

BUDGET WORK GROUP

MATERIALS

May 23, 2017

Budget Requests by Fund / Object

Report Date: 05/23/2017

Fund : 100

| Object | Curr Year Expenses | Curr Year Exp + Enc | Original Budget | Current Budget | Budget Request | |
|--------|--------------------------------|---------------------|-----------------|----------------|----------------|----------------|
| 100 | 0.00 | 0.00 | 0.00 | 1,609,736.00 | 0.00 | |
| 110 | Administrative Salaries | 9,513,443.64 | 9,513,443.64 | 10,892,466.99 | 10,935,021.77 | 11,068,885.53 |
| 120 | Teacher Salaries | 68,114,230.53 | 68,114,230.53 | 73,461,657.80 | 75,919,559.98 | 73,529,382.68 |
| 12A | Teacher Salaries | 0.00 | 0.00 | 5,350,867.91 | 3,524,788.21 | 4,259,784.61 |
| 130 | Other Instr. Pers. Salaries | 8,980,624.07 | 8,980,624.07 | 9,656,900.94 | 9,793,241.57 | 9,853,455.65 |
| 13A | Other Instr. Pers. Salaries | 0.00 | 0.00 | 295,000.00 | 295,000.00 | 215,000.00 |
| 140 | Sub. Teachers Appointed | 1,140,831.44 | 1,140,831.44 | 14,342.00 | 14,462.00 | 13,020.00 |
| 150 | Aides & Paraprof. Salaries | 5,014,357.18 | 5,014,357.18 | 5,729,920.89 | 5,751,963.43 | 5,891,846.42 |
| 160 | Other Support Personnel | 25,937,630.02 | 25,937,630.02 | 30,680,350.58 | 30,219,616.74 | 30,892,420.82 |
| 16A | Other Support Personnel | 0.00 | 0.00 | 269,299.00 | 269,299.00 | 209,299.00 |
| 170 | Board Members & Attorneys | 159,870.90 | 159,870.90 | 182,085.00 | 182,085.00 | 182,710.00 |
| | | 118,860,987.78 | 118,860,987.78 | 136,532,891.11 | 138,514,773.70 | 136,115,804.71 |
| 200 | Employee Benefits | 0.00 | 0.00 | 852,774.16 | 1,217,316.12 | 735,040.50 |
| 210 | Retirement | 8,581,764.94 | 8,581,764.94 | 10,166,205.32 | 10,198,389.73 | 10,851,284.45 |
| 220 | Social Security | 8,144,614.56 | 8,144,614.56 | 10,103,530.88 | 10,224,183.78 | 10,111,802.92 |
| 230 | Group Insurance | 14,050,662.34 | 14,050,662.34 | 19,535,333.10 | 19,548,414.79 | 18,244,947.60 |
| 240 | Workman's Compensation | (56,629.74) | (56,629.74) | 0.00 | 0.00 | 0.00 |
| 250 | Unemployment Compensation | 38,705.06 | 38,705.06 | 200,000.00 | 200,000.00 | 150,000.00 |
| 290 | Other Employee Benefits | 598,223.45 | 598,223.45 | 654,403.62 | 665,246.52 | 662,843.25 |
| 291 | Terminal Sick Pay | 1,500,175.69 | 1,500,175.69 | 1,604,841.11 | 1,633,057.90 | 1,625,529.26 |
| | | 32,857,516.30 | 32,857,516.30 | 43,117,088.19 | 43,686,608.84 | 42,381,447.98 |
| 310 | Prof and Tech Services | 1,954,653.27 | 2,203,715.99 | 1,350,615.78 | 2,875,188.02 | 1,203,278.38 |
| 320 | Insurance Bond Premium | 4,102,073.00 | 4,102,073.00 | 4,155,763.00 | 4,153,163.00 | 4,139,531.00 |
| 330 | Travel | 354,538.44 | 360,538.29 | 301,854.00 | 546,204.14 | 260,333.00 |
| 350 | Equipment Maintenance | 624,482.32 | 816,777.17 | 294,312.00 | 1,042,597.55 | 220,957.00 |
| 360 | Rentals | 427,798.60 | 769,033.22 | 605,135.00 | 846,073.82 | 618,309.00 |
| 361 | 12-month Software License | 1,943,719.52 | 2,296,435.33 | 747,078.00 | 2,192,843.09 | 1,128,335.00 |
| 362 | Copier Rental | 272,654.46 | 273,151.37 | 366,023.00 | 380,763.26 | 383,077.00 |
| 371 | Telephone | 692,730.48 | 693,010.56 | 778,500.00 | 1,271,857.80 | 780,950.00 |
| 372 | Postage | 53,359.69 | 53,359.69 | 73,618.00 | 78,660.17 | 70,218.00 |
| 375 | Discretionary Telephone | 38,228.99 | 38,228.99 | 62,115.00 | 63,123.76 | 64,245.00 |
| 381 | Water | 369,544.44 | 369,544.44 | 355,014.76 | 355,014.76 | 382,712.51 |
| 382 | Sewage | 315,220.94 | 315,220.94 | 366,418.77 | 366,418.77 | 392,908.72 |
| 384 | Garbage Collection | 159,691.22 | 159,691.22 | 189,973.50 | 180,973.50 | 220,469.22 |
| 390 | Other Purchase Services | 4,457,819.90 | 5,604,989.54 | 5,169,620.00 | 6,319,116.10 | 5,207,389.00 |
| 393 | Distributions to Charter Schls | 11,396,499.64 | 11,396,499.64 | 12,705,716.00 | 12,401,197.16 | 12,513,299.00 |
| | | 27,163,014.91 | 29,452,269.39 | 27,521,756.81 | 33,073,194.90 | 27,586,011.83 |

