

The School Board of Sarasota County, Florida
General Fund
Preliminary General Fund 2015-16 Budget Based upon the Governor's and
Commissioner of Education Legislative Budget Request

Executive Summary

The Governor's and Commissioner of Education Legislative 2015-2016 Budget request is for a 3.35% increase in total funds per unweighted student FTE utilizing a base student allocation of \$4,206.84. The base student allocation is increasing \$175.07 per student FTE. The Final Legislative budget approved for the 2014-2015 fiscal year was an increase of 3.14 % utilizing a base student allocation of \$4,031.77. The 2015-2016 fiscal year budget is based upon an estimated statewide student enrollment increase of 13,224.31 student FTE. The current fiscal year has a statewide student enrollment FTE increase of 25,840.71. The increase in students for the 2014-2015 fiscal year has caused a state wide proration of funds in the amount of \$62,742,709. The proration to the Sarasota County Schools is \$974,977. The General Fund 2015-2016 preliminary budget beginning fund balance has been based upon the results of operations through January 31, 2015. This includes the 3rd calculation of the Florida Education Finance Program based upon the October 2014 student FTE count. Local revenue estimates for 2014-2015 have been updated to reflect an estimated 97% collection rate of property taxes and other miscellaneous local sources have been revised based upon results of operation through January 31, 2015. The 2014-2015 change in transfers-in is estimated at this time to increase based upon results of operations as of January 31, 2015. Appropriations for 2014-2015 have been adjusted to reflect the negotiated salary settlement, transferring approximately \$533,000 of federal I.D.E.A. grant appropriations into the General Fund, due to federal sequestration, and revising all other estimated appropriations based upon results of operations through January 31, 2015. In summary, the ending gross fund balance as of June 30, 2015, is estimated to decrease by \$4,093,485. The beginning unassigned General Fund estimated Fund Balance as of July 1, 2015, is estimated to be \$34,766,061 or 8.64% of total estimated appropriations for 2014-2015. The estimated revenues for 2015-2016 are estimated based upon the Governor's and Commissioner of Education's budget request adjusted for a student increase of 911 students. The local voted millage has been increased based upon a tax roll increase of 6%. The estimated 2015-2016 appropriations have been increased to reflect the following: A total student enrollment increase of 911 students including charter schools, an estimated salary increase of 1.25%, based upon negotiations approved in December 2014, group medical insurance increase of 10%, effective January 1, 2016, reduced federal funding of the Individuals with Disabilities Grant requiring the General Fund to absorb approximately \$300,000 in increased appropriations, discontinuance of the Federal Race to the Top Grant requiring the General Fund to absorb approximately \$114,000 in increased appropriations, and a 2% consumer price increase of other non-salary appropriations. Using the above assumptions to prepare the 2015-2016 preliminary budget reduces the unassigned estimated fund balance by \$3,532,035 to \$31,234,026 or 7.40% of total 2015-2016 appropriations.

The detailed financial pages of the General Fund for the years 2012-2013 through the preliminary budget of 2015-2016 are attached after the table summary comparing the Governor's budget to the projected results of operations for 2014-2015.

The School Board of Sarasota County, Florida
General Fund
Preliminary General Fund 2015-16 Budget Based upon the Governor's and
Commissioner of Education Legislative Budget Request

Revenues and Transfers in From Other Funds

Description	Projected Actual 2014-2015	Governor's Budget Request 2015-2016	Increase (Decrease)
Federal Direct – The 2015-16 estimate has been increased by 2%.	\$2,305,164	\$2,351,267	\$46,103
State – The 2015-2016 estimate is based upon the Governor's budget request and an increase of 911 students.	\$79,256,338	\$83,049,875	\$3,793,537
Local – The 2015-2016 estimate is based upon an increase in the tax roll of 6% and the required local effort.	\$295,835,617	\$312,336,487	\$16,500,870
Transfers In From Other Funds – The estimate for 2015-2016 has been adjusted to reflect the negotiated impact of the 1.25% on estimated maintenance salaries and a 2% increase in property insurance.	\$20,729,863	\$20,956,452	\$226,589
	\$398,126,982	\$418,694,081	\$20,567,099

Appropriations and Transfers Out

Description	Projected Actual 2014-2015	Governor's Budget Request 2015-2016	Increase (Decrease)
Salaries - The estimate for 2015-2016 includes a 1.25% increase for all appointed personnel salary schedules, instructional staff increase to accommodate the student growth, and a shifting of positions that were previously federal funded into the General Fund.	\$235,092,744	\$245,828,980	\$10,736,236
Employee Benefits – The estimate for 2015-2016 includes the additional employer taxes that are associated with the 1.25% salary increase and the additional instructional staff. Also a 10% increase has been estimated for group health insurance.	\$71,445,042	\$74,458,452	\$3,013,410
Purchased Services District – The estimate for 2015-2016 includes a consumer price increase of 2%.	\$23,369,489	\$23,826,794	\$457,305
Purchased Services Charter Schools – The estimate for 2015-2016 includes a student increase of 485 and the increase in per student funding.	\$47,367,391	\$53,072,182	\$5,704,791

