

The School Board of Sarasota County, Florida
General Fund
Budget Work Session June 16, 2015

Executive Summary

The 2015 Special Legislative session began June 1, 2015. As of Tuesday June 9, 2015 the Senate and House conference committee members are working on a budget compromise. The Special Legislative session will end on June 20, 2015. At this point there is no consensus on what the final results of the special session will be. Based upon the preliminary conference offers as of June 9, 2015, we are using the Senate budget that was released April 1, 2015. That budget is being reduced by 1% to arrive at an estimated revenue projection for 2015-2016. Both the House and the Senate conference committees have in the budget implementing language that the 1.5 capital millage will have computer software licenses added as an allowable use of the capital millage. Based upon this information the transfer in from capital has been increased to reflect this change. In summary, the revenues for 2015-2016 are still being determined. What is being provided is the best estimate available at this time.

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 an agreement that 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 being included in the preliminary budget for a worse case scenario. Salaries for approximately 78 additional staff have been built into the budget to accommodate student growth and the reduction of federal funding.
- 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 amount per student and various categorical programs in which the charter schools participate have been computed based upon the most current information.
- D) Purchased Services – District – The computation is based upon a 2% increase in cost of services and additions for security scanning.
- 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.

In the following tables are an update of the estimated results of operations for 2014-2015 and the preliminary budget for 2015-2016.

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

Budget Work Session June 16, 2015

The following tables include detail of the changes between what was presented at the last budget work-session and the most current information for the projected results of operations through June 30, 2015.

Revenues and Transfers in From Other Funds

Description	Projected Actual 2014-2015 as Presented 5/19/15	Projected Actual 2014-2015 updated as of 6/16/15	Difference Increase (Decrease)
Federal Direct – No change	\$2,291,048	\$2,291,048	\$0
State – No change	\$78,778,152	\$78,778,152	\$0
Local – No change	\$295,523,073	\$295,523,073	\$0
Transfers In From Other Funds – No change	\$20,729,864	\$20,715,646	(\$14,218)
Total Revenues and Transfers in from Other Funds.	\$397,322,137	\$397,307,919	(\$14,218)

Appropriations and Transfers Out

Description	Projected Actual 2014-2015 as Presented 5/19/15	Projected Actual 2014-2015 updated as of 6/16/15	Difference Increase (Decrease)
Salaries – The decrease is due to approximately 260 vacant positions, some filled with either substitutes or left vacant.	\$234,895,907	\$234,576,909	(\$318,998)
Employee Benefits – The decrease is due to the reduction in salaries from having positions filled with substitutes or left vacant.	\$71,983,126	\$71,959,256	(\$23,870)
Purchased Services District – The increase is based upon the results of operations through May 31, 2015. The majority of the increase is in the line item of technology site licenses.	\$23,006,304	\$23,357,725	\$351,421
Purchased Services Charter Schools – The decrease is based upon the pass through of the state proration of funds.	\$47,512,148	\$47,279,640	(\$232,508)
Energy Services – The decrease is based upon fuel costs remaining below the amount budgeted.	\$10,795,357	\$10,697,095	(\$98,262)

