

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 October 31, 2014**

Executive Summary

The General Fund has been updated based upon the results of operations through October 31, 2014. The only revenue change is based upon updating the Food Service indirect cost reimbursement to the General Fund. 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 October 31, 2014. In summary, the ending gross fund balance as of June 30, 2015, is estimated to decrease by \$6,467,756. 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 \$32,391,789 or 8.12% 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
Federal Direct – No change	\$0
State – No change	\$0
Local – Have updated the Food Service Fund Indirect cost to reflect the Food Service estimate of the amount to be remitted to the General Fund.	\$78,946
Net Increase in Revenues	\$78,946

Estimated Appropriation Changes

Account Description	Amount of Increase (Decrease) from the Original Budget
Salaries – The cost of the estimated negotiated salary agreement is \$5,360,167 less the impact of the hiring freeze which is estimated to save \$2,414,545.	\$2,945,622
Employee Benefits – The majority of the increase is related to the negotiated salary increase.	\$215,704
Purchased Services District – Based on results of operations through October 31, 2014 it is estimated purchase services will decrease.	(\$96,208)
Purchased Services Charter Schools – Charter school enrollment is below the original amount budgeted.	(\$62,542)
Energy Services – The majority of the decrease is related to fuel costs declining.	(\$94,502)
Materials and Supplies – Based on results of operations through October 31, 2014, it is estimated the expenditures for consumable supplies will be more than originally budgeted.	\$139,158

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 October 31, 2014**

Estimated Appropriation Changes – continued

Account Description	Amount of Increase (Decrease) from the Original Budget
Capital Outlay – Based on results of operations through October 31, 2014, it is estimated schools will still use more of their capital allocation than originally budgeted.	\$60,023
Other Expenses – Based on results of operations through October 31, 2014, it is estimated schools and departments will use less than originally budgeted.	(\$24,004)
Net Increase in Appropriations by Object	\$3,083,251

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
Change in Estimated Revenues for 2014-2015	\$78,946
Less the Increase in Estimated Appropriations for 2014-2015	(\$3,083,251)
No change in the transfer in from Capital Funds.	\$0
Estimated Ending Gross Fund Balance as of June 30, 2015	\$44,415,507

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	\$32,391,789
Percentage of Unassigned Fund balance as a percentage of total appropriations	8.12%

**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 October 31, 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	\$292,425,699
Total Revenues	\$343,410,228	\$363,277,757	\$372,366,034	\$372,366,034	\$372,444,979
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	\$392,678,031
Appropriations					
Salaries	\$226,889,005	\$228,994,009	\$230,384,742	\$230,384,742	\$233,330,364
Employee Benefits	\$62,044,435	\$67,880,335	\$70,300,531	\$70,300,531	\$70,516,235
Purchased Services - District	\$22,635,479	\$22,535,345	\$22,058,029	\$22,058,029	\$21,961,821
Purchased Services - Charter schools	\$38,751,502	\$43,614,958	\$47,404,942	\$47,404,942	\$47,342,400
Energy Services	\$10,738,406	\$11,804,557	\$11,914,886	\$11,914,886	\$11,820,384
Materials and Supplies	\$9,789,786	\$9,715,608	\$10,784,131	\$10,784,131	\$10,923,289
Capital Outlay	\$1,804,583	\$1,982,333	\$1,982,333	\$1,982,333	\$2,042,356
Other Expenses	\$654,205	\$632,664	\$682,664	\$682,664	\$658,658
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	\$399,145,787
Excess (Deficiency) of Revenues and Transfers Over Expenditures	(\$10,518,565)	(\$2,597,490)	(\$3,463,452)	(\$3,463,452)	(\$6,467,756)
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	\$47,419,811	\$47,419,811	\$44,415,507
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	\$35,396,093	\$35,396,093	\$32,391,789
Unassigned - Amount beyond assigned 10%	\$4,163,763				
Total Ending Gross Fund Balance	\$53,480,753	\$50,883,263	\$47,419,811	\$47,419,811	\$44,415,507

