

Attachment "A"

The School Board of Sarasota County, Florida General Fund

Projected Results of Operations for the 2016-2017 Fiscal Year Based upon Results of Operations through November 30, 2016

Executive Summary

The General Fund has been updated based upon the results of operations through November 30, 2016. Revenues have been adjusted for the third calculation of the Florida Education Finance Program. In the third calculation of the Florida Education Finance Program the estimated student FTE will be 94.70 student FTE below the original calculation. This has reduced the F.E.F.P allocation by \$350,257. The Florida School Recognition Program funds are less than the original estimate by \$736,612. These two adjustments are the majority of the \$1,554,805 in state revenues. Appropriations have been adjusted to reflect the negotiated salary settlement and the results of operations through December 31, 2016. In summary appropriations are estimated to come in below the original budget by approximately \$3.5 million. The projected ending Gross Fund Balance as of June 30, 2017 is estimated to increase by \$2,407,644 for a total Gross Fund Balance of \$61,285,439. The estimated June 30, 2017 unassigned fund balance is estimated to be \$40,626,356 or 9.62% of total appropriations. The original budget approved September 14, 2016, was to increase fund balance by \$543,746. 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 – The decrease is based upon the notification that Medicaid reimbursement revenues were overpaid in the prior 4 quarters.	(\$93,381)
State Revenues – The majority of the decrease reflects the 3 rd calculation of the F.E.F.P. and a decrease in Florida School Recognition funds.	(\$1,554,805)
Local Revenues – Until tax collections begin to be remitted by the tax collector no changes are being made at this time.	\$0
Net Decrease in Revenues	(\$1,648,186)
Transfers in from Capital – No changes are being made at this time.	\$0
Total Decrease in Revenues and Transfer in from Capital	(\$1,648,186)

Attachment "A"

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

**Projected Results of Operations for the 2016-2017 Fiscal Year
Based upon Results of Operations through November 30, 2016**

Estimated Appropriation Changes

Account Description	Amount of Increase (Decrease) from the Original Budget
Salaries – The decrease is related to what is being estimated for the negotiated salary settlement, the number of unfilled positions is greater than estimated and bonus payments for the Florida School Recognition Program will be less.	(\$3,387,934)
Employee Benefits – The majority of the decrease is related to the decrease in salaries estimated to be paid through June 30, 2017.	(\$512,152)
Purchased Services District – Based on results of operations through November 30, 2016, it is estimated purchase services will increase above the original budget. The majority of the increase is in instructional software licensing and maintenance.	\$696,280
Purchased Services Charter Schools – Charter school payments are below the original amount budgeted. The charter school enrollment is 270 students less than originally budgeted.	(\$1,797,018)
Energy Services – Based on results of operations through November 30, 2016, it is estimated energy services will decrease below the original budget. This is a direct result of fuel prices continuing to decrease.	(\$357,086)
Materials and Supplies – Based on results of operations through November 30, 2016, it is estimated the expenditures for consumable supplies will be less than originally budgeted.	(\$91,049)
Capital Outlay – The majority of the increase is based upon using workforce development funds to pay for the equipment and furniture for the new STC North Port. At the time of the original budget preparation it had not been determined how the furniture and equipment would be funded.	\$1,937,876
Other Expenses – Based on results of operations through November 30, 2016, it is estimated expenses will be on target with the original budget.	\$0
Transfers Out – No changes	\$0
Net Decrease in Appropriations by Object	(\$3,512,083)

Estimated Gross Fund Balance Changes Projected as of June 30, 2017

Account Description	Amount of Increase (Decrease) from the Original Budget
Original Budgeted Ending Gross Fund Balance as of June 30, 2017, approved September 14, 2016	\$59,421,542
Decrease in Estimated Revenues	(\$1,648,186)
Add the Decrease in Estimated Appropriations for 2016-2017	\$3,512,083
Estimated Ending Gross Fund Balance as of June 30, 2017	\$61,285,439
Estimated Unassigned Fund Balance June 30, 2017	\$40,626,356
Percentage of Unassigned Fund Balance to total Appropriations	9.62%

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

**Comparative Statement Of Estimated Revenues, Appropriations, and Fund Balance for the Fiscal Years
2014-15 through 2016-17**

