

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 September 30, 2014

Executive Summary

The General Fund has been updated based upon the results of operations through September 30, 2014. No change in revenues is estimated at this time, due to the October FTE student count has not yet been taken. No change in transfers in is estimated at this time. Appropriations are estimated to come in below the original budget by \$791,532 based on operations through September 30, 2014. In summary, the ending gross fund balance as of June 30, 2015, is estimated to increase by \$791,532 from the original budget. The ending unassigned fund balance as of June 30, 2015, is estimated to be \$36,187,626 or 9.16% of total appropriations. The original budgeted amount of unassigned fund balance to be used was \$3,463,451. The revised projection is now to use \$2,671,919 of the unassigned fund balance. 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 Appropriation Changes

Account Description	Amount of Increase (Decrease) from the Original Budget
Salaries – The decrease is attributable to 214 positions are either filled with substitutes or being left vacant.	(\$1,174,296)
Employee Benefits – The decrease is related to the decrease in salary costs.	(\$454,185)
Purchased Services District – The majority of the increase is related to professional services and other purchased services.	\$1,132,898
Purchased Services Charter Schools – The decrease is related to decrease in the number of students being served by charter schools.	(\$224,742)
Energy Services – The majority of the decrease is in utility costs.	(\$5,520)
Materials and Supplies – Based on results of operations through September 30, 2014, it is estimated the expenditures for consumable supplies will be more than originally budgeted.	\$167,979
Capital Outlay – Based on results of operations through September 30, 2014, it is estimated schools will still use less of their capital allocation than originally budgeted.	(\$233,666)
Other Expenses – No change is estimated at this time.	\$0
Net Increase in Appropriations by Object	(\$791,532)

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 September 30, 2014****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
No change in Estimated Revenues for 2014-2015	\$0
Add the Decrease in Estimated Appropriations for 2014-2015	\$791,532
No change in the transfer in from Capital Funds.	\$0
Estimated Ending Gross Fund Balance as of June 30, 2014	\$48,211,344

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	\$36,187,626
Percentage of Unassigned Fund balance as a percentage of total appropriations	9.16%

**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 September 30, 2014**

Account Description	2012-2013 Actual	2013-2014 Unaudited 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	\$2,288,798	\$2,288,798
State	\$76,425,715	\$76,681,392	\$77,730,482	\$77,730,482	\$77,730,482
Local	\$264,718,835	\$284,352,444	\$292,346,754	\$292,346,754	\$292,346,754
Total Revenues	\$343,410,228	\$363,277,757	\$372,366,034	\$372,366,034	\$372,366,034
Transfers In					
Property Insurance Millage transfer	\$3,149,270	\$3,501,528	\$3,101,528	\$3,101,528	\$3,101,528
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	\$2,076,175	\$2,076,175
Capital (Millage maintenance)	\$13,169,510	\$13,357,967	\$12,627,594	\$12,627,594	\$12,627,594
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	\$20,233,052	\$20,233,052
Total Revenues & Transfers In	\$363,719,426	\$385,112,598	\$392,599,086	\$392,599,086	\$392,599,086
Appropriations					
Salaries	\$226,889,005	\$228,994,009	\$230,384,742	\$230,384,742	\$229,210,446
Employee Benefits	\$62,044,435	\$67,880,335	\$70,300,531	\$70,300,531	\$69,846,346
Purchased Services - District	\$22,635,479	\$22,535,345	\$22,058,029	\$22,058,029	\$23,190,927
Purchased Services - Charter schools	\$38,751,502	\$43,614,958	\$47,404,942	\$47,404,942	\$47,180,200
Energy Services	\$10,738,406	\$11,804,557	\$11,914,886	\$11,914,886	\$11,909,366
Materials and Supplies	\$9,789,786	\$9,715,608	\$10,784,131	\$10,784,131	\$10,952,110
Capital Outlay	\$1,804,583	\$1,982,333	\$1,982,333	\$1,982,333	\$1,748,665
Other Expenses	\$654,205	\$632,664	\$682,664	\$682,664	\$682,664
Transfers Out	\$930,590	\$550,279	\$550,279	\$550,279	\$550,279
Total Appropriations	\$374,237,991	\$387,710,088	\$396,062,537	\$396,062,537	\$395,271,005
Excess (Deficiency) of Revenues and Transfers Over Expenditures	(\$10,518,565)	(\$2,597,490)	(\$3,463,451)	(\$3,463,451)	(\$2,671,919)
Fund Balance					
Beginning Gross Fund Balance	\$63,999,318	\$53,480,753	\$50,883,263	\$50,883,263	\$50,883,263
Adj to Fund Balance					
Ending Gross Fund Balance	\$53,480,753	\$50,883,263	\$47,419,812	\$47,419,812	\$48,211,344
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	\$38,284,405	\$35,396,094	\$35,396,094	\$36,187,626
Unassigned - Amount beyond assigned 10%	\$4,163,763				
Total Ending Gross Fund Balance	\$53,480,753	\$50,883,263	\$47,419,812	\$47,419,812	\$48,211,344

