

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 February 28, 2015

Executive Summary

The General Fund has been updated based upon the results of operations through February 28, 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 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 February 28, 2015. The change in transfers-in is estimated at this time to increase based upon results of operations as of February 28, 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 February 28, 2015. In summary, the ending gross fund balance as of June 30, 2015, is estimated to decrease by \$4,000,419. 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 \$34,859,127 or 8.68% 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 February 28, 2015 it is estimated R.O.T.C. and Medicaid reimbursements will increase.	\$2,249
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.	\$1,525,857
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 February 28, 2015.	\$3,176,319
Net Increase in Revenues	\$4,704,425
Transfers in from Capital – The increase is based upon results of operations through February 28, 2015	\$496,812
Total Increase in Revenues and Transfer in from Capital	\$5,201,237

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 February 28, 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.	\$4,819,390
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.	\$1,302,322
Purchased Services District – Based on results of operations through February 28, 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.	\$1,008,936
Purchased Services Charter Schools – Charter school enrollment is below the original amount budgeted.	(\$20,015)
Energy Services – Based on results of operations through February 28, 2014, it is estimated energy services will decrease below the original budget.	(\$1,067,056)
Materials and Supplies – Based on results of operations through February 28, 2015, it is estimated the expenditures for consumable supplies will be less than originally budgeted.	(\$80,658)
Capital Outlay – Based on results of operations through February 28, 2015, it is estimated schools will use less of their capital allocation than originally budgeted.	(\$113,931)
Other Expenses – Based on results of operations through February 28, 2015, it is estimated schools and departments will use less than originally budgeted.	(\$110,784)
Net Increase in Appropriations by Object	\$5,738,204

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 February 28, 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	\$5,201,237
Less the Increase in Estimated Appropriations for 2014-2015	(\$5,738,204)
Estimated Ending Gross Fund Balance as of June 30, 2015	\$46,882,845

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	\$34,859,127
Percentage of Unassigned Fund balance as a percentage of total appropriations	8.68%

**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	\$2,291,048
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	\$295,523,073
Total Revenues	\$343,410,228	\$363,277,757	\$372,366,034	\$377,397,121	\$377,070,459
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	\$397,800,322
Appropriations					
Salaries	\$226,889,005	\$228,994,008	\$230,384,742	\$234,718,455	\$235,204,132
Employee Benefits	\$62,044,435	\$67,880,335	\$70,300,531	\$71,220,178	\$71,602,852
Purchased Services - District	\$22,635,479	\$22,535,345	\$22,058,029	\$23,576,947	\$23,066,965
Purchased Services - Charter schools	\$38,751,502	\$43,614,958	\$47,404,942	\$47,283,243	\$47,384,927
Energy Services	\$10,738,406	\$11,804,557	\$11,914,886	\$11,427,768	\$10,847,830
Materials and Supplies	\$9,789,786	\$9,715,608	\$10,784,131	\$10,750,401	\$10,703,473
Capital Outlay	\$1,804,583	\$1,982,333	\$1,982,333	\$1,996,702	\$1,868,402
Other Expenses	\$654,205	\$632,664	\$682,664	\$684,331	\$571,880
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	\$401,800,741
Excess (Deficiency) of Revenues and Transfers Over Expenditures	(\$10,518,565)	(\$2,597,489)	(\$3,463,452)	(\$4,081,321)	(\$4,000,419)
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	\$46,882,845
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	\$34,859,127
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	\$46,882,845