Based Upon Results of Operations through November 30, 2016

Account Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Original Budget	2016-2017 Amended Budget	2016-2017 Projected Actual
Revenues and Transfers In from Other Funds					
Federal Direct	\$2,583,617	\$2,612,345	\$2,664,592	\$2,664,592	\$2,571,211
State	\$78,782,270	\$78,196,386	\$80,054,619	\$80,054,619	\$78,499,814
Local	\$295,585,087	\$317,131,855	\$323,189,314	\$323,189,314	\$323,189,314
Total Revenues	\$376,950,974	\$397,940,587	\$405,908,525	\$405,908,525	\$404,260,339
Transfers In					
Property Insurance Millage transfer	\$2,894,960	\$2,320,807	\$2,571,523	\$2,571,523	\$2,571,523
Capital (P.E.C.O.maintenance)	\$730,373	\$777,187	\$1,156,515	\$1,156,515	\$1,156,515
Capital (Charter School)	\$1,997,191	\$1,402,267	\$1,770,013	\$1,770,013	\$1,770,013
Capital (Millage maintenance)	\$12,668,491	\$13,466,139	\$13,083,384	\$13,083,384	\$13,083,384
Capital (Millage equipment)	\$1,757,080	\$1,770,216	\$1,669,226	\$1,669,226	\$1,669,226
Total Transfers In	\$20,048,095	\$19,736,616	\$20,250,661	\$20,250,661	\$20,250,661
Total Revenues & Transfers In	\$396,999,069	\$417,677,203	\$426,159,186	\$426,159,186	\$424,511,000
Appropriations					
Salaries	\$235,083,610	\$235,341,937	\$244,571,346	\$244,571,346	\$241,183,412
Employee Benefits	\$71,272,507	\$72,699,513	\$76,901,312	\$76,901,312	\$76,388,160
Purchased Services - District	\$23,280,797	\$22,757,840	\$23,584,966	\$23,584,966	\$24,281,246
Purchased Services - Charter schools	\$47,368,518	\$50,490,872	\$56,100,619	\$56,100,619	\$54,303,600
Energy Services	\$10,847,083	\$9,339,092	\$9,841,194	\$9,841,194	\$9,484,108
Materials and Supplies	\$12,029,699	\$9,426,938	\$10,971,956	\$10,971,956	\$10,880,907
Capital Outlay	\$1,752,300	\$2,064,978	\$2,106,275	\$2,106,275	\$4,044,151
Other Expenses	\$856,828	\$941,040	\$959,862	\$959,862	\$959,862
Transfers Out	\$550,279	\$577,910	\$577,910	\$577,910	\$577,910
Total Appropriations	\$403,041,620	\$403,640,120	\$425,615,440	\$425,615,440	\$422,103,357
Excess (Deficiency) of Revenues and Transfers Over Expenditures	(\$6,042,551)	\$14,037,083	\$543,747	\$543,747	\$2,407,644
Fund Balance					
Beginning Gross Fund Balance	\$50,883,264	\$44,840,713	\$58,877,796	\$58,877,796	\$58,877,796
Ending Gross Fund Balance	\$44,840,713	\$58,877,796	\$59,421,542	\$59,421,542	\$61,285,439
Composition of Ending Gross Fund Balance					
Assigned for Encumbrances	\$1,084,179	\$2,850,559	\$2,850,559	\$2,850,559	\$2,850,559
Non Spendable - Inventory/Prepaid	\$184,511	\$5,764,339	\$5,764,339	\$5,764,339	\$5,764,339
Assigned for Categorical & Grant Carry forwards	\$2,783,813	\$3,401,083	\$3,401,083	\$3,401,083	\$3,401,083
Restricted for Work Force Development	\$5,125,575	\$6,276,988	\$6,276,988	\$6,276,988	\$4,176,988
Assigned School & Department Carry forwards	\$2,558,156	\$4,466,114	\$4,466,114	\$4,466,114	\$4,466,114
Unassigned by Board Policy 10% to 7.5% of Total Appropriations	\$33,104,479	\$36,118,713	\$36,662,459	\$36,662,459	\$40,626,356
Unassigned - Amount beyond assigned 10%					
Total Ending Gross Fund Balance	\$44,840,713	\$58,877,796	\$59,421,542	\$59,421,542	\$61,285,439

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

**Comparative Statement of Revenues for the Fiscal Years
2014-2015 through 2016-2017
Based Upon Results of Operations through November 30, 2016**

