

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 April 30, 2015

Executive Summary

The General Fund has been updated based upon the results of operations through April 30, 2015. The state revenue changes are based upon receipt of the 4th calculation of the Florida Education Finance Program that is based upon the February student FTE count. State wide the number of students reported for funding in for the year is 21,482 students above the original projection. This has caused a state wide proration of funds in the amount of \$105,282,828 to be reduced from all school districts. The proration to Sarasota is approximately \$1.6 million. Local revenues have been updated to reflect an estimated 97% collection rate of property taxes and other miscellaneous local sources has been revised based upon results of operation through April 30, 2015. The change in transfers-in is estimated at this time to increase based upon results of operations as of April 30, 2015. Appropriations have been adjusted to reflect the negotiated salary settlement, transferring approximately \$533,000 of federal I.D.E.A. grant appropriations into the General fund, due to federal sequestration, and revising all other estimated appropriations based upon results of operations through April 30, 2015. In summary, the ending gross fund balance as of June 30, 2015, is estimated to decrease by \$4,639,851. 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 \$34,219,695 or 8.51% of total appropriations. The financial pages of the operating fund follow the table summary information below.

In the below tables are explanations of the changes from the original budget.

Estimated Revenue and transfers In Changes

Account Description	Amount of Increase (Decrease) from the Original Budget
Federal Direct Revenues – Based upon receipt of federal revenues through April 30, 2015, it is estimated R.O.T.C. and Medicaid reimbursements will increase.	\$2,250
State Revenues – The increase is based upon an increase of approximately 263 students included in the 4 th calculation of the Florida Education Finance Program, net of a reduction of approximately \$1.6 million due to the state enrollment has exceeded the Legislative appropriation.	\$1,047,671
Local Revenues – The increase is estimating receipt of property tax revenues 1% above what has been budgeted based upon prior year tax receipts and estimated amounts to be received from other miscellaneous sources based upon results of operations through April 30, 2015.	\$3,176,319
Net Increase in Revenues	\$4,226,240
Transfers in from Capital – The increase is based upon results of operations through April 30, 2015	\$496,811
Total Increase in Revenues and Transfer in from Capital	\$4,723,051

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 April 30, 2015**

Estimated Appropriation Changes

Account Description	Amount of Increase (Decrease) from the Original Budget
Salaries – The increase is related to the negotiated performance supplement of 2.5% and transferring a portion of salaries from the Federal IDEA Grant into the General Fund.	\$4,511,165
Employee Benefits – The majority of the increase is related to the cost of the group health plan, along with the negotiated salary increase and transferring a portion of retirement and social security from the Federal IDEA Grant into the General Fund.	\$1,682,595
Purchased Services District – Based on results of operations through April 30, 2015, it is estimated purchase services will increase above the original budget. The majority of the increase is in professional services and rentals / software leasing.	\$948,274
Purchased Services Charter Schools – Charter school payments are slightly above the original amount budgeted based upon results of operations through April 30, 2015.	\$107,206
Energy Services – Based on results of operations through April 30, 2015, it is estimated energy services will decrease below the original budget. This is a direct result of fuel prices dropping this fiscal year.	(\$1,119,529)
Materials and Supplies – Based on results of operations through April 30, 2015, it is estimated the expenditures for consumable supplies will be slightly less than originally budgeted.	(\$4,937)
Capital Outlay – Based on results of operations through April 30, 2015, it is estimated schools will use less of their capital allocation than originally budgeted.	(\$200,723)
Other Expenses – Based on results of operations through April 30, 2015, it is estimated schools and departments will use less than originally budgeted.	(\$24,600)
Net Increase in Appropriations by Object	\$5,899,451

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 April 30, 2015**

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

Account Description	Amount of Increase (Decrease) from the Original Budget
Original Budgeted Ending Gross Fund Balance as of June 30, 2015, approved September 16, 2014	\$47,419,812
Increase in Estimated Revenues and Transfers in from Capital for 2014-2015	\$4,723,051
Less the Increase in Estimated Appropriations for 2014-2015	(\$5,899,451)
Estimated Ending Gross Fund Balance as of June 30, 2015	\$46,243,412

Estimated Unassigned Fund Balance Projected as of June 30, 2015

Account Description	Amount of Increase (Decrease) from the Original Budget
Estimated Unassigned Fund Balance as of June 30, 2015	\$34,219,695
Percentage of Unassigned Fund balance as a percentage of total appropriations	8.51%