Budget Requests by Fund / Object

Report Date: 05/23/2017

Fund : 100

| Object | | Curr Year Expenses | Curr Year Exp + Enc | Original Budget | Current Budget | Budget Request |
|--------|--------------------------------|--------------------|---------------------|-----------------|----------------|----------------|
| 410 | Natural Gas | 184,606.48 | 184,606.48 | 306,573.93 | 306,573.93 | 271,138.34 |
| 420 | Bottled Gas | 49,305.72 | 52,615.09 | 68,855.37 | 72,363.95 | 69,201.85 |
| 422 | Liquified Petroleum Gas | 29,963.51 | 43,404.66 | 51,000.00 | 51,000.00 | 51,000.00 |
| 430 | Electricity | 6,424,802.06 | 6,424,802.06 | 7,991,566.50 | 7,991,291.17 | 7,579,413.79 |
| 450 | Gasoline | 114,061.39 | 114,061.39 | 167,208.00 | 170,685.34 | 162,590.00 |
| 460 | Diesel | 788,601.01 | 788,601.01 | 1,219,450.00 | 1,216,690.08 | 1,129,400.00 |
| | | 7,591,340.17 | 7,608,090.69 | 9,804,653.80 | 9,808,604.47 | 9,262,743.98 |
| 500 | Supplies - Set Aside | 0.00 | 0.00 | 2,227,780.57 | 75,115.00 | 2,639,029.18 |
| 510 | Supplies | 2,362,943.70 | 2,427,079.78 | 2,452,883.78 | 6,511,859.18 | 2,287,218.86 |
| 519 | Material Supply Refund | (46,078.80) | (46,078.80) | 0.00 | (38,311.65) | 0.00 |
| 520 | Textbooks | 811,039.90 | 2,585,778.73 | 2,210,191.00 | 3,986,927.19 | 2,206,330.00 |
| 530 | Periodicals | 13,999.19 | 14,139.19 | 15,263.00 | 20,471.30 | 16,893.00 |
| 540 | Oil and Grease | 32,628.09 | 32,682.80 | 42,325.00 | 42,286.28 | 43,700.00 |
| 550 | Repair Parts | 608,364.57 | 614,857.87 | 700,825.00 | 701,132.27 | 745,400.00 |
| 560 | Tires and Tubes | 109,825.31 | 111,477.32 | 156,500.00 | 158,524.88 | 120,400.00 |
| 590 | Other Supplies | 180,631.24 | 207,132.31 | 70,305.00 | 71,257.63 | 74,140.00 |
| | | 4,073,353.20 | 5,947,069.20 | 7,876,073.35 | 11,529,262.08 | 8,133,111.04 |
| 610 | Library Books | 134,057.65 | 146,312.97 | 176,959.00 | 172,244.05 | 166,300.00 |
| 622 | Non-Capitalized AV Materials | 22,407.07 | 22,506.13 | 26,990.00 | 38,189.59 | 16,685.00 |
| 641 | Inventory Equipment | 253,276.66 | 342,702.00 | 189,077.00 | 410,511.19 | 176,750.00 |
| 642 | Non-Inventory Equipment | 721,053.43 | 773,675.91 | 558,844.00 | 1,069,050.12 | 619,204.00 |
| 643 | Inventory Computer Equipment | 536,675.88 | 645,258.02 | 3,149,491.91 | 1,217,713.07 | 3,116,437.27 |
| 644 | Non-Invent. Computer Equipment | 1,125,155.82 | 1,235,148.22 | 373,327.42 | 1,554,855.90 | 297,100.00 |
| 652 | Other Motor Vehicles | 94,606.00 | 223,467.00 | 61,000.00 | 248,350.00 | 2,000.00 |
| 671 | Cap Improve Other Than Bldgs | 113,122.27 | 142,342.27 | 41,010.00 | 184,186.74 | 200.00 |
| 672 | NonCap Improve Other Than Bldg | 18,677.78 | 18,677.78 | 1,000.00 | 19,302.78 | 0.00 |
| 679 | Miscellaneous Costs | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 681 | Capitalized Remodel/Renovation | 34,901.84 | 55,955.56 | 2,910.00 | 72,245.90 | 10.00 |
| 682 | NonCapitalized Remodel/Renovat | 38,197.70 | 67,346.43 | 14,150.00 | 84,535.69 | 4,000.00 |
| 691 | Capitalized Software | 6,379.71 | 6,379.71 | 5,200.00 | 16,669.00 | 25,000.00 |
| 692 | Non-Capitalized Software | 28,702.18 | 31,975.18 | 19,275.00 | 231,716.28 | 40,980.00 |
| | | 3,127,213.99 | 3,711,747.18 | 4,619,734.33 | 5,320,070.31 | 4,464,666.27 |
| 730 | Dues and Fees | 530,573.87 | 564,480.87 | 559,772.00 | 636,923.98 | 616,525.00 |
| 750 | Other Personal Services | 1,639,049.60 | 1,639,049.60 | 1,807,244.00 | 1,966,553.81 | 1,996,156.00 |
| 791 | Shrinkage Physical Distrn | 0.00 | 0.00 | 0.00 | 0.00 | 900.00 |
| 792 | Shrinkage Maintenance | 46,497.75 | 46,572.79 | 5,000.00 | 5,000.00 | 5,000.00 |
| 799 | Payroll Expenses | (49.80) | (49.80) | 0.00 | 0.00 | 0.00 |

