

## 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 November 30, 2014

#### Executive Summary

The General Fund has been updated based upon the results of operations through November 31, 2014. The revenue changes are based upon updating the Food Service indirect cost reimbursement to the General Fund and reflecting anticipated revenue increases in Medicaid reimbursement and R.O.T.C. No other changes in revenues are estimated at this time; due to the October FTE student count has not yet been released. No change in transfers-in is estimated at this time. Appropriations have been adjusted to reflect the negotiated salary settlement and estimated appropriations based upon results of operations through November 30, 2014. In summary, the ending gross fund balance as of June 30, 2015, is estimated to decrease by \$4,721,207. 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 \$34,138,338 or 8.56% 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 Changes

Account Description	Amount of Increase (Decrease) from the Original Budget
<b>Federal Direct</b> – Based upon receipt of federal revenues through November 30, 2014 it is estimated R.O.T.C. and Medicaid reimbursements will increase.	\$63,599
<b>State</b> – No change	\$0
<b>Local</b> – <b>Have</b> updated the Food Service Fund Indirect cost to reflect the Food Service estimate of the amount to be remitted to the General Fund and have increase the amount to be received from other miscellaneous sources based upon results of operations through November 30, 2014.	\$1,632,823
<b>Net Increase in Revenues</b>	\$1,696,422

#### Estimated Appropriation Changes

Account Description	Amount of Increase (Decrease) from the Original Budget
<b>Salaries</b> – The cost of the estimated negotiated salary agreement is \$5,360,167 less the impact of the hiring freeze which is estimated to save \$3,291,318.	\$2,068,849
<b>Employee Benefits</b> – The majority of the increase is related to the negotiated salary increase .	\$295,338
<b>Purchased Services District</b> – Based on results of operations through November 30, 2014 it is estimated purchase services will increase above the original budget.	\$222,987
<b>Purchased Services Charter Schools</b> – Charter school enrollment is below the original amount budgeted.	(\$17,657)

**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 November 30, 2014**

**Estimated Appropriation Changes – continued**

<b>Account Description</b>	<b>Amount of Increase (Decrease) from the Original Budget</b>
<b>Energy Services</b> – Based on results of operations through November 30, 2014 it is estimated energy services will increase above the original budget.	\$524,447
<b>Materials and Supplies</b> – Based on results of operations through November 30, 2014, it is estimated the expenditures for consumable supplies will be less than originally budgeted.	(\$210,334)
<b>Capital Outlay</b> – Based on results of operations through November 30, 2014, it is estimated schools will use more of their capital allocation than originally budgeted.	\$64,156
<b>Other Expenses</b> – Based on results of operations through November 30, 2014, it is estimated schools and departments will use more than originally budgeted.	\$6,392
<b>Net Increase in Appropriations by Object</b>	\$2,954,178

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

<b>Account Description</b>	<b>Amount of Increase (Decrease) from the Original Budget</b>
Original Budgeted Ending Gross Fund Balance as of June 30, 2015, approved September 16, 2014	\$47,419,812
Increase in Estimated Revenues for 2014-2015	\$1,696,422
Less the Increase in Estimated Appropriations for 2014-2015	(\$2,954,178)
No change in the transfer in from Capital Funds.	\$0
Estimated Ending Gross Fund Balance as of June 30, 2015	\$46,162,056

**Estimated Unassigned Fund Balance Projected as of June 30, 2015**

<b>Account Description</b>	<b>Amount of Increase (Decrease) from the Original Budget</b>
Estimated Unassigned Fund Balance as of June 30, 2015	\$34,138,338
Percentage of Unassigned Fund balance as a percentage of total appropriations	8.56%