**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 April 30, 2015**

Account Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Original Budget	2014-2015 Amended Budget	2014-2015 Projected Actual
Revenues and Transfers In from Other Funds					
Federal Direct	\$2,265,678	\$2,243,920	\$2,288,798	\$2,305,164	\$2,291,048
State	\$76,425,715	\$76,681,392	\$77,730,482	\$79,256,338	\$78,778,152
Local	\$264,718,835	\$284,352,444	\$292,346,754	\$295,835,619	\$295,523,073
Total Revenues	\$343,410,228	\$363,277,757	\$372,366,034	\$377,397,121	\$376,592,274
Transfers In					
Property Insurance Millage transfer	\$3,149,270	\$3,501,528	\$3,101,528	\$3,197,852	\$3,197,852
Capital (P.E.C.O.maintenance)			\$730,373	\$730,373	\$730,373
Transfer of unused rebates from Capital in 2012-13 and unassigned fund balance from the Race track Revenue Bonds Debt Service Fund in 2013-14	\$531,000	\$806,645			
Capital (Charter School)	\$1,704,643	\$2,471,320	\$2,076,175	\$2,093,732	\$2,093,732
Capital (Millage maintenance)	\$13,169,510	\$13,357,967	\$12,627,594	\$13,010,524	\$13,010,524
Capital (Millage equipment)	\$1,754,775	\$1,697,381	\$1,697,381	\$1,697,381	\$1,697,381
Total Transfers In	\$20,309,198	\$21,834,842	\$20,233,052	\$20,729,862	\$20,729,863
Total Revenues & Transfers In	\$363,719,426	\$385,112,598	\$392,599,086	\$398,126,983	\$397,322,137
Appropriations					
Salaries	\$226,889,005	\$228,994,008	\$230,384,742	\$234,718,455	\$234,895,907
Employee Benefits	\$62,044,435	\$67,880,335	\$70,300,531	\$71,220,178	\$71,983,126
Purchased Services - District	\$22,635,479	\$22,535,345	\$22,058,029	\$23,576,947	\$23,006,303
Purchased Services - Charter schools	\$38,751,502	\$43,614,958	\$47,404,942	\$47,283,243	\$47,512,148
Energy Services	\$10,738,406	\$11,804,557	\$11,914,886	\$11,427,768	\$10,795,357
Materials and Supplies	\$9,789,786	\$9,715,608	\$10,784,131	\$10,750,401	\$10,779,194
Capital Outlay	\$1,804,583	\$1,982,333	\$1,982,333	\$1,996,702	\$1,781,609
Other Expenses	\$654,205	\$632,664	\$682,664	\$684,331	\$658,064
Transfers Out	\$930,590	\$550,279	\$550,279	\$550,279	\$550,279
Total Appropriations	\$374,237,991	\$387,710,087	\$396,062,537	\$402,208,304	\$401,961,988
Excess (Deficiency) of Revenues and Transfers Over Expenditures	(\$10,518,565)	(\$2,597,489)	(\$3,463,452)	(\$4,081,321)	(\$4,639,851)
Fund Balance					
Beginning Gross Fund Balance	\$63,999,318	\$53,480,753	\$50,883,264	\$50,883,264	\$50,883,264
Adj to Fund Balance					
Ending Gross Fund Balance	\$53,480,753	\$50,883,264	\$47,419,812	\$46,801,943	\$46,243,412
Composition of Ending Gross Fund Balance					
Assigned for Encumbrances	\$1,326,387	\$920,547	\$920,547	\$920,547	\$920,547
Non Spendable - Inventory / Prepaid Insurance	\$147,212	\$175,510	\$175,510	\$175,510	\$175,510
Assigned for Categorical & Grant Carry forwards	\$1,899,774	\$2,630,009	\$2,498,509	\$2,498,509	\$2,498,509
Assigned for Work Force Development	\$6,849,049	\$6,917,062	\$6,571,209	\$6,571,209	\$6,571,209
Assigned School & Department Carry forwards	\$1,670,768	\$1,955,730	\$1,857,943	\$1,857,943	\$1,857,943
Unassigned by Board Policy 10% to 7.5% of Total Appropriations	\$37,423,799	\$38,284,406	\$35,396,094	\$34,778,225	\$34,219,695
Unassigned - Amount beyond assigned 10%	\$4,163,763				
Total Ending Gross Fund Balance	\$53,480,753	\$50,883,264	\$47,419,812	\$46,801,943	\$46,243,412