**The School Board of Sarasota County, Florida
General Fund
Budget Work Session June 16, 2015**

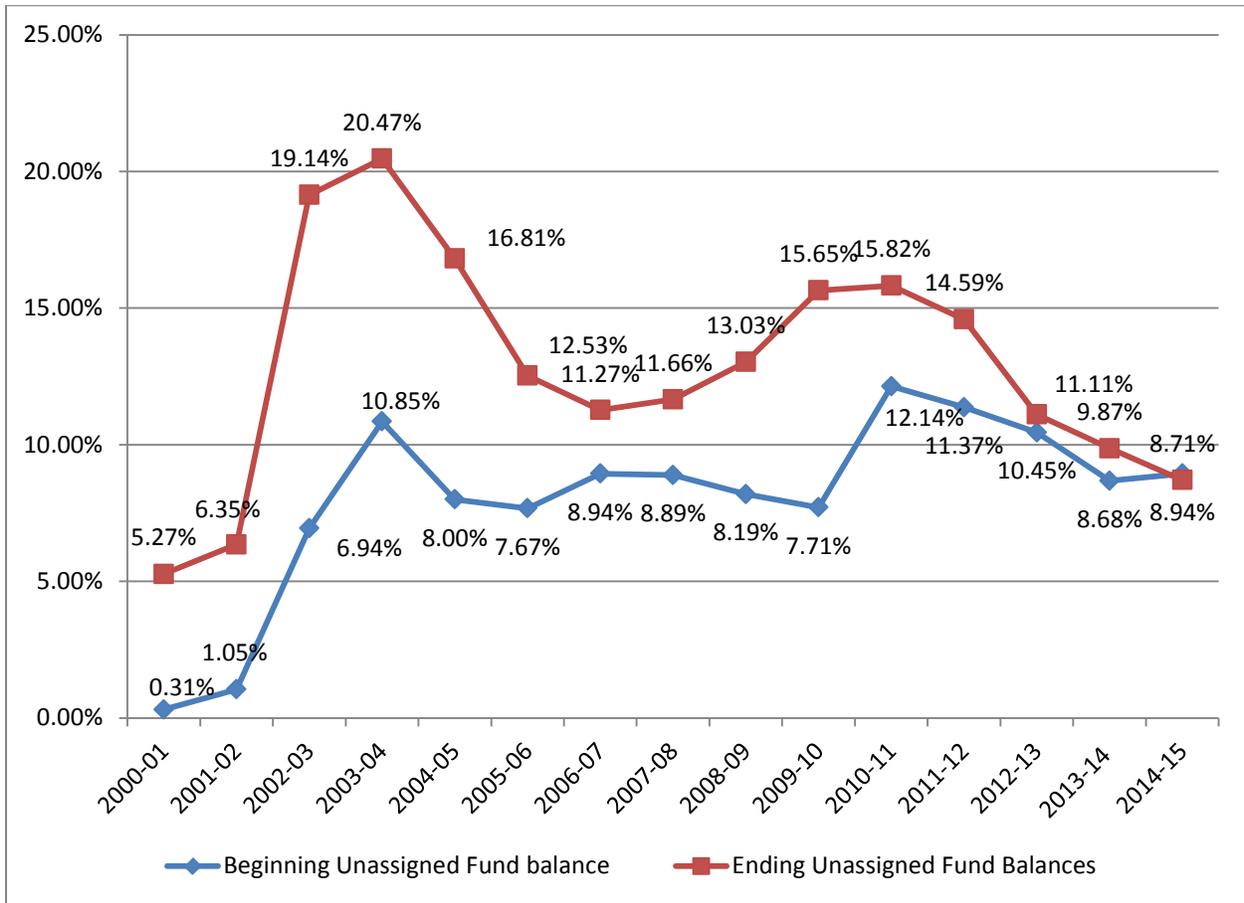
Description	Projected Actual 2014-2015 as Presented 5/19/15	Projected Actual 2014-2015 updated as of 6/16/15	Difference Increase (Decrease)
Materials and Supplies – The decrease is based upon the results of operations through May 31, 2015. The majority of the increase is consumable supplies will be above the amount estimated to be expended as of April 30, 2015.	\$10,779,194	\$10,204,534	(\$574,660)
Capital Outlay – The decrease is based upon the results of operations through May 31, 2015. The majority of the decrease is equipment and furniture is estimated to be below the estimate as of April 30, 2015.	\$1,781,609	\$1,769,163	(\$12,446)
Other Expenses – The increase in dues and fees are estimated to be above the amount estimated as of April 30, 2015	\$658,064	\$817,583	\$159,519
Transfer Out – No change	\$550,279	\$550,279	\$0
Total Appropriations and Transfers Out	\$401,961,988	\$401,212,184	(\$749,804)

Gross Fund Balance and Unassigned Fund Balance Changes

Description	Projected Actual 2014-2015 as Presented 4/21/15	Projected Actual 2014-2015 updated as of 5/19/15	Difference Increase (Decrease)
Beginning Gross Fund Balance	\$50,883,264	\$50,883,264	\$0
Add Revenues and Transfers In	\$397,322,137	\$397,307,919	(\$14,218)
Less Appropriations and Transfers Out	\$401,961,988	\$401,212,184	(\$749,804)
Ending Gross Fund Balance	\$46,243,413	\$46,978,999	(\$735,586)
Ending Unassigned Fund Balance	\$34,219,695	\$34,955,281	(\$735,586)
Ending Unassigned Fund Balance as a Percentage of Appropriations and Transfers Out	8.51%	8.71%	

**The School Board of Sarasota County, Florida
General Fund
Budget Work Session June 16, 2015**

Unassigned Fund Balance from 2000-01 through 2014-2015 estimated



The School Board of Sarasota County, Florida
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Budget Work Session June 16, 2015

In the following tables is a detail of the changes between what was presented at the April 21, 2015 budget work-session and the most current information using the Senate conference information as of June 9, 2015.

2015-2016 Estimated Revenues and Transfers in From Other Funds

Description	Projected Actual 2014-2015 as Presented 4/21/15	Projected Actual 2014-2015 updated as of 6/16/15	Difference Increase (Decrease)
Federal Direct – No change (Includes a 2% increase from 2014-2015)	\$2,336,869	\$2,336,869	\$0
State – The reduction is based upon projecting a proration of funds during the 2015-2016 fiscal year. The proration will be necessary as the student growth being funded will be below the actual growth. Also it is anticipated the conference will not be able to fund the preliminary estimate of April 1, 2015, due to the insufficient funds for health care.	\$80,852,140	\$80,147,397	(\$704,743)
Local – The preliminary tax roll information received 6/1/2015, indicates the tax roll will increase above the estimates made in January.	\$312,236,626	\$312,842,063	\$605,437
Transfers In From Other Funds – The increase is anticipating the capital transfer will fund computer site licenses that are currently in the conference committee implementing language.	\$20,956,451	\$22,157,509	\$1,201,058
Total Revenues and Transfers in from Other Funds.	\$416,382,086	\$417,483,838	\$1,101,752