**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**

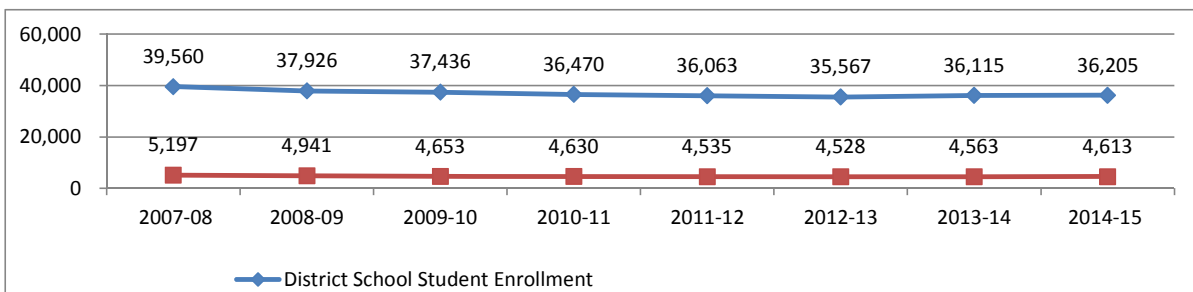
Account Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Original Budget	2014-2015 Amended Budget	2014-2015 Projected Actual
Federal Direct					
ROTC / PELL / SEOG	\$337,299	\$343,627	\$350,500	\$366,866	\$352,749
Medicaid Reimbursement	\$1,928,379	\$1,900,293	\$1,938,298	\$1,938,298	\$1,938,298
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	\$2,232,873
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	\$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	\$377,070,459

**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	\$138,536,929
Teacher Aides & Para Aides	\$11,184,528	\$11,796,024	\$11,980,516	\$11,980,557	\$11,948,231
Guidance Counselors	\$5,587,594	\$5,717,049	\$5,687,519	\$6,041,824	\$6,029,359
Media Specialists	\$842,686	\$0		\$0	
Psychologists and Social Workers	\$2,129,935	\$2,145,346	\$2,074,072	\$2,111,710	\$2,071,007
After School Childcare Staff	\$823,603	\$910,758	\$910,758	\$1,129,157	\$1,054,294
Part Time Adult Teaching Staff	\$1,441,972	\$1,392,251	\$1,392,251	\$1,455,144	\$1,451,239
Extra Duty Days	\$562,630	\$525,376	\$530,630	\$580,325	\$595,750
Longevity (Classified & Instructional)	\$6,929,360	\$7,328,737	\$7,435,162	\$7,997,680	\$8,362,210
Substitutes-Classified	\$2,346,648	\$2,530,349	\$2,530,349	\$2,635,582	\$2,761,913
Supplements	\$2,868,514	\$2,623,683	\$2,623,683	\$2,636,027	\$2,694,059
Temporary/P.T.Hourly	\$889,007	\$792,722	\$792,722	\$961,667	\$917,252
Terminal Leave Pay	\$1,818,720	\$2,301,102	\$2,301,102	\$2,311,787	\$2,511,088
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	\$180,599,412
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	\$6,939,223
Bus Aides	\$846,219	\$862,287	\$862,287	\$905,746	\$888,073
Bus Drivers	\$5,351,549	\$5,399,502	\$5,339,948	\$5,380,181	\$5,362,937
Custodians	\$7,582,111	\$7,889,443	\$7,938,350	\$7,764,428	\$7,782,913
Data Processing Pers.	\$3,227,316	\$3,568,482	\$3,529,354	\$3,902,111	\$3,929,931
District & School Secretarial	\$9,186,135	\$9,433,640	\$9,656,339	\$9,597,483	\$9,579,871
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	\$2,120,683
Maint. /Mechanics/Delivery	\$6,309,325	\$6,431,037	\$6,431,037	\$6,510,878	\$6,506,410
Total Educational Support Pers.	\$41,314,204	\$42,729,285	\$42,801,522	\$43,438,035	\$43,171,496
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	\$4,452,176
Asst Superintendents	\$285,694	\$294,980	\$325,673	\$344,425	\$368,256
Directors & Executive Directors	\$1,843,668	\$1,828,226	\$1,759,136	\$1,759,136	\$1,769,636
Principals	\$4,310,352	\$4,474,008	\$4,445,328	\$4,445,328	\$4,434,183
Total Administrative Pers.	\$10,998,186	\$11,336,842	\$11,759,843	\$11,343,207	\$11,433,224
Grand Total	\$226,889,007	\$228,994,008	\$230,384,742	\$234,718,455	\$235,204,132

