

Attachment "A"

The School Board of Sarasota County, Florida General Fund Projected Results of Operations for the 2015-2016 Fiscal Year Based upon Results of Operations through May 31, 2016

Executive Summary

The General Fund has been updated based upon the results of operations through May 31, 2016. The state revenue changes are based upon the following: Receipt of the 4th calculation of the Florida Education Finance Program based upon the October and February student FTE count, receipt of \$1,354,028 for the Best and Brightest Scholarship program, and \$2,734,660 for School Recognition Program awards. With the receipt of the 4th calculation of the Florida Education Finance Program state wide the number of students reported for funding is 6,459 students above the original appropriation. The increase in students has resulted in the state having to reduce \$34,745,319 that school districts would normally have received in increased funding. The proration of funds to Sarasota County is \$541,103. With this proration and a reduction of 394 students from the original estimate has caused a net state reduction of funds in the amount of \$2,405,309 from the original budget. Local revenues have been adjusted to reflect a 97% collection rate of property taxes rather than a 96% level. There is a change in transfers-in based upon receiving additional Public Education Capital Outlay funds of \$10,295 and the negotiated salary agreement that will increase maintenance salaries funded from the transfer from the Capital fund. Appropriations have been adjusted to reflect the results of operations through May 31, 2016, and the negotiated salary agreement. In summary, the ending gross fund balance as of June 30, 2016, is estimated to increase by \$6,345,569. The original budget approved September 15, 2015, was to use \$1,549,100 of the unassigned fund balance. The ending unassigned fund balance as of June 30, 2016, is estimated to be \$37,943,815 or 9.23% of total appropriations. The financial pages of the operating fund follow the table summary information below.

In the below tables are explanations of the changes from the original budget.

Estimated Revenue and transfers In Changes

Account Description	Amount of Increase (Decrease) from the Original Budget
Federal Direct Revenues – The increase is based upon the receipt of funds through May 31, 2016.	\$35,132
State Revenues – The decrease is based upon a decrease of 394 student FTE included in the 4th calculation of the Florida Education Finance Program, a proration of funds due to the state appropriation being \$34.7 million short and receipt of the Best and Brightest Scholarship program.	(\$2,405,309)
Local Revenues – The majority of the increase is based upon estimating a 97% collection rate of local property taxes rather than a 96% collection rate.	\$2,530,378
Net Increase in Revenues	\$160,201
Transfers in from Capital – The increase is based upon the P.E.C.O.maintenance increase, the capital flow through for charter schools, and the increase in maintenance salaries funded form the Capital fund.	\$434,570
Total Increase in Revenues and Transfer in from Capital	\$594,771

Attachment "A"

**The School Board of Sarasota County, Florida
General Fund
Projected Results of Operations for the 2015-2016 Fiscal Year
Based upon Results of Operations through May 31, 2016**

Estimated Appropriation Changes

Account Description	Amount of Increase (Decrease) from the Original Budget
Salaries – The decrease is related to what the actual payments were for the negotiated settlement that were paid in April and unfilled positions.	(\$2,696,345)
Employee Benefits – The majority of the decrease is related to the decrease in salaries paid based on results of operations through May 31, 2016.	(\$1,131,230)
Purchased Services District – Based on results of operations through May 31, 2016, it is estimated purchase services will decrease below the original budget.	(\$345,289)
Purchased Services Charter Schools – Charter school payments are below the original amount budgeted. The charter school enrollment is 403 students less than originally budgeted.	(\$586,974)
Energy Services – Based on results of operations through May 31, 2016, it is estimated energy services will decrease below the original budget. This is a direct result of fuel prices decreasing this fiscal year.	(\$1,063,245)
Materials and Supplies – Based on results of operations through May 31, 2016, it is estimated the expenditures for consumable supplies will be less than originally budgeted.	(\$35,065)
Capital Outlay – Based on results of operations through May 31, 2016, it is estimated schools will use more of their capital allocation than originally estimated.	\$229,085
Other Expenses – Based on results of operations through May 31, 2016, it is estimated schools and departments will use less than originally budgeted. The majority of the estimated decrease is in dues and fees.	(\$121,735)
Net Decrease in Appropriations by Object	(\$5,750,798)

