

**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 October 31, 2016**

**Executive Summary**

The General Fund has been updated based upon the results of operations through October 31, 2016. Revenues and transfers in are anticipated to be on target with the original budget projection. Until the October student FTE is released by the state we are unable to estimate if state revenues will be adjusted. Appropriations have been adjusted to reflect the results of operations through October 31, 2016, and the negotiated salary settlement of approximately 4%. In summary, the ending gross fund balance as of June 30, 2017, is estimated to increase by \$2,633,437. The original budget approved September 14, 2016, was to increase fund balance by \$543,746. The ending unassigned fund balance as of June 30, 2017, is estimated to be \$40,852,149 or 9.65% 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**

<b>Account Description</b>	<b>Amount of Increase (Decrease) from the Original Budget</b>
<b>Federal Direct Revenues</b> – The decrease is based upon the notification that Medicaid reimbursement revenues were overpaid in the prior 4 quarters.	(\$93,381)
<b>State Revenues</b> – No adjustments are being made until the recalibrated FTE is received from the state.	\$0
<b>Local Revenues</b> – Until tax collections begin to be remitted by the tax collector no changes are being made at this time.	\$0
<b>Net Decrease in Revenues</b>	(\$93,381)
<b>Transfers in from Capital</b> – No changes are being made at this time.	\$0
<b>Total Decrease in Revenues and Transfer in from Capital</b>	(\$93,381)

**Estimated Appropriation Changes**

<b>Account Description</b>	<b>Amount of Increase (Decrease) from the Original Budget</b>
<b>Salaries</b> – The decrease is related to what is being estimated for the negotiated salary settlement, the number of unfilled positions is greater than estimated and terminal leave payments are estimated to be less in 2016-2017.	(\$2,302,588)
<b>Employee Benefits</b> – The majority of the decrease is related to the decrease in salaries estimated to be paid through June 30, 2017.	(\$588,934)
<b>Purchased Services District</b> – Based on results of operations through October 31, 2016, it is estimated purchase services will increase above the original budget. The majority of the increase is in instructional software licensing.	\$600,659

**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 October 31, 2016**

Account Description	Amount of Increase (Decrease) from the Original Budget
<b>Purchased Services Charter Schools</b> – Charter school payments are below the original amount budgeted. The charter school enrollment is 242 students less than originally budgeted.	(\$884,395)
<b>Energy Services</b> – Based on results of operations through October 31, 2016, it is estimated energy services will decrease below the original budget. This is a direct result of fuel prices continuing to decrease.	(\$879,371)
<b>Materials and Supplies</b> – Based on results of operations through October 31, 2016, it is estimated the expenditures for consumable supplies will be less than originally budgeted.	(\$129,369)
<b>Capital Outlay</b> – 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.	\$1,869,339
<b>Other Expenses</b> – Based on results of operations through October 31, 2016, it is estimated schools and departments will use more than originally budgeted. The majority of the estimated increase is in dues and fees.	\$131,587
<b>Transfers Out</b> – No changes	\$0
<b>Net Decrease in Appropriations by Object</b>	(\$2,183,072)

**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 and Transfers in from Capital for 2016-2017	(\$93,381)
Add the Decrease in Estimated Appropriations for 2016-2017	\$2,183,072
Estimated Ending Gross Fund Balance as of June 30, 2017	\$61,511,233
Estimated Unassigned Fund Balance June 30, 2017	\$40,852,150
Percentage of Unassigned Fund Balance to total Appropriations	9.65%

**Comparative Statement Of Estimated Revenues, Appropriations, and Fund Balance for the Fiscal Years  
2014-15 through 2016-17  
Based Upon Results of Operations through October 31, 2016**