Account Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Original Budget	2016-2017 Amended Budget	2016-2017 Projected Actual
Federal Direct					
ROTC / PELL / SEOG	\$349,752	\$393,575	\$401,446	\$401,446	\$401,446
Medicaid Reimbursement	\$2,233,865	\$2,218,770	\$2,263,146	\$2,263,146	\$2,169,765
Total Federal Direct	\$2,583,617	\$2,612,345	\$2,664,592	\$2,664,592	\$2,571,211
State					
Florida Ed. Finance Program	\$1,091,678	(\$1,383,023)	\$882,687	\$882,687	\$233,407
Florida Ed. Finance Program audit reduction from 2008-2009 and 2010-2011.	\$0				
ESE Scholarships	(\$2,737,470)	(\$2,969,273)	(\$3,028,659)	(\$3,028,659)	(\$3,114,566)
Best and Brightest Scholarship		\$1,362,285		\$0	\$0
Work Force Development	\$7,498,320	\$7,363,187	\$7,147,469	\$7,147,469	\$7,147,469
Adults with Disabilities	\$435,808	\$0		\$0	\$0
Ed. Enhancement / Lottery	\$153,943			\$0	\$0
CO&DS Withheld for Admin	\$27,292	\$27,105	\$27,105	\$27,105	\$27,105
Race Track Funds	\$446,500	\$446,500	\$446,500	\$446,500	\$446,500
Class Size Reduction	\$46,984,541	\$47,243,753	\$47,968,961	\$47,968,961	\$47,820,692
Instructional Materials	\$3,464,777	\$3,549,525	\$3,588,430	\$3,588,430	\$3,552,534
State License Tax	\$245,898	\$246,278	\$246,278	\$246,278	\$246,278
Transportation	\$5,826,209	\$6,226,814	\$6,297,121	\$6,297,121	\$6,449,886
Safe Schools	\$1,003,819	\$959,475	\$959,228	\$959,228	\$959,219
Supplemental Academic Instruction	\$8,387,902	\$8,615,669	\$8,741,111	\$8,741,111	\$8,686,853
Reading Instruction	\$1,991,014	\$2,006,075	\$2,008,701	\$2,008,701	\$2,011,381
Teachers Lead Program	\$695,795	\$702,713	\$694,084	\$694,084	\$694,084
Florida School Recognition Program	\$2,390,950	\$2,734,660	\$2,734,660	\$2,734,660	\$1,998,048
Digital Classrooms	\$583,371	\$890,400	\$1,166,700	\$1,166,700	\$1,166,681
Other Miscellaneous State	\$291,923	\$174,243	\$174,243	\$174,243	\$174,243
Total State	\$78,782,270	\$78,196,386	\$80,054,619	\$80,054,619	\$78,499,814
Local					
District School Tax (Required Local Effort)	\$205,476,788	\$220,226,949	\$220,320,449	\$220,320,449	\$220,320,449
District School Tax (Discretionary)	\$33,936,109	\$36,484,996	\$39,378,661	\$39,378,661	\$39,378,661
Voted School Tax	\$45,369,130	\$48,776,733	\$52,645,268	\$52,645,268	\$52,645,268
Course Fees	\$1,764,285	\$2,403,304	\$2,403,304	\$2,403,304	\$2,403,304
Childcare Fees	\$1,836,737	\$1,890,342	\$1,890,342	\$1,890,342	\$1,890,342
Rent	\$287,382	\$334,544	\$334,544	\$334,544	\$334,544
Interest	\$221,377	\$494,629	\$494,629	\$494,629	\$494,629
Food Service Indirect Cost	\$391,815	\$392,348	\$392,348	\$392,348	\$392,348
Federal Indirect Cost	\$757,964	\$806,389	\$806,389	\$806,389	\$806,389
Other Misc. Sources	\$5,543,500	\$5,321,621	\$4,523,380	\$4,523,380	\$4,523,380
Total Local	\$295,585,087	\$317,131,855	\$323,189,314	\$323,189,314	\$323,189,314
Total Revenues	\$376,950,974	\$397,940,586	\$405,908,525	\$405,908,525	\$404,260,339

