

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 March 31, 2015

Executive Summary

The General Fund has been updated based upon the results of operations through March 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 sources has been revised based upon results of operation through March 31, 2015. The change in transfers-in is estimated at this time to increase based upon results of operations as of March 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 March 31, 2015. In summary, the ending gross fund balance as of June 30, 2015, is estimated to decrease by \$3,926,377 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 \$34,933,169 or 8.69% 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 – Based upon receipt of federal revenues through March 31, 2015 it is estimated R.O.T.C. and Medicaid reimbursements will increase.	\$2,250
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.	\$1,683,934
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 March 31, 2015.	\$3,176,319
Net Increase in Revenues	\$4,862,503
Transfers in from Capital – The increase is based upon results of operations through March 31, 2015	\$496,811
Total Increase in Revenues and Transfer in from Capital	\$5,359,314

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 March 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.	\$4,883,616
Employee Benefits – The majority of the increase is related to the cost of the group health plan, along with the negotiated salary increase and transferring a portion of retirement and social security from the Federal IDEA Grant into the General Fund.	\$1,706,446
Purchased Services District – Based on results of operations through March 31, 2015, it is estimated purchase services will increase above the original budget. The majority of the increase is in professional services and rentals / software leasing.	\$643,351
Purchased Services Charter Schools – Charter school enrollment is below the original amount budgeted.	(\$93,059)
Energy Services – Based on results of operations through March 31, 2015, it is estimated energy services will decrease below the original budget.	(\$1,111,629)
Materials and Supplies – Based on results of operations through March 31, 2015, it is estimated the expenditures for consumable supplies will be less than originally budgeted.	(\$105,438)
Capital Outlay – Based on results of operations through March 31, 2015, it is estimated schools will use less of their capital allocation than originally budgeted.	(\$75,307)
Other Expenses – Based on results of operations through March 31, 2015, it is estimated schools and departments will use less than originally budgeted.	(\$25,741)
Net Increase in Appropriations by Object	\$5,822,239

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 March 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	\$5,359,314
Less the Increase in Estimated Appropriations for 2014-2015	(\$5,822,239)
Estimated Ending Gross Fund Balance as of June 30, 2015	\$46,956,887

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	\$34,933,169
Percentage of Unassigned Fund balance as a percentage of total appropriations	8.69%

**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 2014-15**

Based Upon Results of Operations through March 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	\$2,291,048
State	\$76,425,715	\$76,681,392	\$77,730,482	\$79,256,338	\$79,414,415
Local	\$264,718,835	\$284,352,444	\$292,346,754	\$295,835,619	\$295,523,073
Total Revenues	\$343,410,228	\$363,277,757	\$372,366,034	\$377,397,121	\$377,228,537
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	\$397,958,400
Appropriations					
Salaries	\$226,889,005	\$228,994,008	\$230,384,742	\$234,718,455	\$235,268,358
Employee Benefits	\$62,044,435	\$67,880,335	\$70,300,531	\$71,220,178	\$72,006,977
Purchased Services - District	\$22,635,479	\$22,535,345	\$22,058,029	\$23,576,947	\$22,701,380
Purchased Services - Charter schools	\$38,751,502	\$43,614,958	\$47,404,942	\$47,283,243	\$47,311,883
Energy Services	\$10,738,406	\$11,804,557	\$11,914,886	\$11,427,768	\$10,803,257
Materials and Supplies	\$9,789,786	\$9,715,608	\$10,784,131	\$10,750,401	\$10,678,693
Capital Outlay	\$1,804,583	\$1,982,333	\$1,982,333	\$1,996,702	\$1,907,026
Other Expenses	\$654,205	\$632,664	\$682,664	\$684,331	\$656,923
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	\$401,884,776
Excess (Deficiency) of Revenues and Transfers Over Expenditures	(\$10,518,565)	(\$2,597,489)	(\$3,463,452)	(\$4,081,321)	(\$3,926,377)
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	\$46,956,887
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	\$34,933,169
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	\$46,956,887