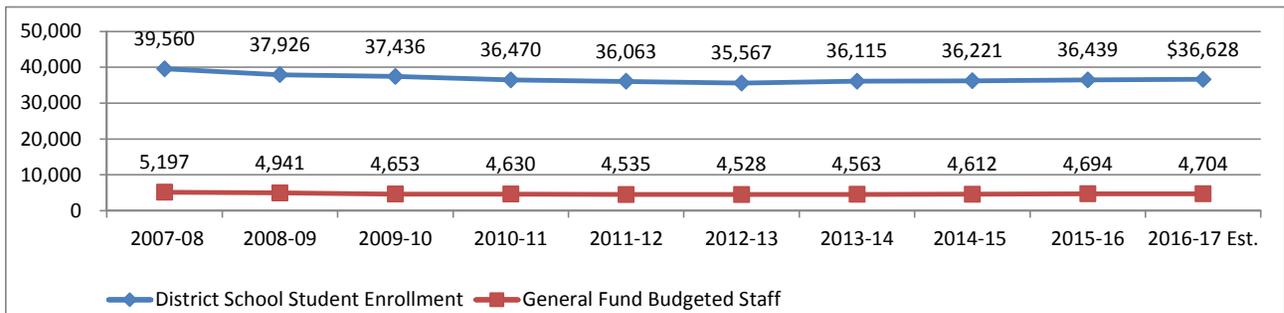
Account Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Original Budget	2016-2017 Amended Budget	2016-2017 Projected Actual
<b>Revenues and Transfers In from Other Funds</b>					
Federal Direct	\$2,583,617	\$2,612,345	\$2,664,592	\$2,664,592	\$2,571,211
State	\$78,782,270	\$78,196,386	\$80,054,619	\$80,054,619	\$80,054,619
Local	\$295,585,087	\$317,131,855	\$323,189,314	\$323,189,314	\$323,189,314
<b>Total Revenues</b>	<b>\$376,950,974</b>	<b>\$397,940,587</b>	<b>\$405,908,525</b>	<b>\$405,908,525</b>	<b>\$405,815,144</b>
<b>Transfers In</b>					
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
<b>Total Transfers In</b>	<b>\$20,048,095</b>	<b>\$19,736,616</b>	<b>\$20,250,661</b>	<b>\$20,250,661</b>	<b>\$20,250,661</b>
<b>Total Revenues &amp; Transfers In</b>	<b>\$396,999,069</b>	<b>\$417,677,203</b>	<b>\$426,159,186</b>	<b>\$426,159,186</b>	<b>\$426,065,805</b>
<b>Appropriations</b>					
Salaries	\$235,083,610	\$235,341,937	\$244,571,346	\$244,571,346	\$242,268,758
Employee Benefits	\$71,272,507	\$72,699,513	\$76,901,312	\$76,901,312	\$76,312,378
Purchased Services - District	\$23,280,797	\$22,757,840	\$23,584,966	\$23,584,966	\$24,185,625
Purchased Services - Charter schools	\$47,368,518	\$50,490,872	\$56,100,619	\$56,100,619	\$55,216,224
Energy Services	\$10,847,083	\$9,339,092	\$9,841,194	\$9,841,194	\$8,961,823
Materials and Supplies	\$12,029,699	\$9,426,938	\$10,971,956	\$10,971,956	\$10,842,587
Capital Outlay	\$1,752,300	\$2,064,978	\$2,106,275	\$2,106,275	\$3,975,614
Other Expenses	\$856,828	\$941,040	\$959,862	\$959,862	\$1,091,449
Transfers Out	\$550,279	\$577,910	\$577,910	\$577,910	\$577,910
<b>Total Appropriations</b>	<b>\$403,041,620</b>	<b>\$403,640,120</b>	<b>\$425,615,440</b>	<b>\$425,615,440</b>	<b>\$423,432,368</b>
Excess (Deficiency) of Revenues and Transfers Over Expenditures	(\$6,042,551)	\$14,037,083	\$543,746	\$543,746	\$2,633,437
<b>Fund Balance</b>					
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	\$59,421,541	\$59,421,541	\$61,511,233
<b>Composition of Ending Gross Fund Balance</b>					
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	\$36,662,458	\$36,662,458	\$40,852,150
Unassigned - Amount beyond assigned 10%					
<b>Total Ending Gross Fund Balance</b>	<b>\$44,840,713</b>	<b>\$58,877,796</b>	<b>\$59,421,541</b>	<b>\$59,421,541</b>	<b>\$61,511,233</b>