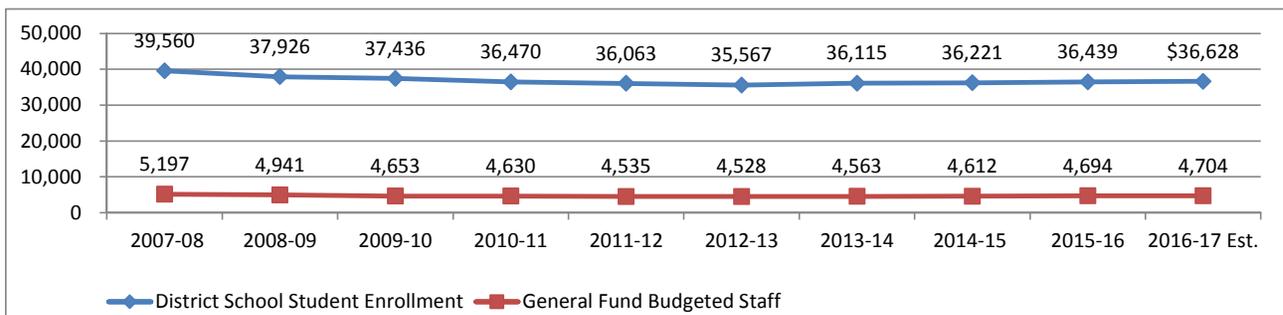
**The School Board of Sarasota County, Florida
General Fund**

Comparison of Positions

2014-2015 through 2016-2017

Based Upon Results of Operations through November 30, 2016

Classification	2014-2015 Actual Filled	2015-2016 Actual Filled	2016-2017 Original Budget	2016-2017 Amended Budget	2016-2017 Actual Filled
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 learning process of students."					
Teachers	2,386.4	2,421.2	2,529.2	2,522.3	2,460.9
Teacher Aides & Para Aides	530.7	542.4	572.6	570.6	539.9
Guidance Counselors & Behavior Specialists	99.7	102.4	110.8	109.3	105.7
Psychologists and Social Workers	25.2	29.6	30.2	30.2	30.2
Total Instructional Personnel	3,041.9	3,095.6	3,242.8	3,232.4	3,136.6
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	117.3	115.1	122.5	122.8	119.3
Bus Aides	56.0	54.0	58.0	58.0	55.0
Bus Drivers	242.0	236.5	269.0	268.5	228.0
Custodians	254.6	265.6	324.6	324.6	236.6
Data Processing Pers.	87.2	92.2	95.2	96.2	92.2
District & School Secretarial	297.3	305.1	313.7	307.1	303.1
Maint. /Mechanics/Delivery	151.1	152.1	162.1	163.5	151.0
Total Educational Support Pers.	1,205.5	1,220.6	1,345.1	1,340.7	1,185.2
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 personnel."					
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	52.0	54.0	54.0	54.0
Associate Superintendents	2.0	2.0	2.0	2.0	2.0
Directors & Executive Directors	16.4	15.4	15.4	15.4	15.4
Principals	39.0	39.0	39.0	39.0	39.0
Total Administrative Pers.	111.4	114.4	116.4	116.4	116.4
Grand Total	4,358.9	4,430.6	4,704.2	4,689.5	4,438.3



