

The School Board of Sarasota County, Florida
General Fund
Budget Work Session May 17, 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 preliminary tentative budget for 2016-2017. The Sarasota County estimated student FTE increase for 2016-2017 is 387.79. The negotiated salary increase and the fourth calculation of the Florida Education Finance Program has been included in the projected results of operations through June 30, 2016. The revenue and appropriation assumptions used in preparing the preliminary tentative budget for the fiscal year 2016-2017 are as follows: Revenues are estimated based upon the Legislative Conference Report dated March 8, 2016. For the fiscal year 2016-2017, the following appropriation assumptions have been used in preparation of the budget. Salaries and employee benefits have been increased for the additional positions associated with district student growth. The only salary increase that has been included is the half a percent increase for instructional staff on the performance salary schedule who are either highly effective or effective. Employee benefits have been increased for a group health plan estimated increase of 10%. A consumer price index increase of 1% has been used to compute the cost of materials and supplies. The state categorical instructional material allocation is estimated to be fully expended. Energy related costs based upon information being received from Florida Power and Light are being estimated to increase above the Consumer Price Index. At this time a 4% increase is being applied to the electric budget.

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 March 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 per the Final Conference Report dated March 8, 2016

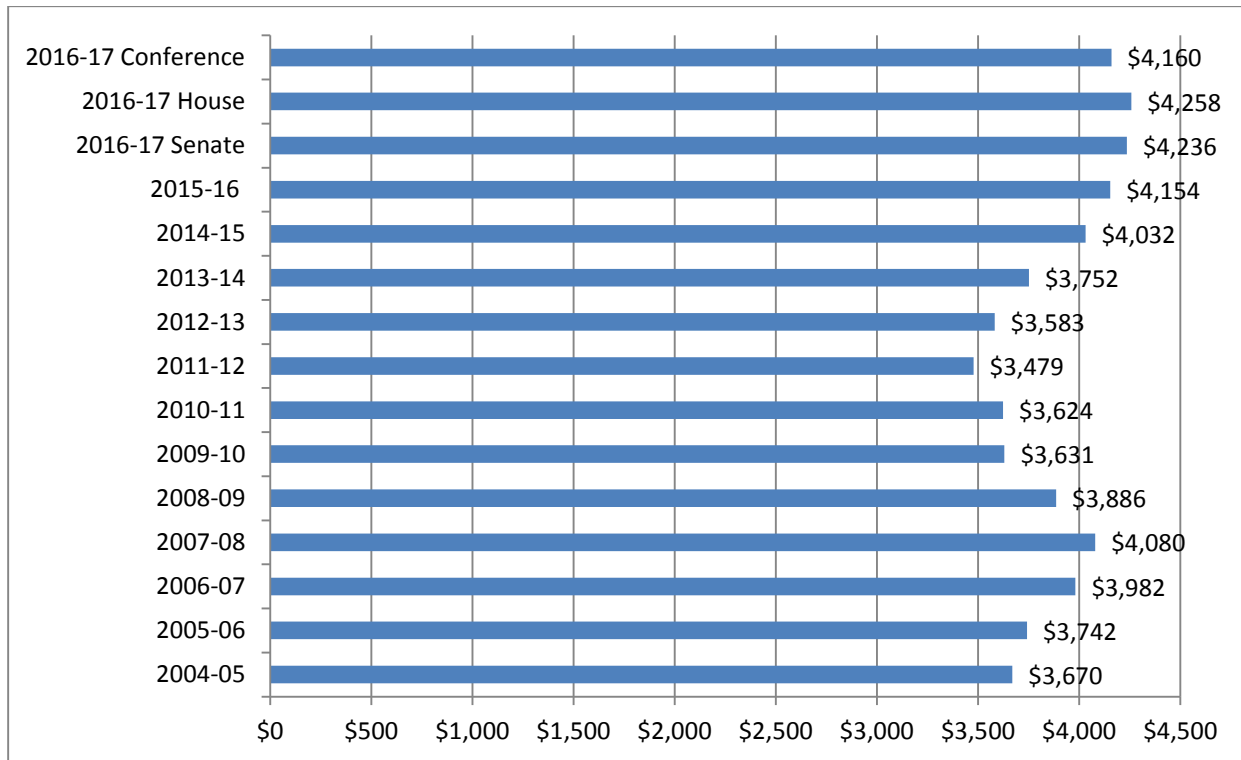
Tax Roll	Required Local Effort Millage	Discretionary Millage	Voted Operating Millage	Capital Millage	Total Millage
\$54,256,641,853	4.222	.748	1.000	1.500	7.470

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)

**The School Board of Sarasota County, Florida
General Fund
Budget Work Session May 17, 2016**

Florida Education Finance Program Base Student Allocation



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

General Fund Revenues and Transfers in From Other Funds forecasted for the 2015-2016 fiscal year with a comparison between the March 22, 2016 work-session and the May 17, 2016 work-session

Description	March 22, 2016 Projected Results of Operations for 2015-2016	May 17, 2016 Projected Results of Operations for 2015-2016	Increase (Decrease)
Federal Direct – The increase is based on revenues received through April 30, 2016.	\$2,440,613	\$2,495,351	\$54,738
State – The majority of the increase is related to the increase of 142 students reported in the fourth calculation of the Florida Education Finance Program.	\$77,659,844	\$77,945,870	\$286,026
Local – The majority of the increase is related to estimating the receipt of tax collections above the 96% level.	\$314,759,416	\$315,571,430	\$812,014
Transfers In From Other Funds – No Change	\$19,592,073	\$19,592,073	\$0
Total Revenues and Transfers in from Other Funds.	\$414,451,946	\$415,604,724	\$1,152,778