Estimated Gross Fund Balance Changes Projected as of June 30, 2016

Account Description	Amount of Increase (Decrease) from the Original Budget
Original Budgeted Ending Gross Fund Balance as of June 30, 2016, approved September 15, 2015	\$43,291,613
Increase in Estimated Revenues and Transfers in from Capital for 2015-2016	\$594,771
Add the Decrease in Estimated Appropriations for 2015-2016	\$5,750,798
Estimated Ending Gross Fund Balance as of June 30, 2016	\$49,637,182
Estimated Unassigned Fund Balance June 30, 2016	\$37,943,815
Percentage of Unassigned Fund Balance to total Appropriations	9.23%

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

**Comparative Statement Of Estimated Revenues, Appropriations, and Fund Balance for the Fiscal Years
2013-14 through 2015-16**

Based Upon Results of Operations through May 31, 2016

Account Description	2013-2014 Actual	2014-2015 Actual	2015-2016 Original Budget	2015-2016 Amended Budget	2015-2016 Projected Actual
Revenues and Transfers In from Other Funds					
Federal Direct	\$2,243,920	\$2,583,617	\$2,440,613	\$2,440,613	\$2,475,745
State	\$76,681,392	\$78,782,270	\$80,305,265	\$77,822,127	\$77,899,956
Local	\$284,352,444	\$295,585,087	\$313,346,474	\$313,346,474	\$315,876,852
Total Revenues	\$363,277,757	\$376,950,974	\$396,092,352	\$393,609,214	\$396,252,553
Transfers In					
Property Insurance Millage transfer	\$3,501,528	\$2,894,960	\$2,496,623	\$2,496,623	\$2,496,623
Capital (P.E.C.O.maintenance)		\$730,373	\$766,892	\$777,187	\$777,187
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				
Capital (Charter School)	\$2,471,320	\$1,997,191	\$1,497,893	\$1,497,893	\$1,685,727
Capital (Millage maintenance)	\$13,357,967	\$12,668,491	\$12,826,847	\$12,826,847	\$13,063,289
Capital (Millage equipment)	\$1,697,381	\$1,757,080	\$1,757,080	\$1,757,080	\$1,757,080
Total Transfers In	\$21,834,842	\$20,048,095	\$19,345,336	\$19,355,631	\$19,779,906
Total Revenues & Transfers In	\$385,112,598	\$396,999,069	\$415,437,688	\$412,964,845	\$416,032,459
Appropriations					
Salaries	\$228,994,008	\$235,083,610	\$243,166,745	\$242,686,669	\$240,470,400
Employee Benefits	\$67,880,335	\$71,272,507	\$74,310,329	\$74,841,807	\$73,179,099
Purchased Services - District	\$22,535,345	\$23,280,797	\$23,893,632	\$23,933,632	\$23,548,343
Purchased Services - Charter schools	\$43,614,958	\$47,368,518	\$51,143,096	\$49,306,673	\$50,556,122
Energy Services	\$11,804,557	\$10,847,083	\$10,956,156	\$10,065,395	\$9,892,911
Materials and Supplies	\$9,715,608	\$12,029,699	\$10,277,610	\$10,176,091	\$10,242,545
Capital Outlay	\$1,982,333	\$1,752,300	\$1,787,346	\$2,113,047	\$2,016,431
Other Expenses	\$632,664	\$856,828	\$873,964	\$731,571	\$752,229
Transfers Out	\$550,279	\$550,279	\$577,910	\$577,910	\$577,910
Total Appropriations	\$387,710,087	\$403,041,620	\$416,986,788	\$414,432,795	\$411,235,990
Excess (Deficiency) of Revenues and Transfers Over Expenditures	(\$2,597,489)	(\$6,042,551)	(\$1,549,100)	(\$1,467,950)	\$4,796,469
Fund Balance					
Beginning Gross Fund Balance	\$53,480,753	\$50,883,264	\$44,840,713	\$44,840,713	\$44,840,713
Ending Gross Fund Balance	\$50,883,264	\$44,840,713	\$43,291,613	\$43,372,763	\$49,637,182
Composition of Ending Gross Fund Balance					
Assigned for Encumbrances	\$920,547	\$1,084,179	\$1,084,179	\$1,084,179	\$1,084,179
Non Spendable - Inventory	\$175,510	\$184,511	\$184,511	\$184,511	\$184,511
Assigned for Categorical & Grant Carry forwards	\$2,630,009	\$2,783,813	\$2,783,813	\$2,783,813	\$2,628,136
Restricted for Work Force Development	\$6,917,062	\$5,125,575	\$3,294,075	\$3,294,075	\$5,366,293
Assigned School & Department Carry forwards	\$1,955,730	\$2,558,156	\$2,430,248	\$2,430,248	\$2,430,248
Unassigned by Board Policy 10% to 7.5% of Total Appropriations	\$38,284,406	\$33,104,479	\$33,514,788	\$33,595,938	\$37,943,815
Unassigned - Amount beyond assigned 10%					
Total Ending Gross Fund Balance	\$50,883,264	\$44,840,713	\$43,291,613	\$43,372,763	\$49,637,182