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 April 30, 2015

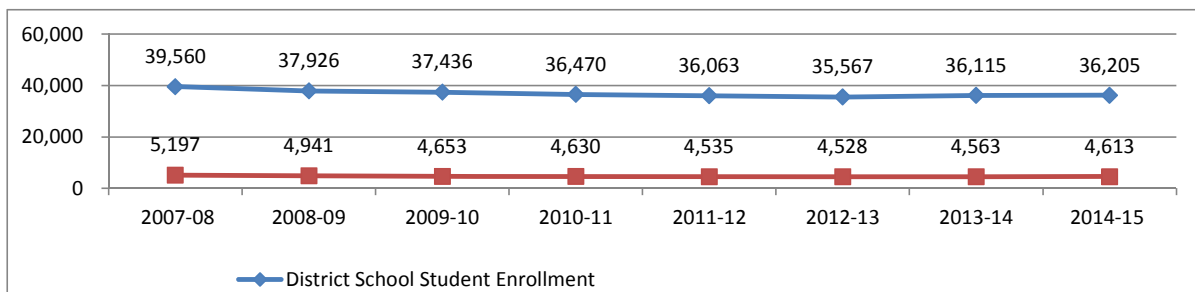
Account Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Original Budget	2014-2015 Amended Budget	2014-2015 Projected Actual
Federal Direct					
ROTC / PELL / SEOG	\$337,299	\$343,627	\$350,500	\$366,866	\$352,750
Medicaid Reimbursement	\$1,928,379	\$1,900,293	\$1,938,298	\$1,938,298	\$1,938,298
Total Federal Direct	\$2,265,678	\$2,243,920	\$2,288,798	\$2,305,164	\$2,291,048
State					
Florida Ed. Finance Program	(\$1,340,445)	(\$6,932,574)	\$502,969	\$1,568,738	\$1,131,368
Florida Ed. Finance Program audit reduction from 2008-2009 and 2010- 2011.		(\$181,530)		\$0	\$0
ESE Scholarships	(\$2,707,672)	(\$2,649,122)	(\$2,668,694)	(\$2,708,934)	(\$2,737,470)
Work Force Development	\$9,385,442	\$8,296,251	\$7,447,645	\$7,447,645	\$7,447,645
Adults with Disabilities	\$437,887	\$437,887	\$437,887	\$437,887	\$437,887
Ed. Enhancement / Lottery		\$415,865		\$0	\$0
CO&DS Withheld for Admin	\$28,778	\$28,666	\$28,666	\$28,666	\$28,666
Race Track Funds		\$446,500	\$446,500	\$446,500	\$446,500
Class Size Reduction	\$46,009,116	\$45,487,957	\$46,541,551	\$46,978,613	\$46,978,613
Instructional Materials	\$3,084,683	\$3,319,166	\$3,422,376	\$3,516,865	\$3,464,777
State License Tax	\$224,052	\$243,819	\$246,258	\$246,258	\$246,258
Transportation	\$6,172,023	\$6,109,337	\$6,138,676	\$6,086,305	\$5,826,209
Safe Schools	\$1,114,611	\$1,127,862	\$1,004,546	\$1,005,078	\$1,003,819
Voluntary Pre K Program	\$11,188			\$0	\$0
Supplemental Academic Instruction	\$8,288,475	\$8,348,718	\$8,387,902	\$8,387,902	\$8,387,902
Reading Instruction	\$1,976,561	\$1,983,135	\$1,983,863	\$2,000,246	\$1,991,014
Teachers Lead Program	\$492,699	\$699,417	\$695,795	\$695,795	\$695,795
Florida School Recognition Program	\$3,103,125	\$1,813,199	\$2,229,226	\$2,232,873	\$2,544,653
Technology / Internet Bandwidth Access		\$97,805	\$584,171	\$584,756	\$583,371
Teacher Salary Increase		\$7,387,888		\$0	\$0
Other Miscellaneous State	\$87,157	\$201,145	\$301,145	\$301,145	\$301,145
Total State	\$76,425,715	\$76,681,392	\$77,730,482	\$79,256,338	\$78,778,152
Local					
District School Tax (Required Local Effort)	\$184,548,412	\$199,104,093	\$204,266,599	\$206,309,267	\$206,309,265
District School Tax (Discretionary)	\$30,219,398	\$31,539,572	\$33,736,237	\$34,073,599	\$34,073,599
Voted School Tax	\$40,400,265	\$42,165,204	\$45,101,921	\$45,552,940	\$45,552,940
Course Fees	\$2,007,559	\$1,839,173	\$1,839,173	\$1,857,565	\$1,857,565
Childcare Fees	\$1,544,802	\$1,619,933	\$1,619,933	\$1,636,132	\$1,636,132
Rent	\$300,824	\$319,609	\$319,609	\$319,609	\$319,609
Interest	\$405,357	\$152,883	\$152,883	\$152,883	\$152,883
Food Service Indirect Cost	\$287,146	\$295,829	\$298,787	\$298,787	\$298,787
Federal Indirect Cost	\$605,074	\$805,619	\$813,675	\$813,675	\$501,131
Other Misc. Sources	\$4,399,998	\$6,510,529	\$4,197,937	\$4,821,162	\$4,821,162
Total Local	\$264,718,835	\$284,352,444	\$292,346,754	\$295,835,619	\$295,523,073
Total Revenues	\$343,410,227	\$363,277,757	\$372,366,034	\$377,397,121	\$376,592,274