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 March 31, 2015

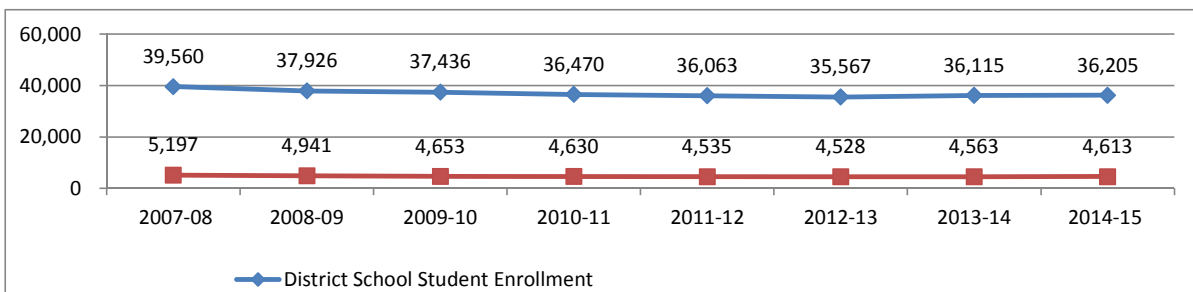
Account Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Original Budget	2014-2015 Amended Budget	2014-2015 Projected Actual
Federal Direct					
ROTC / PELL / SEOG	\$337,299	\$343,627	\$350,500	\$366,866	\$352,750
Medicaid Reimbursement	\$1,928,379	\$1,900,293	\$1,938,298	\$1,938,298	\$1,938,298
Total Federal Direct	\$2,265,678	\$2,243,920	\$2,288,798	\$2,305,164	\$2,291,048
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	\$2,390,950
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	\$79,414,415
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	\$501,131
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	\$295,523,073
Total Revenues	\$343,410,227	\$363,277,757	\$372,366,034	\$377,397,121	\$377,228,537

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

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

Based Upon Results of Operations through March 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	2,476.6	2,386.4
Teacher Aides & Para Aides	511.0	544.8	574.7	569.4	530.7
Guidance Counselors & Behavior Specialists	92.5	95.2	96.3	101.7	99.7
Media Specialists	14.0			0.0	
Psychologists and Social Workers	31.1	29.1	29.1	30.2	25.2
Total Instructional Personnel	2,984.4	3,041.1	3,177.1	3,177.8	3,041.9
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	117.8	117.3
Bus Aides	54.0	52.0	58.0	58.0	56.0
Bus Drivers	255.3	256.0	269.0	268.5	242.0
Custodians	266.6	265.6	324.6	324.6	254.6
Data Processing Pers.	82.2	85.5	90.2	94.2	87.2
District & School Secretarial	299.0	300.0	310.0	305.3	297.3
Maint. /Mechanics/Delivery	155.1	157.4	161.1	162.1	151.1
Total Educational Support Pers.	1,216.1	1,222.7	1,323.0	1,330.5	1,205.5
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					
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	16.4
Principals	40.0	39.0	38.8	39.0	39.0
Total Administrative Pers.	112.2	109.2	113.3	110.4	111.4
Grand Total	4,312.7	4,373.0	4,613.3	4,618.7	4,358.9



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

Comparison of Salaries

2012-2013 through 2014-2015

Based Upon Results of Operations through March 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	\$138,393,756
Teacher Aides & Para Aides	\$11,184,528	\$11,796,024	\$11,980,516	\$11,980,557	\$11,918,018
Guidance Counselors	\$5,587,594	\$5,717,049	\$5,687,519	\$6,041,824	\$5,954,340
Media Specialists	\$842,686	\$0		\$0	
Psychologists and Social Workers	\$2,129,935	\$2,145,346	\$2,074,072	\$2,111,710	\$2,045,577
After School Childcare Staff	\$823,603	\$910,758	\$910,758	\$1,129,157	\$1,048,856
Part Time Adult Teaching Staff	\$1,441,972	\$1,392,251	\$1,392,251	\$1,455,144	\$1,500,351
Extra Duty Days	\$562,630	\$525,376	\$530,630	\$580,325	\$594,342
Longevity (Classified & Instructional)	\$6,929,360	\$7,328,737	\$7,435,162	\$7,997,680	\$7,993,953
Substitutes-Classified	\$2,346,648	\$2,530,349	\$2,530,349	\$2,635,582	\$2,826,810
Supplements	\$2,868,514	\$2,623,683	\$2,623,683	\$2,636,027	\$2,631,079
Temporary/P.T.Hourly	\$889,007	\$792,722	\$792,722	\$961,667	\$929,439
Terminal Leave Pay	\$1,818,720	\$2,301,102	\$2,301,102	\$2,311,787	\$2,588,941
One Time Payments	\$5,290,507	\$1,491,253	\$1,491,253	\$1,666,081	\$2,026,806
Total Instructional Personnel	\$174,576,617	\$174,927,881	\$175,823,378	\$179,937,213	\$180,452,267
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	\$6,947,204
Bus Aides	\$846,219	\$862,287	\$862,287	\$905,746	\$892,881
Bus Drivers	\$5,351,549	\$5,399,502	\$5,339,948	\$5,380,181	\$5,351,418
Custodians	\$7,582,111	\$7,889,443	\$7,938,350	\$7,764,428	\$7,766,668
Data Processing Pers.	\$3,227,316	\$3,568,482	\$3,529,354	\$3,902,111	\$3,895,959
District & School Secretarial	\$9,186,135	\$9,433,640	\$9,656,339	\$9,597,483	\$9,599,112
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	\$2,416,366
Maint. /Mechanics/Delivery	\$6,309,325	\$6,431,037	\$6,431,037	\$6,510,878	\$6,487,902
Total Educational Support Pers.	\$41,314,204	\$42,729,285	\$42,801,522	\$43,438,035	\$43,418,962
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	\$4,449,743
Asst Superintendents	\$285,694	\$294,980	\$325,673	\$344,425	\$342,128
Directors & Executive Directors	\$1,843,668	\$1,828,226	\$1,759,136	\$1,759,136	\$1,765,257
Principals	\$4,310,352	\$4,474,008	\$4,445,328	\$4,445,328	\$4,431,027
Total Administrative Pers.	\$10,998,186	\$11,336,842	\$11,759,843	\$11,343,207	\$11,397,129
Grand Total	\$226,889,007	\$228,994,008	\$230,384,742	\$234,718,455	\$235,268,358