**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 November 30, 2014**

Account Description	2012-2013 Actual	2013-2014 Unaudited Actual	2014-2015 Original Budget	2014-2015 Amended Budget	2014-2015 Projected Actual
<b>Revenues and Transfers In from Other Funds</b>					
Federal Direct	\$2,265,678	\$2,243,920	\$2,288,798	\$2,288,798	\$2,352,397
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	\$293,979,577
<b>Total Revenues</b>	<b>\$343,410,228</b>	<b>\$363,277,757</b>	<b>\$372,366,034</b>	<b>\$372,366,034</b>	<b>\$374,062,456</b>
<b>Transfers In</b>					
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
<b>Total Transfers In</b>	<b>\$20,309,198</b>	<b>\$21,834,842</b>	<b>\$20,233,052</b>	<b>\$20,233,052</b>	<b>\$20,233,052</b>
<b>Total Revenues &amp; Transfers In</b>	<b>\$363,719,426</b>	<b>\$385,112,598</b>	<b>\$392,599,086</b>	<b>\$392,599,086</b>	<b>\$394,295,507</b>
<b>Appropriations</b>					
Salaries	\$226,889,005	\$228,994,009	\$230,384,742	\$230,384,742	\$232,453,591
Employee Benefits	\$62,044,435	\$67,880,335	\$70,300,531	\$70,300,531	\$70,595,869
Purchased Services - District	\$22,635,479	\$22,535,345	\$22,058,029	\$22,058,029	\$22,281,016
Purchased Services - Charter schools	\$38,751,502	\$43,614,958	\$47,404,942	\$47,404,942	\$47,387,283
Energy Services	\$10,738,406	\$11,804,557	\$11,914,886	\$11,914,886	\$12,439,333
Materials and Supplies	\$9,789,786	\$9,715,608	\$10,784,131	\$10,784,131	\$10,573,797
Capital Outlay	\$1,804,583	\$1,982,333	\$1,982,333	\$1,982,333	\$2,046,489
Other Expenses	\$654,205	\$632,664	\$682,664	\$682,664	\$689,056
Transfers Out	\$930,590	\$550,279	\$550,279	\$550,279	\$550,279
<b>Total Appropriations</b>	<b>\$374,237,991</b>	<b>\$387,710,088</b>	<b>\$396,062,537</b>	<b>\$396,062,537</b>	<b>\$399,016,715</b>
Excess (Deficiency) of Revenues and Transfers Over Expenditures	(\$10,518,565)	(\$2,597,490)	(\$3,463,452)	(\$3,463,452)	(\$4,721,207)
<b>Fund Balance</b>					
Beginning Gross Fund Balance	\$63,999,318	\$53,480,753	\$50,883,263	\$50,883,263	\$50,883,263
Adj to Fund Balance					
<b>Ending Gross Fund Balance</b>	<b>\$53,480,753</b>	<b>\$50,883,263</b>	<b>\$47,419,811</b>	<b>\$47,419,811</b>	<b>\$46,162,056</b>
<b>Composition of Ending Gross Fund Balance</b>					
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	\$35,396,093	\$35,396,093	\$34,138,338
Unassigned - Amount beyond assigned 10%	\$4,163,763				
<b>Total Ending Gross Fund Balance</b>	<b>\$53,480,753</b>	<b>\$50,883,263</b>	<b>\$47,419,811</b>	<b>\$47,419,811</b>	<b>\$46,162,056</b>

