassigned - Amount beyond assigned 10%						
Total Ending Gross Fund Balance	\$58,877,796	\$59,421,542	\$61,474,385	\$65,471,121	\$64,396,361	\$71,135,300

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 February 28, 2017

Account Description	2015-2016 Actual	2016-2017 Original Budget	2016-2017 Amended Budget	2016-2017 Projected Actual	2017-2018 Level Funding Budget	2017-2018 Governor's Budget
Federal Direct						
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
Total Federal Direct	\$2,612,345	\$2,664,592	\$2,571,211	\$2,571,211	\$2,822,635	\$2,822,635
State						
Florida Ed. Finance Program	(\$1,383,023)	\$882,687	\$233,407	\$601,925	\$608,968	\$879,900
ESE Scholarships	(\$2,969,273)	(\$3,028,659)	(\$3,114,566)	(\$3,114,566)	(\$3,151,006)	(\$3,239,149)
Best and Brightest Scholarship	\$1,362,285		\$0	\$1,486,086		
Work Force Development	\$7,363,187	\$7,147,469	\$7,147,469	\$7,147,469	\$7,147,469	\$7,147,469
Ed. Enhancement / Lottery			\$0	\$0		
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	\$48,036,042
Instructional Materials	\$3,549,525	\$3,588,430	\$3,552,534	\$3,552,534	\$3,594,099	\$3,671,385
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	\$6,449,886	\$6,525,350	\$6,735,863
Safe Schools	\$959,475	\$959,228	\$959,219	\$959,219	\$970,442	\$1,083,447
Supplemental Academic Instruction	\$8,615,669	\$8,741,111	\$8,686,853	\$8,686,853	\$8,788,489	\$9,049,868
Reading Instruction	\$2,006,075	\$2,008,701	\$2,011,381	\$2,011,381	\$2,034,914	\$2,090,290
Teachers Lead Program	\$702,713	\$694,084	\$694,084	\$694,084	\$702,205	\$698,754
Florida School Recognition Program	\$2,734,660	\$2,734,660	\$1,998,048	\$1,998,048	\$1,998,048	\$2,734,660
Digital Classrooms	\$890,400	\$1,166,700	\$1,166,681	\$1,166,681	\$1,180,331	\$1,164,494
Other Miscellaneous State	\$174,243	\$174,243	\$174,243	\$174,243	\$176,282	\$176,282
Total State	78,196,386	80,054,619	78,499,814	80,354,418	79,675,668	80,949,188
Local						
District School Tax (Required Local Effort)	\$220,226,949	\$220,320,449	\$220,320,449	\$222,523,654	\$220,974,553	\$228,479,873
District School Tax (Discretionary)	\$36,484,996	\$39,378,661	\$39,378,661	\$39,772,447	\$42,513,170	\$42,513,170
Voted School Tax	\$48,776,733	\$52,645,268	\$52,645,268	\$53,171,721	\$56,856,890	\$56,856,890
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	\$1,890,342	\$2,091,563	\$2,091,563	\$2,091,563
Rent	\$334,544	\$334,544	\$334,544	\$354,105	\$354,105	\$354,105
Interest	\$494,629	\$494,629	\$494,629	\$494,629	\$494,629	\$494,629
Food Service Indirect Cost	\$392,348	\$392,348	\$392,348	\$563,748	\$563,748	\$563,748
Federal Indirect Cost	\$806,389	\$806,389	\$806,389	\$972,952	\$972,952	\$972,952
Other Misc. Sources	\$5,321,621	\$4,523,380	\$4,523,380	\$4,746,185	\$4,746,185	\$4,746,185
Total Local	\$317,131,855	\$323,189,314	\$323,189,314	\$327,094,308	\$331,999,218	\$339,504,538
Total Revenues	\$397,940,586	\$405,908,525	\$404,260,339	\$410,019,937	\$414,497,521	\$423,276,361

