

Attachment "A"

The School Board of Sarasota County, Florida General Fund Projected Results of Operations for the 2013-2014 Fiscal Year Based upon Results of Operations through April 30, 2014

Executive Summary

The General Fund has been updated based upon the results of operations through April 30, 2014. The fourth calculation of the Florida Education Finance Program revenues was received April 17, 2014. The unweighted FTE count for the state increased 9,230.28, and Sarasota increased 216.59. With the increase in student FTE, the state had to prorate a reduction of \$51,655,306, due to not having sufficient funds to fund the increase in student FTE. The reduction to the Sarasota County School Board was \$798,047. If the state did not have to prorate a reduction, the district would have received an increase of approximately \$1.3 million. The net increase received from the fourth Calculation is \$522,496. Local revenues have been increased to reflect the estimated amount of tax collections above the 96% percent collection rate. Total revenues are estimated to increase \$2,620,856 above the original budget. Transfers in are estimated to increase \$812,032. Estimated appropriations are estimated to come in above the original budget by \$510,734. In summary, the ending gross fund balance as of June 30, 2014, is estimated to increase by \$2,922,154, from the original budget. The ending unassigned fund balance as of June 30, 2014, is estimated to be \$36,771,846 or 9.42% of total appropriations. The original budgeted amount of unassigned fund balance to be used was \$9,226,974. The revised projection is now to use \$6,304,820 of the unassigned fund balance. 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 – Federal revenues from the receipt of Medicaid funds and ROTC funds are estimated to increase based upon the receipts through April 30, 2014.	\$108,273
State – State revenues decreased based upon the receipt of the fourth calculation of the Florida Education Finance Program revenues, and the results of the 2010-2011 FTE audit. The majority of the decrease is the Florida School Recognition awards were \$1,289,926 less than originally budgeted. The decrease is due to not as many schools received the award this school year.	(\$1,046,729)
Local – The major increase is based upon results of operations through April 30, 2014, showing property tax collections will be greater than budgeted.	\$3,559,312
Net Increase in Revenue	\$2,620,856

Attachment "A"

**The School Board of Sarasota County, Florida
General Fund
Projected Results of Operations for the 2013-2014 Fiscal Year
Based upon Results of Operations through April 30, 2014
Estimated Appropriation Changes**

Account Description	Amount of Increase (Decrease) from the Original Budget
Salaries – The decrease is a combination of the negotiated salary settlement projected to be less than what was budgeted, savings from the hiring freeze, and the state teacher raise allocation that was allocated to salaries, which included the costs associated with retirement and social security benefits. The change as a result of operations through April 30, 2014, is a reduction based upon a decrease of \$1,289,926 in receipt of Florida School recognition funds for bonus payments.	(\$2,592,346)
Employee Benefits – The increase is related to the state teacher raise allocation for social security and retirement being included in the salary line item and health benefits estimated to be above the amount budgeted. The change as a result of operations through April 30, 2014, is an increase of individuals in the group health insurance plan.	\$1,587,285
Purchased Services – The majority of the increase is related to professional services, maintenance expenditures, and other purchased services.	\$1,304,072
Energy Services – The majority of the increase is fuel costs.	\$925,904
Materials and Supplies – Based on results of operations through April 30, 2014, it is estimated the expenditures for textbooks will be less than originally budgeted.	(\$404,779)
Capital Outlay – Based on results of operations through April 30, 2014, it is estimated schools will still use less of their capital allocation than originally budgeted.	(\$347,212)
Other Expenses – Based upon the results of operations through April 30, 2014, dues and fees are estimated to be above the original budget.	\$37,810
Transfer Out to the Self Insurance Fund – No change is estimated at this time.	\$0
Net Increase in Appropriations by Object	\$510,734

Attachment "A"

**The School Board of Sarasota County, Florida
General Fund
Projected Results of Operations for the 2013-2014 Fiscal Year
Based upon Results of Operations through April 30, 2014**

Estimated Gross Fund Balance Changes Projected as of June 30, 2014

Account Description	Amount of Increase (Decrease) from the Original Budget
Original Budgeted Ending Gross Fund Balance as of June 30, 2014, approved September 10, 2013	\$44,253,778
Add the Increase in Estimated Revenues for 2013-2014	\$2,620,856
Less the Increase in Estimated Appropriations for 2013-2014	(\$510,734)
No change in the transfer in from Capital Funds.	\$0
Add the transfer in from the balance of unspent revenues from the final payment of the Race Track Revenue Bonds	\$812,032
Estimated Ending Gross Fund Balance as of June 30, 2014	\$47,175,932