Appropriations and Transfers Out

Description	Projected Actual 2014-2015 as Presented 4/21/15	Projected Actual 2014-2015 updated as of 6/16/15	Difference Increase (Decrease)
Salaries – The majority of the increase is related to the large number of individuals who will retire in 2015-2016.	\$241,955,121	\$242,260,164	\$305,043
Employee Benefits – The majority of the decrease is related to estimating the retirement rate will decrease by approximately .5%.	\$74,542,428	\$74,271,564	(\$270,864)

**The School Board of Sarasota County, Florida
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Description	Projected Actual 2014-2015 as Presented 4/21/15	Projected Actual 2014-2015 updated as of 6/16/15	Difference Increase (Decrease)
Purchased Services District – The increase is related to revising the estimate for 2015-2016 based upon the projected results of 2014-2015.	\$23,245,352	\$23,464,850	\$219,498
Purchased Services Charter Schools – The increase is based upon the increase in the tax roll.	\$52,513,709	\$52,604,321	\$90,612
Energy Services - The increase is related to revising the estimate for 2015-2016 based upon the projected results of 2014-2015.	\$10,640,800	\$10,644,882	\$4,082
Materials and Supplies – The decrease reflects estimates that schools will have decreased carry forward funds in materials and supplies.	\$12,899,924	\$12,710,322	(\$189,602)
Capital Outlay – The decrease is related to revising the estimate for 2015-2016 based upon the projected results of 2014-2015.	\$1,945,167	\$1,804,546	(\$140,621)
Other Expenses – Based on estimates for 2014-2015 the estimate to be spent for dues and fees has been increased.	\$670,062	\$833,935	\$163,873
Transfers Out – The transfer to the self-insurance fund is being increased slightly to reflect AON Risk Solutions recommendation.	\$550,279	\$577,910	\$27,631
Total Appropriations and Transfers Out	\$418,962,842	\$419,172,494	\$209,652

Gross Fund Balance and Unassigned Fund Balance Changes

Description	Projected Actual 2014-2015 as Presented 4/21/15	Projected Actual 2014-2015 updated as of 6/16/15	Difference Increase (Decrease)
Beginning Gross Fund Balance 7/1/2015	\$46,956,888	\$46,978,999	\$22,111
Add Revenues and Transfers In	\$416,382,086	\$417,483,838	\$1,101,752
Less Appropriations and Transfers Out	\$418,962,842	\$419,172,494	\$209,652
Ending Gross fund Balance 6/30/2016	\$44,376,132	\$45,290,344	\$914,212
Ending Unassigned Fund Balance 6/30/2016	\$32,352,414	\$33,266,626	\$914,212
Ending Unassigned Fund Balance as a Percentage of Appropriations and Transfers Out	7.72%	7.94%	

**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 Conference Committee Information as of June 9, 2015

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	\$2,291,048	\$2,336,869
State	\$76,425,715	\$76,681,392	\$77,730,482	\$79,256,338	\$78,778,152	\$80,147,397
Local	\$264,718,835	\$284,352,444	\$292,346,754	\$295,835,619	\$295,523,073	\$312,842,063
Total Revenues	\$343,410,228	\$363,277,757	\$372,366,034	\$377,397,121	\$376,592,273	\$395,326,329
Transfers In						
Property Insurance Millage transfer	\$3,149,270	\$3,501,528	\$3,101,528	\$3,197,852	\$3,183,635	\$2,496,623
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	\$1,929,505
Capital (Enterprise Site License)						\$2,130,470
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	\$20,715,646	\$22,157,509
Total Revenues & Transfers In	\$363,719,426	\$385,112,598	\$392,599,086	\$398,126,983	\$397,307,919	\$417,483,838
Appropriations						
Salaries	\$226,889,005	\$228,994,008	\$230,384,742	\$234,718,455	\$234,576,909	\$242,260,164
Employee Benefits	\$62,044,435	\$67,880,335	\$70,300,531	\$71,220,178	\$71,959,256	\$74,271,564
Purchased Services - District	\$22,635,479	\$22,535,345	\$22,058,029	\$23,576,947	\$23,357,725	\$23,464,850
Purchased Services - Charter schools	\$38,751,502	\$43,614,958	\$47,404,942	\$47,283,243	\$47,279,640	\$52,604,321
Energy Services	\$10,738,406	\$11,804,557	\$11,914,886	\$11,427,768	\$10,697,095	\$10,644,882
Materials and Supplies	\$9,789,786	\$9,715,608	\$10,784,131	\$10,750,401	\$10,204,534	\$12,710,322
Capital Outlay	\$1,804,583	\$1,982,333	\$1,982,333	\$1,996,702	\$1,769,163	\$1,804,546
Other Expenses	\$654,205	\$632,664	\$682,664	\$684,331	\$817,583	\$833,935
Transfers Out	\$930,590	\$550,279	\$550,279	\$550,279	\$550,279	\$577,910
Total Appropriations	\$374,237,991	\$387,710,087	\$396,062,537	\$402,208,304	\$401,212,184	\$419,172,494
Excess (Deficiency) of Revenues and Transfers Over Expenditures	(\$10,518,565)	(\$2,597,489)	(\$3,463,452)	(\$4,081,321)	(\$3,904,265)	(\$1,688,656)
Fund Balance						
Beginning Gross Fund Balance	\$63,999,318	\$53,480,753	\$50,883,264	\$50,883,264	\$50,883,264	\$46,978,999
Ending Gross Fund Balance	\$53,480,753	\$50,883,264	\$47,419,812	\$46,801,943	\$46,978,999	\$45,290,343
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	\$34,955,281	\$33,266,625
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	\$46,978,999	\$45,290,343