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

**Comparative Statement of Revenues for the Fiscal Years
2013-2014 through 2015-2016
Based Upon Results of Operations through May 31, 2016**

Account Description	2013-2014 Actual	2014-2015 Actual	2015-2016 Original Budget	2015-2016 Amended Budget	2015-2016 Projected Actual
Federal Direct					
ROTC / PELL / SEOG	\$343,627	\$349,752	\$356,747	\$356,747	\$391,879
Medicaid Reimbursement	\$1,900,293	\$2,233,865	\$2,083,865	\$2,083,865	\$2,083,865
Total Federal Direct	\$2,243,920	\$2,583,617	\$2,440,613	\$2,440,613	\$2,475,745
State					
Florida Ed. Finance Program	(\$6,932,574)	\$1,091,678	\$1,296,949	(\$1,652,228)	(\$1,553,668)
Florida Ed. Finance Program audit reduction from 2008-2009 and 2010- 2011.	(\$181,530)	\$0			
ESE Scholarships	(\$2,649,122)	(\$2,737,470)	(\$2,837,426)	(\$2,875,413)	(\$2,969,274)
Best and Brightest Scholarship				\$1,354,028	\$1,362,285
Work Force Development	\$8,296,251	\$7,498,320	\$7,246,859	\$7,246,859	\$7,246,859
Adults with Disabilities	\$437,887	\$435,808	\$0	\$0	\$0
Ed. Enhancement / Lottery	\$415,865	\$153,943			
CO&DS Withheld for Admin	\$28,666	\$27,292	\$27,292	\$27,292	\$27,292
Race Track Funds	\$446,500	\$446,500	\$446,500	\$446,500	\$446,500
Class Size Reduction	\$45,487,957	\$46,984,541	\$48,231,194	\$47,237,082	\$47,237,082
Instructional Materials	\$3,319,166	\$3,464,777	\$3,680,130	\$3,550,589	\$3,549,525
State License Tax	\$243,819	\$245,898	\$250,816	\$250,816	\$250,816
Transportation	\$6,109,337	\$5,826,209	\$5,910,296	\$6,225,934	\$6,226,814
Safe Schools	\$1,127,862	\$1,003,819	\$962,993	\$959,207	\$959,475
Supplemental Academic Instruction	\$8,348,718	\$8,387,902	\$8,615,669	\$8,615,669	\$8,615,669
Reading Instruction	\$1,983,135	\$1,991,014	\$2,033,398	\$2,005,482	\$2,006,075
Teachers Lead Program	\$699,417	\$695,795	\$702,713	\$702,713	\$702,713
Florida School Recognition Program	\$1,813,199	\$2,390,950	\$2,548,125	\$2,545,838	\$2,734,660
Digital Classrooms	\$97,805	\$583,371	\$897,834	\$889,836	\$890,400
Teacher Salary Increase	\$7,387,888	\$0			
Other Miscellaneous State	\$201,145	\$291,923	\$291,923	\$291,923	\$166,733
Total State	\$76,681,392	\$78,782,270	\$80,305,265	\$77,822,127	\$77,899,956
Local					
District School Tax (Required Local Effort)	\$199,104,093	\$205,476,788	\$217,879,384	\$217,879,384	\$220,686,625
District School Tax (Discretionary)	\$31,539,572	\$33,936,109	\$36,184,232	\$36,184,232	\$36,561,151
Voted School Tax	\$42,165,204	\$45,369,130	\$48,374,641	\$48,374,641	\$48,878,544
Course Fees	\$1,839,173	\$1,764,285	\$1,781,928	\$1,781,928	\$1,781,928
Childcare Fees	\$1,619,933	\$1,836,737	\$1,855,104	\$1,855,104	\$1,936,255
Rent	\$319,609	\$287,382	\$287,382	\$287,382	\$299,863
Interest	\$152,883	\$221,377	\$223,591	\$223,591	\$223,591
Food Service Indirect Cost	\$295,829	\$391,815	\$395,733	\$395,733	\$401,438
Federal Indirect Cost	\$805,619	\$757,964	\$765,544	\$765,544	\$765,544
Other Misc. Sources	\$6,510,529	\$5,543,500	\$5,598,935	\$5,598,935	\$4,341,913
Total Local	\$284,352,444	\$295,585,087	\$313,346,474	\$313,346,474	\$315,876,852
Total Revenues	\$363,277,757	\$376,950,974	\$396,092,351	\$393,609,213	\$396,252,553