The School Board of Sarasota County, Florida
General Fund
Preliminary General Fund 2015-16 Budget Based upon the Governor's and
Commissioner of Education Legislative Budget Request

Appropriations and Transfers Out– continued

Description	Projected Actual 2014-2015	Governor's Budget Request 2015-2016	Increase (Decrease)
Energy Services – The 2015-2016 estimate is based upon the cost of fuel stabilizing and not returning to over \$100 per barrel of oil.	\$11,178,791	\$11,008,364	(\$170,427)
Materials and Supplies – The estimate for 2015-2016 includes a consumer price increase of 2%.	\$10,446,918	\$10,655,856	\$208,938
Capital Outlay – The estimate for 2015-2016 includes a consumer price increase of 2%.	\$2,152,095	\$2,195,136	\$43,041
Other Expenses - The estimate for 2015-2016 includes a consumer price increase of 2%.	\$617,718	\$630,073	\$12,355
Transfer Out – No change	\$550,279	\$550,279	\$0
Total Appropriations and Transfers Out	\$402,220,467	\$422,226,116	\$20,005,649

Gross Fund Balance and Unassigned Fund Balance Changes

Description	Projected Actual 2014-2015	Governor's Budget Request 2015-2016	Increase (Decrease)
Beginning Gross Fund Balance	\$50,883,264	\$46,789,779	(\$4,093,485)
Add Revenues and Transfers In	\$398,126,982	\$418,694,081	\$20,567,099
Less Appropriations and Transfers Out	\$402,220,467	\$422,226,116	\$20,005,649
Ending Gross Fund Balance	\$46,789,779	\$43,257,744	(\$3,532,035)
Ending Unassigned Fund Balance	\$34,766,061	\$31,234,026	(\$3,532,035)
Ending Unassigned Fund Balance	8.64%	7.40%	(1.24%)

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

**Comparative Statement Of Estimated Revenues, Appropriations, and Fund Balance for the Fiscal Years 2012-13
through 2015-16**

Preliminary 2015-2016 Budget Based Upon the Commissioner of Education/Governor

Account Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Original Budget	2014-2015 Amended Budget	2014-2015 Projected Actual	2015-2016 Preliminary Budget
Revenues and Transfers In from Other Funds						
Federal Direct	\$2,265,678	\$2,243,920	\$2,288,798	\$2,305,164	\$2,305,164	\$2,351,267
State	\$76,425,715	\$76,681,392	\$77,730,482	\$79,256,338	\$79,256,338	\$83,049,875
Local	\$264,718,835	\$284,352,444	\$292,346,754	\$295,835,619	\$295,835,617	\$312,336,487
Total Revenues	\$343,410,228	\$363,277,757	\$372,366,034	\$377,397,121	\$377,397,119	\$397,737,629
Transfers In						
Property Insurance Millage transfer	\$3,149,270	\$3,501,528	\$3,101,528	\$3,197,852	\$3,197,852	\$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	\$531,000	\$806,645				
Capital (Charter School)	\$1,704,643	\$2,471,320	\$2,076,175	\$2,093,732	\$2,093,732	\$2,093,732
Capital (Millage maintenance)	\$13,169,510	\$13,357,967	\$12,627,594	\$13,010,524	\$13,010,524	\$13,173,156
Capital (Millage equipment)	\$1,754,775	\$1,697,381	\$1,697,381	\$1,697,381	\$1,697,381	\$1,697,381
Total Transfers In	\$20,309,198	\$21,834,842	\$20,233,052	\$20,729,862	\$20,729,863	\$20,956,451
Total Revenues & Transfers In	\$363,719,426	\$385,112,598	\$392,599,086	\$398,126,983	\$398,126,982	\$418,694,081
Appropriations						
Salaries	\$226,889,005	\$228,994,008	\$230,384,742	\$234,718,455	\$235,092,744	\$245,828,980
Employee Benefits	\$62,044,435	\$67,880,335	\$70,300,531	\$71,220,178	\$71,445,042	\$74,458,452
Purchased Services - District	\$22,635,479	\$22,535,345	\$22,058,029	\$23,576,947	\$23,369,489	\$23,826,794
Purchased Services - Charter schools	\$38,751,502	\$43,614,958	\$47,404,942	\$47,283,243	\$47,367,391	\$53,072,182
Energy Services	\$10,738,406	\$11,804,557	\$11,914,886	\$11,427,768	\$11,178,791	\$11,008,364
Materials and Supplies	\$9,789,786	\$9,715,608	\$10,784,131	\$10,750,401	\$10,446,918	\$10,655,856
Capital Outlay	\$1,804,583	\$1,982,333	\$1,982,333	\$1,996,702	\$2,152,095	\$2,195,136
Other Expenses	\$654,205	\$632,664	\$682,664	\$684,331	\$617,718	\$630,073
Transfers Out	\$930,590	\$550,279	\$550,279	\$550,279	\$550,279	\$550,279
Total Appropriations	\$374,237,991	\$387,710,087	\$396,062,537	\$402,208,304	\$402,220,467	\$422,226,116
Excess (Deficiency) of Revenues and Transfers Over Expenditures	(\$10,518,565)	(\$2,597,489)	(\$3,463,452)	(\$4,081,321)	(\$4,093,485)	(\$3,532,035)
Fund Balance						
Beginning Gross Fund Balance	\$63,999,318	\$53,480,753	\$50,883,264	\$50,883,264	\$50,883,264	\$46,789,779
Adj to Fund Balance						
Ending Gross Fund Balance	\$53,480,753	\$50,883,264	\$47,419,812	\$46,801,943	\$46,789,779	\$43,257,745
Composition of Ending Gross Fund Balance						
Assigned for Encumbrances	\$1,326,387	\$920,547	\$920,547	\$920,547	\$920,547	\$920,547
Non Spendable - Inventory / Prepaid Insurance	\$147,212	\$175,510	\$175,510	\$175,510	\$175,510	\$175,510
Assigned for Categorical & Grant Carry forwards	\$1,899,774	\$2,630,009	\$2,498,509	\$2,498,509	\$2,498,509	\$2,498,509
Assigned for Work Force Development	\$6,849,049	\$6,917,062	\$6,571,209	\$6,571,209	\$6,571,209	\$6,571,209
Assigned School & Department Carry forwards	\$1,670,768	\$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	\$37,423,799	\$38,284,406	\$35,396,094	\$34,778,225	\$34,766,061	\$31,234,027
Unassigned - Amount beyond assigned 10%	\$4,163,763					
Total Ending Gross Fund Balance	\$53,480,753	\$50,883,264	\$47,419,812	\$46,801,943	\$46,789,779	\$43,257,745