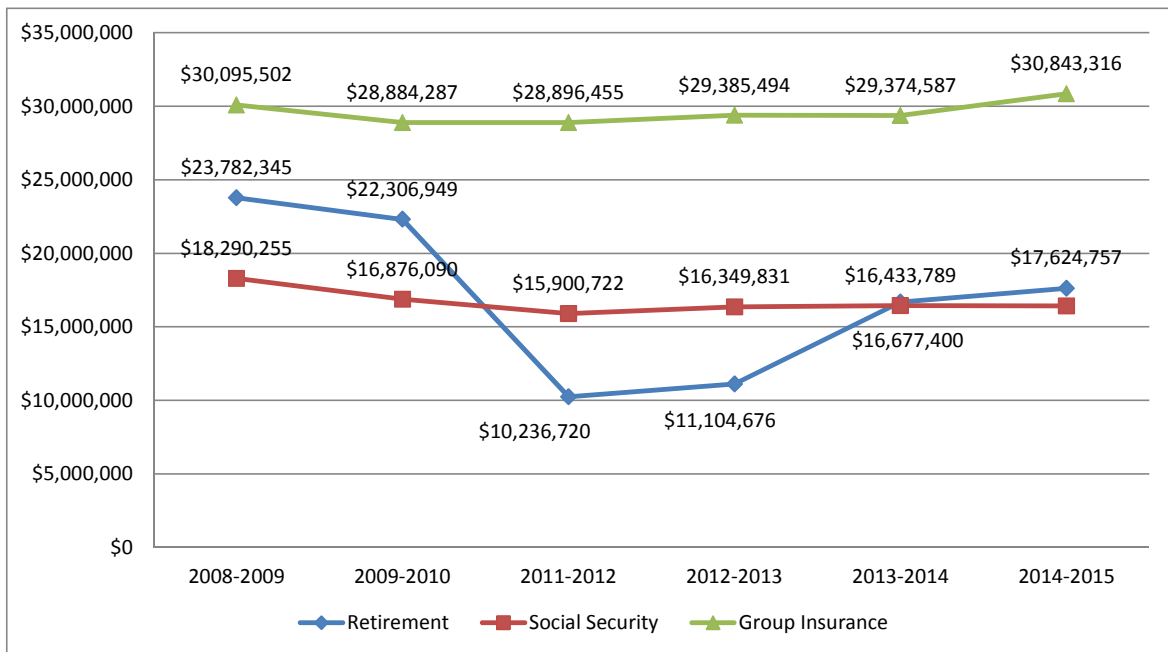
**The School Board of Sarasota County, Florida
General Fund**

**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	\$17,865,385
Social Security	\$16,349,831	\$16,433,789	\$16,419,779	\$16,812,867	\$16,899,592
Group Insurance	\$29,385,494	\$29,374,587	\$30,843,316	\$31,211,838	\$31,471,425
Cafeteria Plan, Group Life, Disability Dental/Vision Insurance	\$2,002,923	\$2,112,049	\$2,142,993	\$2,115,767	\$2,132,115
Employee Assistance Programs including unemployment compensation	\$355,599	\$441,317	\$432,490	\$405,661	\$388,515
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	\$2,327,913
Total	\$62,044,434	\$67,880,335	\$70,300,531	\$71,220,178	\$71,602,852