Budget Requests by Fund / Object

Report Date: 05/23/2017

Fund : 100

Object

| | Curr Year Expenses | Curr Year Exp + Enc | Original Budget | Current Budget | Budget Request |
|--------------------|-------------------------------|--------------------------------|----------------------------|---------------------------|---------------------------|
| | 2,216,071.42 | 2,250,053.46 | 2,372,016.00 | 2,608,477.79 | 2,618,581.00 |
| Fund Total: | 195,889,497.77 | 200,687,734.00 | 231,844,213.58 | 244,540,992.08 | 230,562,366.81 |

| Fiscal Year 2017-2018 Proposed Florida Retirement System Rates | | | | | | | | | |
|--|------------------|---------------|------------------------|---------------------|-----------------|-------------|-----------------|-----------------|------------------|
| Membership Class | 2016-2017 Normal | 2016-2017 UAL | 2017-18 SB 7022 Normal | 2017-18 SB 7022 UAL | 2017-2018 Total | HIS + E & A | 2017-2018 Total | 2016-2017 Total | 2017-2018 Change |
| Regular | 2.97% | 2.83% | 2.90% | 3.30% | 6.20% | 1.72% | 7.92% | 7.52% | 0.40% |
| Special Risk | 11.80% | 9.05% | 11.86% | 9.69% | 21.55% | 1.72% | 23.27% | 22.57% | 0.70% |
| County Elected Officials | 8.55% | 32.20% | 8.54% | 35.24% | 43.78% | 1.72% | 45.50% | 42.47% | 3.03% |
| Senior Management | 4.38% | 15.67% | 4.29% | 16.70% | 20.99% | 1.72% | 22.71% | 21.77% | 0.94% |
| DROP | 4.23% | 7.10% | 4.17% | 7.43% | 11.60% | 1.66% | 13.26% | 12.99% | 0.27% |
| | | | | | | | | | |
| H.I.S. | 1.66% | | 1.66% | | 1.66% | | | | |
| E & A | 0.06% | | 0.06% | | 0.06% | | | | |
| Total HIS and E&A | 1.72% | | 1.72% | | 1.72% | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

UAL = Unfunded Actuarial Liability. HIS = Health Insurance Subsidy. E & A = Education and Administration. CORRECTED
20-May-17

HBEC Group Inc.

Historical Insurance Renewals

| Increase | YEAR | HEALTH Monthly Rate |
|----------|-------------|------------------------|
| | 1990 | \$58.54 |
| 15% | 1991 | \$67.35 |
| 13% | 1992 | \$76.24 |
| 10% | 1993 | \$83.56 |
| 0% | 1994 | \$83.56 |
| 14% | 1995 | \$95.30 |
| 8% | 1996 | \$102.60 |
| 0% | 1997 | \$102.60 |
| 0% | 1998 | \$102.60 |
| 0% | 1999 | \$102.60 |
| 31% | 2000 | \$134.40 |
| 11% | 2001 | \$149.44 |
| 16% | 2002 | \$173.20 |
| 14% | 2003 | \$197.10 |
| 13% | 2004 | \$221.93 |
| 15% | 2005 | \$254.33 |
| 10% | 2006 | \$279.74 |
| 12% | 2007 | \$313.02 |
| 9% | 2008 | \$341.18 |
| 0% | 2009 | \$341.18 |
| 7% | 2010 | \$363.36 |
| 4% | 2011 | \$377.64 |
| 9% | 2012 | \$410.87 |
| 5% | 2013 | \$432.73 |
| 5% | 2014 | \$454.38 |
| 6% | 2015 | \$481.66 |
| 3% | 2016 | \$496.11 |
| 3% | 2017 | \$511.00 |
| 0% | 2018 | \$511.00 |