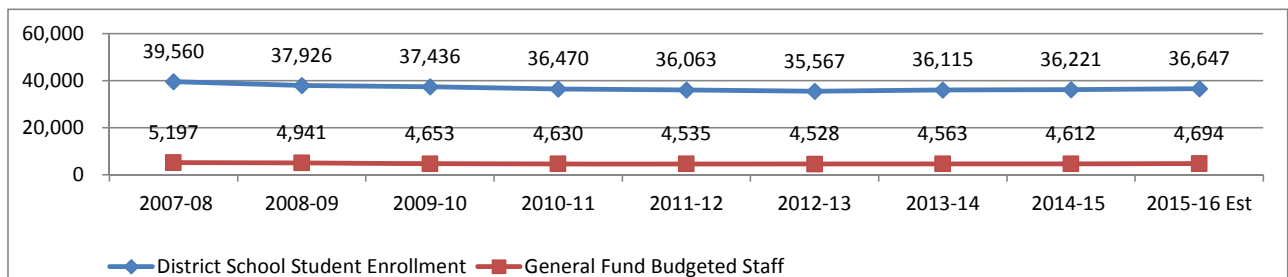
**The School Board of Sarasota County, Florida
General Fund**

Comparison of Positions

2013-2014 through 2015-2016

Based Upon Results of Operations through May 31, 2016

Classification	2013-2014 Actual Filled	2014-2015 Actual Filled	2015-2016 Original Budget	2015-2016 Amended Budget	2015-2016 Actual Filled
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	2,372.0	2,386.4	2,538.0	2,495.1	2,421.2
Teacher Aides & Para Aides	544.8	530.7	574.1	567.6	542.4
Guidance Counselors & Behavior Specialists	95.2	99.7	103.2	104.4	102.4
Psychologists and Social Workers	29.1	25.2	29.9	30.2	29.6
Total Instructional Personnel	3,041.1	3,041.9	3,245.1	3,197.3	3,095.6
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	106.3	117.3	114.8	120.8	115.1
Bus Aides	52.0	56.0	58.0	58.0	54.0
Bus Drivers	256.0	242.0	268.5	269.0	236.5
Custodians	265.6	254.6	324.6	324.6	265.6
Data Processing Pers.	85.5	87.2	94.2	94.2	92.2
District & School Secretarial	300.0	297.3	312.3	307.1	305.1
Maint. /Mechanics/Delivery	157.4	151.1	162.1	162.1	152.1
Total Educational Support Pers.	1,222.7	1,205.5	1,334.5	1,335.8	1,220.6
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	16.4	15.4	15.4	15.4
Principals	39.0	39.0	39.0	39.0	39.0
Total Administrative Pers.	109.2	111.4	114.4	114.4	114.4
Grand Total	4,373.0	4,358.9	4,694.1	4,647.5	4,430.6