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

**Comparative Statement of Revenues for the Fiscal Years
2012-2013 through 2015-2016**

Preliminary 2015-2016 Budget Based Upon the Commissioner of Education/Governor

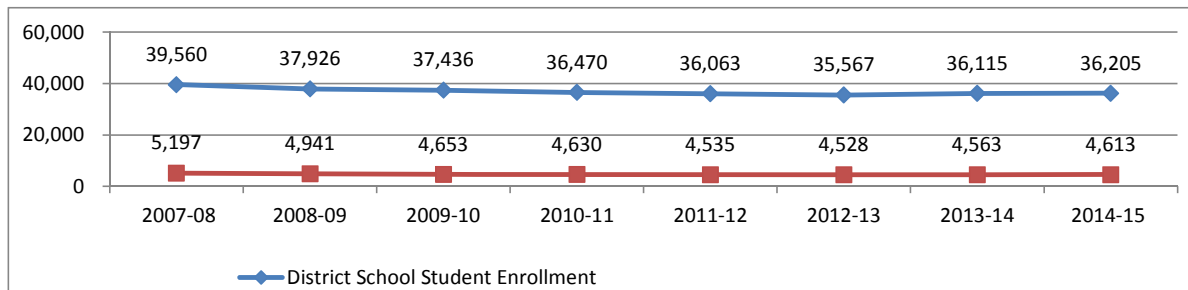
Account Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Original Budget	2014-2015 Amended Budget	2014-2015 Projected Actual	2015-2016 Preliminary Budget
Federal Direct						
ROTC / PELL / SEOG	\$337,299	\$343,627	\$350,500	\$366,866	\$366,866	\$374,203
Medicaid Reimbursement	\$1,928,379	\$1,900,293	\$1,938,298	\$1,938,298	\$1,938,298	\$1,977,064
Total Federal Direct	\$2,265,678	\$2,243,920	\$2,288,798	\$2,305,164	\$2,305,164	\$2,351,267
State						
Florida Ed. Finance Program	(\$1,340,445)	(\$6,932,574)	\$502,969	\$1,568,738	\$1,568,738	\$3,544,298
Florida Ed. Finance Program audit reduction from 2008-2009 and 2010- 2011.		(\$181,530)		\$0	\$0	
ESE Scholarships	(\$2,707,672)	(\$2,649,122)	(\$2,668,694)	(\$2,708,934)	(\$2,708,934)	(\$2,858,738)
Work Force Development	\$9,385,442	\$8,296,251	\$7,447,645	\$7,447,645	\$7,447,645	\$7,447,645
Adults with Disabilities	\$437,887	\$437,887	\$437,887	\$437,887	\$437,887	\$437,887
Ed. Enhancement / Lottery		\$415,865		\$0	\$0	
CO&DS Withheld for Admin	\$28,778	\$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	\$46,009,116	\$45,487,957	\$46,541,551	\$46,978,613	\$46,978,613	\$48,037,993
Instructional Materials	\$3,084,683	\$3,319,166	\$3,422,376	\$3,516,865	\$3,516,865	\$3,404,985
State License Tax	\$224,052	\$243,819	\$246,258	\$246,258	\$246,258	\$251,183
Transportation	\$6,172,023	\$6,109,337	\$6,138,676	\$6,086,305	\$6,086,305	\$6,198,680
Safe Schools	\$1,114,611	\$1,127,862	\$1,004,546	\$1,005,078	\$1,005,078	\$1,023,031
Voluntary Pre K Program	\$11,188			\$0	\$0	
Supplemental Academic Instruction	\$8,288,475	\$8,348,718	\$8,387,902	\$8,387,902	\$8,387,902	\$8,630,522
Reading Instruction	\$1,976,561	\$1,983,135	\$1,983,863	\$2,000,246	\$2,000,246	\$2,047,397
Teachers Lead Program	\$492,699	\$699,417	\$695,795	\$695,795	\$695,795	\$706,295
Florida School Recognition Program	\$3,103,125	\$1,813,199	\$2,229,226	\$2,232,873	\$2,232,873	\$2,232,873
Technology / Internet Bandwidth Access		\$97,805	\$584,171	\$584,756	\$584,756	\$1,169,512
Teacher Salary Increase		\$7,387,888		\$0	\$0	
Other Miscellaneous State	\$87,157	\$201,145	\$301,145	\$301,145	\$301,145	\$301,145
Total State	\$76,425,715	\$76,681,392	\$77,730,482	\$79,256,338	\$79,256,338	\$83,049,875
Local						
District School Tax (Required Local Effort)	\$184,548,412	\$199,104,093	\$204,266,599	\$206,309,267	\$206,309,265	\$217,718,167
District School Tax (Discretionary)	\$30,219,398	\$31,539,572	\$33,736,237	\$34,073,599	\$34,073,599	\$36,814,668
Voted School Tax	\$40,400,265	\$42,165,204	\$45,101,921	\$45,552,940	\$45,552,940	\$47,808,036
Course Fees	\$2,007,559	\$1,839,173	\$1,839,173	\$1,857,565	\$1,857,565	\$1,876,141
Childcare Fees	\$1,544,802	\$1,619,933	\$1,619,933	\$1,636,132	\$1,636,132	\$1,652,493
Rent	\$300,824	\$319,609	\$319,609	\$319,609	\$319,609	\$319,609
Interest	\$405,357	\$152,883	\$152,883	\$152,883	\$152,883	\$154,412
Food Service Indirect Cost	\$287,146	\$295,829	\$298,787	\$298,787	\$298,787	\$301,775
Federal Indirect Cost	\$605,074	\$805,619	\$813,675	\$813,675	\$813,675	\$821,812
Other Misc. Sources	\$4,399,998	\$6,510,529	\$4,197,937	\$4,821,162	\$4,821,162	\$4,869,374
Total Local	\$264,718,835	\$284,352,444	\$292,346,754	\$295,835,619	\$295,835,617	\$312,336,487
Total Revenues	\$343,410,227	\$363,277,757	\$372,366,034	\$377,397,121	\$377,397,119	\$397,737,629

