

The School Board of Sarasota County, Florida
General Fund
Budget Work Session April 21, 2015

Executive Summary

The first week of April both the Senate and the House passed their proposed budget bills. The major difference between the two budget bills is in the area of health care. There appears to be a major disagreement on the health care issue that could extend the session into May or June to arrive at a total budget. How the health care issue is resolved could also impact the final school funding appropriation. Currently the proposed funding, for both the House and Senate, is below the Governor's recommendation of \$7,176.33 per student FTE or a 3.78% increase from this year. The House has the per student FTE appropriation at \$7,129.74, for a 3.11% increase from this year. The Senate has the per student FTE appropriation at \$7,122.83, for a 3.01% increase from this year. The most significant difference between the two budget proposals is that the Senate has less funding restricted to categorical items. The Senate moved funding for digital classrooms into the base student allocation and has less allocated in the other categorical items. The Senate's base student allocation is \$4,183.72 and the House is \$4,130.20. The Senate proposal gives more flexibility by having less revenue tied to the categorical appropriations.

The General Fund 2015-2016 appropriations have been computed based upon the following:

- A) Salaries – In negotiations ratified by the School Board in November, the performance supplement of 2.5% was a one-time allocation. In computing salaries for 2015-2016 the 2.5% has been removed. Included in the negotiated settlement was if the 2015-2016 base student allocation exceeds \$4,164.00, a 1.25% cost of living will be placed on next year's salary schedules. The 1.25% is computed for the Senate proposal and the Governor's proposal. Under the House proposal, the base student allocation is below the negotiated threshold, so there is no increase included in salaries. Salaries for approximately 52 new staff have been built into the budget to accommodate student growth.
- B) Benefits – The group health plan is projected to increase by 10% effective 1/1/16 and the other benefits are increasing based upon the hiring of additional staff for increased student enrollment.
- C) Purchased Services – Charter Schools - A student increase of 485 students is anticipated. The per student dollar amount and various categorical programs that the charter schools participate in have been computed based upon the individual Legislative proposals.
- D) Purchased Services – District – The computation is based upon a 2% increase in cost of services.
- E) Energy Services – The computation is based upon the cost of oil remaining below \$100 a barrel.
- F) Materials and Supplies – The increase is based upon anticipating the total categorical instructional material allocation plus carry forward that will be used in the 2015-2016 budget.
- G) Capital Outlay and Other Expenses – The increase is based upon applying a 2% increase.

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Below are details of each Legislative proposal and the results of operations for the previous two years.

Governor's 2015-2016 Estimated Tax Roll and Millage Rates

Tax Roll	Required Local Effort Millage	Discretionary Millage	Voted Operating Millage	Capital Millage	Total Millage
\$49,646,667,502	4.545	.748	1.000	1.500	7.793

House 2015-2016 Estimated Tax Roll and Millage Rates

Tax Roll	Required Local Effort Millage	Discretionary Millage	Voted Operating Millage	Capital Millage	Total Millage
\$49,905,010,167	4.556	.748	1.000	1.500	7.804

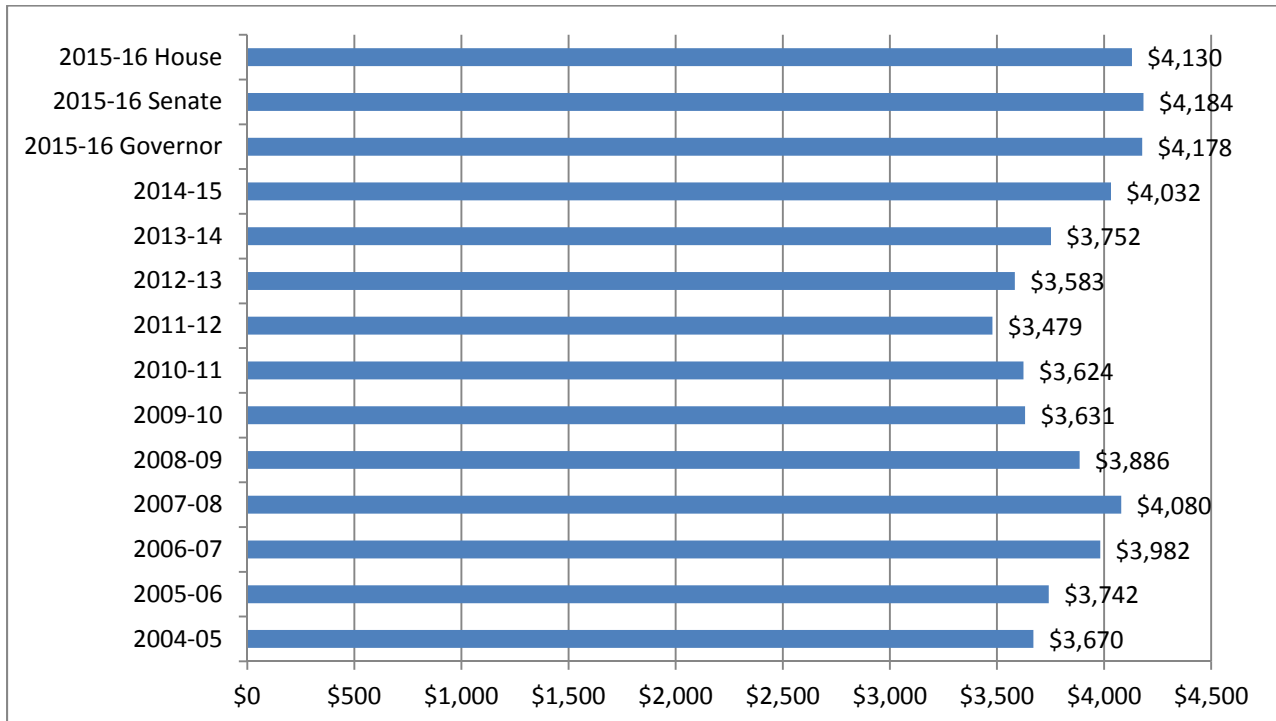
Senate 2015-2016 Estimated Tax Roll and Millage Rates