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 Conference Committee Information as of June 9, 2015

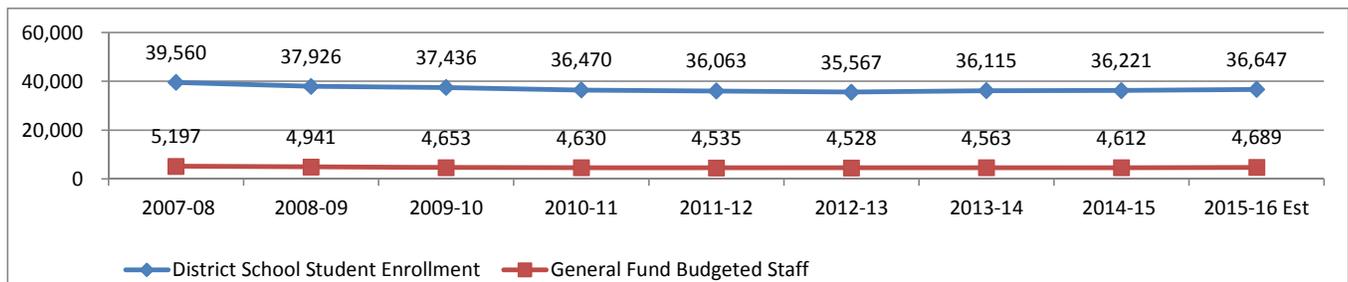
Account Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Original Budget	2014-2015 Amended Budget	2014-2015 Projected Actual	2015-2016 Preliminary Budget
Federal Direct						
ROTC / PELL / SEOG	\$337,299	\$343,627	\$350,500	\$366,866	\$352,749	\$359,804
Medicaid Reimbursement	\$1,928,379	\$1,900,293	\$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	\$2,291,048	\$2,336,869
State						
Florida Ed. Finance Program	(\$1,340,445)	(\$6,932,574)	\$502,969	\$1,568,738	\$1,131,368	\$2,059,590
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)	(\$2,737,470)	(\$2,837,426)
Virtual Education Contribution	\$58,035			\$0	\$0	
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	\$47,748,882
Instructional Materials	\$3,084,683	\$3,319,166	\$3,422,376	\$3,516,865	\$3,464,777	\$3,673,606
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	\$5,826,209	\$6,101,060
Safe Schools	\$1,114,611	\$1,127,862	\$1,004,546	\$1,005,078	\$1,003,819	\$998,841
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	\$8,524,649
Reading Instruction	\$1,976,561	\$1,983,135	\$1,983,863	\$2,000,246	\$1,991,014	\$2,023,734
Teachers Lead Program	\$492,699	\$699,417	\$695,795	\$695,795	\$695,795	\$698,783
Florida School Recognition Program	\$3,103,125	\$1,813,199	\$2,229,226	\$2,232,873	\$2,544,653	\$2,242,652
Technology / Internet Bandwidth Access		\$97,805	\$584,171	\$584,756	\$583,371	
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	\$78,778,152	\$80,147,397
Local						
District School Tax (Required Local Effort)	\$184,548,412	\$199,104,093	\$204,266,599	\$206,309,267	\$206,309,265	\$218,512,081
District School Tax (Discretionary)	\$30,219,398	\$31,539,572	\$33,736,237	\$34,073,599	\$34,073,599	\$36,094,867
Voted School Tax	\$40,400,265	\$42,165,204	\$45,101,921	\$45,552,940	\$45,552,940	\$48,255,170
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	\$501,131	\$806,142
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	\$295,523,073	\$312,842,063
Total Revenues	\$343,410,227	\$363,277,757	\$372,366,034	\$377,397,121	\$376,592,273	\$395,326,329

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

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

Preliminary 2015-2016 Budget Based Upon the Conference Committee Information as of June 9, 2015