**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 November 30, 2014**

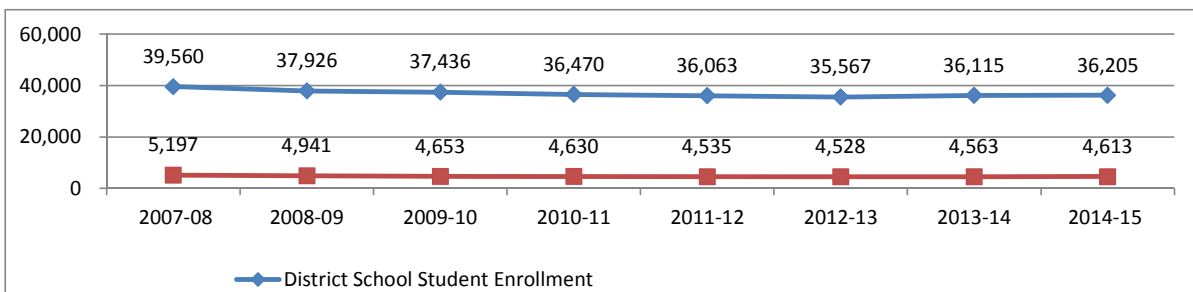
Account Description	2012-2013 Actual	2013-2014 Unaudited Actual	2014-2015 Original Budget	2014-2015 Amended Budget	2014-2015 Projected Actual
<b>Federal Direct</b>					
ROTC / PELL / SEOG	\$337,299	\$343,627	\$350,500	\$350,500	\$373,441
Medicaid Reimbursement	\$1,928,379	\$1,900,293	\$1,938,298	\$1,938,298	\$1,978,956
<b>Total Federal Direct</b>	<b>\$2,265,678</b>	<b>\$2,243,920</b>	<b>\$2,288,798</b>	<b>\$2,288,798</b>	<b>\$2,352,397</b>
<b>State</b>					
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
ESE Scholarships	(\$2,707,672)	(\$2,649,122)	(\$2,668,694)	(\$2,668,694)	(\$2,668,694)
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
<b>Total State</b>	<b>\$76,425,715</b>	<b>\$76,681,392</b>	<b>\$77,730,482</b>	<b>\$77,730,482</b>	<b>\$77,730,482</b>
<b>Local</b>					
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	\$377,733
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	\$5,751,814
<b>Total Local</b>	<b>\$264,718,835</b>	<b>\$284,352,444</b>	<b>\$292,346,754</b>	<b>\$292,346,754</b>	<b>\$293,979,577</b>
<b>Total Revenues</b>	<b>\$343,410,227</b>	<b>\$363,277,757</b>	<b>\$372,366,034</b>	<b>\$372,366,034</b>	<b>\$374,062,456</b>

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

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

**Based Upon Results of Operations through November 30, 2014**

Classification	Actual 2012-2013 Filled	2013-2014 Actual Filled	2014-2015 Original Budget	2014-2015 Amended Budget	2014-2015 Actual Filled
<b>Instructional Personnel</b>					
<b>provision of direct instructional services to students. This also includes personnel whose functions provide support in the learning process of students."</b>					
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
<b>Total Instructional Personnel</b>	<b>2,984.4</b>	<b>3,041.1</b>	<b>3,177.1</b>	<b>3,176.8</b>	<b>3,074.2</b>
<b>Educational Support Personnel</b>					
<b>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."</b>					
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
<b>Total Educational Support Pers.</b>	<b>1,216.1</b>	<b>1,222.7</b>	<b>1,323.0</b>	<b>1,324.2</b>	<b>1,214.2</b>
<b>Administrative Personnel</b>					
<b>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</b>					
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
<b>Total Administrative Pers.</b>	<b>112.2</b>	<b>109.2</b>	<b>113.3</b>	<b>109.9</b>	<b>108.9</b>
<b>Grand Total</b>	<b>4,312.7</b>	<b>4,373.0</b>	<b>4,613.3</b>	<b>4,610.9</b>	<b>4,397.3</b>