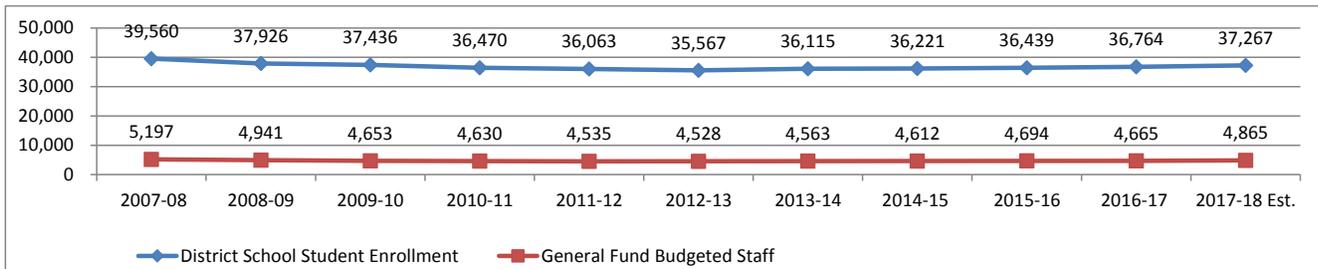
**The School Board of Sarasota County, Florida
General Fund**

Comparison of Positions

2015-2016 through 2017-2018

2016-2017 Projection Based Upon Results of Operations through February 28, 2017

Classification	2015-2016 Actual Filled	2016-2017 Original Budget	2016-2017 Amended Budget	2016-2017 Actual Filled	2017-2018 Level Funding Budget	2017-2018 Governor's 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	2,529.2	2,524.3	2,453.2	2,585.9	2,585.9
Teacher Aides & Para Aides	542.4	572.6	569.9	531.8	583.0	583.0
Guidance Counselors & Behavior Specialists	102.4	110.8	110.3	108.3	108.1	108.1
Psychologists and Social Workers	29.6	30.2	30.2	30.2	30.6	30.6
Total Instructional Personnel	3,095.6	3,242.8	3,234.6	3,123.5	3,307.5	3,307.5
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	122.5	126.8	122.8	143.4	143.4
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	269.0
Custodians	265.6	324.6	324.6	249.6	353.6	353.6
Data Processing Pers.	92.2	95.2	96.2	93.2	104.2	104.2
District & School Secretarial	305.1	313.7	310.1	298.1	326.1	326.1
Maint. /Mechanics/Delivery	152.1	162.1	163.5	151.5	167.5	167.5
Total Educational Support Pers.	1,220.6	1,345.1	1,350.9	1,187.4	1,423.8	1,423.8
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	54.0	54.0	53.0	70.0	70.0
Associate Superintendents	2.0	2.0	2.0	2.0	3.0	3.0
Directors & Executive Directors	15.4	15.4	14.4	14.4	15.4	15.4
Principals	39.0	39.0	39.0	39.0	39.0	39.0
Total Administrative Pers.	114.4	77.4	115.4	114.4	133.4	133.4
Grand Total	4,430.6	4,665.2	4,700.9	4,425.3	4,864.7	4,864.7