**Comparative Statement of Revenues for the Fiscal Years  
2014-2015 through 2016-2017  
Based Upon Results of Operations through October 31, 2016**

Account Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Original Budget	2016-2017 Amended Budget	2016-2017 Projected Actual
<b>Federal Direct</b>					
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
<b>Total Federal Direct</b>	<b>\$2,583,617</b>	<b>\$2,612,345</b>	<b>\$2,664,592</b>	<b>\$2,664,592</b>	<b>\$2,571,211</b>
<b>State</b>					
Florida Ed. Finance Program	\$1,091,678	(\$1,383,023)	\$882,687	\$882,687	\$882,687
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)	(\$3,028,659)
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	\$47,968,961
Instructional Materials	\$3,464,777	\$3,549,525	\$3,588,430	\$3,588,430	\$3,588,430
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	\$6,297,121
Safe Schools	\$1,003,819	\$959,475	\$959,228	\$959,228	\$959,228
Supplemental Academic Instruction	\$8,387,902	\$8,615,669	\$8,741,111	\$8,741,111	\$8,741,111
Reading Instruction	\$1,991,014	\$2,006,075	\$2,008,701	\$2,008,701	\$2,008,701
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	\$2,734,660
Digital Classrooms	\$583,371	\$890,400	\$1,166,700	\$1,166,700	\$1,166,700
Other Miscellaneous State	\$291,923	\$174,243	\$174,243	\$174,243	\$174,243
<b>Total State</b>	<b>\$78,782,270</b>	<b>\$78,196,386</b>	<b>\$80,054,619</b>	<b>\$80,054,619</b>	<b>\$80,054,619</b>
<b>Local</b>					
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
<b>Total Local</b>	<b>\$295,585,087</b>	<b>\$317,131,855</b>	<b>\$323,189,314</b>	<b>\$323,189,314</b>	<b>\$323,189,314</b>
<b>Total Revenues</b>	<b>\$376,950,974</b>	<b>\$397,940,586</b>	<b>\$405,908,525</b>	<b>\$405,908,525</b>	<b>\$405,815,144</b>

**Comparison of Positions**  
**2014-2015 through 2016-2017**  
**Based Upon Results of Operations through October 31, 2016**

Classification	2014-2015 Actual Filled	2015-2016 Actual Filled	2016-2017 Original Budget	2016-2017 Amended Budget	2016-2017 Actual Filled
<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 in the learning process of students."</b>					
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
<b>Total Instructional Personnel</b>	<b>3,041.9</b>	<b>3,095.6</b>	<b>3,242.8</b>	<b>3,232.4</b>	<b>3,136.6</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	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
<b>Total Educational Support Pers.</b>	<b>1,205.5</b>	<b>1,220.6</b>	<b>1,345.1</b>	<b>1,340.7</b>	<b>1,185.2</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 personnel."</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	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
<b>Total Administrative Pers.</b>	<b>111.4</b>	<b>114.4</b>	<b>116.4</b>	<b>116.4</b>	<b>116.4</b>
<b>Grand Total</b>	<b>4,358.9</b>	<b>4,430.6</b>	<b>4,704.2</b>	<b>4,689.5</b>	<b>4,438.3</b>