The School Board of Sarasota County, Florida
General Fund
Budget Work Session May 17, 2016
2015-2016 Projected Appropriations and Transfers Out

Description	March 22, 2016 Projected Results of Operations for 2015-2016	May 17, 2016 Projected Results of Operations for 2015-2016	Increase (Decrease)
Salaries – The decrease is related to the actual payment of the negotiated 2015-2016 salary agreement and the number of unfilled positions.	\$243,270,584	\$240,787,996	(\$2,482,588)
Employee Benefits – The majority of the decrease is related to salaries decreasing and how that impacts the amount paid for the related benefits.	\$74,579,812	\$73,157,489	(\$1,422,323)
Purchased Services District – Based upon the results of operations through April 30, 2016 it is estimated expenditures will increase. The major areas of increase are in site licenses and professional services.	\$22,377,123	\$23,688,585	\$1,311,462
Purchased Services Charter Schools – The decrease is based upon the results of operations through April 30, 2016.	\$50,198,088	\$50,141,207	(\$56,881)
Energy Services – Based upon the results of operations through April 30, 2016 it is estimated expenditures will increase.	\$9,773,525	\$9,923,152	\$149,627
Materials and Supplies – Based upon the results of operations through April 30, 2016 it is estimated expenditures will decrease.	\$10,105,009	\$10,012,824	(\$92,185)
Capital Outlay – Based upon the results of operations through April 30, 2016 it is estimated expenditures will increase. The major area of increase is equipment and furniture.	\$1,806,409	\$1,930,653	\$124,244
Other Expenses - Based upon the results of operations through April 30, 2016 it is estimated expenditures will increase. The major area of increase is in dues and fees.	\$750,484	\$849,717	\$99,233
Transfer Out – No change	\$577,910	\$577,910	\$0
Total Appropriations and Transfers Out	\$413,438,944	\$411,069,533	(\$2,369,411)

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

Budget Work Session May 17, 2016

2015-2016 Projected Gross Fund Balance and Unassigned Fund Balance

Description	March 22, 2016 Projected Results of Operations for 2015-2016	May 17, 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	\$414,451,946	\$415,604,724	\$1,152,778
Less Appropriations and Transfers Out	\$413,438,944	\$411,069,533	(\$2,369,411)
Ending Gross Fund Balance	\$45,853,715	\$49,375,904	\$3,522,189
Ending Unassigned Fund Balance	\$34,160,348	\$37,682,537	\$3,522,189
Ending Unassigned Fund Balance Percentage	8.26%	9.17%	.91%

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 March 22, 2016 work-session and the May 17, 2016 work-session**

Description	March 22, 2016 Preliminary Budget	May 17, 2016 Preliminary Tentative Budget	Increase (Decrease)
Federal Direct – The ROTC reimbursements are estimated to increase for cost of living adjustments.	\$2,489,425	\$2,545,258	\$55,833
State – The majority of the increase is receiving an increase in work force development funding above what was originally estimated.	\$79,960,494	\$80,017,155	\$56,661
Local – The decrease is related to reducing the estimate of the amount to be received from other local sources.	\$321,863,882	\$320,400,776	(\$1,463,106)
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.	\$19,601,495	\$19,789,329	\$187,834
Total Revenues and Transfers in from Other Funds.	\$423,915,296	\$422,752,518	\$1,162,778

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

Budget Work Session May 17, 2016

Estimated General Fund Appropriations and Transfer out for 2016-2017

Description	March 22, 2016 Preliminary Budget	May 17, 2016 Preliminary Tentative Budget	Increase (Decrease)
Salaries –The change in salaries reflects the actual impact of the negotiated salary agreement of February 26, 2016, along with replacing retiring staff with staff on the beginning salary.	\$245,557,556	\$242,424,038	(\$3,133,518)
Employee Benefits – The change is related to applying the latest information to employee benefits.	\$76,825,064	\$76,750,628	(\$74,436)
Purchased Services District – The estimated results of operations for 2015-2016 has been updated through April 30, 2016. The majority of the increase is related to site license for software. This update impacts the estimate for 2016-2017.	\$22,610,605	\$23,985,591	\$1,374,986
Purchased Services Charter Schools – The increase reflects updating projected student enrollment for the pass through of funds based upon the final Conference Report dated March 8, 2016	\$54,668,236	\$55,053,815	\$385,579
Energy Services - The majority of the increase is updating the estimate for electricity by applying a 4% increase.	\$9,579,126	\$10,183,510	\$604,384
Materials and Supplies - The estimated results of operations for 2015-2016 have been updated through April 30, 2016. This update impacts the estimate for 2016-2017.	\$10,566,202	\$10,525,647	(\$40,555)
Capital Outlay - The estimated results of operations for 2015-2016 has been updated through April 30, 2016. This update impacts the estimate for 2016-2017. The majority of the increase is in furniture and equipment.	\$1,824,473	\$1,949,959	\$125,486
Other Expenses - The estimated results of operations for 2015-2016 has been updated through April 30, 2016. This update impacts the estimate for 2016-2017. The majority of the increase is in Dues and Fees.	\$757,989	\$858,214	\$100,225
Transfers Out – No change	\$577,910	\$577,910	\$0
Total Appropriations and Transfers Out	\$422,967,161	\$422,309,312	(\$657,849)