**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 February 28, 2017

Classification	2015-2016 Actual	2016-2017 Original Budget	2016-2017 Amended Budget	2016-2017 Projected Actual	2017-2018 Level Funding Budget	2017-2018 Governor's 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	\$141,698,189	\$141,694,662	\$142,417,477	\$143,742,216	\$143,742,216
Teacher Aides & Para Aides	\$11,559,684	\$12,069,032	\$11,968,426	\$12,198,570	\$12,291,812	\$12,291,812
Guidance Counselors	\$5,869,144	\$6,384,662	\$6,304,974	\$6,337,906	\$6,211,492	\$6,211,492
Psychologists and Social Workers	\$2,066,740	\$2,118,408	\$2,190,910	\$2,203,970	\$2,233,162	\$2,233,162
After School Childcare Staff	\$961,502	\$1,034,961	\$1,053,844	\$1,053,026	\$1,053,026	\$1,053,026
Part Time Adult Teaching Staff	\$1,478,927	\$1,591,917	\$1,495,338	\$1,513,505	\$1,788,963	\$1,788,963
Extra Duty Days	\$546,548	\$618,410	\$628,540	\$605,209	\$656,113	\$656,113
Longevity (Classified & Instructional)	\$7,390,823	\$7,316,915	\$7,228,139	\$7,395,361	\$7,210,477	\$7,210,477
Substitutes-Classified	\$2,874,977	\$3,194,625	\$3,505,365	\$3,482,095	\$2,089,257	\$2,089,257
Supplements	\$2,651,437	\$2,757,495	\$2,826,040	\$2,950,277	\$3,009,283	\$3,009,283
Temporary/P.T.Hourly	\$1,194,197	\$1,335,434	\$1,336,811	\$1,286,746	\$2,328,143	\$2,328,143
Terminal Leave Pay	\$4,210,312	\$4,315,570	\$2,867,229	\$3,072,777	\$3,072,777	\$3,072,777
One Time Payments	\$3,397,019	\$3,484,660	\$2,125,644	\$3,087,834	\$2,298,048	\$3,034,660
Total Instructional Personnel	\$180,580,120	\$187,920,277	\$185,225,922	\$187,604,753	\$187,984,769	\$188,721,381
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	\$7,779,395	\$7,652,063	\$7,614,954	\$8,479,730	\$8,479,730
Bus Aides	\$910,512	\$942,380	\$888,385	\$911,375	\$897,704	\$897,704
Bus Drivers	\$5,124,436	\$5,313,668	\$4,940,021	\$4,978,393	\$4,891,534	\$4,891,534
Custodians	\$7,708,722	\$7,978,527	\$7,637,810	\$7,809,082	\$8,379,086	\$8,379,086
Data Processing Pers.	\$3,814,843	\$3,990,278	\$3,902,191	\$3,936,808	\$4,200,230	\$4,200,230
District & School Secretarial	\$9,442,430	\$9,816,728	\$9,316,162	\$9,435,319	\$9,772,714	\$9,772,714
Extra Duty Days	\$132,573	\$142,702	\$138,679	\$135,265	\$135,265	\$135,265
Longevity	\$2,350,768	\$2,384,384	\$2,284,517	\$2,330,277	\$2,272,020	\$2,272,020
Maint. /Mechanics/Delivery	\$6,451,934	\$6,265,799	\$6,726,296	\$6,706,385	\$6,767,399	\$6,767,399
Total Educational Support Pers.	\$43,051,712	\$44,613,861	\$43,486,124	\$43,857,857	\$45,795,682	\$45,795,682
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	\$194,170	\$196,971	\$196,149	\$196,149	\$196,149
Superintendent	\$221,644	\$227,185	\$238,406	\$238,773	\$238,773	\$238,773
Assistant Principals	\$4,672,997	\$4,789,822	\$5,061,081	\$4,995,354	\$6,378,327	\$6,378,327
Asst Superintendents	\$340,645	\$349,161	\$366,523	\$430,390	\$533,078	\$533,078
Directors & Executive Directors	\$1,609,652	\$1,678,738	\$1,817,447	\$1,828,871	\$1,955,817	\$1,955,817
Principals	\$4,670,997	\$4,798,133	\$4,654,649	\$4,588,135	\$4,588,135	\$4,588,135
Total Administrative Pers.	\$11,710,105	\$12,037,208	\$12,335,077	\$12,277,672	\$13,890,279	\$13,890,279
Grand Total	\$235,341,937	\$244,571,346	\$241,047,123	\$243,740,282	\$247,670,730	\$248,407,342

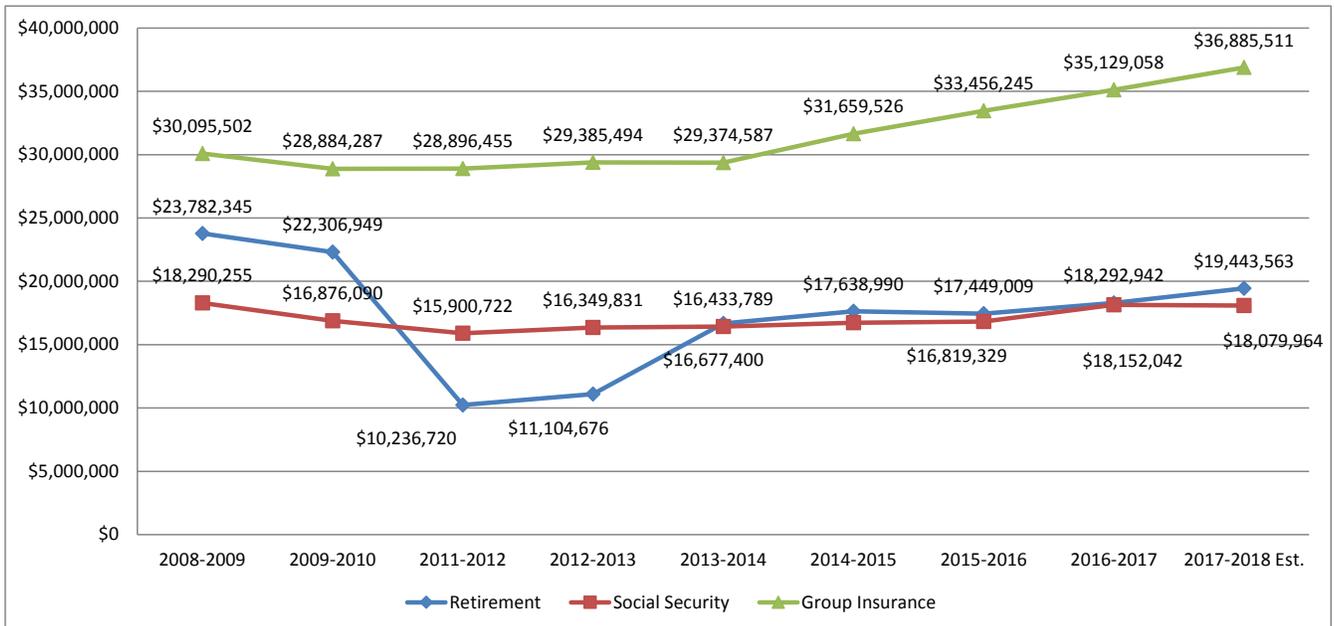
**The School Board of Sarasota County, Florida
General Fund**