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

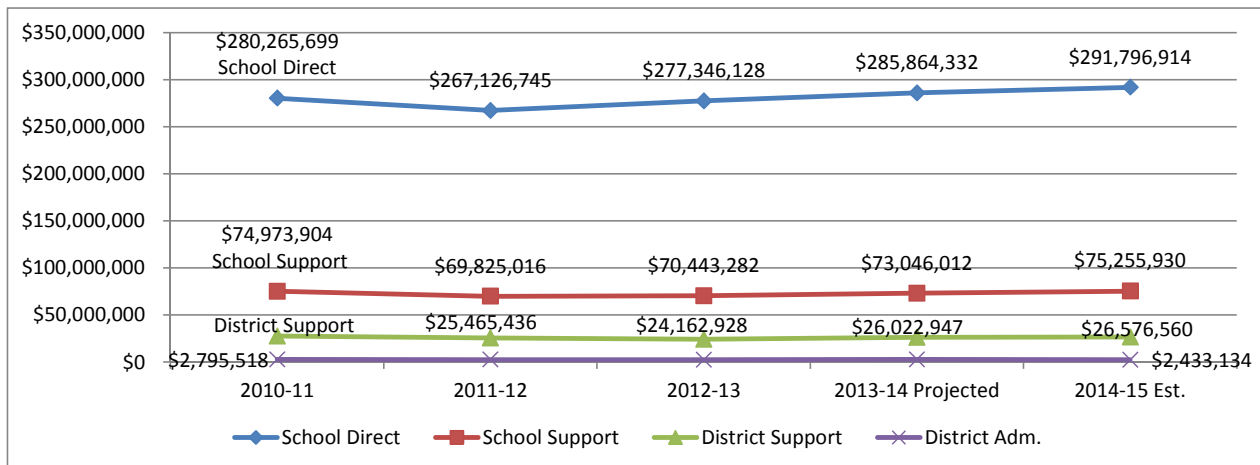
Appropriations by Object	2012-2013 Actual	2013-2014 Actual	2014-2015 Original Budget	2014-2015 Amended Budget	2014-2015 Projected Actual
Purchased Services					
Professional Services	\$4,050,742	\$3,709,134	\$3,631,818	\$4,018,967	\$4,234,865
Charter School Payments	\$38,751,502	\$43,614,958	\$47,404,942	\$47,283,243	\$47,384,927
Second Chance School Payments	\$1,063,620	\$1,041,693	\$1,041,693	\$1,006,308	\$1,007,777
Virtual School Payments	\$329,748	\$273,760	\$273,760	\$273,760	\$273,760
Physical Exams	\$20,789	\$20,622	\$20,622	\$18,170	\$18,610
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	\$298,776
In County Travel	\$185,518	\$183,604	\$183,604	\$215,237	\$193,238
Out of County Travel	\$285,539	\$300,344	\$300,344	\$274,123	\$285,249
Repairs And Maintenance	\$3,763,574	\$3,975,370	\$3,975,370	\$3,543,967	\$3,525,346
Rentals and Software Licensing	\$3,660,381	\$3,462,224	\$3,462,224	\$4,141,220	\$4,441,412
Postage	\$217,798	\$260,078	\$260,078	\$271,565	\$295,619
Telephone	\$569,691	\$474,934	\$474,934	\$527,040	\$544,535
Cell Phones	\$152,978	\$159,751	\$159,751	\$104,452	\$150,038
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	\$1,212,181
Utilities - Garbage	\$403,308	\$341,609	\$341,609	\$312,396	\$294,462
Other Purchased Services	\$2,040,899	\$2,210,665	\$2,210,665	\$3,049,046	\$2,077,332
Total Purchased Services	\$61,386,982	\$66,150,303	\$69,462,971	\$70,860,190	\$70,451,892
Energy Services					
Natural & Bottled Gas	\$146,498	\$104,794	\$104,794	\$73,081	\$62,237
Electric	\$7,899,486	\$8,022,145	\$8,022,145	\$8,385,349	\$7,902,829
Gasoline /Diesel Fuel	\$2,692,423	\$3,677,617	\$3,787,946	\$2,969,338	\$2,882,764
Total Energy Services	\$10,738,407	\$11,804,557	\$11,914,886	\$11,427,768	\$10,847,830
Materials and Supplies					
Consumable Supplies	\$5,972,791	\$6,740,458	\$6,740,458	\$6,724,317	\$6,733,023
State Textbooks	\$2,688,804	\$1,782,265	\$2,850,788	\$2,888,430	\$2,890,567
Discretionary Instr. Materials	\$567,388	\$571,588	\$571,588	\$583,418	\$508,513
Periodicals & Newspapers	\$26,212	\$55,089	\$55,089	\$70,894	\$70,238
Oil & Grease	\$41,376	\$48,621	\$48,621	\$54,802	\$53,003
Repair Parts/Tires & Tubes	\$413,198	\$504,992	\$504,992	\$422,202	\$441,450
Other Materials & Supplies	\$80,018	\$12,595	\$12,595	\$6,338	\$6,678
Total Materials & Supplies	\$9,789,787	\$9,715,608	\$10,784,131	\$10,750,401	\$10,703,473
Capital Outlay					
New Library Books	\$153,948	\$68,706	\$68,706	\$97,077	\$110,610
Audio Visual - Not Capitalized	\$16,857	\$10,221	\$10,221	\$3,188	\$2,987
Equipment & Furniture	\$1,010,408	\$1,108,073	\$1,108,073	\$1,056,563	\$1,064,061
Computers / Technology Tools	\$309,287	\$480,228	\$480,228	\$480,228	\$361,205
Motor Vehicles		\$41,659	\$41,659	\$41,659	\$0
Remodeling & Renovations	\$174,848	\$253,480	\$253,480	\$253,480	\$266,571
Software -Not Capitalized	\$139,235	\$19,966	\$19,966	\$64,507	\$62,968
Total Capital Outlay	\$1,804,583	\$1,982,333	\$1,982,333	\$1,996,702	\$1,868,402
Other Expenses					
Dues and Fees	\$600,147	\$592,143	\$642,143	\$642,143	\$548,121
Judgments		\$0		\$0	
Miscellaneous Expense	\$31,545	\$33,212	\$33,212	\$34,879	\$16,450
Field Trips	\$22,513	\$7,309	\$7,309	\$7,309	\$7,309
Total Other Expenses	\$654,205	\$632,664	\$682,664	\$684,331	\$571,880
Total Appropriations by Object	\$84,373,964	\$90,285,465	\$94,826,985	\$95,719,392	\$94,443,477