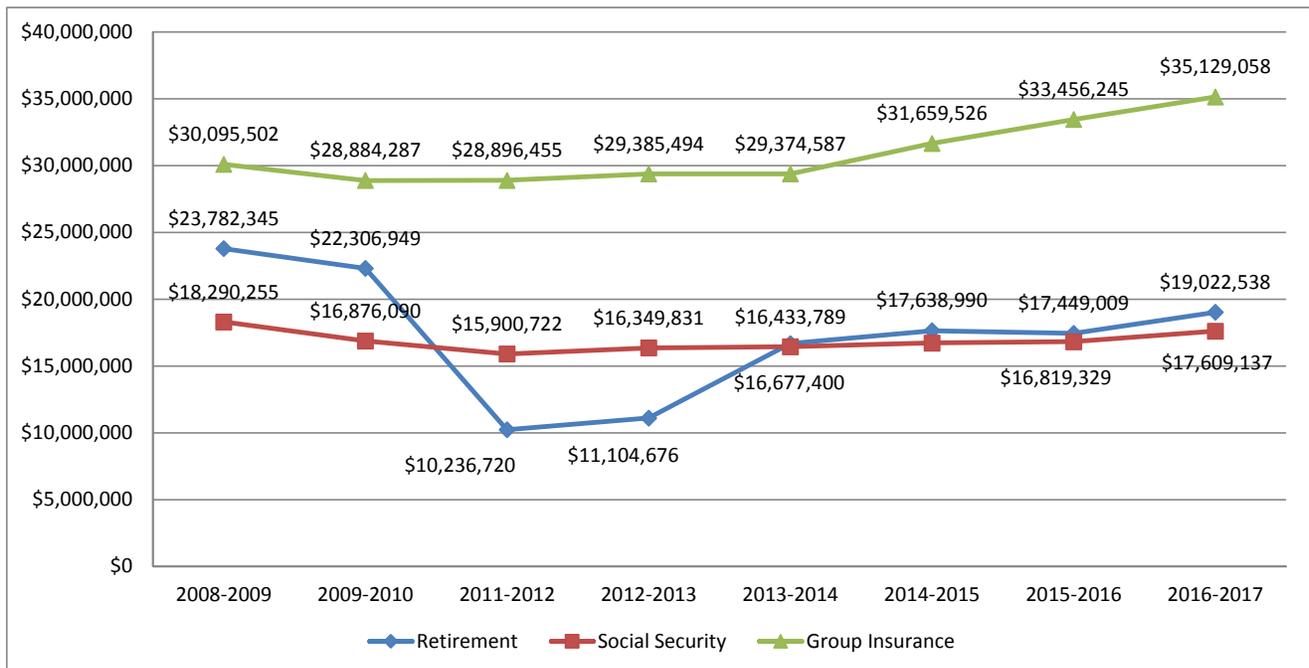
**Comparison of Salaries**  
**2014-2015 through 2016-2017**  
**Based Upon Results of Operations through October 31, 2016**