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

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

Based Upon Results of Operations through April 30, 2015

Classification	Actual 2012-2013 Filled	2013-2014 Actual Filled	2014-2015 Original Budget	2014-2015 Amended Budget	2014-2015 Actual Filled
Instructional Personnel					
provision of direct instructional services to students. This also includes personnel whose functions provide support in the learning process of students."					
Teachers	2,335.8	2,372.0	2,477.0	2,476.6	2,386.4
Teacher Aides & Para Aides	511.0	544.8	574.7	569.4	530.7
Guidance Counselors & Behavior Specialists	92.5	95.2	96.3	101.7	99.7
Media Specialists	14.0			0.0	
Psychologists and Social Workers	31.1	29.1	29.1	30.2	25.2
Total Instructional Personnel	2,984.4	3,041.1	3,177.1	3,177.8	3,041.9
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	117.8	117.3
Bus Aides	54.0	52.0	58.0	58.0	56.0
Bus Drivers	255.3	256.0	269.0	268.5	242.0
Custodians	266.6	265.6	324.6	324.6	254.6
Data Processing Pers.	82.2	85.5	90.2	94.2	87.2
District & School Secretarial	299.0	300.0	310.0	305.3	297.3
Maint. /Mechanics/Delivery	155.1	157.4	161.1	162.1	151.1
Total Educational Support Pers.	1,216.1	1,222.7	1,323.0	1,330.5	1,205.5
Administrative Personnel					
The Florida Legislature has defined Administrative personnel as "those employees responsible for management functions such as the development of policies and implementation of those policies through the direction of					
School Board Members	5.0	5.0	5.0	5.0	5.0
Superintendent	1.0	1.0	1.0	1.0	1.0
Assistant Principals	48.0	45.0	50.0	48.0	48.0
Associate Superintendents	2.0	2.0	2.0	2.0	2.0
Directors & Executive Directors	16.2	17.2	16.6	15.4	16.4
Principals	40.0	39.0	38.8	39.0	39.0
Total Administrative Pers.	112.2	109.2	113.3	110.4	111.4
Grand Total	4,312.7	4,373.0	4,613.3	4,618.7	4,358.9