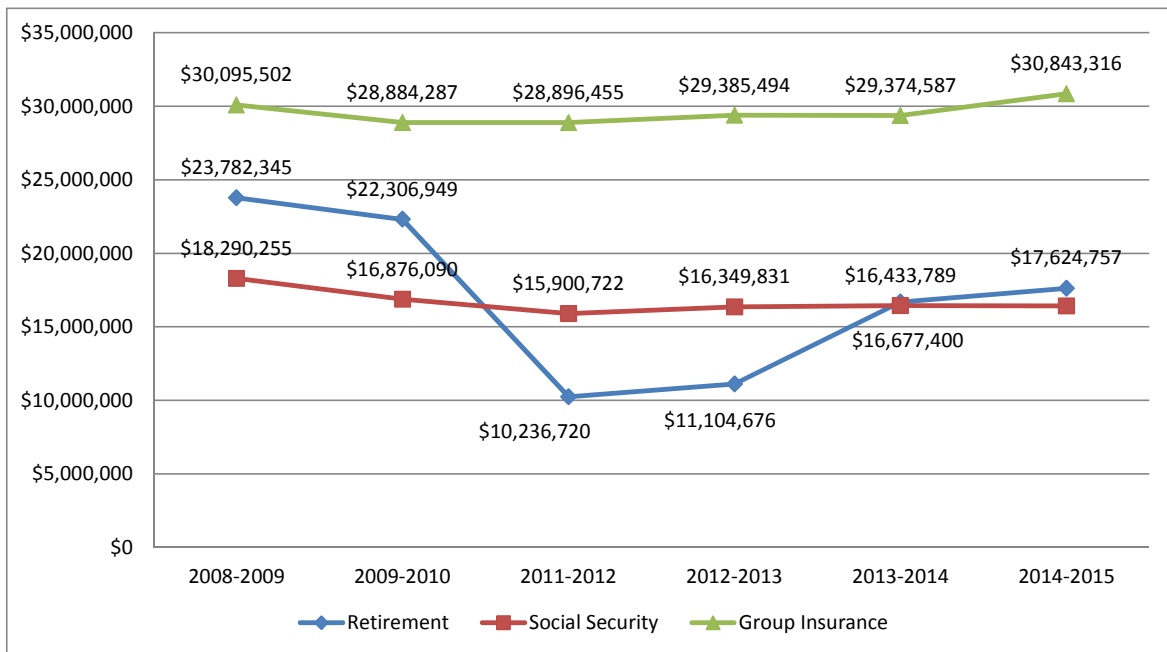
**The School Board of Sarasota County, Florida
General Fund**

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

Based Upon Results of Operations through March 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	\$17,850,851
Social Security	\$16,349,831	\$16,433,789	\$16,419,779	\$16,812,867	\$16,941,261
Group Insurance	\$29,385,494	\$29,374,587	\$30,843,316	\$31,211,838	\$31,837,907
Cafeteria Plan, Group Life, Disability Dental/Vision Insurance	\$2,002,923	\$2,112,049	\$2,142,993	\$2,115,767	\$2,138,209
Employee Assistance Programs including unemployment compensation	\$355,599	\$441,317	\$432,490	\$405,661	\$394,384
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	\$2,326,458
Total	\$62,044,434	\$67,880,335	\$70,300,531	\$71,220,178	\$72,006,977