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

**Comparison of Salaries
2014-2015 through 2016-2017
Based Upon Results of Operations through November 30, 2016**

Classification	2014-2015 Actual	2015-2016 Actual	2016-2017 Original Budget	2016-2017 Amended Budget	2016-2017 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 learning process of students."					
Teachers	\$137,389,696	\$136,378,810	\$141,698,189	\$141,698,189	\$141,869,891
Teacher Aides & Para Aides	\$11,640,946	\$11,559,684	\$12,069,032	\$12,069,032	\$11,936,126
Guidance Counselors	\$5,893,749	\$5,869,144	\$6,384,662	\$6,384,662	\$6,290,259
Psychologists and Social Workers	\$1,972,332	\$2,066,740	\$2,118,408	\$2,118,408	\$2,190,716
After School Childcare Staff	\$1,012,354	\$961,502	\$1,034,961	\$1,034,961	\$1,071,249
Part Time Adult Teaching Staff	\$1,482,340	\$1,478,927	\$1,591,917	\$1,591,917	\$1,481,320
Extra Duty Days	\$655,045	\$546,548	\$618,410	\$618,410	\$671,803
Longevity (Classified & Instructional)	\$7,926,975	\$7,390,823	\$7,316,915	\$7,316,915	\$7,235,152
Substitutes-Classified	\$3,037,784	\$2,874,977	\$3,194,625	\$3,194,625	\$3,525,500
Supplements	\$2,636,484	\$2,651,437	\$2,757,495	\$2,757,495	\$2,825,550
Temporary/P.T.Hourly	\$940,278	\$1,194,197	\$1,335,434	\$1,335,434	\$1,382,790
Terminal Leave Pay	\$3,764,829	\$4,210,312	\$4,315,570	\$4,315,570	\$2,853,875
One Time Payments	\$2,090,850	\$3,397,019	\$3,484,660	\$3,484,660	\$2,125,644
Total Instructional Personnel	\$180,443,662	\$180,580,120	\$187,920,277	\$187,920,277	\$185,459,876
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	\$7,024,987	\$7,115,494	\$7,779,395	\$7,779,395	\$7,661,400
Bus Aides	\$885,728	\$910,512	\$942,380	\$942,380	\$865,690
Bus Drivers	\$5,295,038	\$5,124,436	\$5,313,668	\$5,313,668	\$4,953,684
Custodians	\$7,740,240	\$7,708,722	\$7,978,527	\$7,978,527	\$7,622,651
Data Processing Pers.	\$3,840,947	\$3,814,843	\$3,990,278	\$3,990,278	\$3,912,824
District & School Secretarial	\$9,569,976	\$9,442,430	\$9,816,728	\$9,816,728	\$9,302,298
Extra Duty Days	\$66,929	\$132,573	\$142,702	\$142,702	\$140,331
Longevity	\$2,412,351	\$2,350,768	\$2,384,384	\$2,384,384	\$2,294,227
Maint. /Mechanics/Delivery	\$6,436,871	\$6,451,934	\$6,265,799	\$6,265,799	\$6,709,840
Total Educational Support Pers.	\$43,273,067	\$43,051,712	\$44,613,861	\$44,613,861	\$43,462,944
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	\$193,795	\$194,170	\$194,170	\$194,170	\$197,628
Superintendent	\$216,202	\$221,644	\$227,185	\$227,185	\$243,249
Assistant Principals	\$4,420,465	\$4,672,997	\$4,789,822	\$4,789,822	\$5,062,289
Asst Superintendents	\$340,645	\$340,645	\$349,161	\$349,161	\$366,523
Directors & Executive Directors	\$1,780,416	\$1,609,652	\$1,678,738	\$1,678,738	\$1,757,047
Principals	\$4,415,358	\$4,670,997	\$4,798,133	\$4,798,133	\$4,633,856
Total Administrative Pers.	\$11,366,881	\$11,710,105	\$12,037,208	\$12,037,208	\$12,260,592
Grand Total	\$235,083,610	\$235,341,937	\$244,571,346	\$244,571,346	\$241,183,412

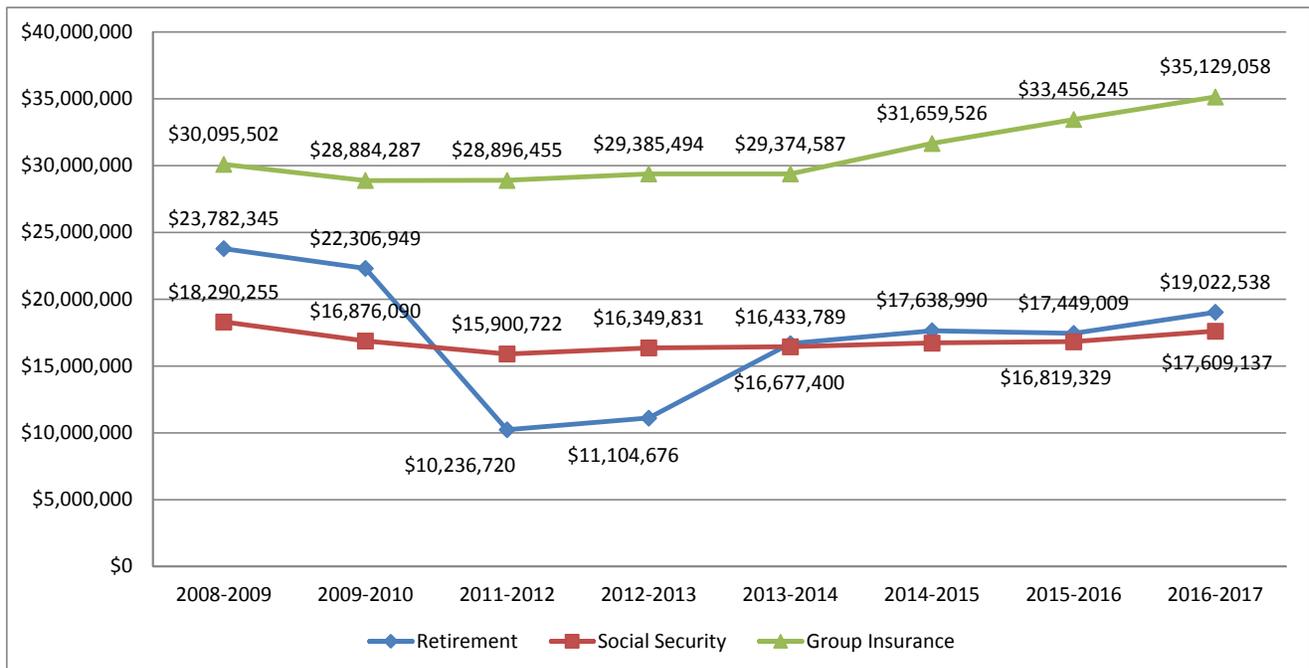
**The School Board of Sarasota County, Florida
General Fund**