**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	\$267,765,615
Pupil Personnel Services	\$20,270,560	\$21,355,213	\$21,815,269	\$22,678,641	\$22,572,290
Instructional Media Services	\$4,030,758	\$3,195,671	\$3,289,515	\$3,799,993	\$3,664,965
Instruction and Curriculum Dev	\$2,446,669	\$2,763,318	\$2,767,848	\$2,639,830	\$2,662,549
Instructional Staff Training	\$1,253,536	\$1,156,950	\$1,207,874	\$1,177,683	\$1,250,716
Instruction Related Technology	\$3,009,685	\$2,988,524	\$3,052,906	\$3,220,990	\$3,258,763
Board of Education	\$554,705	\$1,024,719	\$621,797	\$621,797	\$621,797
Legal Services	\$261,577	\$257,247	\$258,299	\$324,267	\$298,776
General Administration	\$1,469,372	\$1,494,835	\$1,553,038	\$1,792,505	\$1,748,413
School Administration	\$16,239,544	\$17,289,520	\$18,044,129	\$17,986,714	\$18,021,413
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	\$1,960,435
Food Services	\$90,886	\$68,057	\$69,524	\$72,981	\$66,574
Central Services	\$5,342,605	\$5,725,772	\$5,985,123	\$5,793,743	\$6,019,128
Pupil Transportation	\$15,882,425	\$16,843,948	\$17,321,818	\$15,772,701	\$15,582,168
Operation of Plant	\$33,599,632	\$34,373,939	\$35,294,458	\$33,931,135	\$33,198,507
Maintenance of Plant	\$13,852,284	\$14,590,716	\$14,757,044	\$14,360,364	\$14,575,744
Administrative Technology Services	\$3,121,000	\$3,652,816	\$3,856,509	\$4,172,323	\$3,944,927
Community Services	\$1,809,820	\$2,739,056	\$2,798,063	\$4,259,890	\$4,013,886
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	\$401,800,741



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.