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

Comparison of Salaries

2012-2013 through 2014-2015

Based Upon Results of Operations through April 30, 2015

Classification	2012-2013 Actual	2013-2014 Actual	2014-2015 Original Budget	2014-2015 Amended Budget	2014-2015 Projected Actual
Instructional Personnel					
The Florida Legislature has defined Instructional Personnel as "any staff member whose function includes the provision of direct instructional services to students. This also includes personnel whose functions provide support					
Teachers	\$131,860,913	\$135,373,231	\$136,073,361	\$138,429,672	\$138,129,840
Teacher Aides & Para Aides	\$11,184,528	\$11,796,024	\$11,980,516	\$11,980,557	\$11,831,877
Guidance Counselors	\$5,587,594	\$5,717,049	\$5,687,519	\$6,041,824	\$5,915,563
Media Specialists	\$842,686	\$0		\$0	
Psychologists and Social Workers	\$2,129,935	\$2,145,346	\$2,074,072	\$2,111,710	\$2,017,931
After School Childcare Staff	\$823,603	\$910,758	\$910,758	\$1,129,157	\$1,035,349
Part Time Adult Teaching Staff	\$1,441,972	\$1,392,251	\$1,392,251	\$1,455,144	\$1,508,435
Extra Duty Days	\$562,630	\$525,376	\$530,630	\$580,325	\$591,934
Longevity (Classified & Instructional)	\$6,929,360	\$7,328,737	\$7,435,162	\$7,997,680	\$7,975,230
Substitutes-Classified	\$2,346,648	\$2,530,349	\$2,530,349	\$2,635,582	\$2,912,455
Supplements	\$2,868,514	\$2,623,683	\$2,623,683	\$2,636,027	\$2,809,422
Temporary/P.T.Hourly	\$889,007	\$792,722	\$792,722	\$961,667	\$909,986
Terminal Leave Pay	\$1,818,720	\$2,301,102	\$2,301,102	\$2,311,787	\$2,546,445
One Time Payments	\$5,290,507	\$1,491,253	\$1,491,253	\$1,666,081	\$2,021,004
Total Instructional Personnel	\$174,576,617	\$174,927,881	\$175,823,378	\$179,937,213	\$180,205,472
Educational Support Personnel					
The Florida Legislature has defined Educational Support Employees as "employees whose job functions are neither administrative nor instructional, yet whose work supports the educational process."					
Coord./Managers/Supv./Specialists	\$6,586,965	\$6,755,414	\$6,697,597	\$6,915,815	\$6,967,562
Bus Aides	\$846,219	\$862,287	\$862,287	\$905,746	\$896,342
Bus Drivers	\$5,351,549	\$5,399,502	\$5,339,948	\$5,380,181	\$5,324,109
Custodians	\$7,582,111	\$7,889,443	\$7,938,350	\$7,764,428	\$7,755,982
Data Processing Pers.	\$3,227,316	\$3,568,482	\$3,529,354	\$3,902,111	\$3,870,748
District & School Secretarial	\$9,186,135	\$9,433,640	\$9,656,339	\$9,597,483	\$9,562,264
Extra Duty Days	\$100,726	\$70,258	\$73,771	\$61,454	\$61,454
Longevity (Classified & Instructional)	\$2,123,858	\$2,319,224	\$2,272,839	\$2,399,939	\$2,413,249
Maint. /Mechanics/Delivery	\$6,309,325	\$6,431,037	\$6,431,037	\$6,510,878	\$6,459,691
Total Educational Support Pers.	\$41,314,204	\$42,729,285	\$42,801,522	\$43,438,035	\$43,311,401
Administrative Personnel					
The Florida Legislature has defined Administrative personnel as "those employees responsible for management functions such as the development of policies and implementation of those policies through the direction of personnel."					
School Board Members	\$186,000	\$185,188	\$193,125	\$193,795	\$193,795
Superintendent	\$184,617	\$215,179	\$215,179	\$215,179	\$215,179
Assistant Principals	\$4,187,855	\$4,339,262	\$4,821,402	\$4,385,345	\$4,440,656
Asst Superintendents	\$285,694	\$294,980	\$325,673	\$344,425	\$341,573
Directors & Executive Directors	\$1,843,668	\$1,828,226	\$1,759,136	\$1,759,136	\$1,761,754
Principals	\$4,310,352	\$4,474,008	\$4,445,328	\$4,445,328	\$4,426,077
Total Administrative Pers.	\$10,998,186	\$11,336,842	\$11,759,843	\$11,343,207	\$11,379,034
Grand Total	\$226,889,007	\$228,994,008	\$230,384,742	\$234,718,455	\$234,895,907