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

2016-2017 Projection Based Upon Results of Operations through February 28, 2017

Employee Benefit Detail	2015-2016 Actual	2016-2017 Original Budget	2016-2017 Amended Budget	2016-2017 Projected Actual	2017-2018 Level Funding Budget	2017-2018 Governor's Budget
Retirement	\$17,449,009	\$19,022,538	\$18,348,605	\$18,292,942	\$19,443,563	\$19,443,563
Social Security	\$16,819,329	\$17,609,137	\$17,759,289	\$18,152,042	\$18,079,964	\$18,133,737
Group Insurance	\$33,456,245	\$35,129,058	\$35,129,058	\$35,129,058	\$36,885,511	\$36,885,511
Cafeteria Plan, Group Life, Disability Dental/Vision Insurance	\$1,882,431	\$1,920,080	\$1,920,080	\$2,246,955	\$2,291,894	\$2,291,894
Employee Assistance Programs including unemployment compensation	\$284,668	\$290,361	\$276,857	\$271,714	\$274,893	\$274,893
Early Retirement Plan Insurance	\$489,318	\$484,425	\$465,042	\$465,042	\$441,790	\$441,790
Workers Compensation	\$2,318,513	\$2,445,712	\$2,461,368	\$2,447,830	\$2,476,707	\$2,476,707
Total	\$72,699,513	\$76,901,312	\$76,360,299	\$77,005,584	\$79,894,322	\$79,948,095