**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 October 31, 2014**

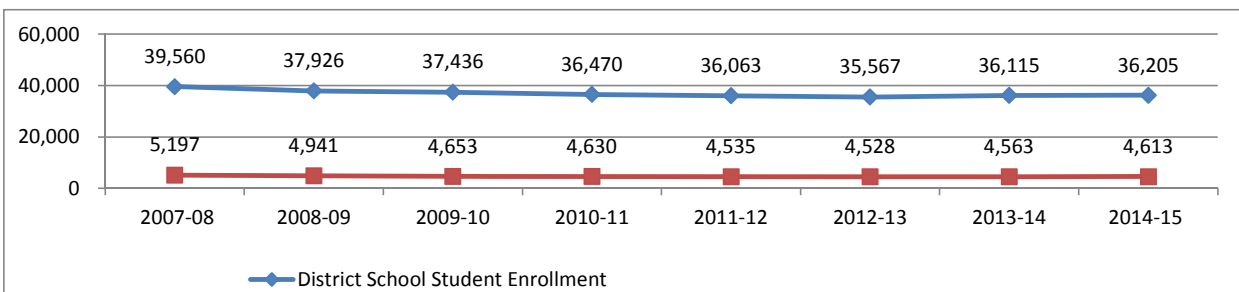
Account Description	2012-2013 Actual	2013-2014 Unaudited Actual	2014-2015 Original Budget	2014-2015 Amended Budget	2014-2015 Projected Actual
Federal Direct					
ROTC / PELL / SEOG	\$337,299	\$343,627	\$350,500	\$350,500	\$350,500
Medicaid Reimbursement	\$1,928,379	\$1,900,293	\$1,938,298	\$1,938,298	\$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
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
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	\$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	\$4,197,937
Total Local	\$264,718,835	\$284,352,444	\$292,346,754	\$292,346,754	\$292,425,699
Total Revenues	\$343,410,227	\$363,277,757	\$372,366,034	\$372,366,034	\$372,444,979

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

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

Based Upon Results of Operations through October 31, 2014

Classification	Actual 2012-2013 Filled	2013-2014 Actual Filled	2014-2015 Original Budget	2014-2015 Amended Budget	2014-2015 Actual Filled
Instructional Personnel					
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 October 31, 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 in the					
of direct instructional services to students. This also includes personnel whose functions provide support in the					
Teachers	\$131,860,913	\$135,373,232	\$136,073,361	\$136,073,361	\$134,458,298
Teacher Aides & Para Aides	\$11,184,528	\$11,796,024	\$11,980,516	\$11,980,516	\$11,689,987
Guidance Counselors	\$5,587,594	\$5,717,049	\$5,687,519	\$5,687,519	\$5,923,852
Media Specialists	\$842,686	\$0		\$0	
Psychologists and Social Workers	\$2,129,935	\$2,145,346	\$2,074,072	\$2,074,072	\$2,073,833
After School Childcare Staff	\$823,603	\$910,758	\$910,758	\$910,758	\$980,178
Part Time Adult Teaching Staff	\$1,441,972	\$1,392,251	\$1,392,251	\$1,392,251	\$1,432,647
Extra Duty Days	\$562,630	\$525,376	\$530,630	\$530,630	\$536,858
Longevity (Classified & Instructional)	\$6,929,360	\$7,328,737	\$7,435,162	\$7,435,162	\$7,516,265
Substitutes-Classified	\$2,346,648	\$2,530,349	\$2,530,349	\$2,530,349	\$2,404,232
Supplements	\$2,868,514	\$2,623,683	\$2,623,683	\$2,623,683	\$2,895,478
Temporary/P.T.Hourly	\$889,007	\$792,722	\$792,722	\$792,722	\$892,833
Terminal Leave Pay	\$1,818,720	\$2,301,102	\$2,301,102	\$2,301,102	\$2,345,143
One Time Payments	\$5,290,507	\$1,491,253	\$1,491,253	\$1,491,253	\$6,851,420
Total Instructional Personnel	\$174,576,617	\$174,927,882	\$175,823,378	\$175,823,378	\$180,001,023
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	\$6,761,781
Bus Aides	\$846,219	\$862,287	\$862,287	\$862,287	\$877,618
Bus Drivers	\$5,351,549	\$5,399,502	\$5,339,948	\$5,339,948	\$5,172,135
Custodians	\$7,582,111	\$7,889,443	\$7,938,350	\$7,938,350	\$7,543,344
Data Processing Pers.	\$3,227,316	\$3,568,482	\$3,529,354	\$3,529,354	\$3,832,399
District & School Secretarial	\$9,186,135	\$9,433,640	\$9,656,339	\$9,656,339	\$9,384,675
Extra Duty Days	\$100,726	\$70,258	\$73,771	\$73,771	\$63,045
Longevity (Classified & Instructional)	\$2,123,858	\$2,319,224	\$2,272,839	\$2,272,839	\$2,360,440
Maint. /Mechanics/Delivery	\$6,309,325	\$6,431,037	\$6,431,037	\$6,431,037	\$6,384,202
Total Educational Support Pers.	\$41,314,204	\$42,729,285	\$42,801,522	\$42,801,522	\$42,379,639
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	\$185,832
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	\$4,233,343
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	\$1,788,501
Principals	\$4,310,352	\$4,474,008	\$4,445,328	\$4,445,328	\$4,190,836
Total Administrative Pers.	\$10,998,186	\$11,336,842	\$11,759,843	\$11,759,843	\$10,949,703
Grand Total	\$226,889,007	\$228,994,009	\$230,384,742	\$230,384,742	\$233,330,364