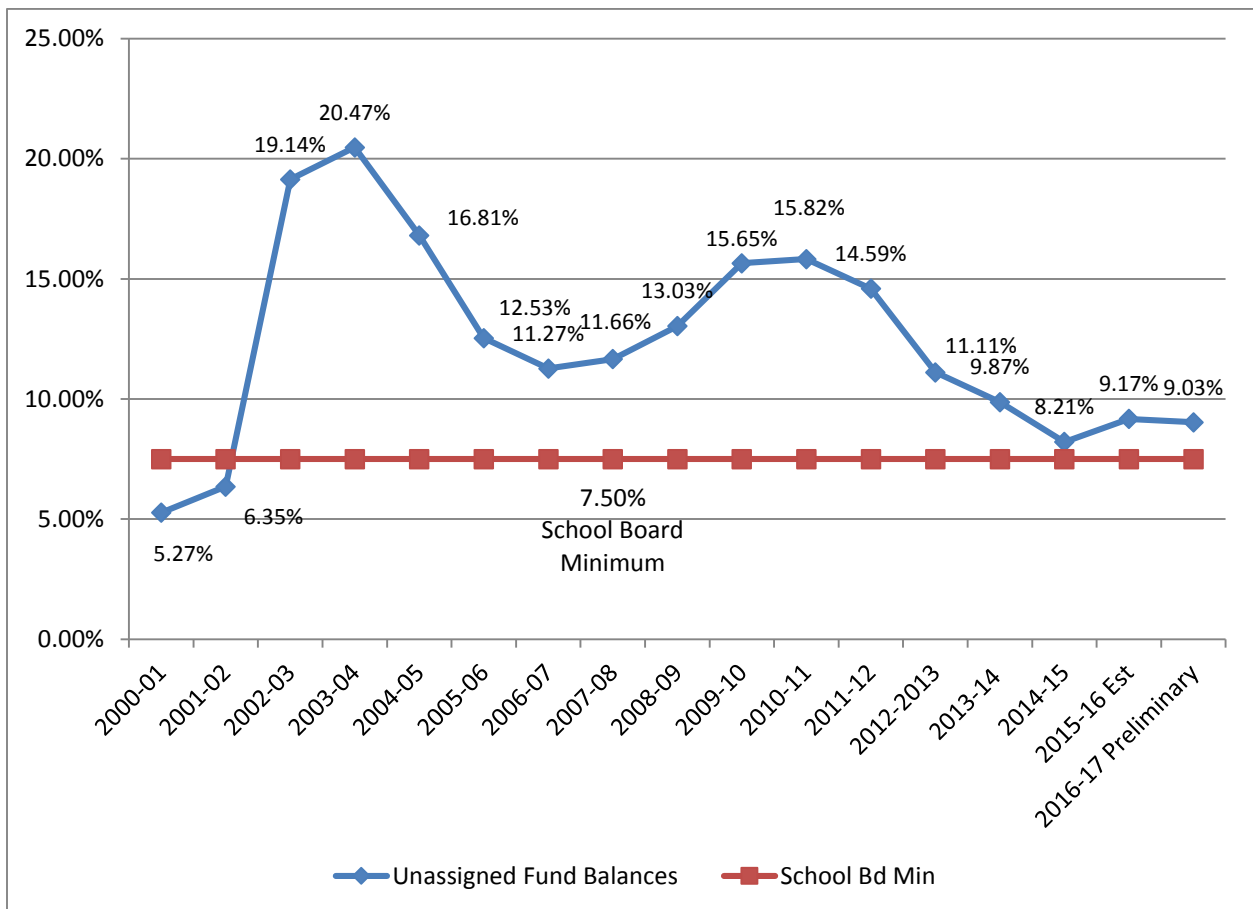
**The School Board of Sarasota County, Florida
General Fund**

Budget Work Session May 17, 2016

2016-2017 Projected Gross Fund Balance and Unassigned Fund Balance

Description	March 22, 2016 Preliminary Budget	May 17, 2016 Preliminary Tentative Budget	Increase (Decrease)
Beginning Gross Fund Balance	\$45,853,715	\$49,375,904	\$3,522,189
Add Revenues and Transfers In	\$423,915,296	\$422,752,518	(\$1,162,778)
Less Appropriations and Transfers Out	\$422,967,161	\$422,309,312	(\$657,849)
Ending Gross Fund Balance	\$46,801,850	\$49,819,110	\$3,017,260
Ending Unassigned Fund Balance	\$35,108,483	\$38,125,743	\$3,017,260
Ending Unassigned Fund Balance Percentage	8.30%	9.03%	.73%