Tax Roll	Required Local Effort Millage	Discretionary Millage	Voted Operating Millage	Capital Millage	Total Millage
\$49,905,010,167	4.561	.748	1.000	1.500	7.809

Tax Roll and Millage Rates for the Current Year 2014-2015

Tax Roll	Required Local Effort Millage	Discretionary Millage	Voted Operating Millage	Capital Millage	Total Millage
\$46,981,167,444	4.529	.748	1.000	1.500	7.777

Florida Education Finance Program Base Student Allocation



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The below tables are a summary of the detailed financials attached
Revenues and Transfers in From Other Funds

Description	Projected Actual 2014-2015	Governor's Proposal 2015-2016	House Proposal 2015-2016	Senate Proposal 2015-2016
Federal Direct – The 2015-16 estimate has been increased by 2%.	\$2,291,048	\$2,336,869	\$2,336,869	\$2,336,869
State – The 2015-2016 estimate is based upon the Legislative request and an increase of 938 students.	\$79,414,415	\$85,163,805	\$80,812,437	\$80,852,140
Local – The 2015-2016 estimate is based upon an increase in the tax roll of approximately 6%.	\$295,523,073	\$310,056,600	\$311,997,082	\$312,236,626
Transfers In From Other Funds – The estimate for 2015-2016 has been adjusted to reflect an increase in maintenance contracts and a 2% increase in property insurance.	\$20,729,863	\$20,956,451	\$20,956,451	\$20,956,451
Total Revenues and Transfers in from Other Funds.	\$397,958,400	\$418,513,725	\$416,102,839	\$416,382,086

Appropriations and Transfers Out

Description	Projected Actual 2014-2015	Governor's Proposal 2015-2016	House Proposal 2015-2016	Senate Proposal 2015-2016
Salaries - The estimate for 2015-2016 includes a staff increase of 52 positions for student growth and some positions being transferred from federal funding. The 2.5% negotiated performance supplement for this year is non-recurring. Only the Senate and Governor's budget has an increase of 1.25% based upon negotiations.	\$235,268,358	\$241,875,328	\$239,232,229	\$241,955,121
Employee Benefits – The majority of the increase is related to an estimated 10% increase in the cost of group insurance and a staff increase of 52 positions for anticipated student growth.	\$72,006,977	\$74,533,419	\$74,121,195	\$74,542,428

