

Attachment "A"

The School Board of Sarasota County, Florida General Fund Projected Results of Operations for the 2014-2015 Fiscal Year Based upon Results of Operations through January 31, 2015

Executive Summary

The General Fund has been updated based upon the results of operations through January 31, 2015. The state revenue changes are based upon receipt of the 3rd calculation of the Florida Education Finance Program that is based upon the October student FTE count. State wide the number of students reported for funding in October was almost double what the state forecast was. This has caused a state wide proration of funds in the amount of \$62,742,709 to be reduced from all school districts. The proration to Sarasota is approximately \$1 million. Local revenues have been updated to reflect an estimated 97% collection rate of property taxes and other miscellaneous local revenue sources has been revised based upon results of operation through January 31, 2015. The change in transfers-in is estimated at this time to increase based upon results of operations as of January 31, 2015. Appropriations 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 original budget approved September 16, 2014 was to use \$3,463,452 of the unassigned fund balance. The ending unassigned fund balance as of June 30, 2015, is estimated to be \$34,766,061 or 8.64% of total appropriations. The detailed 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 – Based upon receipt of federal revenues through January 31, 2015 it is estimated R.O.T.C. and Medicaid reimbursements will increase.	\$16,366
State Revenues – The increase is based upon an increase of approximately 287 students included in the 3 rd calculation of the Florida Education Finance Program, net of a reduction of approximately \$1 million, due to the state enrollment has exceeded the Legislative appropriation.	\$1,525,856
Local Revenues – The increase is estimating receipt of property tax revenues 1% above what has been budgeted based upon prior year tax receipts and estimated amounts to be received from other miscellaneous sources based upon results of operations through January 31, 2015.	\$3,488,863
Net Increase in Revenues	\$5,031,085
Transfers in from Capital – The increase is based upon results of operations through January 31, 2015	\$498,811
Total Increase in Revenues and Transfer in from Capital	\$5,527,896

Attachment “A”

**The School Board of Sarasota County, Florida
General Fund
Projected Results of Operations for the 2014-2015 Fiscal Year
Based upon Results of Operations through January 31, 2015**

Estimated Appropriation Changes

Account Description	Amount of Increase (Decrease) from the Original Budget
Salaries – The increase is related to the negotiated performance supplement of 2.5% and transferring a portion of salaries from the Federal IDEA Grant into the General Fund.	\$4,708,002
Employee Benefits – The majority of the increase is related to the negotiated salary increase and transferring a portion of retirement and social security from the Federal IDEA Grant into the General Fund.	\$1,144,511
Purchased Services District – Based on results of operations through January 31, 2015 it is estimated purchase services will increase above the original budget. The majority of the increase is in professional services, rentals / software leasing, and an increase in the cost of providing High School dual enrollment courses.	\$1,311,460
Purchased Services Charter Schools – The charter school enrollment is below the original amount budgeted.	(\$37,551)
Energy Services – Based on results of operations through January 31, 2015 it is estimated energy services will decrease below the original budget.	(\$736,095)
Materials and Supplies – Based on results of operations through January 31, 2015, it is estimated the expenditures for consumable supplies will be less than originally budgeted.	(\$337,213)
Capital Outlay – Based on the results of operations through January 31, 2015, it is estimated schools will use more of their capital allocation than originally estimated.	\$169,762
Other Expenses – Based on results of operations through January 31, 2015, it is estimated schools and departments will use less than originally budgeted.	(\$64,946)
Net Increase in Appropriations by Object	\$6,157,930

Attachment "A"

**The School Board of Sarasota County, Florida
General Fund
Projected Results of Operations for the 2014-2015 Fiscal Year
Based upon Results of Operations through January 31, 2015**