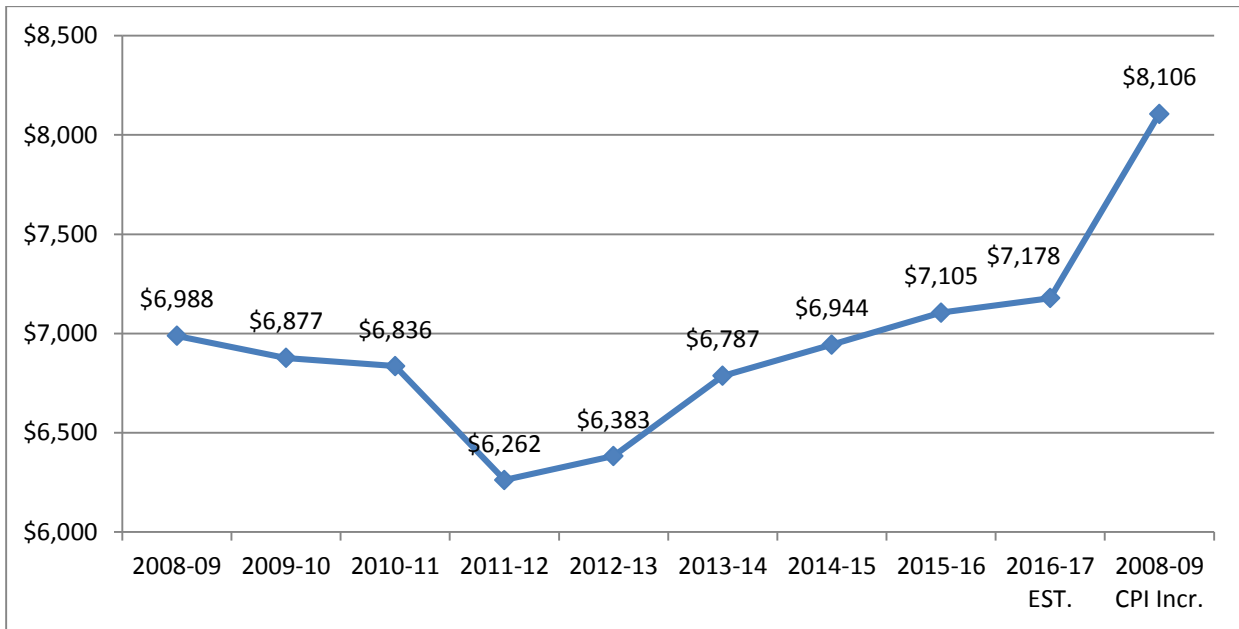
Unassigned Fund Balance



The School Board of Sarasota County, Florida
General Fund

Budget Work Session May 17, 2016

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 April 30, 2016

Account Description	2014-2015 Actual	2015-2016 Original Budget	2015-2016 Amended Budget	2015-2016 Projected Actual	2016-2017 Tentative Budget
Revenues and Transfers In from Other Funds					
Federal Direct	\$2,583,617	\$2,440,613	\$2,440,613	\$2,495,351	\$2,545,258
State	\$78,782,270	\$80,305,265	\$77,822,127	\$77,945,870	\$80,017,155
Local	\$295,585,087	\$313,346,474	\$313,346,474	\$315,571,430	\$320,400,776
Total Revenues	\$376,950,974	\$396,092,352	\$393,609,214	\$396,012,651	\$402,963,189
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	\$1,685,727
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	\$19,789,329
Total Revenues & Transfers In	\$396,999,069	\$415,437,688	\$412,964,845	\$415,604,724	\$422,752,518
Appropriations					
Salaries	\$235,083,610	\$243,166,745	\$242,686,669	\$240,787,996	\$242,424,038
Employee Benefits	\$71,272,507	\$74,310,329	\$74,841,807	\$73,157,489	\$76,750,628
Purchased Services - District	\$23,280,797	\$23,893,632	\$23,933,632	\$23,688,585	\$23,985,591
Purchased Services - Charter schools	\$47,368,518	\$51,143,096	\$49,306,673	\$50,141,207	\$55,053,815
Energy Services	\$10,847,083	\$10,956,156	\$10,065,395	\$9,923,152	\$10,183,510
Materials and Supplies	\$12,029,699	\$10,277,610	\$10,176,091	\$10,012,824	\$10,525,647
Capital Outlay	\$1,752,300	\$1,787,346	\$2,113,047	\$1,930,653	\$1,949,959
Other Expenses	\$856,828	\$873,964	\$731,571	\$849,717	\$858,214
Transfers Out	\$550,279	\$577,910	\$577,910	\$577,910	\$577,910
Total Appropriations	\$403,041,620	\$416,986,788	\$414,432,795	\$411,069,533	\$422,309,312
Excess (Deficiency) of Revenues and Transfers Over Expenditures	(\$6,042,551)	(\$1,549,100)	(\$1,467,950)	\$4,535,190	\$443,206
Fund Balance					
Beginning Gross Fund Balance	\$50,883,264	\$44,840,713	\$44,840,713	\$44,840,713	\$49,375,904
Ending Gross Fund Balance	\$44,840,713	\$43,291,613	\$43,372,763	\$49,375,904	\$49,819,110
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	\$37,682,537	\$38,125,743
Unassigned - Amount beyond assigned 10%					
Total Ending Gross Fund Balance	\$44,840,713	\$43,291,613	\$43,372,763	\$49,375,904	\$49,819,111