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 September 30, 2014

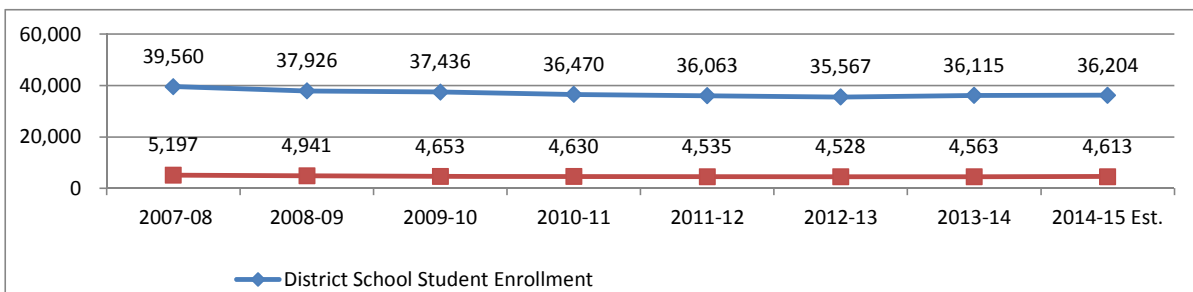
Account Description	2012-2013 Actual	2013-2014 Unaudited Actual	2014-2015 Original Budget	2014-2015 Amended Budget	2014-2015 Projected Actual
Federal Direct					
ROTC / PELL / SEOG	\$337,299	\$343,627	\$350,500	\$350,500	\$350,500
Medicaid Reimbursement	\$1,928,379	\$1,900,293	\$1,938,298	\$1,938,298	\$1,938,298
Total Federal Direct	\$2,265,678	\$2,243,920	\$2,288,798	\$2,288,798	\$2,288,798
State					
Florida Ed. Finance Program	(\$1,340,445)	(\$6,932,574)	\$502,969	\$502,969	\$502,969
Florida Ed. Finance Program audit reduction from 2008-2009 and 2010- 2011.		(\$181,530)		\$0	\$0
Florida Education 2009-2010 estimated holdback and unanticipated student decline				\$0	\$0
ESE Scholarships	(\$2,707,672)	(\$2,649,122)	(\$2,668,694)	(\$2,668,694)	(\$2,668,694)
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
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	\$46,541,551	\$46,541,551
Instructional Materials	\$3,084,683	\$3,319,166	\$3,422,376	\$3,422,376	\$3,422,376
State License Tax	\$224,052	\$243,819	\$246,258	\$246,258	\$246,258
Transportation	\$6,172,023	\$6,109,337	\$6,138,676	\$6,138,676	\$6,138,676
Safe Schools	\$1,114,611	\$1,127,862	\$1,004,546	\$1,004,546	\$1,004,546
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	\$1,983,863	\$1,983,863
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	\$2,229,226	\$2,229,226
Technology / Internet Bandwidth Access		\$97,805	\$584,171	\$584,171	\$584,171
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	\$77,730,482	\$77,730,482
Local					
District School Tax (Required Local Effort)	\$184,548,412	\$199,104,093	\$204,266,599	\$204,266,599	\$204,266,599
District School Tax (Discretionary)	\$30,219,398	\$31,539,572	\$33,736,237	\$33,736,237	\$33,736,237
Voted School Tax	\$40,400,265	\$42,165,204	\$45,101,921	\$45,101,921	\$45,101,921
Course Fees	\$2,007,559	\$1,839,173	\$1,839,173	\$1,839,173	\$1,839,173
Childcare Fees	\$1,544,802	\$1,619,933	\$1,619,933	\$1,619,933	\$1,619,933
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	\$4,197,937	\$4,197,937
Total Local	\$264,718,835	\$284,352,444	\$292,346,754	\$292,346,754	\$292,346,754
Total Revenues	\$343,410,227	\$363,277,757	\$372,366,034	\$372,366,034	\$372,366,034