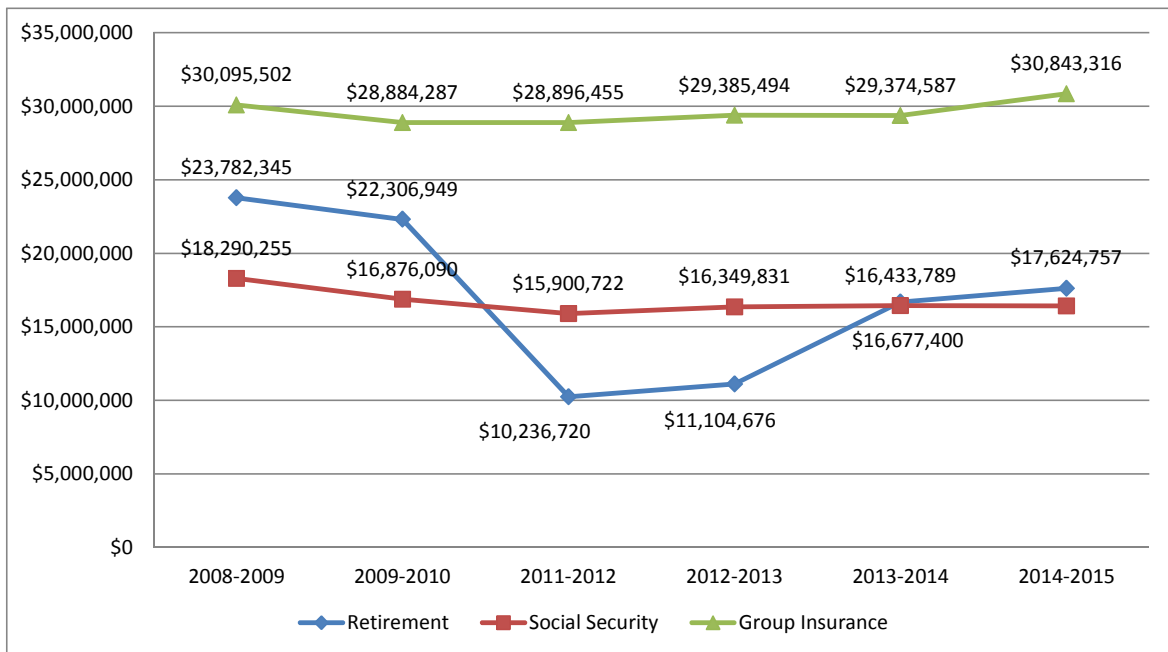
**The School Board of Sarasota County, Florida
General Fund**

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

Based Upon Results of Operations through April 30, 2015

Employee Benefit Detail	2012-2013 Actual	2013-2014 Actual	2014-2015 Original Budget	2014-2015 Amended Budget	2014-2015 Projected Actual
Retirement	\$11,104,676	\$16,677,400	\$17,624,757	\$17,815,088	\$17,830,891
Social Security	\$16,349,831	\$16,433,789	\$16,419,779	\$16,812,867	\$16,916,963
Group Insurance	\$29,385,494	\$29,374,587	\$30,843,316	\$31,211,838	\$31,866,420
Cafeteria Plan, Group Life, Disability Dental/Vision Insurance	\$2,002,923	\$2,112,049	\$2,142,993	\$2,115,767	\$2,140,993
Employee Assistance Programs including unemployment compensation	\$355,599	\$441,317	\$432,490	\$405,661	\$385,850
Early Retirement Plan Insurance	\$625,943	\$561,418	\$533,347	\$517,907	\$517,907
Workers Compensation	\$2,219,968	\$2,279,776	\$2,303,847	\$2,341,050	\$2,324,103
Total	\$62,044,434	\$67,880,335	\$70,300,531	\$71,220,178	\$71,983,126