**Comparative Statement of Employee Benefits
2014-2015 through 2016-2017**

Based Upon Results of Operations through November 30, 2016

Employee Benefit Detail	2014-2015 Actual	2015-2016 Actual	2016-2017 Original Budget	2016-2017 Amended Budget	2016-2017 Projected Actual
Retirement	\$17,638,990	\$17,449,009	\$19,022,538	\$19,022,538	\$18,347,740
Social Security	\$16,723,043	\$16,819,329	\$17,609,137	\$17,609,137	\$17,779,258
Group Insurance	\$31,659,526	\$33,456,245	\$35,129,058	\$35,129,058	\$35,129,058
Cafeteria Plan, Group Life, Disability Dental/Vision Insurance	\$2,049,646	\$1,882,431	\$1,920,080	\$1,920,080	\$1,920,080
Employee Assistance Programs including unemployment compensation	\$348,019	\$284,668	\$290,361	\$290,361	\$290,110
Early Retirement Plan Insurance	\$517,907	\$489,318	\$484,425	\$484,425	\$465,042
Workers Compensation	\$2,335,376	\$2,318,513	\$2,445,712	\$2,445,712	\$2,456,872
Total	\$71,272,507	\$72,699,513	\$76,901,312	\$76,901,312	\$76,388,160

Comparison of the Major Employee Benefits for the Period 2008-2009 through 2016-2017



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

**Comparative Statement of Appropriations by Object, For the Fiscal Years 2014-15 through 2016-17
Based Upon Results of Operations through November 30, 2016**