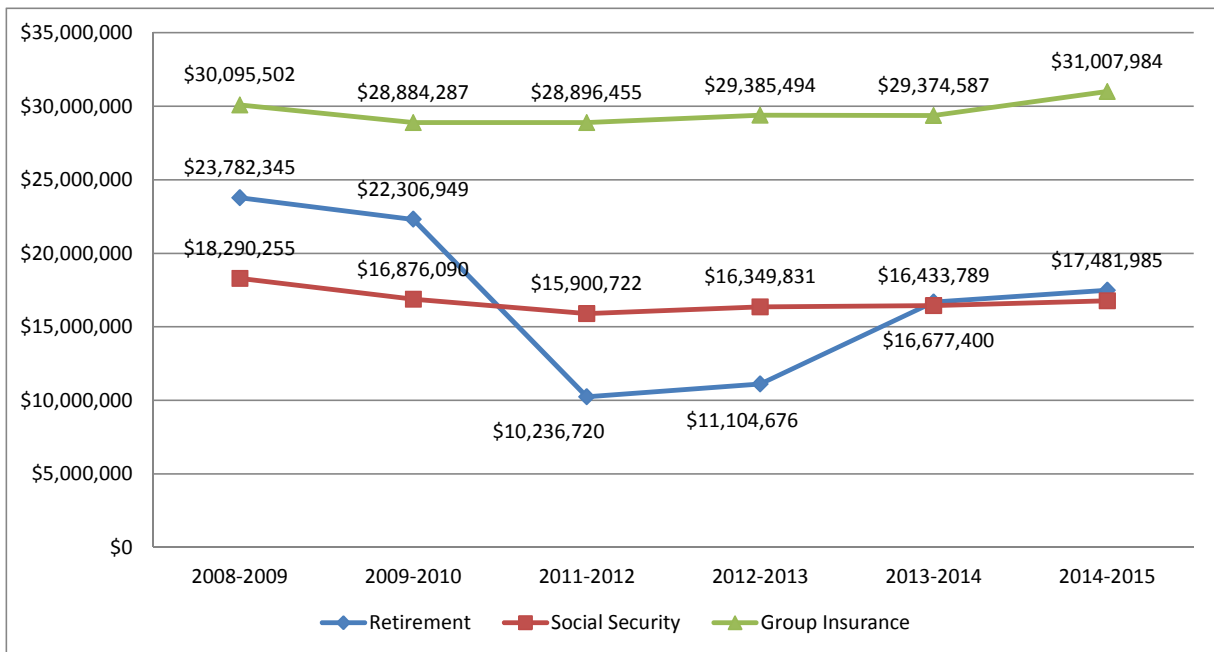
**The School Board of Sarasota County, Florida
General Fund**