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

**Comparison of Positions
2012-2013 through 2015-2016**

Preliminary 2015-2016 Budget Based Upon the Commissioner of Education/Governor

Classification	Actual 2012-2013 Filled	2013-2014 Actual Filled	2014-2015 Original Budget	2014-2015 Amended Budget	2014-2015 Actual Filled	2015-2016 Preliminary Budget
Instructional Personnel						
instructional services to students. This also includes personnel whose functions provide support in the learning process of students."						
Teachers	2,335.8	2,372.0	2,477.0	2,475.6	2,395.7	2,522.3
Teacher Aides & Para Aides	511.0	544.8	574.7	566.4	535.7	568.9
Guidance Counselors & Behavior Specialists	92.5	95.2	96.3	101.7	101.7	102.4
Media Specialists	14.0			0.0		
Psychologists and Social Workers	31.1	29.1	29.1	30.2	27.6	30.2
Total Instructional Personnel	2,984.4	3,041.1	3,177.1	3,173.8	3,060.7	3,223.8
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	103.9	106.3	110.1	114.8	113.3	114.8
Bus Aides	54.0	52.0	58.0	58.0	53.0	58.0
Bus Drivers	255.3	256.0	269.0	268.5	251.5	268.5
Custodians	266.6	265.6	324.6	324.6	247.6	324.6
Data Processing Pers.	82.2	85.5	90.2	94.2	93.2	94.2
District & School Secretarial	299.0	300.0	310.0	305.3	295.3	309.2
Maint. /Mechanics/Delivery	155.1	157.4	161.1	162.1	156.1	162.1
Total Educational Support Pers.	1,216.1	1,222.7	1,323.0	1,327.5	1,210.0	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	5.0
Superintendent	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Principals	48.0	45.0	50.0	48.0	48.0	49.0
Associate Superintendents	2.0	2.0	2.0	2.0	2.0	2.0
Directors & Executive Directors	16.2	17.2	16.6	15.4	15.4	15.4
Principals	40.0	39.0	38.8	39.0	39.0	39.0
Total Administrative Pers.	112.2	109.2	113.3	110.4	110.4	111.4
Grand Total	4,312.7	4,373.0	4,613.3	4,611.7	4,381.1	4,666.6