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

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

Based Upon Results of Operations through September 30, 2014

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	2,474.6	2,403.8
Teacher Aides & Para Aides	511.0	544.8	574.7	570.4	539.5
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	29.2
Total Instructional Personnel	2,984.4	3,041.1	3,177.1	3,176.8	3,074.2
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	111.5	111.5
Bus Aides	54.0	52.0	58.0	58.0	56.0
Bus Drivers	255.3	256.0	269.0	268.5	246.5
Custodians	266.6	265.6	324.6	324.6	254.6
Data Processing Pers.	82.2	85.5	90.2	94.2	90.2
District & School Secretarial	299.0	300.0	310.0	305.3	302.3
Maint. /Mechanics/Delivery	155.1	157.4	161.1	162.1	153.1
Total Educational Support Pers.	1,216.1	1,222.7	1,323.0	1,324.2	1,214.2
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	14.9	13.9
Principals	40.0	39.0	38.8	39.0	39.0
Total Administrative Pers.	112.2	109.2	113.3	109.9	108.9
Grand Total	4,312.7	4,373.0	4,613.3	4,610.9	4,397.3



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

Comparison of Salaries

2012-2013 through 2014-2015

Based Upon Results of Operations through September 30, 2014

Classification	2012-2013 Actual	2013-2014 Unaudited 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	\$135,373,232	\$136,073,361	\$136,073,361	\$134,303,922
Teacher Aides & Para Aides	\$11,184,528	\$11,796,024	\$11,980,516	\$11,980,516	\$11,805,236
Guidance Counselors	\$5,587,594	\$5,717,049	\$5,687,519	\$5,687,519	\$5,926,135
Media Specialists	\$842,686	\$0		\$0	
Psychologists and Social Workers	\$2,129,935	\$2,145,346	\$2,074,072	\$2,074,072	\$2,088,546
After School Childcare Staff	\$823,603	\$910,758	\$910,758	\$910,758	\$1,050,620
Part Time Adult Teaching Staff	\$1,441,972	\$1,392,251	\$1,392,251	\$1,392,251	\$1,718,001
Extra Duty Days	\$562,630	\$525,376	\$530,630	\$530,630	\$484,456
Longevity (Classified & Instructional)	\$6,929,360	\$7,328,737	\$7,435,162	\$7,435,162	\$8,110,351