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 March 31, 2015**

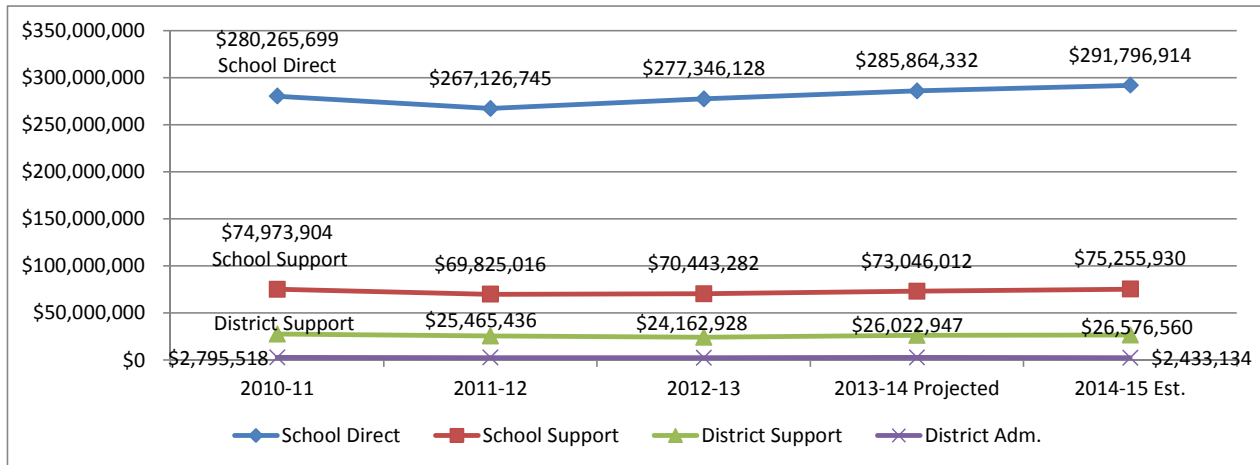
Appropriations by Object	2012-2013 Actual	2013-2014 Actual	2014-2015 Original Budget	2014-2015 Amended Budget	2014-2015 Projected Actual
Purchased Services					
Professional Services	\$4,050,742	\$3,709,134	\$3,631,818	\$4,018,967	\$4,110,880
Charter School Payments	\$38,751,502	\$43,614,958	\$47,404,942	\$47,283,243	\$47,311,883
Second Chance School Payments	\$1,063,620	\$1,041,693	\$1,041,693	\$1,006,308	\$1,005,541
Virtual School Payments	\$329,748	\$273,760	\$273,760	\$273,760	\$273,760
Physical Exams	\$20,789	\$20,622	\$20,622	\$18,170	\$22,710
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	\$345,544
In County Travel	\$185,518	\$183,604	\$183,604	\$215,237	\$192,437
Out of County Travel	\$285,539	\$300,344	\$300,344	\$274,123	\$295,616
Repairs And Maintenance	\$3,763,574	\$3,975,370	\$3,975,370	\$3,543,967	\$3,475,854
Rentals and Software Licensing	\$3,660,381	\$3,462,224	\$3,462,224	\$4,141,220	\$4,412,856
Postage	\$217,798	\$260,078	\$260,078	\$271,565	\$279,017
Telephone	\$569,691	\$474,934	\$474,934	\$527,040	\$518,949
Cell Phones	\$152,978	\$159,751	\$159,751	\$104,452	\$171,196
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	\$1,237,607
Utilities - Garbage	\$403,308	\$341,609	\$341,609	\$312,396	\$316,773
Other Purchased Services	\$2,040,899	\$2,210,665	\$2,210,665	\$3,049,046	\$1,828,876
Total Purchased Services	\$61,386,982	\$66,150,303	\$69,462,971	\$70,860,190	\$70,013,262
Energy Services					
Natural & Bottled Gas	\$146,498	\$104,794	\$104,794	\$73,081	\$63,628
Electric	\$7,899,486	\$8,022,145	\$8,022,145	\$8,385,349	\$7,922,962
Gasoline /Diesel Fuel	\$2,692,423	\$3,677,617	\$3,787,946	\$2,969,338	\$2,816,667
Total Energy Services	\$10,738,407	\$11,804,557	\$11,914,886	\$11,427,768	\$10,803,257
Materials and Supplies					
Consumable Supplies	\$5,972,791	\$6,740,458	\$6,740,458	\$6,724,317	\$6,504,520
State Textbooks	\$2,688,804	\$1,782,265	\$2,850,788	\$2,888,430	\$2,890,072
Discretionary Instr. Materials	\$567,388	\$571,588	\$571,588	\$583,418	\$645,544
Periodicals & Newspapers	\$26,212	\$55,089	\$55,089	\$70,894	\$69,478
Oil & Grease	\$41,376	\$48,621	\$48,621	\$54,802	\$56,571
Repair Parts/Tires & Tubes	\$413,198	\$504,992	\$504,992	\$422,202	\$505,003
Other Materials & Supplies	\$80,018	\$12,595	\$12,595	\$6,338	\$7,504
Total Materials & Supplies	\$9,789,787	\$9,715,608	\$10,784,131	\$10,750,401	\$10,678,693
Capital Outlay					
New Library Books	\$153,948	\$68,706	\$68,706	\$97,077	\$116,467
Audio Visual - Not Capitalized	\$16,857	\$10,221	\$10,221	\$3,188	\$3,389
Equipment & Furniture	\$1,010,408	\$1,108,073	\$1,108,073	\$1,056,563	\$1,128,406
Computers / Technology Tools	\$309,287	\$480,228	\$480,228	\$480,228	\$363,007
Motor Vehicles		\$41,659	\$41,659	\$41,659	\$0
Remodeling & Renovations	\$174,848	\$253,480	\$253,480	\$253,480	\$236,519
Software -Not Capitalized	\$139,235	\$19,966	\$19,966	\$64,507	\$59,238
Total Capital Outlay	\$1,804,583	\$1,982,333	\$1,982,333	\$1,996,702	\$1,907,026
Other Expenses					
Dues and Fees	\$600,147	\$592,143	\$642,143	\$642,143	\$605,551
Judgments		\$0		\$0	
Miscellaneous Expense	\$31,545	\$33,212	\$33,212	\$34,879	\$38,641
Field Trips	\$22,513	\$7,309	\$7,309	\$7,309	\$12,731
Total Other Expenses	\$654,205	\$632,664	\$682,664	\$684,331	\$656,923
Total Appropriations by Object	\$84,373,964	\$90,285,465	\$94,826,985	\$95,719,392	\$94,059,162