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 April 30, 2015

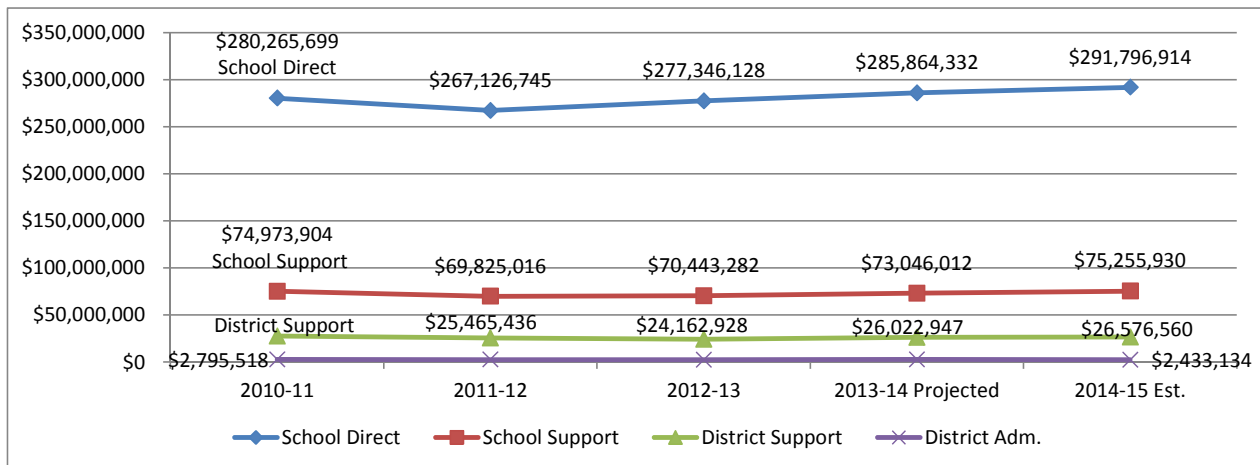
Appropriations by Object	2012-2013 Actual	2013-2014 Actual	2014-2015 Original Budget	2014-2015 Amended Budget	2014-2015 Projected Actual
Purchased Services					
Professional Services	\$4,050,742	\$3,709,134	\$3,631,818	\$4,018,967	\$4,027,823
Charter School Payments	\$38,751,502	\$43,614,958	\$47,404,942	\$47,283,243	\$47,512,148
Second Chance School Payments	\$1,063,620	\$1,041,693	\$1,041,693	\$1,006,308	\$1,033,497
Virtual School Payments	\$329,748	\$273,760	\$273,760	\$273,760	\$273,760
Physical Exams	\$20,789	\$20,622	\$20,622	\$18,170	\$18,180
Insurance Premiums	\$3,431,441	\$3,650,703	\$3,250,703	\$3,257,479	\$3,257,479
Legal Services	\$261,802	\$258,299	\$258,299	\$324,267	\$329,127
In County Travel	\$185,518	\$183,604	\$183,604	\$215,237	\$193,379
Out of County Travel	\$285,539	\$300,344	\$300,344	\$274,123	\$316,123
Repairs And Maintenance	\$3,763,574	\$3,975,370	\$3,975,370	\$3,543,967	\$3,546,236
Rentals and Software Licensing	\$3,660,381	\$3,462,224	\$3,462,224	\$4,141,220	\$4,615,672
Postage	\$217,798	\$260,078	\$260,078	\$271,565	\$290,301
Telephone	\$569,691	\$474,934	\$474,934	\$527,040	\$558,332
Cell Phones	\$152,978	\$159,751	\$159,751	\$104,452	\$147,035
Fiber Optic Lines / Technology Hosting	\$941,179	\$956,286	\$956,286	\$956,286	\$956,286
Utilities - Water/Sewer	\$1,256,473	\$1,256,271	\$1,256,271	\$1,282,664	\$1,257,367
Utilities - Garbage	\$403,308	\$341,609	\$341,609	\$312,396	\$346,695
Other Purchased Services	\$2,040,899	\$2,210,665	\$2,210,665	\$3,049,046	\$1,839,010
Total Purchased Services	\$61,386,982	\$66,150,303	\$69,462,971	\$70,860,190	\$70,518,451
Energy Services					
Natural & Bottled Gas	\$146,498	\$104,794	\$104,794	\$73,081	\$61,889
Electric	\$7,899,486	\$8,022,145	\$8,022,145	\$8,385,349	\$7,817,679
Gasoline /Diesel Fuel	\$2,692,423	\$3,677,617	\$3,787,946	\$2,969,338	\$2,915,789
Total Energy Services	\$10,738,407	\$11,804,557	\$11,914,886	\$11,427,768	\$10,795,357
Materials and Supplies					
Consumable Supplies	\$5,972,791	\$6,740,458	\$6,740,458	\$6,724,317	\$6,594,378
State Textbooks	\$2,688,804	\$1,782,265	\$2,850,788	\$2,888,430	\$2,884,155
Discretionary Instr. Materials	\$567,388	\$571,588	\$571,588	\$583,418	\$695,379
Periodicals & Newspapers	\$26,212	\$55,089	\$55,089	\$70,894	\$71,226
Oil & Grease	\$41,376	\$48,621	\$48,621	\$54,802	\$52,081
Repair Parts/Tires & Tubes	\$413,198	\$504,992	\$504,992	\$422,202	\$473,388
Other Materials & Supplies	\$80,018	\$12,595	\$12,595	\$6,338	\$8,586
Total Materials & Supplies	\$9,789,787	\$9,715,608	\$10,784,131	\$10,750,401	\$10,779,194
Capital Outlay					
New Library Books	\$153,948	\$68,706	\$68,706	\$97,077	\$109,550
Audio Visual - Not Capitalized	\$16,857	\$10,221	\$10,221	\$3,188	\$3,771
Equipment & Furniture	\$1,010,408	\$1,108,073	\$1,108,073	\$1,056,563	\$1,015,169
Computers / Technology Tools	\$309,287	\$480,228	\$480,228	\$480,228	\$332,630
Motor Vehicles		\$41,659	\$41,659	\$41,659	\$0
Remodeling & Renovations	\$174,848	\$253,480	\$253,480	\$253,480	\$264,647
Software -Not Capitalized	\$139,235	\$19,966	\$19,966	\$64,507	\$55,842
Total Capital Outlay	\$1,804,583	\$1,982,333	\$1,982,333	\$1,996,702	\$1,781,609
Other Expenses					
Dues and Fees	\$600,147	\$592,143	\$642,143	\$642,143	\$611,138
Judgments		\$0		\$0	
Miscellaneous Expense	\$31,545	\$33,212	\$33,212	\$34,879	\$38,489
Field Trips	\$22,513	\$7,309	\$7,309	\$7,309	\$8,438
Total Other Expenses	\$654,205	\$632,664	\$682,664	\$684,331	\$658,064
Total Appropriations by Object	\$84,373,964	\$90,285,465	\$94,826,985	\$95,719,392	\$94,532,675