Substitutes-Classified	\$2,346,648	\$2,530,349	\$2,530,349	\$2,530,349	\$2,076,534
Supplements	\$2,868,514	\$2,623,683	\$2,623,683	\$2,623,683	\$3,620,073
Temporary/P.T.Hourly	\$889,007	\$792,722	\$792,722	\$792,722	\$1,076,649
Terminal Leave Pay	\$1,818,720	\$2,301,102	\$2,301,102	\$2,301,102	\$1,869,727
One Time Payments	\$5,290,507	\$1,491,253	\$1,491,253	\$1,491,253	\$1,491,253
Total Instructional Personnel	\$174,576,617	\$174,927,882	\$175,823,378	\$175,823,378	\$175,621,503
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	\$6,697,597	\$6,848,618
Bus Aides	\$846,219	\$862,287	\$862,287	\$862,287	\$872,924
Bus Drivers	\$5,351,549	\$5,399,502	\$5,339,948	\$5,339,948	\$5,138,743
Custodians	\$7,582,111	\$7,889,443	\$7,938,350	\$7,938,350	\$7,647,361
Data Processing Pers.	\$3,227,316	\$3,568,482	\$3,529,354	\$3,529,354	\$3,854,018
District & School Secretarial	\$9,186,135	\$9,433,640	\$9,656,339	\$9,656,339	\$9,312,043
Extra Duty Days	\$100,726	\$70,258	\$73,771	\$73,771	\$64,208
Longevity (Classified & Instructional)	\$2,123,858	\$2,319,224	\$2,272,839	\$2,272,839	\$2,223,945
Maint. /Mechanics/Delivery	\$6,309,325	\$6,431,037	\$6,431,037	\$6,431,037	\$6,369,436
Total Educational Support Pers.	\$41,314,204	\$42,729,285	\$42,801,522	\$42,801,522	\$42,331,297
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	\$193,125	\$193,470
Superintendent	\$184,617	\$215,179	\$215,179	\$215,179	\$215,179
Assistant Principals	\$4,187,855	\$4,339,262	\$4,821,402	\$4,821,402	\$4,222,808
Asst Superintendents	\$285,694	\$294,980	\$325,673	\$325,673	\$437,347
Directors & Executive Directors	\$1,843,668	\$1,828,226	\$1,759,136	\$1,759,136	\$1,907,328
Principals	\$4,310,352	\$4,474,008	\$4,445,328	\$4,445,328	\$4,281,514
Total Administrative Pers.	\$10,998,186	\$11,336,842	\$11,759,843	\$11,759,843	\$11,257,646
Grand Total	\$226,889,007	\$228,994,009	\$230,384,742	\$230,384,742	\$229,210,446

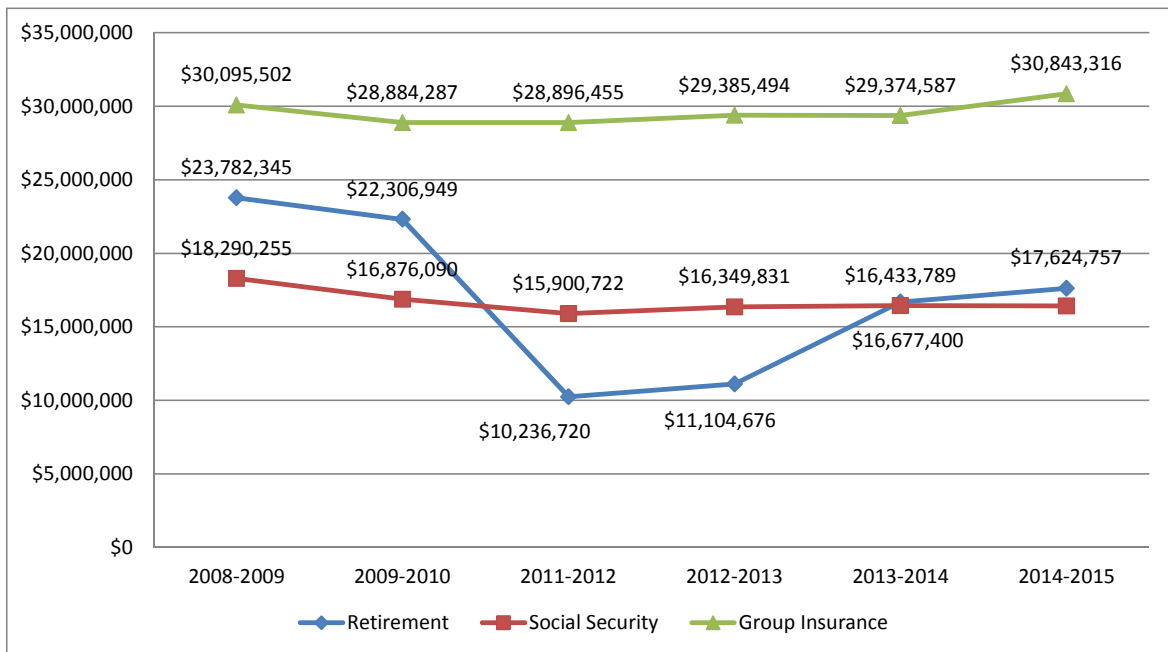
**The School Board of Sarasota County, Florida
General Fund**