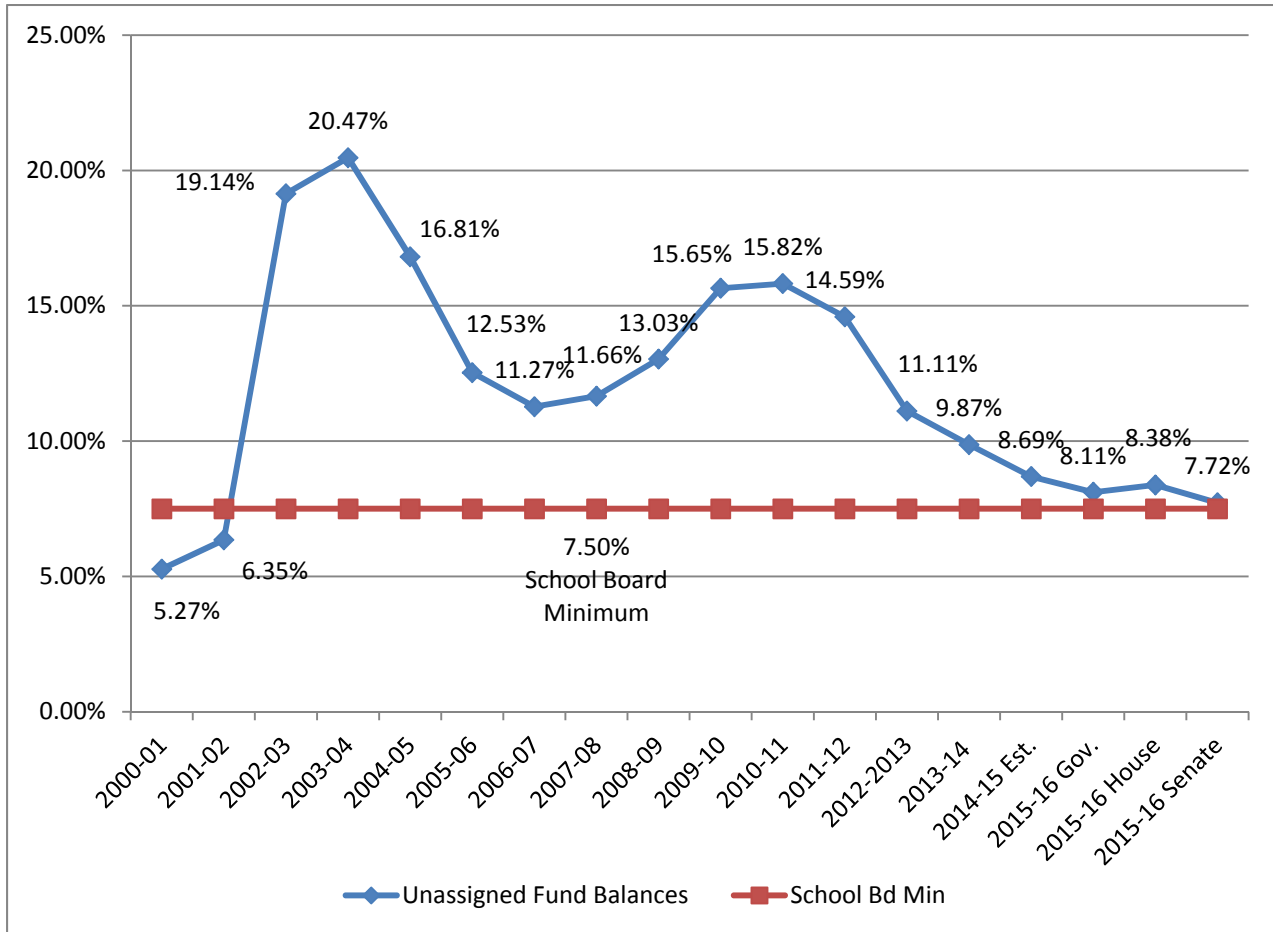
The School Board of Sarasota County, Florida
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Description	Projected Actual 2014-2015	Governor's Proposal 2015-2016	House Proposal 2015-2016	Senate Proposal 2015-2016
Purchased Services District – The estimate for 2015-2016 includes a consumer price increase of 2%.	\$22,701,380	\$23,245,352	\$23,245,352	\$23,245,352
Purchased Services Charter Schools – The estimate for 2015-2016 includes a student increase of 485 and the various proposed legislative increases in per student funding.	\$47,311,883	\$53,072,182	\$52,763,688	\$52,513,709
Energy Services – The 2015-2016 estimate is based upon the cost of fuel stabilizing and not returning to over \$100 per barrel of oil.	\$10,803,257	\$10,640,800	\$10,640,800	\$10,640,800
Materials and Supplies – The majority of the increase is related to fully expending the instructional material allocation, including carry forward.	\$10,678,693	\$12,890,003	\$12,990,516	\$12,899,924
Capital Outlay – The estimate for 2015-2016 includes a consumer price increase of 2%.	\$1,907,026	\$1,945,167	\$1,945,167	\$1,945,167
Other Expenses - The estimate for 2015-2016 includes a consumer price increase of 2%.	\$656,923	\$670,062	\$670,062	\$670,062
Transfer Out – No change	\$550,279	\$550,279	\$550,279	\$550,279
Total Appropriations and Transfers Out	\$401,884,776	\$419,422,592	\$416,159,288	\$418,962,842

Gross Fund Balance and Unassigned Fund Balance Changes

Description	Projected Actual 2014-2015	Governor's Proposal 2015-2016	House Proposal 2015-2016	Senate Proposal 2015-2016
Beginning Gross Fund Balance	\$50,883,264	\$46,956,888	\$46,956,888	\$46,956,888
Add Revenues and Transfers In	\$397,958,400	\$418,513,725	\$416,102,839	\$416,382,086
Less Appropriations and Transfers Out	\$401,884,776	\$419,422,592	\$416,159,288	\$418,962,842
Ending Gross Fund Balance	\$46,956,888	\$46,048,021	\$46,900,439	\$44,376,132
Ending Unassigned Fund Balance	\$34,933,170	\$34,024,303	\$34,876,721	\$32,352,414
Ending Unassigned Fund Balance as a Percentage of Appropriations and Transfers Out	8.69%	8.11%	8.38%	7.72%

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Unassigned Fund Balance



Other Budget Information

Proposed House Bill 7037 establishes a formula for the distribution of capital funds to charter schools. It also adds to the list of items that can be funded from the 1.5 capital millage. One added item is enterprise software site licenses. Currently the school district spends approximately \$2-\$3 million in the General Fund that could now become eligible for transfer from the capital millage. Should this bill pass the impact on the amount the district allocates to charter schools from the current practice could result in a reduction or increase depending on final language and the amount the state allocates to charter schools. The estimated dollar amount that House Bill 7037 would allocate per student is \$529.85 per elementary student, \$572.15 per middle school student, and \$743.20 for each high school student. Currently the state funds \$312.10 for each elementary student, \$353.87 for each middle school student, and \$465.86 for each high school student. The amount that our current 1.5 capital millage funds per student is \$490.07 per student. If the state continued the current state funding and the House Bill limits the amount of capital funds that can be allocated to charters the amount currently allocated would decrease. Conversely if the state lowered funding charters from the state allocation then the amount the school board would be required to contribute would increase.