**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 March 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	\$267,043,206	\$268,627,533
Pupil Personnel Services	\$20,270,560	\$21,355,213	\$21,815,269	\$22,678,641	\$22,425,722
Instructional Media Services	\$4,030,758	\$3,195,671	\$3,289,515	\$3,799,993	\$3,688,988
Instruction and Curriculum Dev	\$2,446,669	\$2,763,318	\$2,767,848	\$2,639,830	\$2,687,199
Instructional Staff Training	\$1,253,536	\$1,156,950	\$1,207,874	\$1,177,683	\$963,269
Instruction Related Technology	\$3,009,685	\$2,988,524	\$3,052,906	\$3,220,990	\$3,251,178
Board of Education	\$554,705	\$1,024,719	\$621,797	\$621,797	\$621,797
Legal Services	\$261,577	\$257,247	\$258,299	\$324,267	\$345,544
General Administration	\$1,469,372	\$1,494,835	\$1,553,038	\$1,792,505	\$1,769,197
School Administration	\$16,239,544	\$17,289,520	\$18,044,129	\$17,986,714	\$17,880,922
Facilities Acquisition & Construction	\$18,259	\$116,289	\$23,794	\$23,794	\$67,051
Fiscal Services	\$1,828,780	\$1,937,354	\$1,954,090	\$1,985,468	\$1,974,257
Food Services	\$90,886	\$68,057	\$69,524	\$72,981	\$41,910
Central Services	\$5,342,605	\$5,725,772	\$5,985,123	\$5,793,743	\$5,883,216
Pupil Transportation	\$15,882,425	\$16,843,948	\$17,321,818	\$15,772,701	\$16,222,627
Operation of Plant	\$33,599,632	\$34,373,939	\$35,294,458	\$33,931,135	\$33,761,979
Maintenance of Plant	\$13,852,284	\$14,590,716	\$14,757,044	\$14,360,364	\$14,468,245
Administrative Technology Services	\$3,121,000	\$3,652,816	\$3,856,509	\$4,172,323	\$3,806,044
Community Services	\$1,809,820	\$2,739,056	\$2,798,063	\$4,259,890	\$2,847,820
Transfers to Other Funds	\$930,590	\$550,279	\$550,279	\$550,279	\$550,279
Total	\$374,237,991	\$387,710,088	\$396,062,538	\$402,208,304	\$401,884,776



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.