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 February 28, 2017

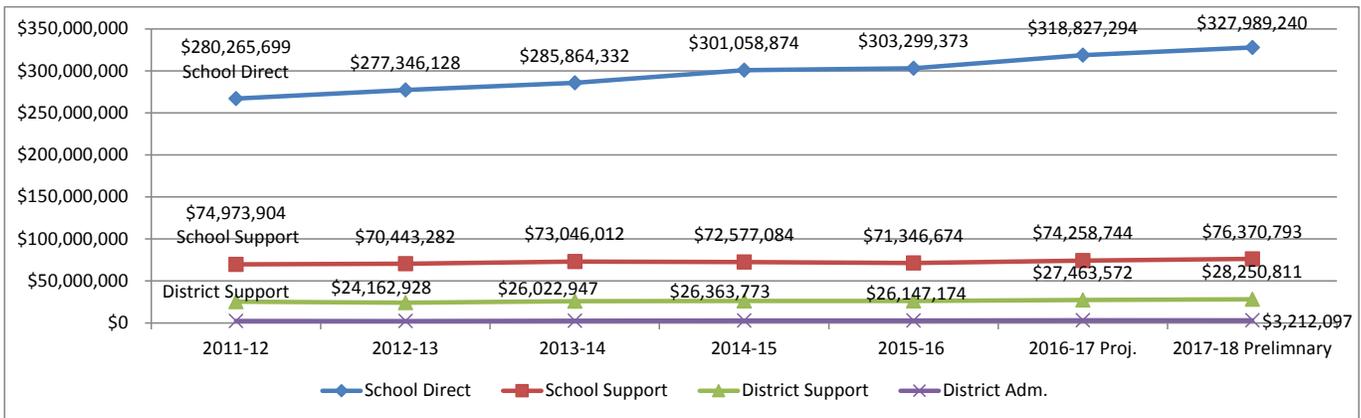
Appropriations by Object	2015-2016 Actual	2016-2017 Original Budget	2016-2017 Amended Budget	2016-2017 Projected Actual	2017-2018 Level Funding Budget	2017-2018 Governor's Budget
Purchased Services						
Professional Services	\$3,403,074	\$3,843,105	\$3,843,105	\$4,222,337	\$4,271,738	\$4,271,738
Charter School Payments	\$50,490,872	\$56,100,619	\$54,176,484	\$54,320,780	\$57,748,317	\$58,997,832
Second Chance School Payments	\$1,065,916	\$1,087,234	\$1,097,561	\$1,097,561	\$1,108,536	\$1,108,536
Virtual School Payments	\$40,634	\$41,447	\$75,163	\$105,859	\$107,097	\$107,097
Physical Exams	\$20,666	\$21,079	\$20,500	\$19,608	\$19,837	\$19,837
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	\$368,308	\$372,617	\$372,617
In County Travel	\$188,923	\$192,701	\$169,048	\$168,164	\$168,164	\$168,164
Out of County Travel	\$488,369	\$498,136	\$477,017	\$497,747	\$497,747	\$497,747
Repairs And Maintenance	\$3,945,089	\$4,023,991	\$4,473,919	\$4,309,535	\$4,359,957	\$4,359,957
Rentals and Software Licensing	\$4,799,792	\$4,895,788	\$5,220,458	\$5,235,338	\$5,296,591	\$5,296,591
Postage	\$175,720	\$179,234	\$138,117	\$163,369	\$165,281	\$165,281
Telephone	\$449,782	\$458,778	\$876,806	\$634,941	\$647,370	\$647,370
Cell Phones	\$123,784	\$126,260	\$162,341	\$183,742	\$185,892	\$185,892
Fiber Optic Lines / Technology Hosting	\$945,443	\$964,352	\$1,106,881	\$1,025,915	\$1,044,918	\$1,044,918
Utilities - Water/Sewer	\$1,208,076	\$1,232,238	\$1,244,703	\$1,267,993	\$1,297,829	\$1,297,829
Utilities - Garbage	\$362,311	\$369,557	\$335,260	\$346,887	\$343,863	\$343,863
Other Purchased Services	\$2,507,938	\$2,558,097	\$2,709,612	\$3,226,498	\$3,264,248	\$3,264,248
Total Purchased Services	\$73,248,712	\$79,685,585	\$79,218,796	\$79,918,095	\$83,623,515	\$84,873,031
Energy Services						
Natural & Bottled Gas	\$61,687	\$62,921	\$53,582	\$51,291	\$51,891	\$51,891
Electric	\$7,418,214	\$7,863,306	\$7,585,045	\$7,443,766	\$7,680,858	\$7,680,858
Gasoline /Diesel Fuel	\$1,859,191	\$1,914,967	\$1,776,105	\$2,099,202	\$2,123,763	\$2,123,763
Total Energy Services	\$9,339,092	\$9,841,194	\$9,414,732	\$9,594,259	\$9,856,512	\$9,856,512
Materials and Supplies						
Consumable Supplies	\$6,526,955	\$6,657,495	\$6,384,587	\$6,754,351	\$6,784,351	\$6,784,351
State Textbooks	\$1,623,929	\$3,012,886	\$2,327,972	\$1,548,811	\$2,866,932	\$2,866,932
Discretionary Instr. Materials	\$767,919	\$783,277	\$840,049	\$866,710	\$876,850	\$876,850
Periodicals & Newspapers	\$63,362	\$64,629	\$68,761	\$71,312	\$72,146	\$72,146
Oil & Grease	\$52,441	\$53,490	\$39,141	\$42,528	\$43,025	\$43,025
Repair Parts/Tires & Tubes	\$384,005	\$391,685	\$432,612	\$393,574	\$398,179	\$398,179
Other Materials & Supplies	\$8,327	\$8,494	\$8,494	\$8,494	\$8,593	\$8,593
Total Materials & Supplies	\$9,426,938	\$10,971,956	\$10,101,616	\$9,685,779	\$11,050,076	\$11,050,076
Capital Outlay						
New Library Books	\$79,730	\$81,325	\$81,437	\$128,940	\$97,837	\$97,837
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	\$2,973,773	\$1,383,847	\$1,400,038	\$1,400,038
Computers / Technology Tools	\$359,006	\$366,186	\$1,025,661	\$477,393	\$482,979	\$482,979
Remodeling & Renovations	\$256,478	\$261,608	\$99,412	\$140,016	\$141,654	\$141,654
Software -Not Capitalized	\$19,593	\$19,985	\$39,469	\$47,582	\$48,138	\$48,138
Total Capital Outlay	\$2,064,978	\$2,106,275	\$4,236,426	\$2,194,452	\$2,187,515	\$2,187,515
Other Expenses						
Dues and Fees	\$905,378	\$923,487	\$923,487	\$923,487	\$923,487	\$923,487
Judgments	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Expense	\$31,792	\$32,428	\$30,075	\$34,478	\$34,881	\$34,881
Field Trips	\$3,870	\$3,947	\$3,947	\$3,947	\$3,993	\$3,993
Total Other Expenses	\$941,040	\$959,862	\$957,509	\$961,912	\$962,361	\$962,361
Total Appropriations by Object	\$95,020,760	\$103,564,871	\$103,929,079	\$102,354,497	\$107,679,979	\$108,929,495