Classification	2014-2015 Actual	2015-2016 Actual	2016-2017 Original Budget	2016-2017 Amended Budget	2016-2017 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 in the learning process of students."</b>					
Teachers	\$137,389,696	\$136,378,810	\$141,698,189	\$141,698,189	\$141,408,891
Teacher Aides & Para Aides	\$11,640,946	\$11,559,684	\$12,069,032	\$12,069,032	\$11,854,054
Guidance Counselors	\$5,893,749	\$5,869,144	\$6,384,662	\$6,384,662	\$6,280,924
Psychologists and Social Workers	\$1,972,332	\$2,066,740	\$2,118,408	\$2,118,408	\$2,192,200
After School Childcare Staff	\$1,012,354	\$961,502	\$1,034,961	\$1,034,961	\$1,076,288
Part Time Adult Teaching Staff	\$1,482,340	\$1,478,927	\$1,591,917	\$1,591,917	\$1,496,754
Extra Duty Days	\$655,045	\$546,548	\$618,410	\$618,410	\$670,604
Longevity (Classified & Instructional)	\$7,926,975	\$7,390,823	\$7,316,915	\$7,316,915	\$7,230,141
Substitutes-Classified	\$3,037,784	\$2,874,977	\$3,194,625	\$3,194,625	\$3,425,466
Supplements	\$2,636,484	\$2,651,437	\$2,757,495	\$2,757,495	\$2,718,543
Temporary/P.T.Hourly	\$940,278	\$1,194,197	\$1,335,434	\$1,335,434	\$1,401,910
Terminal Leave Pay	\$3,764,829	\$4,210,312	\$4,315,570	\$4,315,570	\$3,433,471
One Time Payments	\$2,090,850	\$3,397,019	\$3,484,660	\$3,484,660	\$3,484,660
<b>Total Instructional Personnel</b>	<b>\$180,443,662</b>	<b>\$180,580,120</b>	<b>\$187,920,277</b>	<b>\$187,920,277</b>	<b>\$186,673,905</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	\$7,024,987	\$7,115,494	\$7,779,395	\$7,779,395	\$7,642,154
Bus Aides	\$885,728	\$910,512	\$942,380	\$942,380	\$848,696
Bus Drivers	\$5,295,038	\$5,124,436	\$5,313,668	\$5,313,668	\$4,886,305
Custodians	\$7,740,240	\$7,708,722	\$7,978,527	\$7,978,527	\$7,630,265
Data Processing Pers.	\$3,840,947	\$3,814,843	\$3,990,278	\$3,990,278	\$3,914,959
District & School Secretarial	\$9,569,976	\$9,442,430	\$9,816,728	\$9,816,728	\$9,291,618
Extra Duty Days	\$66,929	\$132,573	\$142,702	\$142,702	\$141,099
Longevity	\$2,412,351	\$2,350,768	\$2,384,384	\$2,384,384	\$2,298,119
Maint. /Mechanics/Delivery	\$6,436,871	\$6,451,934	\$6,265,799	\$6,265,799	\$6,719,815
<b>Total Educational Support Pers.</b>	<b>\$43,273,067</b>	<b>\$43,051,712</b>	<b>\$44,613,861</b>	<b>\$44,613,861</b>	<b>\$43,373,030</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	\$193,795	\$194,170	\$194,170	\$194,170	\$194,898
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	\$5,064,607
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	\$1,756,354
Principals	\$4,415,358	\$4,670,997	\$4,798,133	\$4,798,133	\$4,596,192
<b>Total Administrative Pers.</b>	<b>\$11,366,881</b>	<b>\$11,710,105</b>	<b>\$12,037,208</b>	<b>\$12,037,208</b>	<b>\$12,221,823</b>
<b>Grand Total</b>	<b>\$235,083,610</b>	<b>\$235,341,937</b>	<b>\$244,571,346</b>	<b>\$244,571,346</b>	<b>\$242,268,758</b>

**Comparative Statement of Employee Benefits  
2014-2015 through 2016-2017  
Based Upon Results of Operations through October 31, 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	\$18,282,807
Social Security	\$16,723,043	\$16,819,329	\$17,609,137	\$17,609,137	\$17,739,419
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	\$313,135
Early Retirement Plan Insurance	\$517,907	\$489,318	\$484,425	\$484,425	\$484,425
Workers Compensation	\$2,335,376	\$2,318,513	\$2,445,712	\$2,445,712	\$2,443,454
<b>Total</b>	<b>\$71,272,507</b>	<b>\$72,699,513</b>	<b>\$76,901,312</b>	<b>\$76,901,312</b>	<b>\$76,312,378</b>

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



**Comparative Statement of Appropriations by Object, For the Fiscal Years 2014-15 through 2016-17  
Based Upon Results of Operations through October 31, 2016**