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

**Comparison of Salaries**

**2012-2013 through 2014-2015**

**Based Upon Results of Operations through November 30, 2014**

Classification	2012-2013 Actual	2013-2014 Unaudited Actual	2014-2015 Original Budget	2014-2015 Amended Budget	2014-2015 Projected Actual
<b>Instructional Personnel</b>					
<b>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</b>					
Teachers	\$131,860,913	\$135,373,232	\$136,073,361	\$136,073,361	\$133,851,133
Teacher Aides & Para Aides	\$11,184,528	\$11,796,024	\$11,980,516	\$11,980,516	\$11,622,368
Guidance Counselors	\$5,587,594	\$5,717,049	\$5,687,519	\$5,687,519	\$5,888,092
Media Specialists	\$842,686	\$0		\$0	
Psychologists and Social Workers	\$2,129,935	\$2,145,346	\$2,074,072	\$2,074,072	\$2,064,656
After School Childcare Staff	\$823,603	\$910,758	\$910,758	\$910,758	\$1,099,293
Part Time Adult Teaching Staff	\$1,441,972	\$1,392,251	\$1,392,251	\$1,392,251	\$1,414,542
Extra Duty Days	\$562,630	\$525,376	\$530,630	\$530,630	\$562,016
Longevity (Classified & Instructional)	\$6,929,360	\$7,328,737	\$7,435,162	\$7,435,162	\$7,490,142
Substitutes-Classified	\$2,346,648	\$2,530,349	\$2,530,349	\$2,530,349	\$2,462,701
Supplements	\$2,868,514	\$2,623,683	\$2,623,683	\$2,623,683	\$2,763,664
Temporary/P.T.Hourly	\$889,007	\$792,722	\$792,722	\$792,722	\$913,739
Terminal Leave Pay	\$1,818,720	\$2,301,102	\$2,301,102	\$2,301,102	\$2,309,825
One Time Payments	\$5,290,507	\$1,491,253	\$1,491,253	\$1,491,253	\$6,851,420
<b>Total Instructional Personnel</b>	<b>\$174,576,617</b>	<b>\$174,927,882</b>	<b>\$175,823,378</b>	<b>\$175,823,378</b>	<b>\$179,293,591</b>
<b>Educational Support Personnel</b>					
<b>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."</b>					
Coord./Managers/Supv./Specialists	\$6,586,965	\$6,755,414	\$6,697,597	\$6,697,597	\$6,734,473
Bus Aides	\$846,219	\$862,287	\$862,287	\$862,287	\$858,927
Bus Drivers	\$5,351,549	\$5,399,502	\$5,339,948	\$5,339,948	\$5,090,475
Custodians	\$7,582,111	\$7,889,443	\$7,938,350	\$7,938,350	\$7,569,595
Data Processing Pers.	\$3,227,316	\$3,568,482	\$3,529,354	\$3,529,354	\$3,827,377
District & School Secretarial	\$9,186,135	\$9,433,640	\$9,656,339	\$9,656,339	\$9,309,069
Extra Duty Days	\$100,726	\$70,258	\$73,771	\$73,771	\$62,253
Longevity (Classified & Instructional)	\$2,123,858	\$2,319,224	\$2,272,839	\$2,272,839	\$2,331,409
Maint. /Mechanics/Delivery	\$6,309,325	\$6,431,037	\$6,431,037	\$6,431,037	\$6,395,226
<b>Total Educational Support Pers.</b>	<b>\$41,314,204</b>	<b>\$42,729,285</b>	<b>\$42,801,522</b>	<b>\$42,801,522</b>	<b>\$42,178,805</b>
<b>Administrative Personnel</b>					
<b>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."</b>					
School Board Members	\$186,000	\$185,188	\$193,125	\$193,125	\$185,831
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	\$4,258,537
Asst Superintendents	\$285,694	\$294,980	\$325,673	\$325,673	\$336,013
Directors & Executive Directors	\$1,843,668	\$1,828,226	\$1,759,136	\$1,759,136	\$1,752,575
Principals	\$4,310,352	\$4,474,008	\$4,445,328	\$4,445,328	\$4,233,060
<b>Total Administrative Pers.</b>	<b>\$10,998,186</b>	<b>\$11,336,842</b>	<b>\$11,759,843</b>	<b>\$11,759,843</b>	<b>\$10,981,195</b>
<b>Grand Total</b>	<b>\$226,889,007</b>	<b>\$228,994,009</b>	<b>\$230,384,742</b>	<b>\$230,384,742</b>	<b>\$232,453,591</b>