**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 April 30, 2016**

Account Description	2014-2015 Actual	2015-2016 Original Budget	2015-2016 Amended Budget	2015-2016 Projected Actual	2016-2017 Tentative Budget
Federal Direct					
ROTC / PELL / SEOG	\$349,752	\$356,747	\$356,747	\$411,486	\$419,716
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	\$2,495,351	\$2,545,258
State					
Florida Ed. Finance Program	\$1,091,678	\$1,296,949	(\$1,652,228)	(\$1,553,668)	\$955,184
Florida Ed. Finance Program audit reduction from 2008-2009 and 2010- 2011.	\$0				
ESE Scholarships	(\$2,737,470)	(\$2,837,426)	(\$2,875,413)	(\$2,895,781)	(\$2,924,739)
Best and Brightest Scholarship			\$1,354,028	\$1,362,285	
Work Force Development	\$7,498,320	\$7,246,859	\$7,246,859	\$7,246,859	\$7,147,469
Adults with Disabilities	\$435,808	\$0	\$0	\$0	
Ed. Enhancement / Lottery	\$153,943				
CO&DS Withheld for Admin	\$27,292	\$27,292	\$27,292	\$27,292	\$27,292
Race Track Funds	\$446,500	\$446,500	\$446,500	\$446,500	\$446,500
Class Size Reduction	\$46,984,541	\$48,231,194	\$47,237,082	\$47,237,082	\$47,968,961
Instructional Materials	\$3,464,777	\$3,680,130	\$3,550,589	\$3,549,525	\$3,595,235
State License Tax	\$245,898	\$250,816	\$250,816	\$250,816	\$250,816
Transportation	\$5,826,209	\$5,910,296	\$6,225,934	\$6,226,814	\$6,296,252
Safe Schools	\$1,003,819	\$962,993	\$959,207	\$959,475	\$959,228
Supplemental Academic Instruction	\$8,387,902	\$8,615,669	\$8,615,669	\$8,615,669	\$8,741,111
Reading Instruction	\$1,991,014	\$2,033,398	\$2,005,482	\$2,006,075	\$2,007,873
Teachers Lead Program	\$695,795	\$702,713	\$702,713	\$702,713	\$694,084
Florida School Recognition Program	\$2,390,950	\$2,548,125	\$2,545,838	\$2,734,660	\$2,546,034
Digital Classrooms	\$583,371	\$897,834	\$889,836	\$890,400	\$1,166,700
Other Miscellaneous State	\$291,923	\$291,923	\$291,923	\$139,154	\$139,154
Total State	\$78,782,270	\$80,305,265	\$77,822,127	\$77,945,870	\$80,017,155
Local					
District School Tax (Required Local Effort)	\$205,476,788	\$217,879,384	\$217,879,384	\$220,686,625	\$219,908,680
District School Tax (Discretionary)	\$33,936,109	\$36,184,232	\$36,184,232	\$36,561,151	\$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	\$1,889,771	\$1,889,771
Rent	\$287,382	\$287,382	\$287,382	\$283,736	\$283,736
Interest	\$221,377	\$223,591	\$223,591	\$223,591	\$223,591
Food Service Indirect Cost	\$391,815	\$395,733	\$395,733	\$401,438	\$401,438
Federal Indirect Cost	\$757,964	\$765,544	\$765,544	\$765,544	\$765,544
Other Misc. Sources	\$5,543,500	\$5,598,935	\$5,598,935	\$4,099,103	\$4,099,103
Total Local	\$295,585,087	\$313,346,474	\$313,346,474	\$315,571,430	\$320,400,776
Total Revenues	\$376,950,974	\$396,092,351	\$393,609,213	\$396,012,652	\$402,963,189

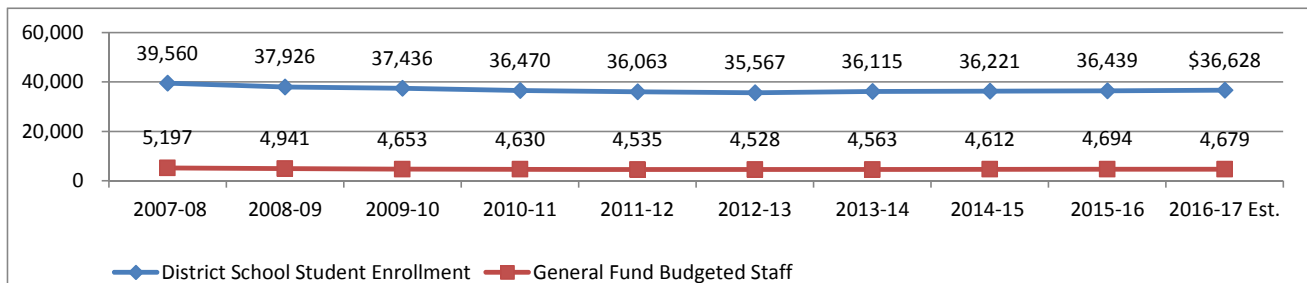
**The School Board of Sarasota County, Florida
General Fund**