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

Comparison of Salaries

2012-2013 through 2015-2016

Preliminary 2015-2016 Budget Based Upon the Commissioner of Education/Governor

Classification	2012-2013 Actual	2013-2014 Actual	2014-2015 Original Budget	2014-2015 Amended Budget	2014-2015 Projected Actual	2015-2016 Preliminary Budget
Instructional Personnel						
The Florida Legislature has defined Instructional Personnel as "any staff member whose function includes the provision of direct instructional services to students. This also includes personnel whose functions provide support in the learning process of						
Teachers	\$131,860,913	\$135,373,231	\$136,073,361	\$138,429,672	\$138,675,160	\$143,060,718
Teacher Aides & Para Aides	\$11,184,528	\$11,796,024	\$11,980,516	\$11,980,557	\$12,001,926	\$12,206,663
Guidance Counselors	\$5,587,594	\$5,717,049	\$5,687,519	\$6,041,824	\$6,043,533	\$6,164,226
Media Specialists	\$842,686	\$0	\$0	\$0	\$0	\$0
Psychologists and Social Workers	\$2,129,935	\$2,145,346	\$2,074,072	\$2,111,710	\$2,092,361	\$2,339,522
After School Childcare Staff	\$823,603	\$910,758	\$910,758	\$1,129,157	\$1,069,098	\$1,082,462
Part Time Adult Teaching Staff	\$1,441,972	\$1,392,251	\$1,392,251	\$1,455,144	\$1,413,441	\$1,451,109
Extra Duty Days	\$562,630	\$525,376	\$530,630	\$580,325	\$586,121	\$593,447
Longevity (Classified & Instructional)	\$6,929,360	\$7,328,737	\$7,435,162	\$7,997,680	\$7,606,332	\$7,701,411
Substitutes-Classified	\$2,346,648	\$2,530,349	\$2,530,349	\$2,635,582	\$2,680,581	\$2,714,089
Supplements	\$2,868,514	\$2,623,683	\$2,623,683	\$2,636,027	\$2,741,975	\$2,776,250
Temporary/P.T.Hourly	\$889,007	\$792,722	\$792,722	\$961,667	\$928,938	\$940,550
Terminal Leave Pay	\$1,818,720	\$2,301,102	\$2,301,102	\$2,311,787	\$2,375,594	\$2,838,241
One Time Payments	\$5,290,507	\$1,491,253	\$1,491,253	\$1,666,081	\$1,666,081	\$2,232,873
Total Instructional Personnel	\$174,576,617	\$174,927,881	\$175,823,378	\$179,937,213	\$179,881,141	\$186,101,560
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	\$6,586,965	\$6,755,414	\$6,697,597	\$6,915,815	\$6,913,029	\$7,094,967
Bus Aides	\$846,219	\$862,287	\$862,287	\$905,746	\$896,329	\$1,003,584
Bus Drivers	\$5,351,549	\$5,399,502	\$5,339,948	\$5,380,181	\$5,380,919	\$5,815,649
Custodians	\$7,582,111	\$7,889,443	\$7,938,350	\$7,764,428	\$7,771,391	\$10,305,994
Data Processing Pers.	\$3,227,316	\$3,568,482	\$3,529,354	\$3,902,111	\$3,923,552	\$3,993,279
District & School Secretarial	\$9,186,135	\$9,433,640	\$9,656,339	\$9,597,483	\$9,581,822	\$10,174,201
Extra Duty Days	\$100,726	\$70,258	\$73,771	\$61,454	\$61,454	\$62,222
Longevity (Classified & Instructional)	\$2,123,858	\$2,319,224	\$2,272,839	\$2,399,939	\$2,821,526	\$2,856,795
Maint. /Mechanics/Delivery	\$6,309,325	\$6,431,037	\$6,431,037	\$6,510,878	\$6,531,018	\$6,845,650
Total Educational Support Pers.	\$41,314,204	\$42,729,285	\$42,801,522	\$43,438,035	\$43,881,039	\$48,152,341
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	\$186,000	\$185,188	\$193,125	\$193,795	\$193,795	\$193,795
Superintendent	\$184,617	\$215,179	\$215,179	\$215,179	\$215,179	\$217,868
Assistant Principals	\$4,187,855	\$4,339,262	\$4,821,402	\$4,385,345	\$4,431,625	\$4,532,665
Asst Superintendents	\$285,694	\$294,980	\$325,673	\$344,425	\$312,825	\$348,730
Directors & Executive Directors	\$1,843,668	\$1,828,226	\$1,759,136	\$1,759,136	\$1,761,930	\$1,781,125
Principals	\$4,310,352	\$4,474,008	\$4,445,328	\$4,445,328	\$4,415,210	\$4,500,895
Total Administrative Pers.	\$10,998,186	\$11,336,842	\$11,759,843	\$11,343,207	\$11,330,564	\$11,575,078
Grand Total	\$226,889,007	\$228,994,008	\$230,384,742	\$234,718,455	\$235,092,744	\$245,828,980