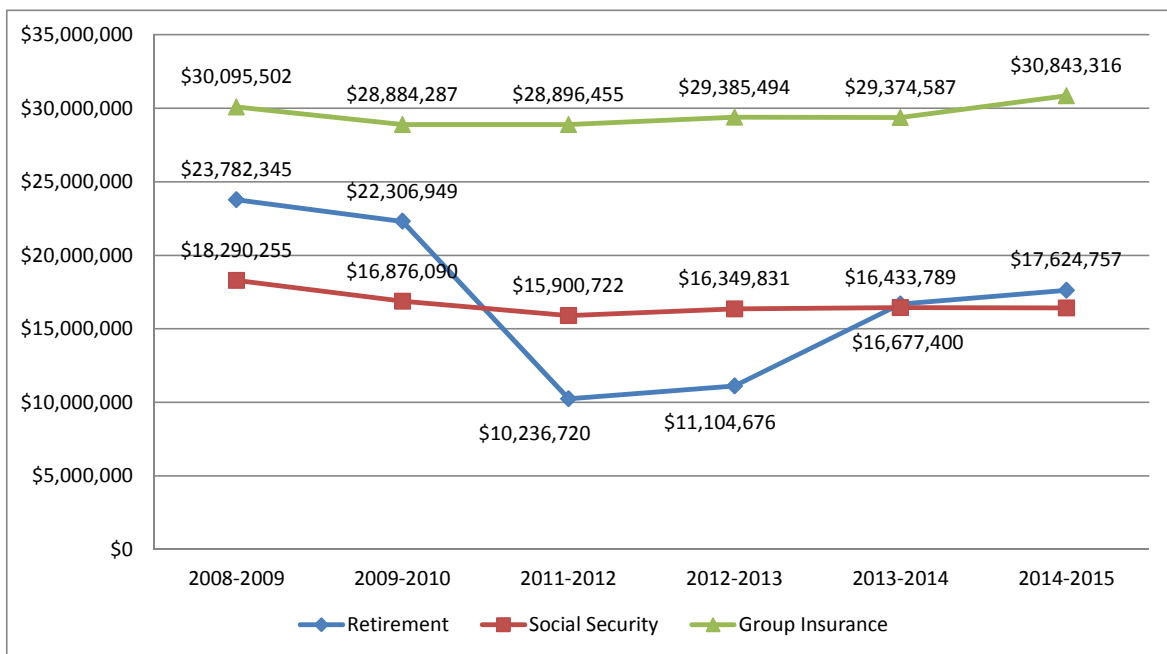
**The School Board of Sarasota County, Florida  
General Fund**

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

**Based Upon Results of Operations through November 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	\$17,599,889
Social Security	\$16,349,831	\$16,433,789	\$16,419,779	\$16,419,779	\$16,635,587
Group Insurance	\$29,385,494	\$29,374,587	\$30,843,316	\$30,843,316	\$31,031,951
Cafeteria Plan, Group Life, Disability Dental/Vision Insurance	\$2,002,923	\$2,112,049	\$2,142,993	\$2,142,993	\$2,102,384
Employee Assistance Programs including unemployment compensation	\$355,599	\$441,317	\$432,490	\$432,490	\$425,584
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	\$2,267,127
<b>Total</b>	<b>\$62,044,434</b>	<b>\$67,880,335</b>	<b>\$70,300,531</b>	<b>\$70,300,531</b>	<b>\$70,595,869</b>