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

Comparison of Salaries

2013-2014 through 2015-2016

Based Upon Results of Operations through May 31, 2016

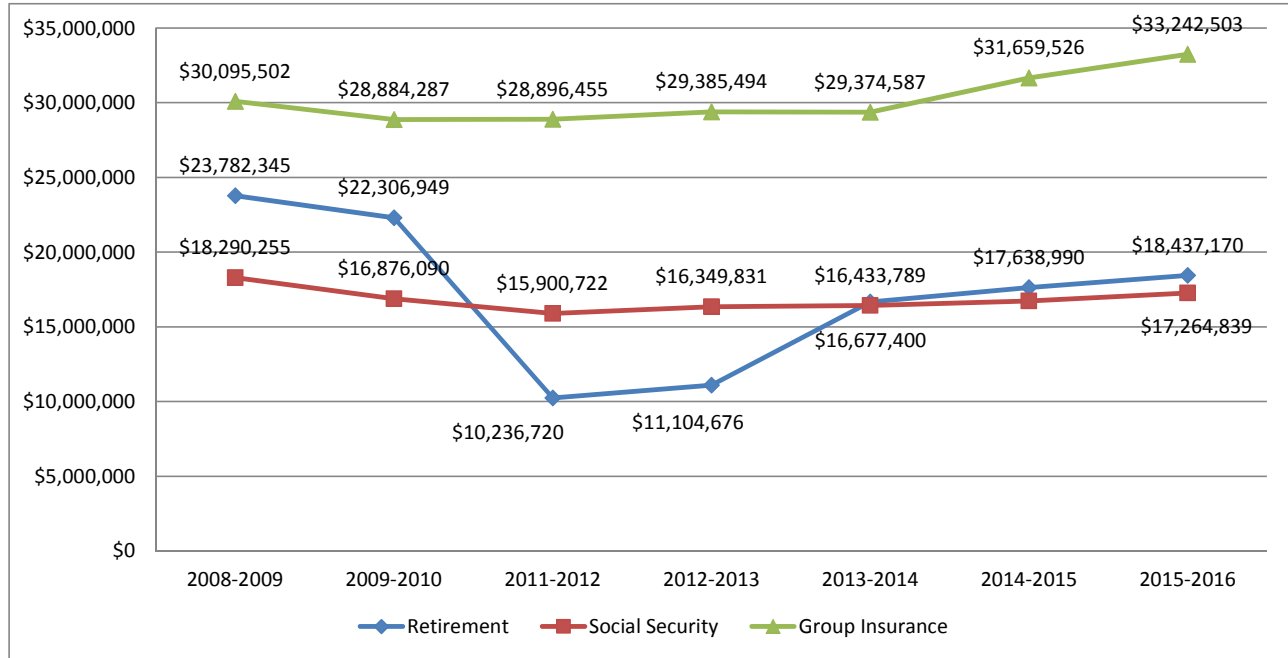
Classification	2013-2014 Actual	2014-2015 Actual	2015-2016 Original Budget	2015-2016 Amended Budget	2015-2016 Projected Actual
Instructional Personnel					
The Florida Legislature has defined Instructional Personnel as "any staff member whose function includes the provision of direct instructional services to students. This also includes personnel whose functions provide support in the learning process of students."					
Teachers	\$135,373,231	\$137,389,696	\$139,092,257	\$140,712,181	\$140,884,663
Teacher Aides & Para Aides	\$11,796,024	\$11,640,946	\$11,652,127	\$11,752,127	\$11,951,752
Guidance Counselors	\$5,717,049	\$5,893,749	\$5,908,824	\$5,908,824	\$5,892,143
Psychologists and Social Workers	\$2,145,346	\$1,972,332	\$2,357,074	\$2,357,074	\$2,071,008
After School Childcare Staff	\$910,758	\$1,012,354	\$1,032,601	\$1,032,601	\$942,042
Part Time Adult Teaching Staff	\$1,392,251	\$1,482,340	\$1,526,811	\$1,526,811	\$1,436,718
Extra Duty Days	\$525,376	\$655,045	\$687,797	\$687,797	\$567,172
Longevity (Classified & Instructional)	\$7,328,737	\$7,926,975	\$8,085,515	\$8,085,515	\$7,451,586
Substitutes-Classified	\$2,530,349	\$3,037,784	\$3,159,296	\$3,159,296	\$2,821,188
Supplements	\$2,623,683	\$2,636,484	\$2,768,308	\$2,768,308	\$2,742,336
Temporary/P.T.Hourly	\$792,722	\$940,278	\$987,292	\$987,292	\$919,973
Terminal Leave Pay	\$2,301,102	\$3,764,829	\$4,730,740	\$4,730,740	\$4,788,910
One Time Payments	\$1,491,253	\$2,090,850	\$2,868,093	\$2,868,093	\$3,286,708
Total Instructional Personnel	\$174,927,881	\$180,443,662	\$184,856,734	\$186,576,658	\$185,756,199
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	\$7,024,987	\$6,799,788	\$6,799,788	\$7,218,841
Bus Aides	\$862,287	\$885,728	\$926,368	\$926,368	\$292,619
Bus Drivers	\$5,399,502	\$5,295,038	\$5,796,109	\$5,296,109	\$5,280,217
Custodians	\$7,889,443	\$7,740,240	\$9,750,021	\$8,050,021	\$7,829,802
Data Processing Pers.	\$3,568,482	\$3,840,947	\$4,098,656	\$4,098,656	\$3,850,651
District & School Secretarial	\$9,433,640	\$9,569,976	\$9,955,056	\$9,955,056	\$9,596,163
Extra Duty Days	\$70,258	\$66,929	\$70,276	\$70,276	\$104,326
Longevity	\$2,319,224	\$2,412,351	\$2,532,969	\$2,532,969	\$2,381,872
Maint. /Mechanics/Delivery	\$6,431,037	\$6,436,871	\$6,823,398	\$6,823,398	\$6,275,584
Total Educational Support Pers.	\$42,729,285	\$43,273,067	\$46,752,640	\$44,552,640	\$42,830,075
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	\$194,170
Superintendent	\$215,179	\$216,202	\$213,499	\$213,499	\$221,652
Assistant Principals	\$4,339,262	\$4,420,465	\$4,734,197	\$4,734,197	\$4,712,432
Asst Superintendents	\$294,980	\$340,645	\$340,120	\$340,120	\$344,423
Directors & Executive Directors	\$1,828,226	\$1,780,416	\$1,715,623	\$1,715,623	\$1,671,695
Principals	\$4,474,008	\$4,415,358	\$4,360,136	\$4,360,136	\$4,739,754
Total Administrative Pers.	\$11,336,842	\$11,366,881	\$11,557,371	\$11,557,371	\$11,884,126
Grand Total	\$228,994,008	\$235,083,610	\$243,166,745	\$242,686,669	\$240,470,400