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	2,386.4	2,532.8
Teacher Aides & Para Aides	511.0	544.8	574.7	566.4	530.7	575.1
Guidance Counselors & Behavior Specialists	92.5	95.2	96.3	101.7	99.7	102.7
Media Specialists	14.0			0.0		
Psychologists and Social Workers	31.1	29.1	29.1	30.2	25.2	29.9
Total Instructional Personnel	2,984.4	3,041.1	3,177.1	3,173.8	3,041.9	3,240.5
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	103.9	106.3	110.1	114.8	117.3	114.8
Bus Aides	54.0	52.0	58.0	58.0	56.0	58.0
Bus Drivers	255.3	256.0	269.0	268.5	242.0	268.5
Custodians	266.6	265.6	324.6	324.6	254.6	324.6
Data Processing Pers.	82.2	85.5	90.2	94.2	87.2	94.2
District & School Secretarial	299.0	300.0	310.0	305.3	297.3	312.3
Maint. /Mechanics/Delivery	155.1	157.4	161.1	162.1	151.1	162.1
Total Educational Support Pers.	1,216.1	1,222.7	1,323.0	1,327.5	1,205.5	1,334.5
Administrative Personnel						
The Florida Legislature has defined Administrative personnel as "those employees responsible for management functions such as the development of policies and implementation of those policies through the direction of personnel."						
School Board Members	5.0	5.0	5.0	5.0	5.0	5.0
Superintendent	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Principals	48.0	45.0	50.0	48.0	48.0	52.0
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	16.4	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	111.4	114.4
Grand Total	4,312.7	4,373.0	4,613.3	4,611.7	4,358.9	4,689.4



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

Comparison of Salaries

2012-2013 through 2015-2016

Preliminary 2015-2016 Budget Based Upon the Conference Committee Information as of June 9, 2015

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	\$137,938,645	\$139,362,328
Teacher Aides & Para Aides	\$11,184,528	\$11,796,024	\$11,980,516	\$11,980,557	\$11,768,956	\$11,800,781
Guidance Counselors	\$5,587,594	\$5,717,049	\$5,687,519	\$6,041,824	\$5,886,683	\$5,873,147
Media Specialists	\$842,686					
Psychologists and Social Workers	\$2,129,935	\$2,145,346	\$2,074,072	\$2,111,710	\$1,997,327	\$2,474,241
After School Childcare Staff	\$823,603	\$910,758	\$910,758	\$1,129,157	\$1,025,227	\$1,066,236
Part Time Adult Teaching Staff	\$1,441,972	\$1,392,251	\$1,392,251	\$1,455,144	\$1,466,223	\$1,510,210
Extra Duty Days	\$562,630	\$525,376	\$530,630	\$580,325	\$603,686	\$633,870
Longevity (Classified & Instructional)	\$6,929,360	\$7,328,737	\$7,435,162	\$7,997,680	\$7,960,183	\$8,358,192
Substitutes-Classified	\$2,346,648	\$2,530,349	\$2,530,349	\$2,635,582	\$2,972,356	\$3,269,592
Supplements	\$2,868,514	\$2,623,683	\$2,623,683	\$2,636,027	\$2,621,825	\$2,674,261
Temporary/P.T.Hourly	\$889,007	\$792,722	\$792,722	\$961,667	\$922,404	\$1,014,644
Terminal Leave Pay	\$1,818,720	\$2,301,102	\$2,301,102	\$2,311,787	\$2,718,315	\$3,343,528
One Time Payments	\$5,290,507	\$1,491,253	\$1,491,253	\$1,666,081	\$2,044,089	\$2,462,620
Total Instructional Personnel	\$174,576,617	\$174,927,881	\$175,823,378	\$179,937,213	\$179,925,918	\$183,843,649
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	\$6,964,953	\$6,683,814
Bus Aides	\$846,219	\$862,287	\$862,287	\$905,746	\$892,179	\$926,368
Bus Drivers	\$5,351,549	\$5,399,502	\$5,339,948	\$5,380,181	\$5,318,766	\$5,894,716
Custodians	\$7,582,111	\$7,889,443	\$7,938,350	\$7,764,428	\$7,743,285	\$9,775,200
Data Processing Pers.	\$3,227,316	\$3,568,482	\$3,529,354	\$3,902,111	\$3,858,663	\$4,162,662
District & School Secretarial	\$9,186,135	\$9,433,640	\$9,656,339	\$9,597,483	\$9,552,388	\$9,955,056
Extra Duty Days	\$100,726	\$70,258	\$73,771	\$61,454	\$61,454	\$64,526
Longevity (Classified & Instructional)	\$2,123,858	\$2,319,224	\$2,272,839	\$2,399,939	\$2,413,165	\$2,533,823
Maint. /Mechanics/Delivery	\$6,309,325	\$6,431,037	\$6,431,037	\$6,510,878	\$6,468,863	\$6,897,556
Total Educational Support Pers.	\$41,314,204	\$42,729,285	\$42,801,522	\$43,438,035	\$43,273,716	\$46,893,721
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	\$212,489
Assistant Principals	\$4,187,855	\$4,339,262	\$4,821,402	\$4,385,345	\$4,426,679	\$4,691,406
Asst Superintendents	\$285,694	\$294,980	\$325,673	\$344,425	\$340,741	\$340,120
Directors & Executive Directors	\$1,843,668	\$1,828,226	\$1,759,136	\$1,759,136	\$1,758,888	\$1,695,223
Principals	\$4,310,352	\$4,474,008	\$4,445,328	\$4,445,328	\$4,441,993	\$4,389,761
Total Administrative Pers.	\$10,998,186	\$11,336,842	\$11,759,843	\$11,343,207	\$11,377,275	\$11,522,793
Grand Total	\$226,889,007	\$228,994,008	\$230,384,742	\$234,718,455	\$234,576,909	\$242,260,164