Comparison of Positions

2014-2015 through 2016-2017

Based Upon Results of Operations through April 30, 2016

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



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

Comparison of Salaries

2014-2015 through 2016-2017

Based Upon Results of Operations through April 30, 2016

Classification	2014-2015 Actual	2015-2016 Original Budget	2015-2016 Amended Budget	2015-2016 Projected Actual	2016-2017 Tentative Budget
Instructional Personnel					
The Florida Legislature has defined Instructional Personnel as "any staff member whose function includes the provision of direct instructional services to students. This also includes personnel whose functions provide support in the learning process of students."					
Teachers	\$137,389,696	\$139,092,257	\$140,712,181	\$139,657,439	\$141,639,419
Teacher Aides & Para Aides	\$11,640,946	\$11,652,127	\$11,752,127	\$11,909,135	\$11,950,887
Guidance Counselors	\$5,893,749	\$5,908,824	\$5,908,824	\$5,869,351	\$6,011,700
Psychologists and Social Workers	\$1,972,332	\$2,357,074	\$2,357,074	\$2,058,987	\$2,069,282
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	\$1,410,523	\$1,473,996
Extra Duty Days	\$655,045	\$687,797	\$687,797	\$570,396	\$616,064
Longevity (Classified & Instructional)	\$7,926,975	\$8,085,515	\$8,085,515	\$7,444,588	\$7,370,143
Substitutes-Classified	\$3,037,784	\$3,159,296	\$3,159,296	\$2,815,772	\$2,942,482
Supplements	\$2,636,484	\$2,768,308	\$2,768,308	\$2,640,841	\$2,909,678
Temporary/P.T.Hourly	\$940,278	\$987,292	\$987,292	\$1,200,544	\$1,254,568
Terminal Leave Pay	\$3,764,829	\$4,730,740	\$4,730,740	\$4,730,465	\$4,730,465
One Time Payments	\$2,090,850	\$2,868,093	\$2,868,093	\$3,893,810	\$2,796,034
Total Instructional Personnel	\$180,443,662	\$184,856,734	\$186,576,658	\$185,234,452	\$186,843,788
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	\$7,173,312	\$7,664,462
Bus Aides	\$885,728	\$926,368	\$926,368	\$940,425	\$940,425
Bus Drivers	\$5,295,038	\$5,796,109	\$5,296,109	\$5,242,988	\$5,302,752
Custodians	\$7,740,240	\$9,750,021	\$8,050,021	\$7,852,960	\$7,852,960
Data Processing Pers.	\$3,840,947	\$4,098,656	\$4,098,656	\$3,845,938	\$3,845,938
District & School Secretarial	\$9,569,976	\$9,955,056	\$9,955,056	\$9,589,559	\$9,509,718
Extra Duty Days	\$66,929	\$70,276	\$70,276	\$99,706	\$104,193
Longevity	\$2,412,351	\$2,532,969	\$2,532,969	\$2,369,882	\$2,322,484
Maint. /Mechanics/Delivery	\$6,436,871	\$6,823,398	\$6,823,398	\$6,563,295	\$6,158,403
Total Educational Support Pers.	\$43,273,067	\$46,752,640	\$44,552,640	\$43,678,066	\$43,701,336
Administrative Personnel					
The Florida Legislature has defined Administrative personnel as "those employees responsible for management functions such as the development of policies and implementation of those policies through the direction of personnel."					
School Board Members	\$193,795	\$193,795	\$193,795	\$194,170	\$198,053
Superintendent	\$216,202	\$213,499	\$213,499	\$221,659	\$221,659
Assistant Principals	\$4,420,465	\$4,734,197	\$4,734,197	\$4,706,902	\$4,706,902
Asst Superintendents	\$340,645	\$340,120	\$340,120	\$343,966	\$343,966
Directors & Executive Directors	\$1,780,416	\$1,715,623	\$1,715,623	\$1,669,068	\$1,683,658
Principals	\$4,415,358	\$4,360,136	\$4,360,136	\$4,739,714	\$4,724,677
Total Administrative Pers.	\$11,366,881	\$11,557,371	\$11,557,371	\$11,875,478	\$11,878,914
Grand Total	\$235,083,610	\$243,166,745	\$242,686,669	\$240,787,996	\$242,424,038

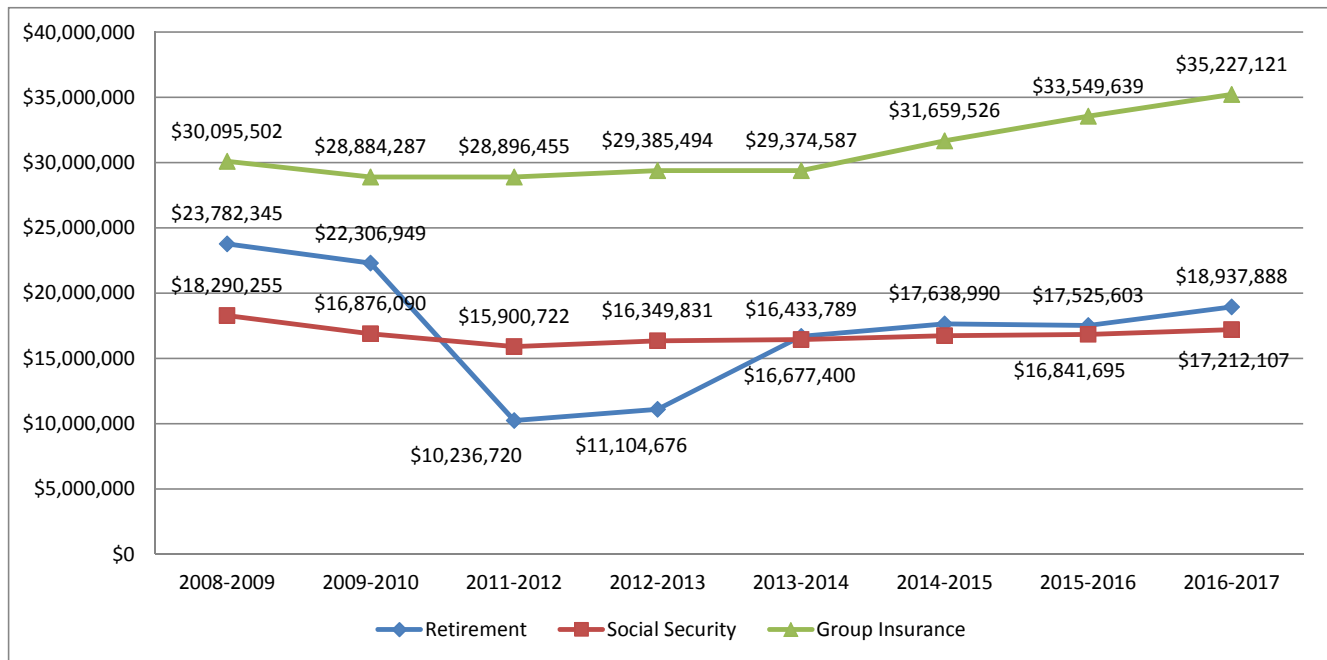
**The School Board of Sarasota County, Florida
General Fund**