Estimated Gross Fund Balance Changes Projected as of June 30, 2015

Account Description	Amount of Increase (Decrease) from the Original Budget
Original Budgeted Ending Gross Fund Balance as of June 30, 2015, approved September 16, 2014	\$47,419,812
Increase in Estimated Revenues and Transfers in from Capital for 2014-2015	\$5,527,896
Less the Increase in Estimated Appropriations for 2014-2015	(\$6,157,930)
Estimated Ending Gross Fund Balance as of June 30, 2015	\$46,789,778

Estimated Unassigned Fund Balance Projected as of June 30, 2015

Account Description	Amount of Increase (Decrease) from the Original Budget
Estimated Unassigned Fund Balance as of June 30, 2015	\$34,766,061
Percentage of Unassigned Fund balance as a percentage of total appropriations	8.64%

**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**

Based Upon Results of Operations through January 31, 2015

Account Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Original Budget	2014-2015 Amended Budget	2014-2015 Projected Actual
Revenues and Transfers In from Other Funds					
Federal Direct	\$2,265,678	\$2,243,920	\$2,288,798	\$2,305,164	\$2,305,164
State	\$76,425,715	\$76,681,392	\$77,730,482	\$79,256,338	\$79,256,338
Local	\$264,718,835	\$284,352,444	\$292,346,754	\$295,835,619	\$295,835,617
Total Revenues	\$343,410,228	\$363,277,757	\$372,366,034	\$377,397,121	\$377,397,119
Transfers In					
Property Insurance Millage transfer	\$3,149,270	\$3,501,528	\$3,101,528	\$3,197,852	\$3,197,852
Capital (P.E.C.O.maintenance)			\$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
Capital (Millage maintenance)	\$13,169,510	\$13,357,967	\$12,627,594	\$13,010,524	\$13,010,524
Capital (Millage equipment)	\$1,754,775	\$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
Total Revenues & Transfers In	\$363,719,426	\$385,112,598	\$392,599,086	\$398,126,983	\$398,126,982
Appropriations					
Salaries	\$226,889,005	\$228,994,008	\$230,384,742	\$234,718,455	\$235,092,744
Employee Benefits	\$62,044,435	\$67,880,335	\$70,300,531	\$71,220,178	\$71,445,042
Purchased Services - District	\$22,635,479	\$22,535,345	\$22,058,029	\$23,576,947	\$23,369,489
Purchased Services - Charter schools	\$38,751,502	\$43,614,958	\$47,404,942	\$47,283,243	\$47,367,391
Energy Services	\$10,738,406	\$11,804,557	\$11,914,886	\$11,427,768	\$11,178,791
Materials and Supplies	\$9,789,786	\$9,715,608	\$10,784,131	\$10,750,401	\$10,446,918
Capital Outlay	\$1,804,583	\$1,982,333	\$1,982,333	\$1,996,702	\$2,152,095
Other Expenses	\$654,205	\$632,664	\$682,664	\$684,331	\$617,718
Transfers Out	\$930,590	\$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
Excess (Deficiency) of Revenues and Transfers Over Expenditures	(\$10,518,565)	(\$2,597,489)	(\$3,463,452)	(\$4,081,321)	(\$4,093,485)
Fund Balance					
Beginning Gross Fund Balance	\$63,999,318	\$53,480,753	\$50,883,264	\$50,883,264	\$50,883,264
Adj to Fund Balance					
Ending Gross Fund Balance	\$53,480,753	\$50,883,264	\$47,419,812	\$46,801,943	\$46,789,779
Composition of Ending Gross Fund Balance					
Assigned for Encumbrances	\$1,326,387	\$920,547	\$920,547	\$920,547	\$920,547
Non Spendable - Inventory / Prepaid Insurance	\$147,212	\$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
Assigned for Work Force Development	\$6,849,049	\$6,917,062	\$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
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
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