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General Fund

Comparison of the Legislative Budget Requests for 2015-2016 and Prior Year Appropriations

Account Description	2013-2014 Actual	2014-2015 Projected Actual	2015-2016 Governor Proposal	2015-2016 House Proposal	2015-2016 Senate Proposal
Revenues and Transfers In from Other Funds					
Federal Direct	\$2,243,920	\$2,291,048	\$2,336,868	\$2,336,868	\$2,336,868
State	\$76,681,392	\$79,414,415	\$85,163,805	\$80,812,437	\$80,852,140
Local	\$284,352,444	\$295,523,073	\$310,056,601	\$311,997,083	\$312,236,627
Total Revenues	\$363,277,757	\$377,228,537	\$397,557,274	\$395,146,388	\$395,425,635
Transfers In					
Property Insurance Millage transfer	\$3,501,528	\$3,197,852	\$3,261,809	\$3,261,809	\$3,261,809
Capital (P.E.C.O.maintenance)		\$730,373	\$730,373	\$730,373	\$730,373
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	\$806,645			\$0	\$0
Capital (Charter School)	\$2,471,320	\$2,093,732	\$2,093,732	\$2,093,732	\$2,093,732
Capital (Millage maintenance)	\$13,357,967	\$13,010,525	\$13,173,156	\$13,173,156	\$13,173,156
Capital (Millage equipment)	\$1,697,381	\$1,697,381	\$1,697,381	\$1,697,381	\$1,697,381
Total Transfers In	\$21,834,842	\$20,729,863	\$20,956,451	\$20,956,451	\$20,956,451
Total Revenues & Transfers In	\$385,112,598	\$397,958,400	\$418,513,725	\$416,102,839	\$416,382,086
Appropriations					
Salaries	\$228,994,008	\$235,268,358	\$241,875,328	\$239,232,229	\$241,955,121
Employee Benefits	\$67,880,335	\$72,006,977	\$74,533,419	\$74,121,195	\$74,542,428
Purchased Services - District	\$22,535,345	\$22,701,380	\$23,245,352	\$23,245,352	\$23,245,352
Purchased Services - Charter schools	\$43,614,958	\$47,311,883	\$53,072,182	\$52,763,688	\$52,513,709
Energy Services	\$11,804,557	\$10,803,257	\$10,640,800	\$10,640,800	\$10,640,800
Materials and Supplies	\$9,715,608	\$10,678,693	\$12,890,003	\$12,990,516	\$12,899,924
Capital Outlay	\$1,982,333	\$1,907,026	\$1,945,167	\$1,945,167	\$1,945,167
Other Expenses	\$632,664	\$656,923	\$670,062	\$670,062	\$670,062
Transfers Out	\$550,279	\$550,279	\$550,279	\$550,279	\$550,279
Total Appropriations	\$387,710,087	\$401,884,776	\$419,422,592	\$416,159,288	\$418,962,842
Excess (Deficiency) of Revenues and Transfers Over Expenditures	(\$2,597,489)	(\$3,926,376)	(\$908,867)	(\$56,449)	(\$2,580,756)
Fund Balance					
Beginning Gross Fund Balance	\$53,480,753	\$50,883,264	\$46,956,888	\$46,956,888	\$46,956,888
Ending Gross Fund Balance	\$50,883,264	\$46,956,888	\$46,048,021	\$46,900,439	\$44,376,132
Composition of Ending Gross Fund Balance					
Assigned for Encumbrances	\$920,547	\$920,547	\$920,547	\$920,547	\$920,547
Non Spendable - Inventory / Prepaid Insurance	\$175,510	\$175,510	\$175,510	\$175,510	\$175,510
Assigned for Categorical & Grant Carry forwards	\$2,630,009	\$2,498,509	\$2,498,509	\$2,498,509	\$2,498,509
Assigned for Work Force Development	\$6,917,062	\$6,571,209	\$6,571,209	\$6,571,209	\$6,571,209
Assigned School & Department Carry forwards	\$1,955,730	\$1,857,943	\$1,857,943	\$1,857,943	\$1,857,943
Unassigned by Board Policy 10% to 7.5% of Total Appropriations	\$38,284,406	\$34,933,170	\$34,024,303	\$34,876,721	\$32,352,414
Total Ending Gross Fund Balance	\$50,883,264	\$46,956,888	\$46,048,021	\$46,900,439	\$44,376,132

The School Board of Sarasota County, Florida

General Fund

Comparison of the Legislative Budget Requests for 2015-2016 and Prior Year Appropriations