Appropriations by Object	2014-2015 Actual	2015-2016 Actual	2016-2017 Original Budget	2016-2017 Amended Budget	2016-2017 Projected Actual
Purchased Services					
Professional Services	\$4,163,583	\$3,403,074	\$3,843,105	\$3,843,105	\$3,843,105
Charter School Payments	\$47,368,518	\$50,490,872	\$56,100,619	\$56,100,619	\$54,303,600
Second Chance School Payments	\$1,039,119	\$1,065,916	\$1,087,234	\$1,087,234	\$1,099,720
Virtual School Payments	\$133,570	\$40,634	\$41,447	\$41,447	\$41,447
Physical Exams	\$22,586	\$20,666	\$21,079	\$21,079	\$21,079
Insurance Premiums	\$3,212,804	\$2,670,111	\$2,723,513	\$2,723,513	\$2,723,513
Legal Services	\$365,052	\$362,212	\$369,456	\$369,456	\$366,305
In County Travel	\$181,821	\$188,923	\$192,701	\$192,701	\$177,965
Out of County Travel	\$324,243	\$488,369	\$498,136	\$498,136	\$411,838
Repairs And Maintenance	\$3,725,346	\$3,945,089	\$4,023,991	\$4,023,991	\$4,260,744
Rentals and Software Licensing	\$4,448,681	\$4,799,792	\$4,895,788	\$4,895,788	\$5,295,843
Postage	\$251,105	\$175,720	\$179,234	\$179,234	\$179,234
Telephone	\$492,443	\$449,782	\$458,778	\$458,778	\$458,778
Cell Phones	\$148,913	\$123,784	\$126,260	\$126,260	\$126,260
Fiber Optic Lines / Technology Hosting	\$883,367	\$945,443	\$964,352	\$964,352	\$964,352
Utilities - Water/Sewer	\$1,224,367	\$1,208,076	\$1,232,238	\$1,232,238	\$1,368,172
Utilities - Garbage	\$334,033	\$362,311	\$369,557	\$369,557	\$384,793
Other Purchased Services	\$2,329,764	\$2,507,938	\$2,558,097	\$2,558,097	\$2,558,097
Total Purchased Services	\$70,649,315	\$73,248,712	\$79,685,585	\$79,685,585	\$78,584,847
Energy Services					
Natural & Bottled Gas	\$60,197	\$61,687	\$62,921	\$62,921	\$56,771
Electric	\$7,960,474	\$7,418,214	\$7,863,306	\$7,863,306	\$7,638,057
Gasoline /Diesel Fuel	\$2,826,412	\$1,859,191	\$1,914,967	\$1,914,967	\$1,789,281
Total Energy Services	\$10,847,083	\$9,339,092	\$9,841,194	\$9,841,194	\$9,484,108
Materials and Supplies					
Consumable Supplies	\$6,488,531	\$6,526,955	\$6,657,495	\$6,657,495	\$6,496,185
State Textbooks	\$4,320,647	\$1,623,929	\$3,012,886	\$3,012,886	\$2,968,422
Discretionary Instr. Materials	\$706,372	\$767,919	\$783,277	\$783,277	\$827,741
Periodicals & Newspapers	\$65,096	\$63,362	\$64,629	\$64,629	\$62,158
Oil & Grease	\$54,705	\$52,441	\$53,490	\$53,490	\$43,665
Repair Parts/Tires & Tubes	\$386,962	\$384,005	\$391,685	\$391,685	\$474,242
Other Materials & Supplies	\$7,386	\$8,327	\$8,494	\$8,494	\$8,494
Total Materials & Supplies	\$12,029,699	\$9,426,938	\$10,971,956	\$10,971,956	\$10,880,907
Capital Outlay					
New Library Books	\$106,205	\$79,730	\$81,325	\$81,325	\$79,853
Audio Visual - Not Capitalized	\$4,984	\$12,847	\$13,104	\$13,104	\$13,104
Buildings & Fixed Equipment		\$3,500	\$3,570	\$3,570	\$3,570
Equipment & Furniture	\$935,362	\$1,333,824	\$1,360,497	\$1,360,497	\$2,758,129
Computers / Technology Tools	\$391,100	\$359,006	\$366,186	\$366,186	\$1,033,435
Remodeling & Renovations	\$274,742	\$256,478	\$261,608	\$261,608	\$113,218
Software -Not Capitalized	\$39,907	\$19,593	\$19,985	\$19,985	\$42,843
Total Capital Outlay	\$1,752,300	\$2,064,978	\$2,106,275	\$2,106,275	\$4,044,151
Other Expenses					
Dues and Fees	\$806,346	\$905,378	\$923,487	\$923,487	\$923,487
Judgments	\$2,500	\$0	\$0	\$0	\$0
Miscellaneous Expense	\$40,889	\$31,792	\$32,428	\$32,428	\$32,428
Field Trips	\$7,093	\$3,870	\$3,947	\$3,947	\$3,947
Total Other Expenses	\$856,828	\$941,040	\$959,862	\$959,862	\$959,862
Total Appropriations by Object	\$96,135,225	\$95,020,760	\$103,564,871	\$103,564,871	\$103,953,875