**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 February 28, 2017

Appropriations by Function	2015-2016 Actual	2016-2017 Original Budget	2016-2017 Amended Budget	2016-2017 Projected Actual	2017-2018 Level Funding Budget	2017-2018 Governor's Budget
Instruction	\$269,160,114	\$283,813,959	\$281,791,899	\$282,276,256	\$290,390,473	\$292,430,374
Pupil Personnel Services	\$22,581,575	\$23,810,980	\$24,077,946	\$24,115,337	\$24,806,599	\$24,806,599
Instructional Media Services	\$4,520,573	\$4,788,075	\$3,058,803	\$3,283,448	\$3,377,567	\$3,377,567
Instruction and Curriculum Dev	\$2,846,537	\$3,001,511	\$3,088,156	\$3,172,224	\$3,263,156	\$3,263,156
Instructional Staff Training	\$751,884	\$792,819	\$943,361	\$930,099	\$956,760	\$956,760
Instruction Related Technology	\$4,469,036	\$4,712,343	\$5,643,591	\$6,370,746	\$6,553,362	\$6,553,362
Board of Education	\$583,368	\$615,128	\$607,181	\$607,181	\$624,585	\$624,585
Legal Services	\$362,211	\$381,931	\$368,308	\$368,308	\$372,617	\$372,617
General Administration	\$1,901,320	\$2,004,833	\$2,059,342	\$2,153,174	\$2,214,895	\$2,214,895
School Administration	\$18,107,395	\$19,093,213	\$19,076,258	\$19,241,542	\$19,793,098	\$19,793,098
Facilities Acquisition & Construction	\$38,960	\$41,081	\$60,602	\$81,844	\$84,190	\$84,190
Fiscal Services	\$1,991,920	\$2,100,366	\$2,102,684	\$2,260,640	\$2,325,441	\$2,325,441
Food Services	\$51,209	\$53,997	\$41,294	\$46,471	\$47,803	\$47,803
Central Services	\$5,645,247	\$5,952,590	\$5,748,186	\$5,639,234	\$5,800,882	\$5,800,882
Pupil Transportation	\$15,502,233	\$16,346,219	\$15,181,319	\$15,311,192	\$15,750,085	\$15,750,085
Operation of Plant	\$33,509,506	\$35,343,933	\$35,089,484	\$34,979,305	\$35,981,981	\$35,981,981
Maintenance of Plant	\$14,813,050	\$15,619,515	\$16,682,177	\$16,469,266	\$16,941,355	\$16,941,355
Administrative Technology Services	\$3,657,997	\$3,857,149	\$3,003,970	\$3,012,588	\$3,098,943	\$3,098,943
Community Services	\$2,568,075	\$2,707,888	\$2,711,940	\$2,781,508	\$2,861,239	\$2,861,239
Transfers to Other Funds	\$577,910	\$577,910	\$577,910	\$577,910	\$577,910	\$577,910
Total	\$403,640,120	\$425,615,440	\$421,914,411	\$423,678,273	\$435,822,941	\$437,862,842



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.