The School Board of Sarasota County, Florida

General Fund

Comparative Statement of Revenues for the Fiscal Years

2012-2013 through 2014-2015

Based Upon Results of Operations through January 31, 2015

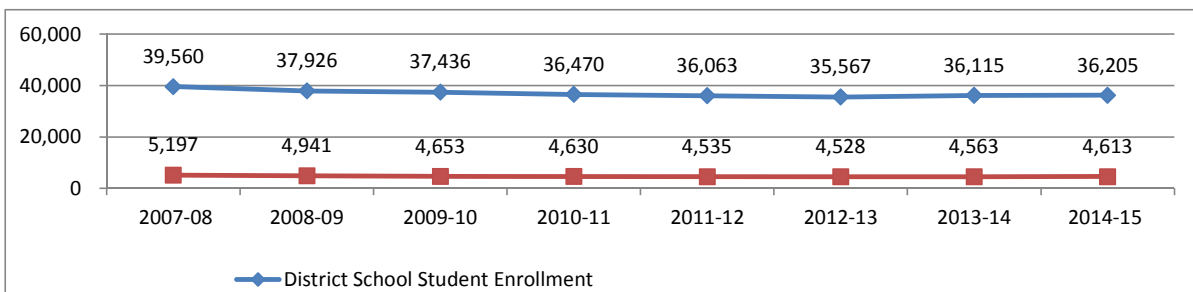
Account Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Original Budget	2014-2015 Amended Budget	2014-2015 Projected Actual
Federal Direct					
ROTC / PELL / SEOG	\$337,299	\$343,627	\$350,500	\$366,866	\$366,866
Medicaid Reimbursement	\$1,928,379	\$1,900,293	\$1,938,298	\$1,938,298	\$1,938,298
Total Federal Direct	\$2,265,678	\$2,243,920	\$2,288,798	\$2,305,164	\$2,305,164
State					
Florida Ed. Finance Program	(\$1,340,445)	(\$6,932,574)	\$502,969	\$1,568,738	\$1,568,738
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)
Work Force Development	\$9,385,442	\$8,296,251	\$7,447,645	\$7,447,645	\$7,447,645
Adults with Disabilities	\$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
Race Track Funds		\$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
Instructional Materials	\$3,084,683	\$3,319,166	\$3,422,376	\$3,516,865	\$3,516,865
State License Tax	\$224,052	\$243,819	\$246,258	\$246,258	\$246,258
Transportation	\$6,172,023	\$6,109,337	\$6,138,676	\$6,086,305	\$6,086,305
Safe Schools	\$1,114,611	\$1,127,862	\$1,004,546	\$1,005,078	\$1,005,078
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
Reading Instruction	\$1,976,561	\$1,983,135	\$1,983,863	\$2,000,246	\$2,000,246
Teachers Lead Program	\$492,699	\$699,417	\$695,795	\$695,795	\$695,795
Florida School Recognition Program	\$3,103,125	\$1,813,199	\$2,229,226	\$2,232,873	\$2,232,873
Technology / Internet Bandwidth Access		\$97,805	\$584,171	\$584,756	\$584,756
Teacher Salary Increase		\$7,387,888		\$0	\$0
Other Miscellaneous State	\$87,157	\$201,145	\$301,145	\$301,145	\$301,145
Total State	\$76,425,715	\$76,681,392	\$77,730,482	\$79,256,338	\$79,256,338
Local					
District School Tax (Required Local Effort)	\$184,548,412	\$199,104,093	\$204,266,599	\$206,309,267	\$206,309,265
District School Tax (Discretionary)	\$30,219,398	\$31,539,572	\$33,736,237	\$34,073,599	\$34,073,599
Voted School Tax	\$40,400,265	\$42,165,204	\$45,101,921	\$45,552,940	\$45,552,940
Course Fees	\$2,007,559	\$1,839,173	\$1,839,173	\$1,857,565	\$1,857,565
Childcare Fees	\$1,544,802	\$1,619,933	\$1,619,933	\$1,636,132	\$1,636,132
Rent	\$300,824	\$319,609	\$319,609	\$319,609	\$319,609
Interest	\$405,357	\$152,883	\$152,883	\$152,883	\$152,883
Food Service Indirect Cost	\$287,146	\$295,829	\$298,787	\$298,787	\$298,787
Federal Indirect Cost	\$605,074	\$805,619	\$813,675	\$813,675	\$813,675
Other Misc. Sources	\$4,399,998	\$6,510,529	\$4,197,937	\$4,821,162	\$4,821,162
Total Local	\$264,718,835	\$284,352,444	\$292,346,754	\$295,835,619	\$295,835,617
Total Revenues	\$343,410,227	\$363,277,757	\$372,366,034	\$377,397,121	\$377,397,119