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

Based Upon Results of Operations through September 30, 2014

Employee Benefit Detail	2012-2013 Actual	2013-2014 Unaudited Actual	2014-2015 Original Budget	2014-2015 Amended Budget	2014-2015 Projected Actual
Retirement	\$11,104,676	\$16,677,400	\$17,624,757	\$17,624,757	\$17,260,887
Social Security	\$16,349,831	\$16,433,789	\$16,419,779	\$16,419,779	\$16,304,110
Group Insurance	\$29,385,494	\$29,374,587	\$30,843,316	\$30,843,316	\$30,843,316
Cafeteria Plan, Group Life, Disability Dental/Vision Insurance	\$2,002,923	\$2,112,049	\$2,142,993	\$2,142,993	\$2,142,993
Employee Assistance Programs including unemployment compensation	\$355,599	\$441,317	\$432,490	\$432,490	\$432,490
Early Retirement Plan Insurance	\$625,943	\$561,418	\$533,347	\$533,347	\$533,347
Workers Compensation	\$2,219,968	\$2,279,776	\$2,303,847	\$2,303,847	\$2,329,202
Total	\$62,044,434	\$67,880,335	\$70,300,531	\$70,300,531	\$69,846,346

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 September 30, 2014

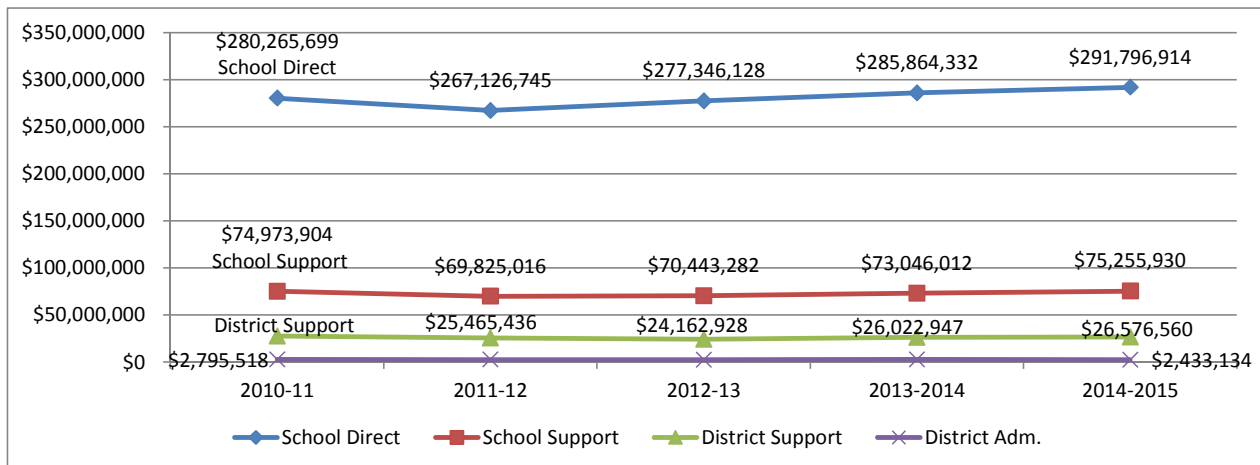
Appropriations by Object	2012-2013 Actual	2013-2014 Unaudited Actual	2014-2015 Original Budget	2014-2015 Amended Budget	2014-2015 Projected Actual
Purchased Services					
Professional Services	\$4,050,742	\$3,709,134	\$3,631,818	\$3,631,818	\$4,128,632
Charter School Payments	\$38,751,502	\$43,614,958	\$47,404,942	\$47,404,942	\$47,180,200
Second Chance School Payments	\$1,063,620	\$1,041,693	\$1,041,693	\$1,041,693	\$1,032,413
Virtual School Payments	\$329,748	\$273,760	\$273,760	\$273,760	\$273,760
Physical Exams	\$20,789	\$20,622	\$20,622	\$20,622	\$20,622
Insurance Premiums	\$3,431,441	\$3,650,703	\$3,250,703	\$3,250,703	\$3,250,703
Legal Services	\$261,802	\$258,299	\$258,299	\$258,299	\$296,553
In County Travel	\$185,518	\$183,604	\$183,604	\$183,604	\$215,915
Out of County Travel	\$285,539	\$300,344	\$300,344	\$300,344	\$300,344
Repairs And Maintenance	\$3,763,574	\$3,975,370	\$3,975,370	\$3,975,370	\$3,975,370
Rentals and Software Licensing	\$3,660,381	\$3,462,224	\$3,462,224	\$3,462,224	\$3,312,543
Postage	\$217,798	\$260,078	\$260,078	\$260,078	\$272,504
Telephone	\$569,691	\$474,934	\$474,934	\$474,934	\$670,518
Cell Phones	\$152,978	\$159,751	\$159,751	\$159,751	\$159,751