Comparative Statement of Revenues

Account Description	2013-2014 Actual	2014-2015 Projected Actual	2015-2016 Governor Proposal	2015-2016 House Proposal	2015-2016 Senate Proposal
Federal Direct					
ROTC / PELL / SEOG	\$343,627	\$352,750	\$359,804	\$359,804	\$359,804
Medicaid Reimbursement	\$1,900,293	\$1,938,298	\$1,977,064	\$1,977,064	\$1,977,064
Total Federal Direct	\$2,243,920	\$2,291,048	\$2,336,868	\$2,336,868	\$2,336,868
State					
Florida Ed. Finance Program	(\$6,932,574)	\$1,568,738	\$5,283,744	\$273,078	\$2,059,590
Florida Ed. Finance Program audit reduction from 2008-2009 and 2010- 2011.	(\$181,530)				
ESE Scholarships	(\$2,649,122)	(\$2,708,934)	(\$2,858,738)	(\$2,840,178)	(\$2,837,426)
Work Force Development	\$8,296,251	\$7,447,645	\$7,447,645	\$6,298,814	\$7,447,645
Adults with Disabilities	\$437,887	\$437,887	\$437,887	\$437,887	\$437,887
Ed. Enhancement / Lottery	\$415,865				
CO&DS Withheld for Admin	\$28,666	\$28,666	\$28,666	\$28,666	\$28,666
Race Track Funds	\$446,500	\$446,500	\$446,500	\$446,500	\$446,500
Class Size Reduction	\$45,487,957	\$46,978,613	\$47,574,991	\$49,408,471	\$48,231,194
Instructional Materials	\$3,319,166	\$3,516,865	\$3,700,792	\$3,801,305	\$3,710,713
State License Tax	\$243,819	\$246,258	\$251,183	\$251,183	\$251,183
Transportation	\$6,109,337	\$6,086,305	\$6,348,110	\$6,313,222	\$6,162,687
Safe Schools	\$1,127,862	\$1,005,078	\$1,202,487	\$1,033,562	\$1,008,930
Supplemental Academic Instruction	\$8,348,718	\$8,387,902	\$8,794,096	\$8,820,980	\$8,610,757
Reading Instruction	\$1,983,135	\$2,000,246	\$2,094,892	\$2,094,083	\$2,044,176
Teachers Lead Program	\$699,417	\$695,795	\$703,923	\$723,074	\$705,841
Florida School Recognition Program	\$1,813,199	\$2,390,950	\$2,234,717	\$2,242,652	\$2,242,652
Technology / Internet Bandwidth Access	\$97,805	\$584,756	\$1,171,765	\$1,177,993	
Teacher Salary Increase	\$7,387,888				
Other Miscellaneous State	\$201,145	\$301,145	\$301,145	\$301,145	\$301,145
Total State	\$76,681,392	\$79,414,415	\$85,163,805	\$80,812,437	\$80,852,140
Local					
District School Tax (Required Local Effort)	\$199,104,093	\$206,309,265	\$216,618,340	\$218,272,537	\$218,512,081
District School Tax (Discretionary)	\$31,539,572	\$34,073,599	\$35,650,279	\$35,835,790	\$35,835,790
Voted School Tax	\$42,165,204	\$45,552,940	\$47,808,036	\$47,908,810	\$47,908,810
Course Fees	\$1,839,173	\$1,857,565	\$1,876,141	\$1,876,141	\$1,876,141
Childcare Fees	\$1,619,933	\$1,636,132	\$1,652,493	\$1,652,493	\$1,652,493
Rent	\$319,609	\$319,609	\$319,609	\$319,609	\$319,609
Interest	\$152,883	\$152,883	\$154,412	\$154,412	\$154,412
Food Service Indirect Cost	\$295,829	\$298,787	\$301,775	\$301,775	\$301,775
Federal Indirect Cost	\$805,619	\$501,131	\$806,142	\$806,142	\$806,142
Other Misc. Sources	\$6,510,529	\$4,821,162	\$4,869,374	\$4,869,374	\$4,869,374
Total Local	\$284,352,444	\$295,523,073	\$310,056,601	\$311,997,083	\$312,236,627
Total Revenues	\$363,277,757	\$377,228,537	\$397,557,274	\$395,146,388	\$395,425,635

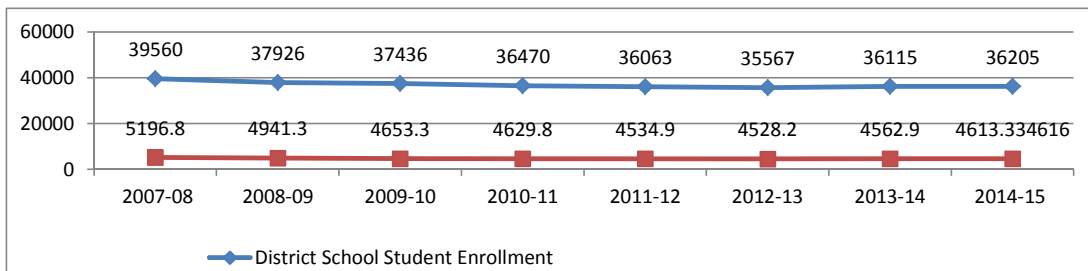
The School Board of Sarasota County, Florida