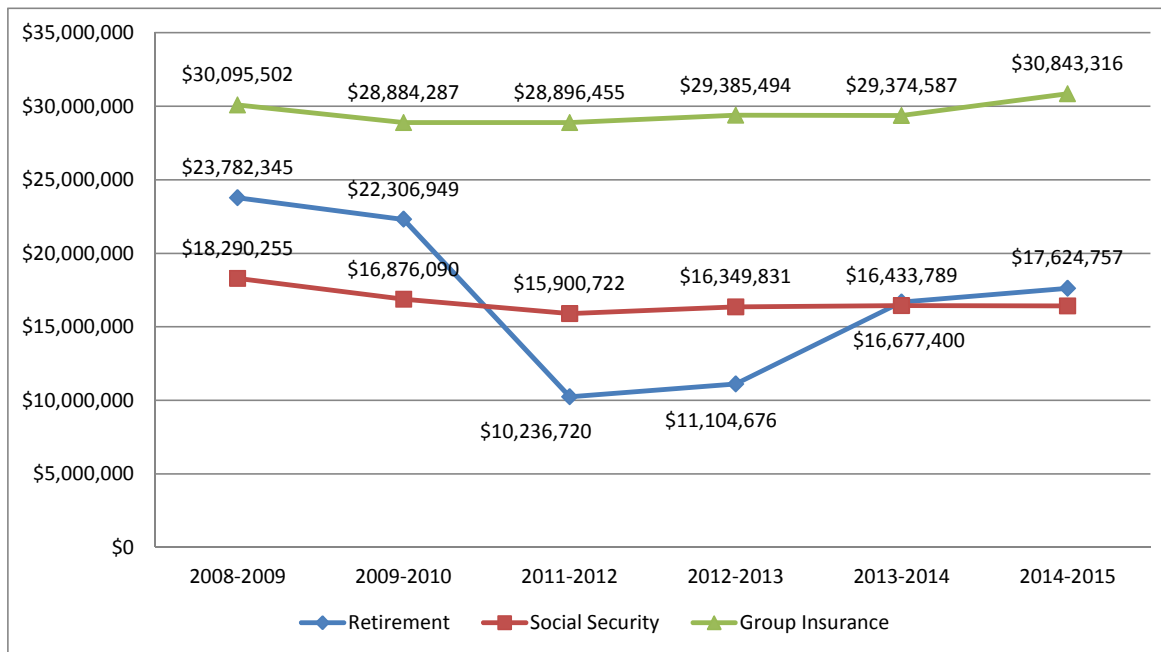
**The School Board of Sarasota County, Florida
General Fund**

**Comparative Statement of Employee Benefits
2012-2013 through 2015-2016**

Preliminary 2015-2016 Budget Based Upon the Commissioner of Education/Governor

Employee Benefit Detail	2012-2013 Actual	2013-2014 Actual	2014-2015 Original Budget	2014-2015 Amended Budget	2014-2015 Projected Actual	2015-2016 Preliminary Budget
Retirement	\$11,104,676	\$16,677,400	\$17,624,757	\$17,815,088	\$17,825,552	\$18,771,185
Social Security	\$16,349,831	\$16,433,789	\$16,419,779	\$16,812,867	\$16,859,776	\$17,208,029
Group Insurance	\$29,385,494	\$29,374,587	\$30,843,316	\$31,211,838	\$31,397,484	\$32,967,358
Cafeteria Plan, Group Life, Disability Dental/Vision Insurance	\$2,002,923	\$2,112,049	\$2,142,993	\$2,115,767	\$2,123,308	\$2,165,775
Employee Assistance Programs including unemployment compensation	\$355,599	\$441,317	\$432,490	\$405,661	\$391,886	\$395,804
Early Retirement Plan Insurance	\$625,943	\$561,418	\$533,347	\$517,907	\$517,907	\$492,012
Workers Compensation	\$2,219,968	\$2,279,776	\$2,303,847	\$2,341,050	\$2,329,128	\$2,458,290
Total	\$62,044,434	\$67,880,335	\$70,300,531	\$71,220,178	\$71,445,042	\$74,458,452

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



The School Board of Sarasota County, Florida
General Fund

Comparative Statement of Appropriations by Object, For the Fiscal Years 2012-13 through 2014-15
Preliminary 2015-2016 Budget Based Upon the Commissioner of Education/Governor