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

Based Upon Results of Operations through October 31, 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	\$17,481,985
Social Security	\$16,349,831	\$16,433,789	\$16,419,779	\$16,419,779	\$16,765,520
Group Insurance	\$29,385,494	\$29,374,587	\$30,843,316	\$30,843,316	\$31,007,984
Cafeteria Plan, Group Life, Disability Dental/Vision Insurance	\$2,002,923	\$2,112,049	\$2,142,993	\$2,142,993	\$2,107,579
Employee Assistance Programs including unemployment compensation	\$355,599	\$441,317	\$432,490	\$432,490	\$343,009
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	\$2,276,811
Total	\$62,044,434	\$67,880,335	\$70,300,531	\$70,300,531	\$70,516,235

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 October 31, 2014**

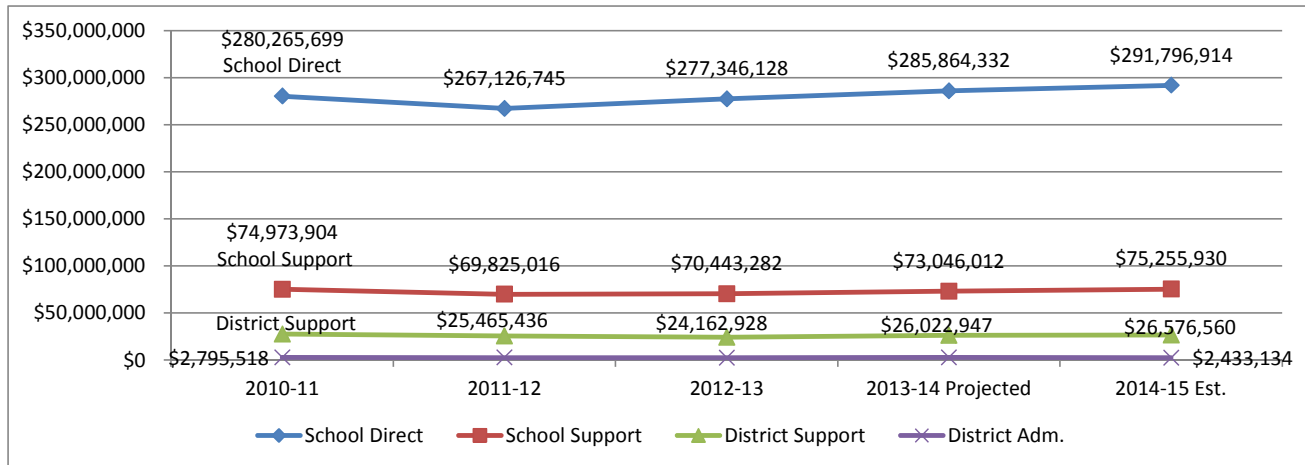
Appropriations by Object	2012-2013 Actual	2013-2014 Unaudited Actual	2014-2015 Original Budget	2014-2015 Amended Budget	2014-2015 Projected Actual
Purchased Services					
Professional Services	\$4,050,742	\$3,709,134	\$3,631,818	\$3,631,818	\$4,012,523
Charter School Payments	\$38,751,502	\$43,614,958	\$47,404,942	\$47,404,942	\$47,342,400
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	\$339,677
In County Travel	\$185,518	\$183,604	\$183,604	\$183,604	\$212,044
Out of County Travel	\$285,539	\$300,344	\$300,344	\$300,344	\$238,440
Repairs And Maintenance	\$3,763,574	\$3,975,370	\$3,975,370	\$3,975,370	\$3,125,427
Rentals and Software Licensing	\$3,660,381	\$3,462,224	\$3,462,224	\$3,462,224	\$3,804,479
Postage	\$217,798	\$260,078	\$260,078	\$260,078	\$359,182
Telephone	\$569,691	\$474,934	\$474,934	\$474,934	\$595,238
Cell Phones	\$152,978	\$159,751	\$159,751	\$159,751	\$95,790
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	\$1,209,257
Utilities - Garbage	\$403,308	\$341,609	\$341,609	\$341,609	\$249,616
Other Purchased Services	\$2,040,899	\$2,210,665	\$2,210,665	\$2,210,665	\$2,186,364
Total Purchased Services	\$61,386,982	\$66,150,303	\$69,462,971	\$69,462,971	\$69,304,221
Energy Services					
Natural & Bottled Gas	\$146,498	\$104,794	\$104,794	\$104,794	\$85,181
Electric	\$7,899,486	\$8,022,145	\$8,022,145	\$8,022,145	\$8,026,745
Gasoline /Diesel Fuel	\$2,692,423	\$3,677,617	\$3,787,946	\$3,787,946	\$3,708,457
Total Energy Services	\$10,738,407	\$11,804,557	\$11,914,886	\$11,914,886	\$11,820,384
Materials and Supplies					
Consumable Supplies	\$5,972,791	\$6,740,458	\$6,740,458	\$6,740,458	\$6,752,745
State Textbooks	\$2,688,804	\$1,782,265	\$2,850,788	\$2,850,788	\$2,946,931
Discretionary Instr. Materials	\$567,388	\$571,588	\$571,588	\$571,588	\$612,767
Periodicals & Newspapers	\$26,212	\$55,089	\$55,089	\$55,089	\$69,570
Oil & Grease	\$41,376	\$48,621	\$48,621	\$48,621	\$61,300
Repair Parts/Tires & Tubes	\$413,198	\$504,992	\$504,992	\$504,992	\$473,507
Other Materials & Supplies	\$80,018	\$12,595	\$12,595	\$12,595	\$6,471
Total Materials & Supplies	\$9,789,787	\$9,715,608	\$10,784,131	\$10,784,131	\$10,923,289
Capital Outlay					
New Library Books	\$153,948	\$68,706	\$68,706	\$68,706	\$75,790
Audio Visual - Not Capitalized	\$16,857	\$10,221	\$10,221	\$10,221	\$4,262
Equipment & Furniture	\$1,010,408	\$1,108,073	\$1,108,073	\$1,108,073	\$1,144,519
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	\$42,418
Total Capital Outlay	\$1,804,583	\$1,982,333	\$1,982,333	\$1,982,333	\$2,042,356
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	\$9,206
Field Trips	\$22,513	\$7,309	\$7,309	\$7,309	\$7,309
Total Other Expenses	\$654,205	\$632,664	\$682,664	\$682,664	\$658,658
Total Appropriations by Object	\$84,373,964	\$90,285,465	\$94,826,985	\$94,826,985	\$94,748,909