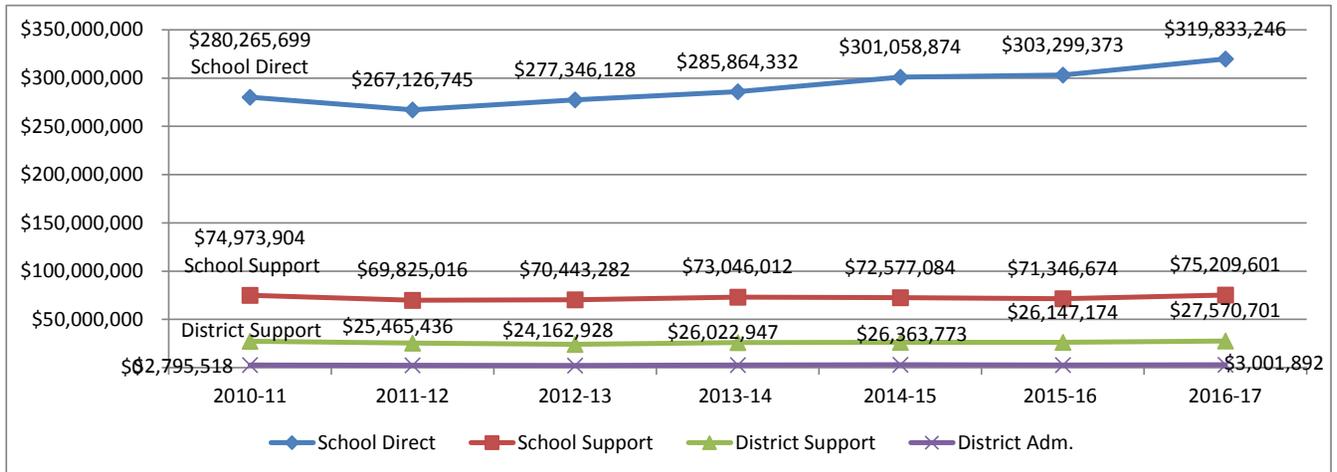
Appropriations by Object	2014-2015 Actual	2015-2016 Actual	2016-2017 Original Budget	2016-2017 Amended Budget	2016-2017 Projected Actual
<b>Purchased Services</b>					
Professional Services	\$4,163,583	\$3,403,074	\$3,843,105	\$3,843,105	\$3,843,105
Charter School Payments	\$47,368,518	\$50,490,872	\$56,100,619	\$56,100,619	\$55,216,224
Second Chance School Payments	\$1,039,119	\$1,065,916	\$1,087,234	\$1,087,234	\$1,097,561
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	\$307,691
In County Travel	\$181,821	\$188,923	\$192,701	\$192,701	\$160,077
Out of County Travel	\$324,243	\$488,369	\$498,136	\$498,136	\$606,902
Repairs And Maintenance	\$3,725,346	\$3,945,089	\$4,023,991	\$4,023,991	\$4,527,260
Rentals and Software Licensing	\$4,448,681	\$4,799,792	\$4,895,788	\$4,895,788	\$4,895,788
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	\$1,341,337
Utilities - Garbage	\$334,033	\$362,311	\$369,557	\$369,557	\$333,145
Other Purchased Services	\$2,329,764	\$2,507,938	\$2,558,097	\$2,558,097	\$2,558,097
<b>Total Purchased Services</b>	<b>\$70,649,315</b>	<b>\$73,248,712</b>	<b>\$79,685,585</b>	<b>\$79,685,585</b>	<b>\$79,401,848</b>
<b>Energy Services</b>					
Natural & Bottled Gas	\$60,197	\$61,687	\$62,921	\$62,921	\$74,007
Electric	\$7,960,474	\$7,418,214	\$7,863,306	\$7,863,306	\$7,424,890
Gasoline /Diesel Fuel	\$2,826,412	\$1,859,191	\$1,914,967	\$1,914,967	\$1,462,926
<b>Total Energy Services</b>	<b>\$10,847,083</b>	<b>\$9,339,092</b>	<b>\$9,841,194</b>	<b>\$9,841,194</b>	<b>\$8,961,823</b>
<b>Materials and Supplies</b>					
Consumable Supplies	\$6,488,531	\$6,526,955	\$6,657,495	\$6,657,495	\$6,498,690
State Textbooks	\$4,320,647	\$1,623,929	\$3,012,886	\$3,012,886	\$3,012,886
Discretionary Instr. Materials	\$706,372	\$767,919	\$783,277	\$783,277	\$806,670
Periodicals & Newspapers	\$65,096	\$63,362	\$64,629	\$64,629	\$55,675
Oil & Grease	\$54,705	\$52,441	\$53,490	\$53,490	\$54,860
Repair Parts/Tires & Tubes	\$386,962	\$384,005	\$391,685	\$391,685	\$405,314
Other Materials & Supplies	\$7,386	\$8,327	\$8,494	\$8,494	\$8,494
<b>Total Materials &amp; Supplies</b>	<b>\$12,029,699</b>	<b>\$9,426,938</b>	<b>\$10,971,956</b>	<b>\$10,971,956</b>	<b>\$10,842,587</b>
<b>Capital Outlay</b>					
New Library Books	\$106,205	\$79,730	\$81,325	\$81,325	\$81,325
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	\$2,580,808
Computers / Technology Tools	\$391,100	\$359,006	\$366,186	\$366,186	\$1,129,948
Remodeling & Renovations	\$274,742	\$256,478	\$261,608	\$261,608	\$126,474
Software -Not Capitalized	\$39,907	\$19,593	\$19,985	\$19,985	\$40,386
<b>Total Capital Outlay</b>	<b>\$1,752,300</b>	<b>\$2,064,978</b>	<b>\$2,106,275</b>	<b>\$2,106,275</b>	<b>\$3,975,614</b>
<b>Other Expenses</b>					
Dues and Fees	\$806,346	\$905,378	\$923,487	\$923,487	\$1,055,074
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
<b>Total Other Expenses</b>	<b>\$856,828</b>	<b>\$941,040</b>	<b>\$959,862</b>	<b>\$959,862</b>	<b>\$1,091,449</b>
<b>Total Appropriations by Object</b>	<b>\$96,135,225</b>	<b>\$95,020,760</b>	<b>\$103,564,871</b>	<b>\$103,564,871</b>	<b>\$104,273,322</b>