**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 November 30, 2014**

Appropriations by Object	2012-2013 Actual	2013-2014 Unaudited Actual	2014-2015 Original Budget	2014-2015 Amended Budget	2014-2015 Projected Actual
<b>Purchased Services</b>					
Professional Services	\$4,050,742	\$3,709,134	\$3,631,818	\$3,631,818	\$3,733,557
Charter School Payments	\$38,751,502	\$43,614,958	\$47,404,942	\$47,404,942	\$47,387,283
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	\$442,019
In County Travel	\$185,518	\$183,604	\$183,604	\$183,604	\$220,074
Out of County Travel	\$285,539	\$300,344	\$300,344	\$300,344	\$224,149
Repairs And Maintenance	\$3,763,574	\$3,975,370	\$3,975,370	\$3,975,370	\$3,395,562
Rentals and Software Licensing	\$3,660,381	\$3,462,224	\$3,462,224	\$3,462,224	\$3,972,728
Postage	\$217,798	\$260,078	\$260,078	\$260,078	\$288,460
Telephone	\$569,691	\$474,934	\$474,934	\$474,934	\$591,013
Cell Phones	\$152,978	\$159,751	\$159,751	\$159,751	\$125,362
Fiber Optic Lines / Technology Hosting	\$941,179	\$956,286	\$956,286	\$956,286	\$878,180
Utilities - Water/Sewer	\$1,256,473	\$1,256,271	\$1,256,271	\$1,256,271	\$1,233,941
Utilities - Garbage	\$403,308	\$341,609	\$341,609	\$341,609	\$354,392
Other Purchased Services	\$2,040,899	\$2,210,665	\$2,210,665	\$2,210,665	\$2,244,082
<b>Total Purchased Services</b>	<b>\$61,386,982</b>	<b>\$66,150,303</b>	<b>\$69,462,971</b>	<b>\$69,462,971</b>	<b>\$69,668,299</b>
<b>Energy Services</b>					
Natural & Bottled Gas	\$146,498	\$104,794	\$104,794	\$104,794	\$71,152
Electric	\$7,899,486	\$8,022,145	\$8,022,145	\$8,022,145	\$8,212,874
Gasoline /Diesel Fuel	\$2,692,423	\$3,677,617	\$3,787,946	\$3,787,946	\$4,155,307
<b>Total Energy Services</b>	<b>\$10,738,407</b>	<b>\$11,804,557</b>	<b>\$11,914,886</b>	<b>\$11,914,886</b>	<b>\$12,439,333</b>
<b>Materials and Supplies</b>					
Consumable Supplies	\$5,972,791	\$6,740,458	\$6,740,458	\$6,740,458	\$6,215,988
State Textbooks	\$2,688,804	\$1,782,265	\$2,850,788	\$2,850,788	\$3,218,168
Discretionary Instr. Materials	\$567,388	\$571,588	\$571,588	\$571,588	\$516,646
Periodicals & Newspapers	\$26,212	\$55,089	\$55,089	\$55,089	\$70,828
Oil & Grease	\$41,376	\$48,621	\$48,621	\$48,621	\$51,526
Repair Parts/Tires & Tubes	\$413,198	\$504,992	\$504,992	\$504,992	\$494,987
Other Materials & Supplies	\$80,018	\$12,595	\$12,595	\$12,595	\$5,654
<b>Total Materials &amp; Supplies</b>	<b>\$9,789,787</b>	<b>\$9,715,608</b>	<b>\$10,784,131</b>	<b>\$10,784,131</b>	<b>\$10,573,797</b>
<b>Capital Outlay</b>					
New Library Books	\$153,948	\$68,706	\$68,706	\$68,706	\$64,839
Audio Visual - Not Capitalized	\$16,857	\$10,221	\$10,221	\$10,221	\$3,251
Equipment & Furniture	\$1,010,408	\$1,108,073	\$1,108,073	\$1,108,073	\$1,136,913
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	\$66,119
<b>Total Capital Outlay</b>	<b>\$1,804,583</b>	<b>\$1,982,333</b>	<b>\$1,982,333</b>	<b>\$1,982,333</b>	<b>\$2,046,489</b>
<b>Other Expenses</b>					
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	\$39,604
Field Trips	\$22,513	\$7,309	\$7,309	\$7,309	\$7,309
<b>Total Other Expenses</b>	<b>\$654,205</b>	<b>\$632,664</b>	<b>\$682,664</b>	<b>\$682,664</b>	<b>\$689,056</b>
<b>Total Appropriations by Object</b>	<b>\$84,373,964</b>	<b>\$90,285,465</b>	<b>\$94,826,985</b>	<b>\$94,826,985</b>	<b>\$95,416,975</b>