**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 October 31, 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	\$265,473,771
Pupil Personnel Services	\$20,270,560	\$21,355,213	\$21,815,269	\$21,815,269	\$22,361,706
Instructional Media Services	\$4,030,758	\$3,195,671	\$3,289,515	\$3,289,515	\$3,704,091
Instruction and Curriculum Dev	\$2,446,669	\$2,763,318	\$2,767,848	\$2,767,848	\$2,528,699
Instructional Staff Training	\$1,253,536	\$1,156,950	\$1,207,874	\$1,207,874	\$933,098
Instruction Related Technology	\$3,009,685	\$2,988,524	\$3,052,906	\$3,052,906	\$3,162,458
Board of Education	\$554,705	\$1,024,719	\$621,797	\$621,797	\$704,714
Legal Services	\$261,577	\$257,247	\$258,299	\$258,299	\$339,584
General Administration	\$1,469,372	\$1,494,835	\$1,553,038	\$1,553,038	\$1,512,673
School Administration	\$16,239,544	\$17,289,520	\$18,044,129	\$18,044,129	\$17,391,198
Facilities Acquisition & Construction	\$18,259	\$116,289	\$23,794	\$23,794	\$7,348,289
Fiscal Services	\$1,828,780	\$1,937,354	\$1,954,090	\$1,954,090	\$1,944,639
Food Services	\$90,886	\$68,057	\$69,524	\$69,524	\$63,835
Central Services	\$5,342,605	\$5,725,772	\$5,985,123	\$5,985,123	\$5,746,188
Pupil Transportation	\$15,882,425	\$16,843,948	\$17,321,818	\$17,321,818	\$15,882,059
Operation of Plant	\$33,599,632	\$34,373,939	\$35,294,458	\$35,294,458	\$28,215,348
Maintenance of Plant	\$13,852,284	\$14,590,716	\$14,757,044	\$14,757,044	\$13,850,436
Administrative Technology Services	\$3,121,000	\$3,652,816	\$3,856,509	\$3,856,509	\$3,536,497
Community Services	\$1,809,820	\$2,739,056	\$2,798,063	\$2,798,063	\$3,896,225
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	\$399,145,787



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.