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

Based Upon Results of Operations through April 30, 2016

Employee Benefit Detail	2014-2015 Actual	2015-2016 Original Budget	2015-2016 Amended Budget	2015-2016 Projected Actual	2016-2017 Tentative Budget
Retirement	\$17,638,990	\$18,437,170	\$18,437,170	\$17,525,603	\$18,937,888
Social Security	\$16,723,043	\$17,264,839	\$17,264,839	\$16,841,695	\$17,212,107
Group Insurance	\$31,659,526	\$33,242,503	\$33,763,981	\$33,549,639	\$35,227,121
Cafeteria Plan, Group Life, Disability Dental/Vision Insurance	\$2,049,646	\$2,090,639	\$2,090,639	\$2,086,785	\$2,128,521
Employee Assistance Programs including unemployment compensation	\$348,019	\$351,499	\$351,499	\$334,529	\$341,219
Early Retirement Plan Insurance	\$517,907	\$492,012	\$502,012	\$489,318	\$479,532
Workers Compensation	\$2,335,376	\$2,431,667	\$2,431,667	\$2,329,920	\$2,424,240
Total	\$71,272,507	\$74,310,329	\$74,841,807	\$73,157,489	\$76,750,628

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 April 30, 2016

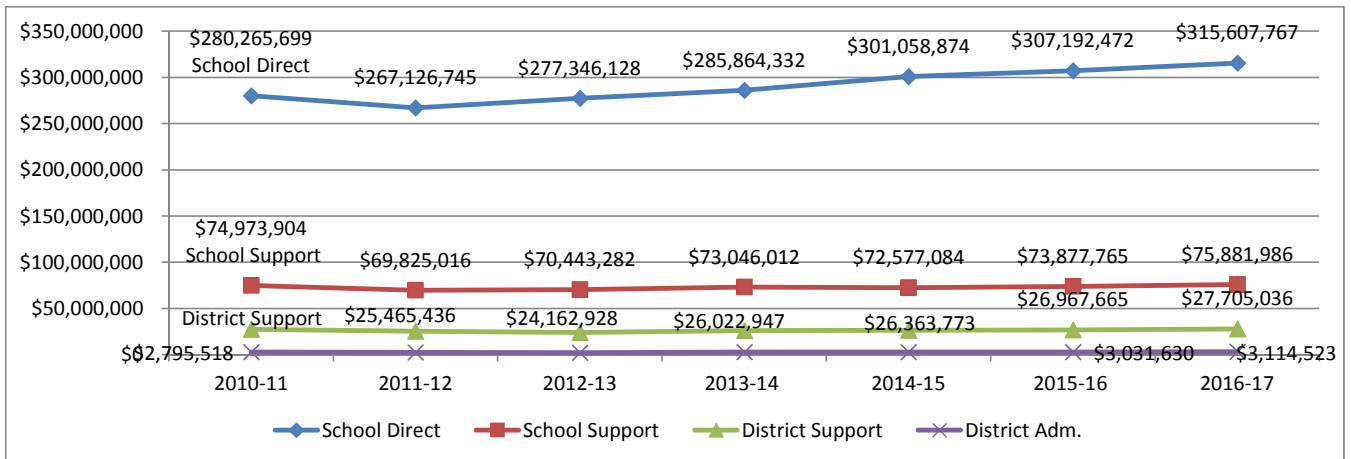
Appropriations by Object	2014-2015 Actual	2015-2016 Original Budget	2015-2016 Amended Budget	2015-2016 Projected Actual	2016-2017 Tentative Budget
Purchased Services					
Professional Services	\$4,163,583	\$4,270,855	\$4,070,855	\$4,217,711	\$4,309,888
Charter School Payments	\$47,368,518	\$51,143,096	\$49,306,673	\$50,141,207	\$55,053,815
Second Chance School Payments	\$1,039,119	\$1,065,702	\$1,065,702	\$1,066,290	\$1,087,616
Virtual School Payments	\$133,570	\$136,241	\$136,241	\$136,241	\$137,604
Physical Exams	\$22,586	\$23,038	\$23,038	\$24,330	\$24,573
Insurance Premiums	\$3,212,804	\$2,796,623	\$2,796,623	\$2,404,826	\$2,428,874
Legal Services	\$365,052	\$372,353	\$372,353	\$326,097	\$332,619
In County Travel	\$181,821	\$185,458	\$185,458	\$190,178	\$188,276
Out of County Travel	\$324,243	\$330,727	\$330,727	\$503,676	\$508,713
Repairs And Maintenance	\$3,725,346	\$3,799,853	\$3,999,853	\$3,879,941	\$3,918,740
Rentals and Software Licensing	\$4,448,681	\$5,065,510	\$5,065,510	\$5,042,607	\$5,093,033
Postage	\$251,105	\$256,127	\$296,127	\$247,979	\$250,458
Telephone	\$492,443	\$502,292	\$502,292	\$360,584	\$364,189
Cell Phones	\$148,913	\$151,891	\$151,891	\$132,210	\$133,532
Fiber Optic Lines / Technology Hosting	\$883,367	\$901,035	\$901,035	\$940,144	\$949,545
Utilities - Water/Sewer	\$1,224,367	\$1,248,854	\$1,248,854	\$1,231,690	\$1,244,007
Utilities - Garbage	\$334,033	\$410,714	\$410,714	\$348,828	\$352,317
Other Purchased Services	\$2,329,764	\$2,376,358	\$2,376,358	\$2,635,253	\$2,661,606
Total Purchased Services	\$70,649,315	\$75,036,728	\$73,240,305	\$73,829,792	\$79,039,406
Energy Services					
Natural & Bottled Gas	\$60,197	\$61,401	\$61,401	\$60,068	\$60,068
Electric	\$7,960,474	\$8,040,078	\$7,640,078	\$7,626,992	\$7,932,072
Gasoline /Diesel Fuel	\$2,826,412	\$2,854,676	\$2,363,915	\$2,236,091	\$2,191,370
Total Energy Services	\$10,847,083	\$10,956,156	\$10,065,395	\$9,923,152	\$10,183,510
Materials and Supplies					
Consumable Supplies	\$6,488,531	\$6,618,302	\$6,516,783	\$6,369,196	\$6,432,888
State Textbooks	\$4,320,647	\$2,414,377	\$2,414,377	\$2,414,377	\$2,851,215
Discretionary Instr. Materials	\$706,372	\$720,499	\$720,499	\$736,653	\$744,020
Periodicals & Newspapers	\$65,096	\$66,396	\$66,396	\$59,607	\$60,203
Oil & Grease	\$54,705	\$55,799	\$55,799	\$51,640	\$52,156
Repair Parts/Tires & Tubes	\$386,962	\$394,702	\$394,702	\$371,441	\$375,155
Other Materials & Supplies	\$7,386	\$7,534	\$7,534	\$9,910	\$10,010
Total Materials & Supplies	\$12,029,699	\$10,277,610	\$10,176,091	\$10,012,824	\$10,525,647
Capital Outlay					
New Library Books	\$106,205	\$108,329	\$108,329	\$58,144	\$58,725
Audio Visual - Not Capitalized	\$4,984	\$5,084	\$5,084	\$11,769	\$11,887
Equipment & Furniture	\$935,362	\$954,069	\$1,279,770	\$1,178,763	\$1,190,551
Computers / Technology Tools	\$391,100	\$398,922	\$398,922	\$368,309	\$371,993
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	\$15,906	\$16,065
Total Capital Outlay	\$1,752,300	\$1,787,346	\$2,113,047	\$1,930,653	\$1,949,959
Other Expenses					
Dues and Fees	\$806,346	\$822,473	\$680,080	\$809,146	\$817,237
Judgments	\$2,500	\$2,550	\$2,550	\$2,550	\$2,576
Miscellaneous Expense	\$40,889	\$41,707	\$41,707	\$30,787	\$31,095
Field Trips	\$7,093	\$7,234	\$7,234	\$7,234	\$7,306
Total Other Expenses	\$856,828	\$873,964	\$731,571	\$849,717	\$858,214
Total Appropriations by Object	\$96,135,225	\$98,931,802	\$96,326,407	\$96,546,138	\$102,556,736