**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 April 30, 2015

Appropriations by Function	2012-2013 Actual	2013-2014 Actual	2014-2015 Original Budget	2014-2015 Amended Budget	2014-2015 Projected Actual
Instruction	\$248,225,305	\$255,585,868	\$260,841,161	\$267,043,206	\$268,098,579
Pupil Personnel Services	\$20,270,560	\$21,355,213	\$21,815,269	\$22,678,641	\$22,358,201
Instructional Media Services	\$4,030,758	\$3,195,671	\$3,289,515	\$3,799,993	\$3,713,560
Instruction and Curriculum Dev	\$2,446,669	\$2,763,318	\$2,767,848	\$2,639,830	\$2,706,202
Instructional Staff Training	\$1,253,536	\$1,156,950	\$1,207,874	\$1,177,683	\$928,168
Instruction Related Technology	\$3,009,685	\$2,988,524	\$3,052,906	\$3,220,990	\$3,229,601
Board of Education	\$554,705	\$1,024,719	\$621,797	\$621,797	\$621,797
Legal Services	\$261,577	\$257,247	\$258,299	\$324,267	\$329,127
General Administration	\$1,469,372	\$1,494,835	\$1,553,038	\$1,792,505	\$1,782,757
School Administration	\$16,239,544	\$17,289,520	\$18,044,129	\$17,986,714	\$17,727,169
Facilities Acquisition & Construction	\$18,259	\$116,289	\$23,794	\$23,794	\$206,585
Fiscal Services	\$1,828,780	\$1,937,354	\$1,954,090	\$1,985,468	\$1,962,734
Food Services	\$90,886	\$68,057	\$69,524	\$72,981	\$43,830
Central Services	\$5,342,605	\$5,725,772	\$5,985,123	\$5,793,743	\$5,891,464
Pupil Transportation	\$15,882,425	\$16,843,948	\$17,321,818	\$15,772,701	\$16,307,881
Operation of Plant	\$33,599,632	\$34,373,939	\$35,294,458	\$33,931,135	\$34,141,083
Maintenance of Plant	\$13,852,284	\$14,590,716	\$14,757,044	\$14,360,364	\$14,512,963
Administrative Technology Services	\$3,121,000	\$3,652,816	\$3,856,509	\$4,172,323	\$4,028,895
Community Services	\$1,809,820	\$2,739,056	\$2,798,063	\$4,259,890	\$2,821,115
Transfers to Other Funds	\$930,590	\$550,279	\$550,279	\$550,279	\$550,279
Total	\$374,237,991	\$387,710,088	\$396,062,538	\$402,208,304	\$401,961,988



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.