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

**Comparison of Positions
2012-2013 through 2014-2015**

Based Upon Results of Operations through January 31, 2015

Classification	Actual 2012-2013 Filled	2013-2014 Actual Filled	2014-2015 Original Budget	2014-2015 Amended Budget	2014-2015 Actual Filled
Instructional Personnel					
provision of direct 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
Teacher Aides & Para Aides	511.0	544.8	574.7	566.4	535.7
Guidance Counselors & Behavior Specialists	92.5	95.2	96.3	101.7	101.7
Media Specialists	14.0			0.0	
Psychologists and Social Workers	31.1	29.1	29.1	30.2	27.6
Total Instructional Personnel	2,984.4	3,041.1	3,177.1	3,173.8	3,060.7
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
Bus Aides	54.0	52.0	58.0	58.0	53.0
Bus Drivers	255.3	256.0	269.0	268.5	251.5
Custodians	266.6	265.6	324.6	324.6	247.6
Data Processing Pers.	82.2	85.5	90.2	94.2	93.2
District & School Secretarial	299.0	300.0	310.0	305.3	295.3
Maint. /Mechanics/Delivery	155.1	157.4	161.1	162.1	156.1
Total Educational Support Pers.	1,216.1	1,222.7	1,323.0	1,327.5	1,210.0
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					
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	48.0	45.0	50.0	48.0	48.0
Associate Superintendents	2.0	2.0	2.0	2.0	2.0
Directors & Executive Directors	16.2	17.2	16.6	15.4	15.4
Principals	40.0	39.0	38.8	39.0	39.0
Total Administrative Pers.	112.2	109.2	113.3	110.4	110.4
Grand Total	4,312.7	4,373.0	4,613.3	4,611.7	4,381.1