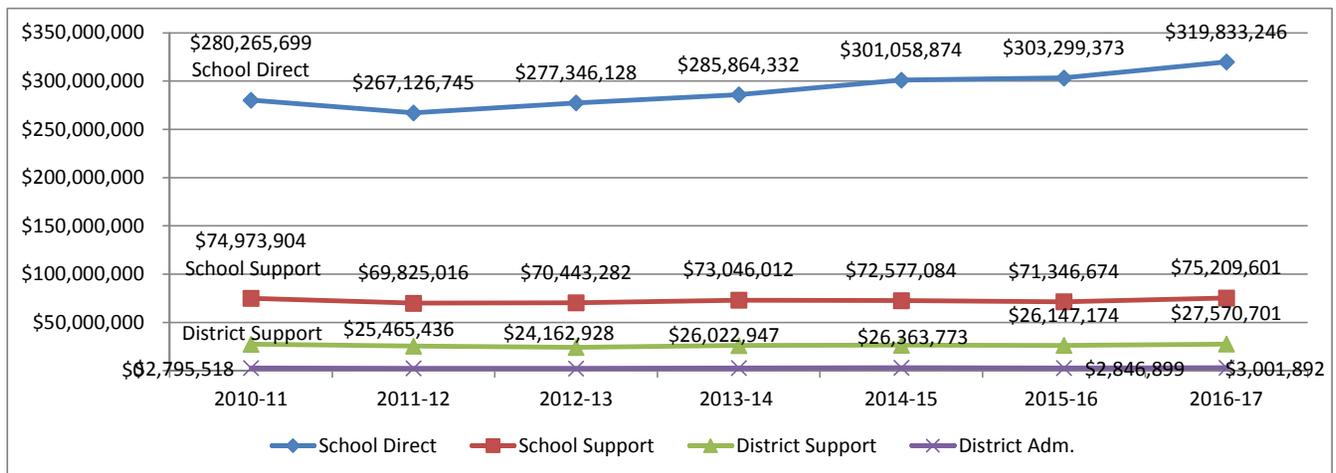
**The School Board of Sarasota County, Florida
General Fund**

Comparative Statement of Appropriations by Function

2014-2015 through 2016-2017

Based Upon Results of Operations through November 30, 2016

Appropriations by Function	2014-2015 Actual	2015-2016 Actual	2016-2017 Original Budget	2016-2017 Amended Budget	2016-2017 Projected Actual
Instruction	\$265,724,056	\$269,160,114	\$283,813,959	\$283,813,959	\$282,212,486
Pupil Personnel Services	\$22,451,694	\$22,581,575	\$23,810,980	\$23,810,980	\$24,111,898
Instructional Media Services	\$6,804,492	\$4,520,573	\$4,788,075	\$4,788,075	\$2,887,191
Instruction and Curriculum Dev	\$2,738,523	\$2,846,537	\$3,001,511	\$3,001,511	\$2,999,492
Instructional Staff Training	\$1,033,501	\$751,884	\$792,819	\$792,819	\$905,046
Instruction Related Technology	\$3,229,764	\$4,469,036	\$4,712,343	\$4,712,343	\$5,543,650
Board of Education	\$755,594	\$583,368	\$615,128	\$615,128	\$614,306
Legal Services	\$355,570	\$362,211	\$381,931	\$381,931	\$366,305
General Administration	\$1,930,725	\$1,901,320	\$2,004,833	\$2,004,833	\$2,004,833
School Administration	\$18,029,340	\$18,107,395	\$19,093,213	\$19,093,213	\$19,015,420
Facilities Acquisition & Construction	\$43,531	\$38,960	\$41,081	\$41,081	\$60,602
Fiscal Services	\$2,011,106	\$1,991,920	\$2,100,366	\$2,100,366	\$2,161,395
Food Services	\$45,997	\$51,209	\$53,997	\$53,997	\$38,976
Central Services	\$5,916,767	\$5,645,247	\$5,952,590	\$5,952,590	\$5,772,457
Pupil Transportation	\$16,181,013	\$15,502,233	\$16,346,219	\$16,346,219	\$15,221,409
Operation of Plant	\$33,998,431	\$33,509,506	\$35,343,933	\$35,343,933	\$35,103,145
Maintenance of Plant	\$14,392,723	\$14,813,050	\$15,619,515	\$15,619,515	\$16,806,244
Administrative Technology Services	\$3,999,646	\$3,657,997	\$3,857,149	\$3,857,149	\$2,924,803
Community Services	\$2,848,868	\$2,568,075	\$2,707,888	\$2,707,888	\$2,775,788
Transfers to Other Funds	\$550,279	\$577,910	\$577,910	\$577,910	\$577,910
Total	\$403,041,620	\$403,640,120	\$425,615,440	\$425,615,440	\$422,103,357



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.