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	\$1,256,271	\$1,318,286
Utilities - Garbage	\$403,308	\$341,609	\$341,609	\$341,609	\$341,609
Other Purchased Services	\$2,040,899	\$2,210,665	\$2,210,665	\$2,210,665	\$2,665,120
Total Purchased Services	\$61,386,982	\$66,150,303	\$69,462,971	\$69,462,971	\$70,371,127
Energy Services					
Natural & Bottled Gas	\$146,498	\$104,794	\$104,794	\$104,794	\$99,274
Electric	\$7,899,486	\$8,022,145	\$8,022,145	\$8,022,145	\$8,022,145
Gasoline /Diesel Fuel	\$2,692,423	\$3,677,617	\$3,787,946	\$3,787,946	\$3,787,946
Total Energy Services	\$10,738,407	\$11,804,557	\$11,914,886	\$11,914,886	\$11,909,366
Materials and Supplies					
Consumable Supplies	\$5,972,791	\$6,740,458	\$6,740,458	\$6,740,458	\$6,948,498
State Textbooks	\$2,688,804	\$1,782,265	\$2,850,788	\$2,850,788	\$2,850,788
Discretionary Instr. Materials	\$567,388	\$571,588	\$571,588	\$571,588	\$571,588
Periodicals & Newspapers	\$26,212	\$55,089	\$55,089	\$55,089	\$55,286
Oil & Grease	\$41,376	\$48,621	\$48,621	\$48,621	\$55,487
Repair Parts/Tires & Tubes	\$413,198	\$504,992	\$504,992	\$504,992	\$467,846
Other Materials & Supplies	\$80,018	\$12,595	\$12,595	\$12,595	\$2,617
Total Materials & Supplies	\$9,789,787	\$9,715,608	\$10,784,131	\$10,784,131	\$10,952,110
Capital Outlay					
New Library Books	\$153,948	\$68,706	\$68,706	\$68,706	\$114,362
Audio Visual - Not Capitalized	\$16,857	\$10,221	\$10,221	\$10,221	\$4,127
Equipment & Furniture	\$1,010,408	\$1,108,073	\$1,108,073	\$1,108,073	\$834,889
Computers / Technology Tools	\$309,287	\$480,228	\$480,228	\$480,228	\$480,228
Motor Vehicles		\$41,659	\$41,659	\$41,659	\$41,659
Remodeling & Renovations	\$174,848	\$253,480	\$253,480	\$253,480	\$253,480
Software -Not Capitalized	\$139,235	\$19,966	\$19,966	\$19,966	\$19,920
Total Capital Outlay	\$1,804,583	\$1,982,333	\$1,982,333	\$1,982,333	\$1,748,665
Other Expenses					
Dues and Fees	\$600,147	\$592,143	\$642,143	\$642,143	\$642,143
Judgments		\$0		\$0	
Miscellaneous Expense	\$31,545	\$33,212	\$33,212	\$33,212	\$33,212
Field Trips	\$22,513	\$7,309	\$7,309	\$7,309	\$7,309
Total Other Expenses	\$654,205	\$632,664	\$682,664	\$682,664	\$682,664
Total Appropriations by Object	\$84,373,964	\$90,285,465	\$94,826,985	\$94,826,985	\$95,663,932