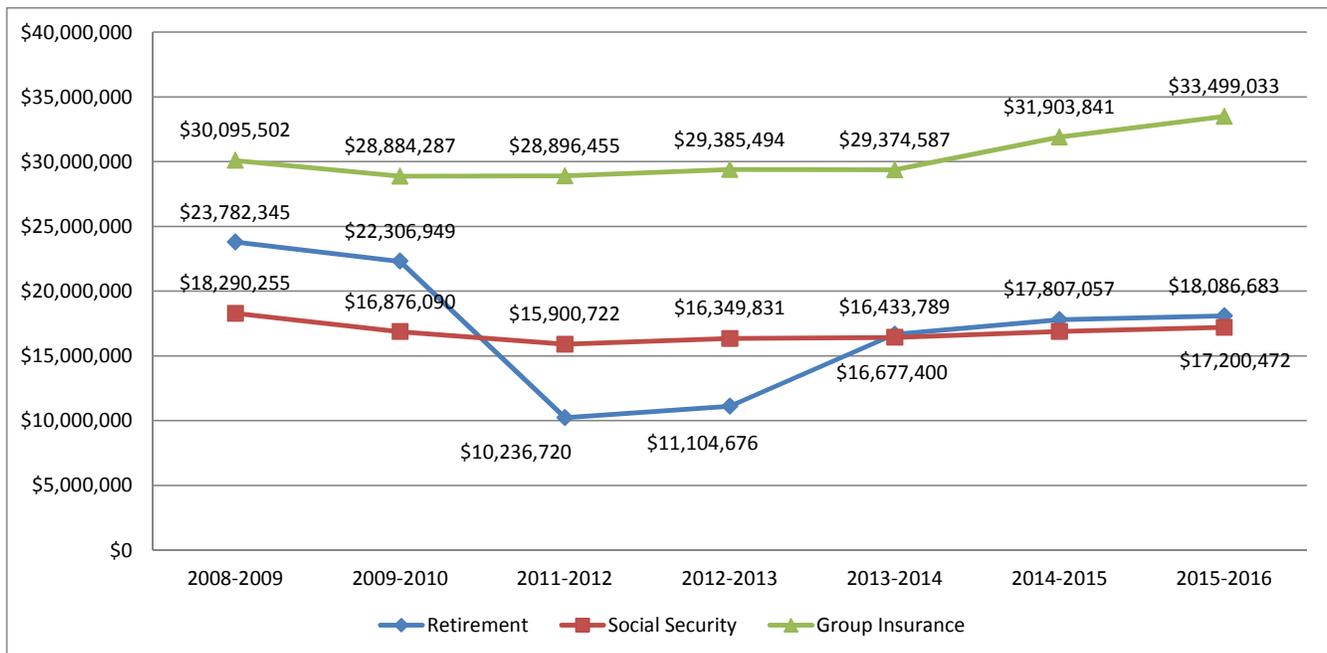
**The School Board of Sarasota County, Florida
General Fund**

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

Preliminary 2015-2016 Budget Based Upon the Conference Committee Information as of June 9, 2015

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	\$17,807,057	\$18,086,683
Social Security	\$16,349,831	\$16,433,789	\$16,419,779	\$16,812,867	\$16,885,249	\$17,200,472
Group Insurance	\$29,385,494	\$29,374,587	\$30,843,316	\$31,211,838	\$31,903,841	\$33,499,033
Cafeteria Plan, Group Life, Disability Dental/Vision Insurance	\$2,002,923	\$2,112,049	\$2,142,993	\$2,115,767	\$2,143,470	\$2,186,340
Employee Assistance Programs including unemployment compensation	\$355,599	\$441,317	\$432,490	\$405,661	\$380,617	\$384,423
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	\$2,321,115	\$2,422,602
Total	\$62,044,434	\$67,880,335	\$70,300,531	\$71,220,178	\$71,959,256	\$74,271,564

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 2012-13 through 2014-15
Preliminary 2015-2016 Budget Based Upon the Conference Committee Information as of June 9, 2015**