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

**Comparative Statement of Employee Benefits
2013-2014 through 2015-2016
Based Upon Results of Operations through May 31, 2016**

Employee Benefit Detail	2013-2014 Actual	2014-2015 Actual	2015-2016 Original Budget	2015-2016 Amended Budget	2015-2016 Projected Actual
Retirement	\$16,677,400	\$17,638,990	\$18,437,170	\$18,437,170	\$17,538,184
Social Security	\$16,433,789	\$16,723,043	\$17,264,839	\$17,264,839	\$16,926,150
Group Insurance	\$29,374,587	\$31,659,526	\$33,242,503	\$33,763,981	\$33,458,787
Cafeteria Plan, Group Life, Disability Dental/Vision Insurance	\$2,112,049	\$2,049,646	\$2,090,639	\$2,090,639	\$2,086,016
Employee Assistance Programs including unemployment compensation	\$441,317	\$348,019	\$351,499	\$351,499	\$346,819
Early Retirement Plan Insurance	\$561,418	\$517,907	\$492,012	\$502,012	\$489,318
Workers Compensation	\$2,279,776	\$2,335,376	\$2,431,667	\$2,431,667	\$2,333,825
Total	\$67,880,335	\$71,272,507	\$74,310,329	\$74,841,807	\$73,179,099

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 2013-14 through 2015-16
Based Upon Results of Operations through May 31, 2016