**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 September 30, 2014

Appropriations by Function	2012-2013 Actual	2013-2014 Unaudited Actual	2014-2015 Original Budget	2014-2015 Amended Budget	2014-2015 Projected Actual
Instruction	\$248,225,305	\$255,585,868	\$260,841,161	\$260,841,161	\$260,018,514
Pupil Personnel Services	\$20,270,560	\$21,355,213	\$21,815,269	\$21,815,269	\$21,830,565
Instructional Media Services	\$4,030,758	\$3,195,671	\$3,289,515	\$3,289,515	\$3,489,685
Instruction and Curriculum Dev	\$2,446,669	\$2,763,318	\$2,767,848	\$2,767,848	\$2,799,420
Instructional Staff Training	\$1,253,536	\$1,156,950	\$1,207,874	\$1,207,874	\$1,237,253
Instruction Related Technology	\$3,009,685	\$2,988,524	\$3,052,906	\$3,052,906	\$3,155,510
Board of Education	\$554,705	\$1,024,719	\$621,797	\$621,797	\$621,797
Legal Services	\$261,577	\$257,247	\$258,299	\$258,299	\$287,060
General Administration	\$1,469,372	\$1,494,835	\$1,553,038	\$1,553,038	\$1,344,055
School Administration	\$16,239,544	\$17,289,520	\$18,044,129	\$18,044,129	\$17,893,404
Facilities Acquisition & Construction	\$18,259	\$116,289	\$23,794	\$23,794	\$23,794
Fiscal Services	\$1,828,780	\$1,937,354	\$1,954,090	\$1,954,090	\$1,880,530
Food Services	\$90,886	\$68,057	\$69,524	\$69,524	\$75,752
Central Services	\$5,342,605	\$5,725,772	\$5,985,123	\$5,985,123	\$5,824,599
Pupil Transportation	\$15,882,425	\$16,843,948	\$17,321,818	\$17,321,818	\$17,307,915
Operation of Plant	\$33,599,632	\$34,373,939	\$35,294,458	\$35,294,458	\$35,809,885
Maintenance of Plant	\$13,852,284	\$14,590,716	\$14,757,044	\$14,757,044	\$13,236,534
Administrative Technology Services	\$3,121,000	\$3,652,816	\$3,856,509	\$3,856,509	\$3,570,520
Community Services	\$1,809,820	\$2,739,056	\$2,798,063	\$2,798,063	\$4,313,934
Transfers to Other Funds	\$930,590	\$550,279	\$550,279	\$550,279	\$550,279
Total	\$374,237,991	\$387,710,088	\$396,062,538	\$396,062,538	\$395,271,005



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.