Estimated Unassigned Fund Balance Projected as of June 30, 2014

Account Description	Amount of Increase (Decrease) from the Original Budget
Estimated Unassigned Fund Balance as of June 30, 2014	\$36,771,846
Percentage of Unassigned Fund balance as a percentage of total appropriations	9.42%

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

Comparative Statement Of Estimated Revenues, Appropriations, and Fund Balance for the Fiscal Years 2010-11 through 2013-14

Based Upon Results of Operations through April 30, 2014

Account Description	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2013-2014 Projected Actual
Revenues and Transfers In from Other Funds						
Federal Direct	\$16,374,536	\$10,578,346	\$2,265,678	\$2,248,813	\$2,339,939	\$2,357,086
State	\$61,922,491	\$73,158,369	\$76,425,715	\$77,242,255	\$75,508,736	\$76,195,526
Local	\$283,594,705	\$259,929,184	\$264,718,835	\$280,649,758	\$282,251,865	\$284,209,070
Total Revenues	\$361,891,732	\$343,665,899	\$343,410,228	\$360,140,826	\$360,100,540	\$362,761,682
Transfers In						
Property Insurance Millage transfer	\$2,412,396	\$2,383,887	\$3,149,270	\$3,567,923	\$3,567,923	\$3,567,923
Capital in 2012-13 and unassigned fund balance from the Race track Revenue Bonds Debt Service Fund in 2013-14			\$531,000		\$812,032	\$812,032
Capital (Charter School)	\$1,742,379	\$1,858,522	\$1,704,643	\$2,556,482	\$2,556,482	\$2,556,482
Capital (Millage maintenance)	\$13,841,928	\$14,880,109	\$13,169,510	\$13,564,595	\$13,564,595	\$13,564,595
Capital (Millage equipment)	\$1,384,612	\$1,337,918	\$1,754,775	\$957,003	\$957,003	\$957,003
Total Transfers In	\$21,530,862	\$20,460,436	\$20,309,198	\$20,646,003	\$21,458,035	\$21,458,035
Total Revenues & Transfers In	\$383,422,594	\$364,126,335	\$363,719,426	\$380,786,829	\$381,558,575	\$384,219,717
Appropriations						
Salaries	\$233,100,107	\$222,439,168	\$226,889,005	\$232,322,566	\$230,816,989	\$229,730,220
Employee Benefits	\$74,743,458	\$60,166,687	\$62,044,435	\$68,416,229	\$68,749,063	\$70,003,514
Purchased Services - District	\$53,757,822	\$23,460,575	\$22,635,479	\$21,576,491	\$21,900,783	\$23,128,988
Purchased Services - Charter schools		\$34,744,625	\$38,751,502	\$43,666,866	\$43,378,115	\$43,418,441
Energy Services	\$11,191,615	\$10,932,264	\$10,738,406	\$10,545,790	\$10,423,315	\$11,471,694
Materials and Supplies	\$9,541,625	\$10,526,975	\$9,789,786	\$10,133,975	\$10,233,538	\$9,729,196
Capital Outlay	\$2,040,820	\$1,532,171	\$1,804,583	\$2,140,860	\$1,446,954	\$1,793,648
Other Expenses	\$344,804	\$581,489	\$654,205	\$660,747	\$532,086	\$698,557
Transfers Out	\$698,812	\$550,279	\$930,590	\$550,279	\$550,279	\$550,279
Total Appropriations	\$385,419,063	\$364,934,233	\$374,237,991	\$390,013,803	\$388,031,122	\$390,524,537
Excess (Deficiency) of Revenues and Transfers Over Expenditures	(\$1,996,469)	(\$807,898)	(\$10,518,565)	(\$9,226,974)	(\$6,472,547)	(\$6,304,820)
Fund Balance						
Beginning Gross Fund Balance	\$66,843,311	\$64,819,785	\$63,999,318	\$53,480,753	\$53,480,753	\$53,480,753
Ending Gross Fund Balance	\$64,819,785	\$63,999,318	\$53,480,753	\$44,253,778	\$47,008,206	\$47,175,932
Composition of Ending Gross Fund Balance						
Assigned for Encumbrances	\$1,940,648	\$1,183,780	\$1,326,387	\$1,326,387	\$1,326,387	\$1,326,387
Non Spendable - Inventory / Prepaid Insurance	\$189,430	\$171,701	\$147,212	\$147,212	\$147,212	\$147,212
Assigned for Categorical & Grant Carry forwards	\$1,328,225	\$2,650,874	\$1,899,774	\$1,899,774	\$1,899,774	\$1,899,774
Assigned for Work Force Development	\$2,246,469	\$4,546,470	\$6,849,049	\$5,719,210	\$5,719,210	\$5,719,210
Assigned School & Department Carry forwards	\$2,901,944	\$2,227,394	\$1,670,768	\$1,311,503	\$1,311,503	\$1,311,503
Unassigned by Board Policy 10% to 7.5% of Total Appropriations	\$38,541,906	\$36,493,423	\$37,423,799	\$33,849,692	\$36,604,120	\$36,771,846
Unassigned - Amount beyond assigned 10%	\$17,671,163	\$16,725,675	\$4,163,763			
Total Ending Gross Fund Balance	\$64,819,785	\$63,999,318	\$53,480,753	\$44,253,778	\$47,008,206	\$47,175,932