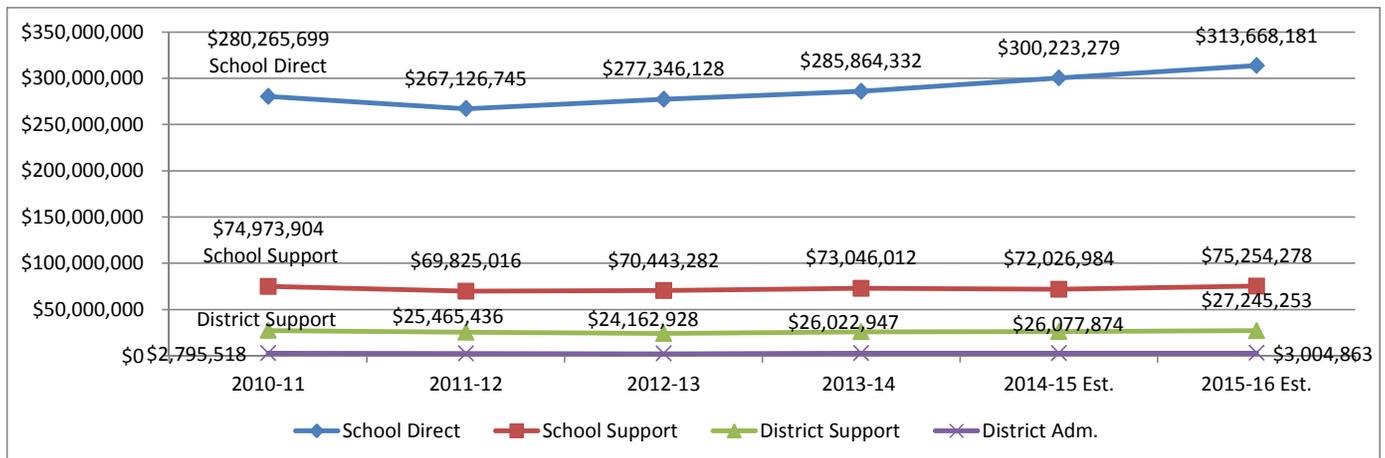
Appropriations by Object	2012-2013 Actual	2013-2014 Actual	2014-2015 Original Budget	2014-2015 Amended Budget	2014-2015 Projected Actual	2015-2016 Preliminary Budget
Purchased Services						
Professional Services	\$4,050,742	\$3,709,134	\$3,631,818	\$4,018,967	\$4,033,399	\$4,138,067
Charter School Payments	\$38,751,502	\$43,614,958	\$47,404,942	\$47,283,243	\$47,279,640	\$52,604,321
Second Chance School Payments	\$1,063,620	\$1,041,693	\$1,041,693	\$1,006,308	\$1,038,510	\$1,068,776
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	\$24,162	\$24,646
Insurance Premiums	\$3,431,441	\$3,650,703	\$3,250,703	\$3,257,479	\$3,196,224	\$2,696,623
Legal Services	\$261,802	\$258,299	\$258,299	\$324,267	\$334,633	\$341,326
In County Travel	\$185,518	\$183,604	\$183,604	\$215,237	\$191,987	\$195,827
Out of County Travel	\$285,539	\$300,344	\$300,344	\$274,123	\$314,103	\$320,385
Repairs And Maintenance	\$3,763,574	\$3,975,370	\$3,975,370	\$3,543,967	\$3,649,079	\$3,722,061
Rentals and Software Licensing	\$3,660,381	\$3,462,224	\$3,462,224	\$4,141,220	\$4,581,604	\$4,673,236
Postage	\$217,798	\$260,078	\$260,078	\$271,565	\$293,786	\$299,662
Telephone	\$569,691	\$474,934	\$474,934	\$527,040	\$524,417	\$534,905
Cell Phones	\$152,978	\$159,751	\$159,751	\$104,452	\$164,225	\$167,510
Fiber Optic Lines / Technology Hosting	\$941,179	\$956,286	\$956,286	\$956,286	\$919,531	\$937,922
Utilities - Water/Sewer	\$1,256,473	\$1,256,271	\$1,256,271	\$1,282,664	\$1,238,536	\$1,263,306
Utilities - Garbage	\$403,308	\$341,609	\$341,609	\$312,396	\$347,659	\$424,613
Other Purchased Services	\$2,040,899	\$2,210,665	\$2,210,665	\$3,049,046	\$2,232,109	\$2,376,751
Total Purchased Services	\$61,386,982	\$66,150,303	\$69,462,971	\$70,860,190	\$70,637,365	\$76,069,171
Energy Services						
Natural & Bottled Gas	\$146,498	\$104,794	\$104,794	\$73,081	\$63,683	\$64,957
Electric	\$7,899,486	\$8,022,145	\$8,022,145	\$8,385,349	\$7,991,025	\$7,911,115
Gasoline /Diesel Fuel	\$2,692,423	\$3,677,617	\$3,787,946	\$2,969,338	\$2,642,387	\$2,668,811
Total Energy Services	\$10,738,407	\$11,804,557	\$11,914,886	\$11,427,768	\$10,697,095	\$10,644,882
Materials and Supplies						
Consumable Supplies	\$5,972,791	\$6,740,458	\$6,740,458	\$6,724,317	\$6,428,200	\$6,556,764
State Textbooks	\$2,688,804	\$1,782,265	\$2,850,788	\$2,888,430	\$2,556,272	\$4,909,094
Discretionary Instr. Materials	\$567,388	\$571,588	\$571,588	\$583,418	\$654,691	\$667,785
Periodicals & Newspapers	\$26,212	\$55,089	\$55,089	\$70,894	\$69,888	\$71,286
Oil & Grease	\$41,376	\$48,621	\$48,621	\$54,802	\$48,813	\$49,790
Repair Parts/Tires & Tubes	\$413,198	\$504,992	\$504,992	\$422,202	\$440,132	\$448,935
Other Materials & Supplies	\$80,018	\$12,595	\$12,595	\$6,338	\$6,537	\$6,668
Total Materials & Supplies	\$9,789,787	\$9,715,608	\$10,784,131	\$10,750,401	\$10,204,534	\$12,710,322
Capital Outlay						
New Library Books	\$153,948	\$68,706	\$68,706	\$97,077	\$97,761	\$99,716
Audio Visual - Not Capitalized	\$16,857	\$10,221	\$10,221	\$3,188	\$3,319	\$3,385
Equipment & Furniture	\$1,010,408	\$1,108,073	\$1,108,073	\$1,056,563	\$994,343	\$1,014,230
Computers / Technology Tools	\$309,287	\$480,228	\$480,228	\$480,228	\$336,075	\$342,797
Motor Vehicles		\$41,659	\$41,659	\$41,659	\$0	\$0
Remodeling & Renovations	\$174,848	\$253,480	\$253,480	\$253,480	\$282,836	\$288,492
Software -Not Capitalized	\$139,235	\$19,966	\$19,966	\$64,507	\$54,829	\$55,926
Total Capital Outlay	\$1,804,583	\$1,982,333	\$1,982,333	\$1,996,702	\$1,769,163	\$1,804,546
Other Expenses						
Dues and Fees	\$600,147	\$592,143	\$642,143	\$642,143	\$770,501	\$785,911
Miscellaneous Expense	\$31,545	\$33,212	\$33,212	\$34,879	\$39,836	\$40,633
Field Trips	\$22,513	\$7,309	\$7,309	\$7,309	\$7,247	\$7,392
Total Other Expenses	\$654,205	\$632,664	\$682,664	\$684,331	\$817,583	\$833,935
Total Appropriations by Object	\$84,373,964	\$90,285,465	\$94,826,985	\$95,719,392	\$94,125,740	\$102,062,856