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

Comparison of Salaries

2012-2013 through 2014-2015

Based Upon Results of Operations through January 31, 2015

Classification	2012-2013 Actual	2013-2014 Actual	2014-2015 Original Budget	2014-2015 Amended Budget	2014-2015 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					
Teachers	\$131,860,913	\$135,373,231	\$136,073,361	\$138,429,672	\$138,675,160
Teacher Aides & Para Aides	\$11,184,528	\$11,796,024	\$11,980,516	\$11,980,557	\$12,001,926
Guidance Counselors	\$5,587,594	\$5,717,049	\$5,687,519	\$6,041,824	\$6,043,533
Media Specialists	\$842,686	\$0		\$0	
Psychologists and Social Workers	\$2,129,935	\$2,145,346	\$2,074,072	\$2,111,710	\$2,092,361
After School Childcare Staff	\$823,603	\$910,758	\$910,758	\$1,129,157	\$1,069,098
Part Time Adult Teaching Staff	\$1,441,972	\$1,392,251	\$1,392,251	\$1,455,144	\$1,413,441
Extra Duty Days	\$562,630	\$525,376	\$530,630	\$580,325	\$586,121
Longevity (Classified & Instructional)	\$6,929,360	\$7,328,737	\$7,435,162	\$7,997,680	\$7,606,332
Substitutes-Classified	\$2,346,648	\$2,530,349	\$2,530,349	\$2,635,582	\$2,680,581
Supplements	\$2,868,514	\$2,623,683	\$2,623,683	\$2,636,027	\$2,741,975
Temporary/P.T.Hourly	\$889,007	\$792,722	\$792,722	\$961,667	\$928,938
Terminal Leave Pay	\$1,818,720	\$2,301,102	\$2,301,102	\$2,311,787	\$2,375,594
One Time Payments	\$5,290,507	\$1,491,253	\$1,491,253	\$1,666,081	\$1,666,081
Total Instructional Personnel	\$174,576,617	\$174,927,881	\$175,823,378	\$179,937,213	\$179,881,141
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
Bus Aides	\$846,219	\$862,287	\$862,287	\$905,746	\$896,329
Bus Drivers	\$5,351,549	\$5,399,502	\$5,339,948	\$5,380,181	\$5,380,919
Custodians	\$7,582,111	\$7,889,443	\$7,938,350	\$7,764,428	\$7,771,391
Data Processing Pers.	\$3,227,316	\$3,568,482	\$3,529,354	\$3,902,111	\$3,923,552
District & School Secretarial	\$9,186,135	\$9,433,640	\$9,656,339	\$9,597,483	\$9,581,822
Extra Duty Days	\$100,726	\$70,258	\$73,771	\$61,454	\$61,454
Longevity (Classified & Instructional)	\$2,123,858	\$2,319,224	\$2,272,839	\$2,399,939	\$2,821,526
Maint. /Mechanics/Delivery	\$6,309,325	\$6,431,037	\$6,431,037	\$6,510,878	\$6,531,018
Total Educational Support Pers.	\$41,314,204	\$42,729,285	\$42,801,522	\$43,438,035	\$43,881,039
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
Superintendent	\$184,617	\$215,179	\$215,179	\$215,179	\$215,179
Assistant Principals	\$4,187,855	\$4,339,262	\$4,821,402	\$4,385,345	\$4,431,625
Asst Superintendents	\$285,694	\$294,980	\$325,673	\$344,425	\$312,825
Directors & Executive Directors	\$1,843,668	\$1,828,226	\$1,759,136	\$1,759,136	\$1,761,930
Principals	\$4,310,352	\$4,474,008	\$4,445,328	\$4,445,328	\$4,415,210
Total Administrative Pers.	\$10,998,186	\$11,336,842	\$11,759,843	\$11,343,207	\$11,330,564
Grand Total	\$226,889,007	\$228,994,008	\$230,384,742	\$234,718,455	\$235,092,744

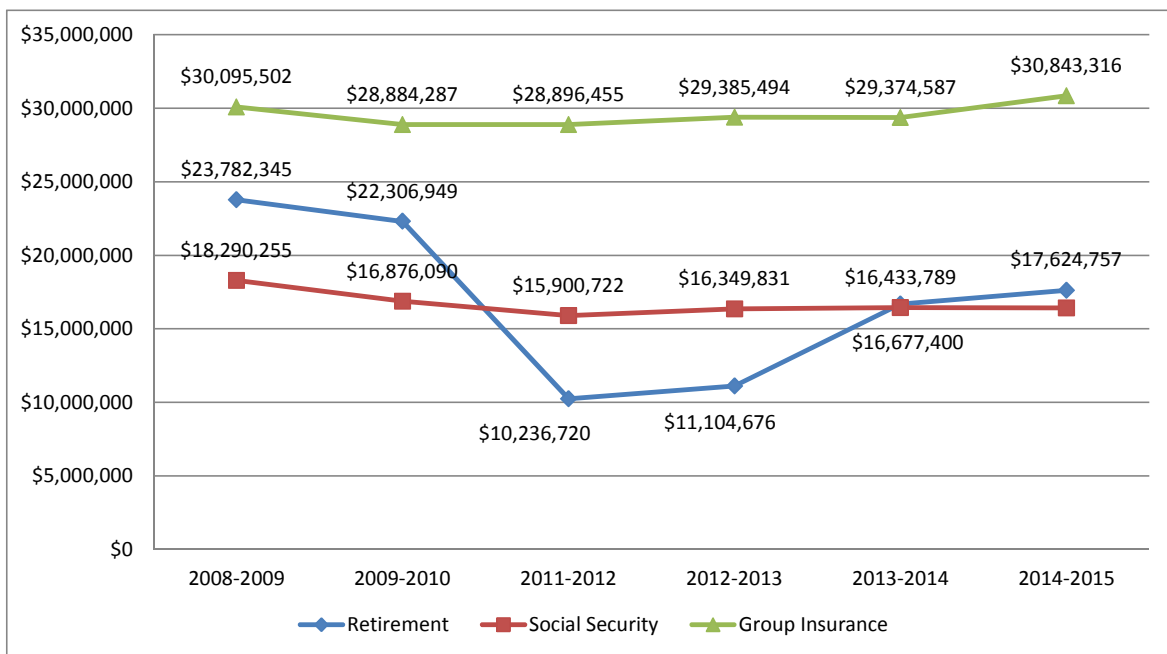
**The School Board of Sarasota County, Florida
General Fund**