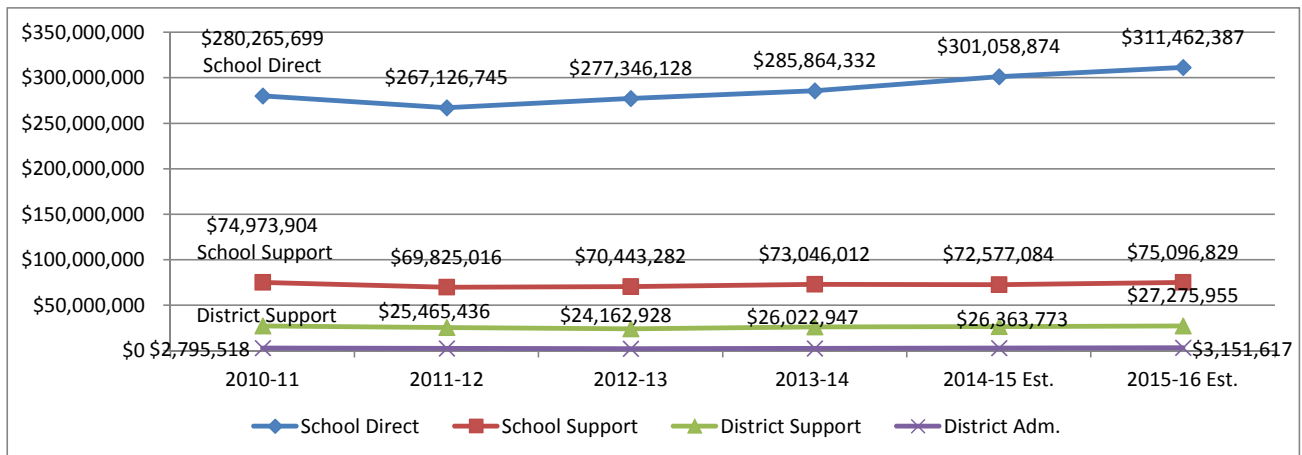
Appropriations by Object	2013-2014 Actual	2014-2015 Actual	2015-2016 Original Budget	2015-2016 Amended Budget	2015-2016 Projected Actual
Purchased Services					
Professional Services	\$3,709,134	\$4,163,583	\$4,270,855	\$4,070,855	\$3,777,307
Charter School Payments	\$43,614,958	\$47,368,518	\$51,143,096	\$49,306,673	\$50,556,122
Second Chance School Payments	\$1,041,693	\$1,039,119	\$1,065,702	\$1,065,702	\$1,066,565
Virtual School Payments	\$273,760	\$133,570	\$136,241	\$136,241	\$136,241
Physical Exams	\$20,622	\$22,586	\$23,038	\$23,038	\$21,281
Insurance Premiums	\$3,650,703	\$3,212,804	\$2,796,623	\$2,796,623	\$2,621,947
Legal Services	\$258,299	\$365,052	\$372,353	\$372,353	\$329,563
In County Travel	\$183,604	\$181,821	\$185,458	\$185,458	\$188,798
Out of County Travel	\$300,344	\$324,243	\$330,727	\$330,727	\$546,655
Repairs And Maintenance	\$3,975,370	\$3,725,346	\$3,799,853	\$3,999,853	\$3,892,143
Rentals and Software Licensing	\$3,462,224	\$4,448,681	\$5,065,510	\$5,065,510	\$4,810,445
Postage	\$260,078	\$251,105	\$256,127	\$296,127	\$268,771
Telephone	\$474,934	\$492,443	\$502,292	\$502,292	\$438,633
Cell Phones	\$159,751	\$148,913	\$151,891	\$151,891	\$134,054
Fiber Optic Lines / Technology Hosting	\$956,286	\$883,367	\$901,035	\$901,035	\$882,257
Utilities - Water/Sewer	\$1,256,271	\$1,224,367	\$1,248,854	\$1,248,854	\$1,253,406
Utilities - Garbage	\$341,609	\$334,033	\$410,714	\$410,714	\$349,531
Other Purchased Services	\$2,210,665	\$2,329,764	\$2,376,358	\$2,376,358	\$2,830,748
Total Purchased Services	\$66,150,303	\$70,649,315	\$75,036,728	\$73,240,305	\$74,104,465
Energy Services					
Natural & Bottled Gas	\$104,794	\$60,197	\$61,401	\$61,401	\$57,140
Electric	\$8,022,145	\$7,960,474	\$8,040,078	\$7,640,078	\$7,504,203
Gasoline /Diesel Fuel	\$3,677,617	\$2,826,412	\$2,854,676	\$2,363,915	\$2,331,568
Total Energy Services	\$11,804,557	\$10,847,083	\$10,956,156	\$10,065,395	\$9,892,911
Materials and Supplies					
Consumable Supplies	\$6,740,458	\$6,488,531	\$6,618,302	\$6,516,783	\$6,512,404
State Textbooks	\$1,782,265	\$4,320,647	\$2,414,377	\$2,414,377	\$2,414,377
Discretionary Instr. Materials	\$571,588	\$706,372	\$720,499	\$720,499	\$802,723
Periodicals & Newspapers	\$55,089	\$65,096	\$66,396	\$66,396	\$59,916
Oil & Grease	\$48,621	\$54,705	\$55,799	\$55,799	\$55,726
Repair Parts/Tires & Tubes	\$504,992	\$386,962	\$394,702	\$394,702	\$388,289
Other Materials & Supplies	\$12,595	\$7,386	\$7,534	\$7,534	\$9,111
Total Materials & Supplies	\$9,715,608	\$12,029,699	\$10,277,610	\$10,176,091	\$10,242,545
Capital Outlay					
New Library Books	\$68,706	\$106,205	\$108,329	\$108,329	\$69,535
Audio Visual - Not Capitalized	\$10,221	\$4,984	\$5,084	\$5,084	\$12,600
Equipment & Furniture	\$1,108,073	\$935,362	\$954,069	\$1,279,770	\$1,232,824
Computers / Technology Tools	\$480,228	\$391,100	\$398,922	\$398,922	\$384,581
Motor Vehicles	\$41,659	\$0	\$0	\$0	\$0
Remodeling & Renovations	\$253,480	\$274,742	\$280,237	\$280,237	\$297,761
Software -Not Capitalized	\$19,966	\$39,907	\$40,705	\$40,705	\$19,130
Total Capital Outlay	\$1,982,333	\$1,752,300	\$1,787,346	\$2,113,047	\$2,016,431
Other Expenses					
Dues and Fees	\$592,143	\$806,346	\$822,473	\$680,080	\$673,752
Judgments	\$0	\$2,500	\$2,550	\$2,550	\$2,550
Miscellaneous Expense	\$33,212	\$40,889	\$41,707	\$41,707	\$68,693
Field Trips	\$7,309	\$7,093	\$7,234	\$7,234	\$7,234
Total Other Expenses	\$632,664	\$856,828	\$873,964	\$731,571	\$752,229
Total Appropriations by Object	\$90,285,465	\$96,135,225	\$98,931,802	\$96,326,407	\$97,008,580