## Comparative Statement of Appropriations by Function

**2014-2015 through 2016-2017**

**Based Upon Results of Operations through October 31, 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	\$283,813,960	\$283,813,960	\$282,621,641
Pupil Personnel Services	\$22,451,694	\$22,581,575	\$23,810,980	\$23,810,980	\$24,197,433
Instructional Media Services	\$6,804,492	\$4,520,573	\$4,788,074	\$4,788,074	\$2,777,869
Instruction and Curriculum Dev	\$2,738,523	\$2,846,537	\$3,001,511	\$3,001,511	\$3,014,100
Instructional Staff Training	\$1,033,501	\$751,884	\$792,818	\$792,818	\$904,458
Instruction Related Technology	\$3,229,764	\$4,469,036	\$4,712,343	\$4,712,343	\$6,610,580
Board of Education	\$755,594	\$583,368	\$615,128	\$615,128	\$590,840
Legal Services	\$355,570	\$362,211	\$381,931	\$381,931	\$307,691
General Administration	\$1,930,725	\$1,901,320	\$2,004,833	\$2,004,833	\$1,529,617
School Administration	\$18,029,340	\$18,107,395	\$19,093,213	\$19,093,213	\$18,890,266
Facilities Acquisition & Construction	\$43,531	\$38,960	\$41,081	\$41,081	\$63,632
Fiscal Services	\$2,011,106	\$1,991,920	\$2,100,366	\$2,100,366	\$2,220,078
Food Services	\$45,997	\$51,209	\$53,997	\$53,997	\$37,244
Central Services	\$5,916,767	\$5,645,247	\$5,952,590	\$5,952,590	\$6,067,503
Pupil Transportation	\$16,181,013	\$15,502,233	\$16,346,219	\$16,346,219	\$15,266,202
Operation of Plant	\$33,998,431	\$33,509,506	\$35,343,933	\$35,343,933	\$35,220,626
Maintenance of Plant	\$14,392,723	\$14,813,050	\$15,619,516	\$15,619,516	\$16,793,626
Administrative Technology Services	\$3,999,646	\$3,657,997	\$3,857,148	\$3,857,148	\$2,998,356
Community Services	\$2,848,868	\$2,568,075	\$2,707,888	\$2,707,888	\$2,742,698
Transfers to Other Funds	\$550,279	\$577,910	\$577,910	\$577,910	\$577,910
<b>Total</b>	<b>\$403,041,620</b>	<b>\$403,640,120</b>	<b>\$425,615,440</b>	<b>\$425,615,440</b>	<b>\$423,432,368</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.