General Fund

Comparison of the Legislative Budget Requests for 2015-2016 and Prior Year Appropriations

Comparison of Positions

Classification	2013-2014 Amended Budget	2014-2015 Amended Budget	2015-2016 Governor Proposal	2015-2016 House Proposal	2015-2016 Senate Proposal
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	2,464.2	2,476.6	2,526.2	2,526.2	2,526.2
Teacher Aides & Para Aides	565.9	569.4	565.9	565.9	565.9
Guidance Counselors & Behavior Specialists	96.8	101.7	102.9	102.9	102.9
Psychologists and Social Workers	30.1	30.2	29.9	29.9	29.9
Total Instructional Personnel	3,157.0	3,177.9	3,224.9	3,224.9	3,224.9
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	111.0	117.8	114.8	114.8	114.8
Bus Aides	58.0	58.0	58.0	58.0	58.0
Bus Drivers	272.0	268.5	268.5	268.5	268.5
Custodians	322.6	324.6	324.6	324.6	324.6
Data Processing Pers.	91.2	94.2	94.2	94.2	94.2
District & School Secretarial	306.0	305.3	309.2	309.2	309.2
Maint. /Mechanics/Delivery	161.1	162.1	162.1	162.1	162.1
Total Educational Support Pers.	1,321.9	1,330.5	1,331.4	1,331.4	1,331.4
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	45.0	48.0	52.0	52.0	52.0
Associate Superintendents	2.0	2.0	2.0	2.0	2.0
Directors & Executive Directors	17.2	15.4	15.4	15.4	15.4
Principals	39.0	39.0	39.0	39.0	39.0
Total Administrative Pers.	109.2	110.4	114.4	114.4	114.4
Grand Total	4,588.1	4,618.8	4,670.7	4,670.7	4,670.7