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

**Comparative Statement of Appropriations by Function
2013-2014 through 2015-2016**

Based Upon Results of Operations through May 31, 2016

Appropriations by Function	2013-2014 Actual	2014-2015 Actual	2015-2016 Original Budget	2015-2016 Amended Budget	2015-2016 Projected Actual
Instruction	\$255,585,868	\$265,724,056	\$274,904,170	\$274,075,790	\$272,280,966
Pupil Personnel Services	\$21,355,213	\$22,451,694	\$23,228,519	\$22,683,324	\$22,607,040
Instructional Media Services	\$3,195,671	\$6,804,492	\$7,039,926	\$7,065,038	\$8,066,798
Instruction and Curriculum Dev	\$2,763,318	\$2,738,523	\$2,833,276	\$2,869,503	\$2,918,140
Instructional Staff Training	\$1,156,950	\$1,033,501	\$1,069,260	\$998,859	\$878,801
Instruction Related Technology	\$2,988,524	\$3,229,764	\$3,342,333	\$3,437,800	\$4,298,106
Board of Education	\$1,024,719	\$755,594	\$781,737	\$748,194	\$518,470
Legal Services	\$257,247	\$355,570	\$372,353	\$323,172	\$321,003
General Administration	\$1,494,835	\$1,930,725	\$1,997,527	\$1,927,496	\$2,000,653
School Administration	\$17,289,520	\$18,029,340	\$18,653,151	\$18,618,112	\$18,420,961
Facilities Acquisition & Construction	\$116,289	\$43,531	\$45,037	\$34,945	\$38,960
Fiscal Services	\$1,937,354	\$2,011,106	\$2,080,690	\$2,072,651	\$2,051,392
Food Services	\$68,057	\$45,997	\$47,589	\$51,764	\$53,259
Central Services	\$5,725,772	\$5,916,767	\$6,121,486	\$5,953,228	\$5,648,988
Pupil Transportation	\$16,843,948	\$16,181,013	\$16,740,873	\$16,563,659	\$15,679,939
Operation of Plant	\$34,373,939	\$33,998,431	\$35,174,770	\$35,128,134	\$33,573,805
Maintenance of Plant	\$14,590,716	\$14,392,723	\$14,890,709	\$14,427,931	\$14,718,390
Administrative Technology Services	\$3,652,816	\$3,999,646	\$4,138,033	\$3,938,835	\$3,998,782
Community Services	\$2,739,056	\$2,848,868	\$2,947,439	\$2,936,451	\$2,583,629
Transfers to Other Funds	\$550,279	\$550,279	\$577,910	\$577,910	\$577,910
Total	\$387,710,087	\$403,041,620	\$416,986,788	\$414,432,797	\$411,235,990



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.