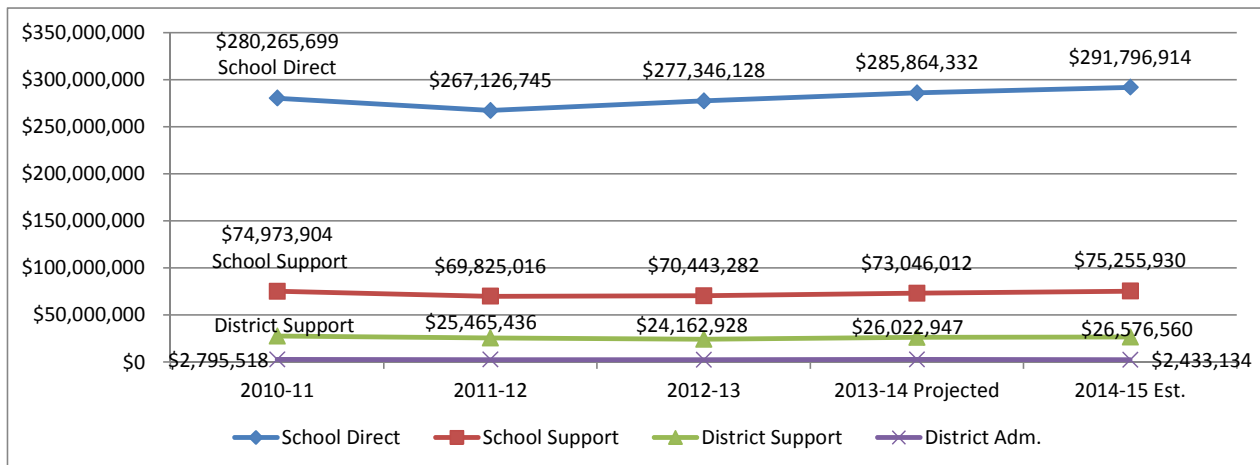


**The School Board of Sarasota County, Florida  
General Fund**

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

**Based Upon Results of Operations through November 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	\$266,626,605
Pupil Personnel Services	\$20,270,560	\$21,355,213	\$21,815,269	\$21,815,269	\$22,172,718
Instructional Media Services	\$4,030,758	\$3,195,671	\$3,289,515	\$3,289,515	\$3,819,198
Instruction and Curriculum Dev	\$2,446,669	\$2,763,318	\$2,767,848	\$2,767,848	\$2,553,827
Instructional Staff Training	\$1,253,536	\$1,156,950	\$1,207,874	\$1,207,874	\$1,188,122
Instruction Related Technology	\$3,009,685	\$2,988,524	\$3,052,906	\$3,052,906	\$3,161,840
Board of Education	\$554,705	\$1,024,719	\$621,797	\$621,797	\$621,797
Legal Services	\$261,577	\$257,247	\$258,299	\$258,299	\$258,299
General Administration	\$1,469,372	\$1,494,835	\$1,553,038	\$1,553,038	\$1,789,793
School Administration	\$16,239,544	\$17,289,520	\$18,044,129	\$18,044,129	\$17,398,003
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	\$1,933,229
Food Services	\$90,886	\$68,057	\$69,524	\$69,524	\$71,840
Central Services	\$5,342,605	\$5,725,772	\$5,985,123	\$5,985,123	\$5,670,339
Pupil Transportation	\$15,882,425	\$16,843,948	\$17,321,818	\$17,321,818	\$16,472,339
Operation of Plant	\$33,599,632	\$34,373,939	\$35,294,458	\$35,294,458	\$33,087,047
Maintenance of Plant	\$13,852,284	\$14,590,716	\$14,757,044	\$14,757,044	\$13,716,358
Administrative Technology Services	\$3,121,000	\$3,652,816	\$3,856,509	\$3,856,509	\$4,188,417
Community Services	\$1,809,820	\$2,739,056	\$2,798,063	\$2,798,063	\$3,712,870
Transfers to Other Funds	\$930,590	\$550,279	\$550,279	\$550,279	\$550,279
<b>Total</b>	<b>\$374,237,991</b>	<b>\$387,710,088</b>	<b>\$396,062,538</b>	<b>\$396,062,538</b>	<b>\$399,016,715</b>



<b>Definitions of Graph Categories</b>
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.