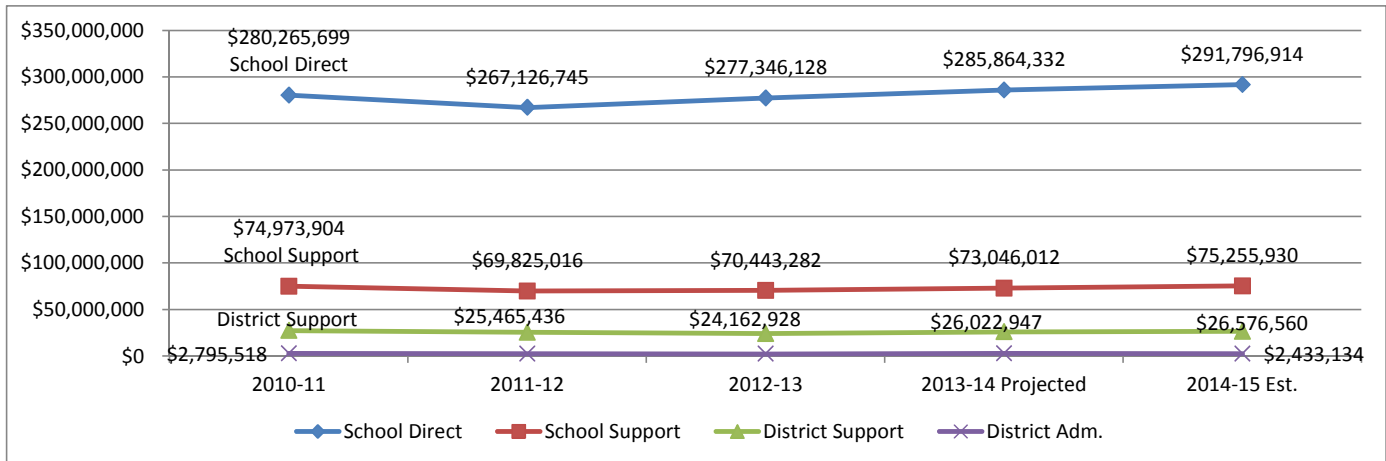
Appropriations by Object	2012-2013 Actual	2013-2014 Actual	2014-2015 Original Budget	2014-2015 Amended Budget	2014-2015 Projected Actual	2015-2016 Preliminary Budget
Purchased Services						
Professional Services	\$4,050,742	\$3,709,134	\$3,631,818	\$4,018,967	\$4,020,643	\$4,101,056
Charter School Payments	\$38,751,502	\$43,614,958	\$47,404,942	\$47,283,243	\$47,367,391	\$53,072,182
Second Chance School Payments	\$1,063,620	\$1,041,693	\$1,041,693	\$1,006,308	\$1,008,502	\$1,018,587
Virtual School Payments	\$329,748	\$273,760	\$273,760	\$273,760	\$273,760	\$279,235
Physical Exams	\$20,789	\$20,622	\$20,622	\$18,170	\$18,122	\$18,484
Insurance Premiums	\$3,431,441	\$3,650,703	\$3,250,703	\$3,257,479	\$3,257,479	\$3,322,629
Legal Services	\$261,802	\$258,299	\$258,299	\$324,267	\$342,004	\$348,844
In County Travel	\$185,518	\$183,604	\$183,604	\$215,237	\$189,308	\$193,094
Out of County Travel	\$285,539	\$300,344	\$300,344	\$274,123	\$314,954	\$321,253
Repairs And Maintenance	\$3,763,574	\$3,975,370	\$3,975,370	\$3,543,967	\$3,640,041	\$3,712,842
Rentals and Software Licensing	\$3,660,381	\$3,462,224	\$3,462,224	\$4,141,220	\$4,173,668	\$4,257,141
Postage	\$217,798	\$260,078	\$260,078	\$271,565	\$319,877	\$326,275
Telephone	\$569,691	\$474,934	\$474,934	\$527,040	\$598,571	\$610,542
Cell Phones	\$152,978	\$159,751	\$159,751	\$104,452	\$131,387	\$134,015
Fiber Optic Lines / Technology Hosting	\$941,179	\$956,286	\$956,286	\$956,286	\$956,286	\$975,412
Utilities - Water/Sewer	\$1,256,473	\$1,256,271	\$1,256,271	\$1,282,664	\$1,220,437	\$1,244,846
Utilities - Garbage	\$403,308	\$341,609	\$341,609	\$312,396	\$330,766	\$337,381
Other Purchased Services	\$2,040,899	\$2,210,665	\$2,210,665	\$3,049,046	\$2,573,684	\$2,625,158
Total Purchased Services	\$61,386,982	\$66,150,303	\$69,462,971	\$70,860,190	\$70,736,880	\$76,898,976
Energy Services						
Natural & Bottled Gas	\$146,498	\$104,794	\$104,794	\$73,081	\$73,819	\$75,295
Electric	\$7,899,486	\$8,022,145	\$8,022,145	\$8,385,349	\$8,062,270	\$7,981,647
Gasoline /Diesel Fuel	\$2,692,423	\$3,677,617	\$3,787,946	\$2,969,338	\$3,042,702	\$2,951,421
Total Energy Services	\$10,738,407	\$11,804,557	\$11,914,886	\$11,427,768	\$11,178,791	\$11,008,364
Materials and Supplies						
Consumable Supplies	\$5,972,791	\$6,740,458	\$6,740,458	\$6,724,317	\$6,569,682	\$6,701,076
State Textbooks	\$2,688,804	\$1,782,265	\$2,850,788	\$2,888,430	\$2,682,476	\$2,736,126
Discretionary Instr. Materials	\$567,388	\$571,588	\$571,588	\$583,418	\$567,069	\$578,410
Periodicals & Newspapers	\$26,212	\$55,089	\$55,089	\$70,894	\$70,665	\$72,078
Oil & Grease	\$41,376	\$48,621	\$48,621	\$54,802	\$52,564	\$53,615
Repair Parts/Tires & Tubes	\$413,198	\$504,992	\$504,992	\$422,202	\$497,959	\$507,918
Other Materials & Supplies	\$80,018	\$12,595	\$12,595	\$6,338	\$6,503	\$6,633
Total Materials & Supplies	\$9,789,787	\$9,715,608	\$10,784,131	\$10,750,401	\$10,446,918	\$10,655,856
Capital Outlay						
New Library Books	\$153,948	\$68,706	\$68,706	\$97,077	\$99,433	\$101,421
Audio Visual - Not Capitalized	\$16,857	\$10,221	\$10,221	\$3,188	\$3,086	\$3,148
Equipment & Furniture	\$1,010,408	\$1,108,073	\$1,108,073	\$1,056,563	\$1,100,483	\$1,122,492
Computers / Technology Tools	\$309,287	\$480,228	\$480,228	\$480,228	\$558,281	\$569,447
Motor Vehicles		\$41,659	\$41,659	\$41,659	\$41,659	\$42,492
Remodeling & Renovations	\$174,848	\$253,480	\$253,480	\$253,480	\$281,547	\$287,178
Software -Not Capitalized	\$139,235	\$19,966	\$19,966	\$64,507	\$67,606	\$68,959
Total Capital Outlay	\$1,804,583	\$1,982,333	\$1,982,333	\$1,996,702	\$2,152,095	\$2,195,136
Other Expenses						
Dues and Fees	\$600,147	\$592,143	\$642,143	\$642,143	\$573,754	\$585,229
Judgments		\$0		\$0		\$0
Miscellaneous Expense	\$31,545	\$33,212	\$33,212	\$34,879	\$36,655	\$37,388
Field Trips	\$22,513	\$7,309	\$7,309	\$7,309	\$7,309	\$7,455
Total Other Expenses	\$654,205	\$632,664	\$682,664	\$684,331	\$617,718	\$630,073
Total Appropriations by Object	\$84,373,964	\$90,285,465	\$94,826,985	\$95,719,392	\$95,132,401	\$101,388,405