**Comparative Statement of Employee Benefits
2012-2013 through 2014-2015**

Based Upon Results of Operations through January 31, 2015

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

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
Based Upon Results of Operations through January 31, 2015**

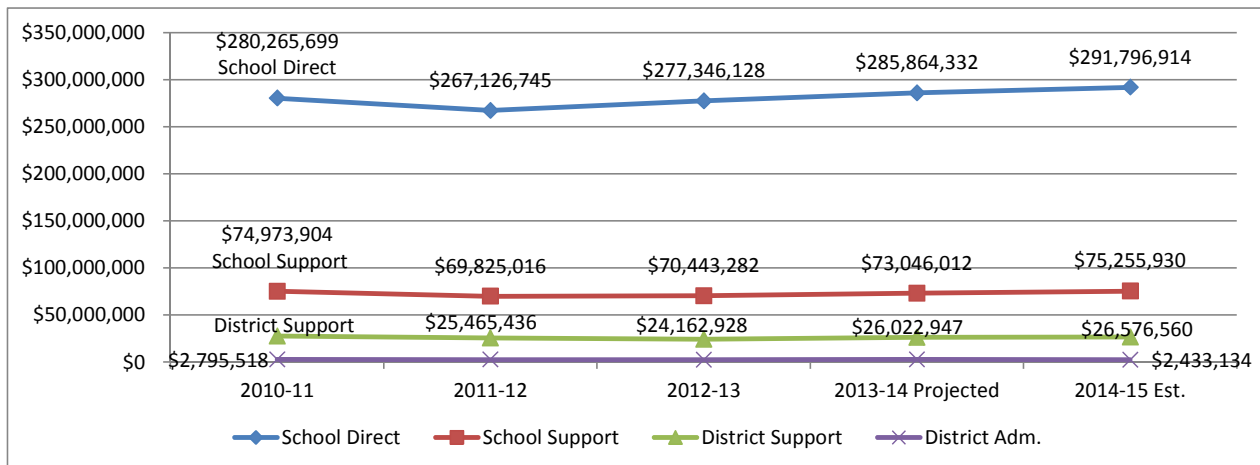
Appropriations by Object	2012-2013 Actual	2013-2014 Actual	2014-2015 Original Budget	2014-2015 Amended Budget	2014-2015 Projected Actual
Purchased Services					
Professional Services	\$4,050,742	\$3,709,134	\$3,631,818	\$4,018,967	\$4,020,643
Charter School Payments	\$38,751,502	\$43,614,958	\$47,404,942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

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

**Comparative Statement of Appropriations by Function
2012-2013 through 2014-2015**

Based Upon Results of Operations through January 31, 2015

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



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.