**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 April 30, 2016

Appropriations by Function	2014-2015 Actual	2015-2016 Original Budget	2015-2016 Amended Budget	2015-2016 Projected Actual	2016-2017 Tentative Budget
Instruction	\$265,724,056	\$274,904,168	\$274,075,790	\$270,097,593	\$277,498,611
Pupil Personnel Services	\$22,451,694	\$23,228,519	\$22,683,324	\$23,564,011	\$24,208,316
Instructional Media Services	\$6,804,492	\$7,039,926	\$7,065,038	\$7,415,607	\$7,618,370
Instruction and Curriculum Dev	\$2,738,523	\$2,833,277	\$2,869,503	\$2,918,887	\$2,998,698
Instructional Staff Training	\$1,033,501	\$1,069,259	\$998,859	\$1,086,650	\$1,116,362
Instruction Related Technology	\$3,229,764	\$3,342,333	\$3,437,800	\$3,275,633	\$3,365,198
Board of Education	\$755,594	\$781,738	\$748,194	\$699,889	\$719,026
Legal Services	\$355,570	\$372,353	\$323,172	\$317,627	\$326,312
General Administration	\$1,930,725	\$1,997,527	\$1,927,496	\$2,014,114	\$2,069,185
School Administration	\$18,029,340	\$18,653,152	\$18,618,112	\$18,969,979	\$19,488,670
Facilities Acquisition & Construction	\$43,531	\$45,037	\$34,945	\$38,445	\$39,497
Fiscal Services	\$2,011,106	\$2,080,690	\$2,072,651	\$2,088,039	\$2,145,132
Food Services	\$45,997	\$47,588	\$51,764	\$53,748	\$55,217
Central Services	\$5,916,767	\$6,121,486	\$5,953,228	\$5,754,889	\$5,912,244
Pupil Transportation	\$16,181,013	\$16,740,872	\$16,563,659	\$16,815,658	\$17,275,444
Operation of Plant	\$33,998,431	\$35,174,770	\$35,128,134	\$33,454,934	\$34,369,684
Maintenance of Plant	\$14,392,723	\$14,890,709	\$14,427,931	\$15,018,690	\$15,429,342
Administrative Technology Services	\$3,999,646	\$4,138,033	\$3,938,835	\$4,067,602	\$4,178,822
Community Services	\$2,848,868	\$2,947,440	\$2,936,451	\$2,839,628	\$2,917,271
Transfers to Other Funds	\$550,279	\$577,910	\$577,910	\$577,910	\$577,910
Total	\$403,041,620	\$416,986,788	\$414,432,797	\$411,069,532	\$422,309,312



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.