The School Board of Sarasota County, Florida

General Fund

**Comparison of the Legislative Budget Requests for 2015-2016 and Prior Year Appropriations
Comparison of Salaries**

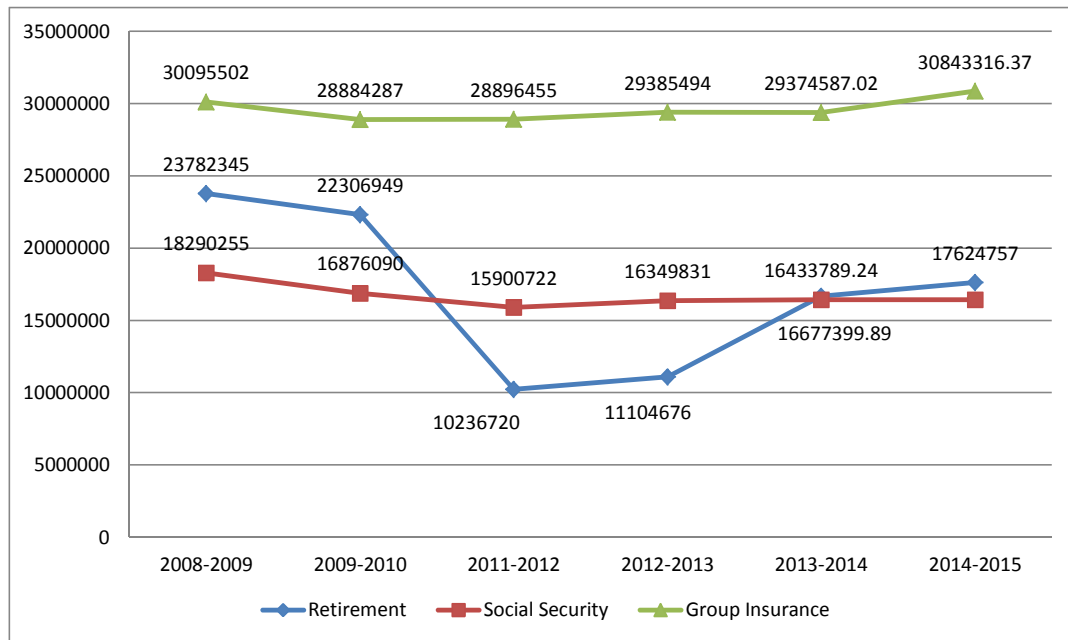
Classification	2013-2014 Actual	2014-2015 Projected Actual	2015-2016 Governor Proposal	2015-2016 House Proposal	2015-2016 Senate Proposal
Instructional Personnel					
The Florida Legislature has defined Instructional Personnel as "any staff member whose function includes the provision of direct instructional services to students. This also includes personnel whose functions provide support in the learning process of students."					
Teachers	\$135,373,231	\$138,393,753	\$139,460,894	\$137,695,566	\$139,460,894
Teacher Aides & Para Aides	\$11,796,024	\$11,918,018	\$11,733,106	\$11,610,835	\$11,759,692
Guidance Counselors	\$5,717,049	\$5,954,340	\$5,952,216	\$5,876,872	\$5,952,216
Psychologists and Social Workers	\$2,145,346	\$2,045,577	\$2,474,241	\$2,442,922	\$2,474,241
After School Childcare Staff	\$910,758	\$1,048,856	\$1,045,538	\$1,090,810	\$1,090,810
Part Time Adult Teaching Staff	\$1,392,251	\$1,500,351	\$1,545,362	\$1,545,362	\$1,545,362
Extra Duty Days	\$525,376	\$594,342	\$624,059	\$624,059	\$624,059
Longevity (Classified & Instructional)	\$7,328,737	\$7,993,953	\$8,393,651	\$8,393,651	\$8,393,651
Substitutes-Classified	\$2,530,349	\$2,826,810	\$3,109,491	\$3,109,491	\$3,109,491
Supplements	\$2,623,683	\$2,631,079	\$2,683,700	\$2,683,700	\$2,683,700
Temporary/P.T.Hourly	\$792,722	\$929,439	\$1,022,383	\$1,022,383	\$1,022,383
Terminal Leave Pay	\$2,301,102	\$2,588,941	\$3,054,950	\$3,054,950	\$3,054,950
One Time Payments	\$1,491,253	\$2,026,806	\$2,454,685	\$2,462,620	\$2,462,620
Total Instructional Personnel	\$174,927,881	\$180,452,265	\$183,554,276	\$181,613,221	\$183,634,069
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	\$6,755,414	\$6,947,204	\$6,683,814	\$6,599,209	\$6,683,814
Bus Aides	\$862,287	\$892,881	\$926,368	\$914,642	\$926,368
Bus Drivers	\$5,399,502	\$5,351,418	\$5,894,716	\$5,820,100	\$5,894,716
Custodians	\$7,889,443	\$7,766,668	\$9,775,200	\$9,651,463	\$9,775,200
Data Processing Pers.	\$3,568,482	\$3,895,959	\$4,162,662	\$4,109,970	\$4,162,662
District & School Secretarial	\$9,433,640	\$9,599,112	\$9,856,232	\$9,731,470	\$9,856,232
Extra Duty Days	\$70,258	\$61,454	\$64,526	\$64,526	\$64,526
Longevity (Classified & Instructional)	\$2,319,224	\$2,416,366	\$2,537,184	\$2,537,184	\$2,537,184
Maint. /Mechanics/Delivery	\$6,431,037	\$6,487,902	\$6,897,556	\$6,810,245	\$6,897,556
Total Educational Support Pers.	\$42,729,285	\$43,418,964	\$46,798,258	\$46,238,809	\$46,798,258
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	\$185,188	\$193,795	\$193,795	\$193,795	\$193,795
Superintendent	\$215,179	\$215,179	\$212,489	\$209,799	\$212,489
Assistant Principals	\$4,339,262	\$4,449,743	\$4,691,406	\$4,632,021	\$4,691,406
Asst Superintendents	\$294,980	\$342,128	\$340,120	\$335,814	\$340,120
Directors & Executive Directors	\$1,828,226	\$1,765,257	\$1,695,223	\$1,674,575	\$1,695,223
Principals	\$4,474,008	\$4,431,027	\$4,389,761	\$4,334,195	\$4,389,761
Total Administrative Pers.	\$11,336,842	\$11,397,129	\$11,522,794	\$11,380,199	\$11,522,794
Grand Total	\$228,994,008	\$235,268,358	\$241,875,328	\$239,232,229	\$241,955,121

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

**Comparison of the Legislative Budget Requests for 2015-2016 and Prior Year Appropriations
Comparative Statement of Employee Benefits**

Employee Benefit Detail	2013-2014 Actual	2014-2015 Projected Actual	2015-2016 Governor Proposal	2015-2016 House Proposal	2015-2016 Senate Proposal
Retirement	\$16,677,400	\$17,850,851	\$18,440,403	\$18,242,270	\$18,442,948
Social Security	\$16,433,789	\$16,941,261	\$17,173,148	\$16,985,488	\$17,178,814
Group Insurance	\$29,374,587	\$31,837,907	\$33,429,802	\$33,429,802	\$33,429,802
Cafeteria Plan, Group Life, Disability Dental/Vision Insurance	\$2,112,049	\$2,138,209	\$2,180,973	\$2,180,973	\$2,180,973
Employee Assistance Programs including unemployment compensation	\$441,317	\$394,384	\$398,328	\$398,328	\$398,328
Early Retirement Plan Insurance	\$561,418	\$517,907	\$492,012	\$492,012	\$492,012
Workers Compensation	\$2,279,776	\$2,326,458	\$2,418,753	\$2,392,322	\$2,419,551
Total	\$67,880,335	\$72,006,977	\$74,533,419	\$74,121,195	\$74,542,428

Comparison of the Major Employee Benefits for the Period 2010-2011 through 2013-2014



The School Board of Sarasota County, Florida

General Fund

**Comparison of the Legislative Budget Requests for 2015-2016 and Prior Year Appropriations
Comparative Statement of Appropriations by Object**