**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 Conference Committee Information as of June 9, 2015

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	\$268,269,581	\$280,284,071
Pupil Personnel Services	\$20,270,560	\$21,355,213	\$21,815,269	\$22,678,641	\$22,297,668	\$23,295,826
Instructional Media Services	\$4,030,758	\$3,195,671	\$3,289,515	\$3,799,993	\$3,636,044	\$3,798,812
Instruction and Curriculum Dev	\$2,446,669	\$2,763,318	\$2,767,848	\$2,639,830	\$2,704,868	\$2,825,951
Instructional Staff Training	\$1,253,536	\$1,156,950	\$1,207,874	\$1,177,683	\$922,335	\$963,624
Instruction Related Technology	\$3,009,685	\$2,988,524	\$3,052,906	\$3,220,990	\$3,212,853	\$3,356,677
Board of Education	\$554,705	\$1,024,719	\$621,797	\$621,797	\$753,517	\$787,248
Legal Services	\$261,577	\$257,247	\$258,299	\$324,267	\$334,633	\$341,326
General Administration	\$1,469,372	\$1,494,835	\$1,553,038	\$1,792,505	\$1,795,896	\$1,876,290
School Administration	\$16,239,544	\$17,289,520	\$18,044,129	\$17,986,714	\$17,742,122	\$18,536,350
Facilities Acquisition & Construction	\$18,259	\$116,289	\$23,794	\$23,794	\$60,869	\$63,594
Fiscal Services	\$1,828,780	\$1,937,354	\$1,954,090	\$1,985,468	\$1,961,946	\$2,049,773
Food Services	\$90,886	\$68,057	\$69,524	\$72,981	\$45,490	\$47,526
Central Services	\$5,342,605	\$5,725,772	\$5,985,123	\$5,793,743	\$5,838,474	\$6,099,834
Pupil Transportation	\$15,882,425	\$16,843,948	\$17,321,818	\$15,772,701	\$15,992,646	\$16,708,558
Operation of Plant	\$33,599,632	\$34,373,939	\$35,294,458	\$33,931,135	\$34,069,245	\$35,594,359
Maintenance of Plant	\$13,852,284	\$14,590,716	\$14,757,044	\$14,360,364	\$14,267,666	\$14,906,360
Administrative Technology Services	\$3,121,000	\$3,652,816	\$3,856,509	\$4,172,323	\$3,948,919	\$4,125,693
Community Services	\$1,809,820	\$2,739,056	\$2,798,063	\$4,259,890	\$2,807,133	\$2,932,795
Transfers to Other Funds	\$930,590	\$550,279	\$550,279	\$550,279	\$550,279	\$577,910
Total	\$374,237,991	\$387,710,088	\$396,062,538	\$402,122,697	\$401,212,184	\$419,172,576



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.