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

**Comparative Statement of Appropriations by Function
2012-2013 through 2015-2016**

Preliminary 2015-2016 Budget Based Upon the Commissioner of Education/Governor

Appropriations by Function	2012-2013 Actual	2013-2014 Actual	2014-2015 Original Budget	2014-2015 Amended Budget	2014-2015 Projected Actual	2015-2016 Preliminary Budget
Instruction	\$248,225,305	\$255,585,868	\$260,841,161	\$266,957,599	\$266,996,301	\$280,863,988
Pupil Personnel Services	\$20,270,560	\$21,355,213	\$21,815,269	\$22,678,641	\$22,600,321	\$23,724,417
Instructional Media Services	\$4,030,758	\$3,195,671	\$3,289,515	\$3,799,993	\$3,738,415	\$3,924,356
Instruction and Curriculum Dev	\$2,446,669	\$2,763,318	\$2,767,848	\$2,639,830	\$2,645,520	\$2,777,103
Instructional Staff Training	\$1,253,536	\$1,156,950	\$1,207,874	\$1,177,683	\$1,236,204	\$1,297,691
Instruction Related Technology	\$3,009,685	\$2,988,524	\$3,052,906	\$3,220,990	\$3,242,211	\$3,403,472
Board of Education	\$554,705	\$1,024,719	\$621,797	\$621,797	\$621,797	\$652,724
Legal Services	\$261,577	\$257,247	\$258,299	\$324,267	\$342,004	\$348,844
General Administration	\$1,469,372	\$1,494,835	\$1,553,038	\$1,792,505	\$1,763,445	\$1,851,155
School Administration	\$16,239,544	\$17,289,520	\$18,044,129	\$17,986,714	\$17,736,746	\$18,618,937
Facilities Acquisition & Construction	\$18,259	\$116,289	\$23,794	\$23,794	\$23,794	\$24,977
Fiscal Services	\$1,828,780	\$1,937,354	\$1,954,090	\$1,985,468	\$1,970,694	\$2,068,712
Food Services	\$90,886	\$68,057	\$69,524	\$72,981	\$71,045	\$74,579
Central Services	\$5,342,605	\$5,725,772	\$5,985,123	\$5,793,743	\$5,708,195	\$5,992,110
Pupil Transportation	\$15,882,425	\$16,843,948	\$17,321,818	\$15,772,701	\$15,747,411	\$16,530,656
Operation of Plant	\$33,599,632	\$34,373,939	\$35,294,458	\$33,931,135	\$34,538,142	\$36,256,001
Maintenance of Plant	\$13,852,284	\$14,590,716	\$14,757,044	\$14,360,364	\$14,581,708	\$15,306,973
Administrative Technology Services	\$3,121,000	\$3,652,816	\$3,856,509	\$4,172,323	\$4,039,057	\$4,239,952
Community Services	\$1,809,820	\$2,739,056	\$2,798,063	\$4,259,890	\$4,067,176	\$4,269,470
Transfers to Other Funds	\$930,590	\$550,279	\$550,279	\$550,279	\$550,279	\$550,279
Total	\$374,237,991	\$387,710,088	\$396,062,538	\$402,122,697	\$402,220,467	\$422,226,116



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.