Appropriations by Object	2013-2014 Actual	2014-2015 Projected Actual	2015-2016 Governor Proposal	2015-2016 House Proposal	2015-2016 Senate Proposal
Purchased Services					
Professional Services	\$3,709,134	\$4,110,880	\$4,193,098	\$4,193,098	\$4,193,098
Charter School Payments	\$43,614,958	\$47,311,883	\$53,072,182	\$52,763,688	\$52,513,709
Second Chance School Payments	\$1,041,693	\$1,005,541	\$1,015,597	\$1,015,597	\$1,015,597
Virtual School Payments	\$273,760	\$273,760	\$279,235	\$279,235	\$279,235
Physical Exams	\$20,622	\$22,710	\$23,164	\$23,164	\$23,164
Insurance Premiums	\$3,650,703	\$3,257,479	\$3,322,629	\$3,322,629	\$3,322,629
Legal Services	\$258,299	\$345,544	\$352,454	\$352,454	\$352,454
In County Travel	\$183,604	\$192,437	\$196,286	\$196,286	\$196,286
Out of County Travel	\$300,344	\$295,616	\$301,528	\$301,528	\$301,528
Repairs And Maintenance	\$3,975,370	\$3,475,854	\$3,545,371	\$3,545,371	\$3,545,371
Rentals and Software Licensing	\$3,462,224	\$4,412,856	\$4,501,113	\$4,501,113	\$4,501,113
Postage	\$260,078	\$279,017	\$284,597	\$284,597	\$284,597
Telephone	\$474,934	\$518,949	\$529,328	\$529,328	\$529,328
Cell Phones	\$159,751	\$171,196	\$174,620	\$174,620	\$174,620
Fiber Optic Lines / Technology Hosting	\$956,286	\$956,286	\$975,412	\$975,412	\$975,412
Utilities - Water/Sewer	\$1,256,271	\$1,237,607	\$1,262,359	\$1,262,359	\$1,262,359
Utilities - Garbage	\$341,609	\$316,774	\$323,108	\$323,108	\$323,108
Other Purchased Services	\$2,210,665	\$1,828,874	\$1,965,453	\$1,965,453	\$1,965,453
Total Purchased Services	\$66,150,303	\$70,013,263	\$76,317,534	\$76,009,040	\$75,759,061
Energy Services					
Natural & Bottled Gas	\$104,794	\$63,628	\$64,901	\$64,901	\$64,901
Electric	\$8,022,145	\$7,922,962	\$7,843,732	\$7,843,732	\$7,843,732
Gasoline /Diesel Fuel	\$3,677,617	\$2,816,667	\$2,732,167	\$2,732,167	\$2,732,167
Total Energy Services	\$11,804,557	\$10,803,257	\$10,640,800	\$10,640,800	\$10,640,800
Materials and Supplies					
Consumable Supplies	\$6,740,458	\$6,504,520	\$6,634,611	\$6,634,611	\$6,634,611
State Textbooks	\$1,782,265	\$2,890,072	\$4,945,610	\$5,046,123	\$4,955,531
Discretionary Instr. Materials	\$571,588	\$645,544	\$658,455	\$658,455	\$658,455
Periodicals & Newspapers	\$55,089	\$69,478	\$70,868	\$70,868	\$70,868
Oil & Grease	\$48,621	\$56,572	\$57,702	\$57,702	\$57,702
Repair Parts/Tires & Tubes	\$504,992	\$505,003	\$515,103	\$515,103	\$515,103
Other Materials & Supplies	\$12,595	\$7,504	\$7,654	\$7,654	\$7,654
Total Materials & Supplies	\$9,715,608	\$10,678,693	\$12,890,003	\$12,990,516	\$12,899,924
Capital Outlay					
New Library Books	\$68,706	\$116,467	\$118,796	\$118,796	\$118,796
Audio Visual - Not Capitalized	\$10,221	\$3,389	\$3,457	\$3,457	\$3,457
Equipment & Furniture	\$1,108,073	\$1,128,406	\$1,150,974	\$1,150,974	\$1,150,974
Computers / Technology Tools	\$480,228	\$363,007	\$370,267	\$370,267	\$370,267
Motor Vehicles	\$41,659			\$0	
Remodeling & Renovations	\$253,480	\$236,519	\$241,250	\$241,250	\$241,250
Software -Not Capitalized	\$19,966	\$59,238	\$60,423	\$60,423	\$60,423
Total Capital Outlay	\$1,982,333	\$1,907,026	\$1,945,167	\$1,945,167	\$1,945,167
Other Expenses					
Dues and Fees	\$592,143	\$605,551	\$617,662	\$617,662	\$617,662
Miscellaneous Expense	\$33,212	\$38,641	\$39,414	\$39,414	\$39,414
Field Trips	\$7,309	\$12,731	\$12,986	\$12,986	\$12,986
Total Other Expenses	\$632,664	\$656,923	\$670,062	\$670,062	\$670,062
Total Appropriations by Object	\$90,285,465	\$94,059,162	\$102,463,566	\$102,255,585	\$101,915,014