The School Board of Sarasota County, Florida
General Fund
Comparative Statement of Revenues for the Fiscal Years
2010-2011 through 2013-2014
Based Upon Results of Operations through April 30, 2014

Account Description	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2013-2014 Projected Actual
Federal Direct						
ROTC / PELL / SEOG	\$344,110	\$327,987	\$337,299	\$320,434	\$379,655	\$366,035
Federal Stabilization Funds (FEFP)	\$13,689,576					
Federal Jobs Fund		\$7,979,517				
Medicaid Reimbursement	\$1,705,139	\$2,270,842	\$1,928,379	\$1,928,379	\$1,960,284	\$1,991,051
Total Federal Direct	\$15,738,825	\$10,578,346	\$2,265,678	\$2,248,813	\$2,339,939	\$2,357,086
State						
Florida Ed. Finance Program	(\$15,921,846)	(\$3,305,371)	(\$1,340,445)	(\$7,196,770)	(\$8,278,415)	-\$7,160,667
Florida Ed. Finance Program audit reduction from 2008-2009 and 2010-2011.	(\$152,039)				(\$181,530)	-\$181,530
ESE Scholarships	(\$2,429,583)	(\$2,355,228)	(\$2,707,672)	(\$2,803,545)	(\$2,803,545)	(\$2,803,545)
Virtual Education Contribution		\$18,461	\$58,035		\$0	
Work Force Development	\$9,246,543	\$9,637,132	\$9,385,442	\$8,229,850	\$8,229,850	\$8,229,850
Adults with Disabilities	\$613,848	\$515,161	\$437,887	\$437,887	\$437,887	\$437,887
Ed. Enhancement / Lottery	\$157,686	\$135,772			\$0	\$415,865
CO&DS Withheld for Admin	\$29,080	\$29,080	\$28,778	\$29,294	\$29,294	\$29,294
Race Track Funds						\$446,500
Class Size Reduction	\$45,649,077	\$46,023,875	\$46,009,116	\$45,852,447	\$45,487,957	\$45,487,957
Instructional Materials	\$3,281,929	\$3,105,010	\$3,084,683	\$3,274,376	\$3,275,453	\$3,319,166
State License Tax	\$246,432	\$233,495	\$224,052	\$235,216	\$235,216	\$246,583
Transportation	\$6,201,351	\$6,000,863	\$6,172,023	\$6,265,085	\$6,232,170	\$6,109,337
Safe Schools	\$1,160,861	\$1,116,720	\$1,114,611	\$1,129,308	\$1,127,537	\$1,127,862
Voluntary Pre K Program	\$19,314	\$13,229	\$11,188	\$13,326	\$13,326	\$13,326
Supplemental Academic Instruction	\$8,413,385	\$8,043,210	\$8,288,475	\$8,348,718	\$8,348,718	\$8,348,718
Reading Instruction	\$1,580,506	\$1,499,837	\$1,976,561	\$1,984,793	\$1,970,212	\$1,983,135
Teachers Lead Program	\$526,483	\$493,983	\$492,699	\$699,417	\$699,417	\$699,417
Florida School Recognition Program	\$2,417,230	\$1,764,702	\$3,103,125	\$3,103,125	\$3,103,125	\$1,813,199
Technology / Internet Bandwidth Access				\$97,805	\$97,805	\$97,805
Teacher Salary Increase				\$7,394,444	\$7,336,780	\$7,387,888
Other Miscellaneous State	\$122,444	\$100,585	\$87,157	\$147,479	\$147,479	\$147,479
Total State	\$61,922,491	\$73,158,369	\$76,425,715	\$77,242,255	\$75,508,736	\$76,195,526
Local						
District School Tax (Required Local Effort)	\$201,255,100	\$178,158,018	\$184,548,412	\$197,505,579	\$198,073,361	\$199,875,646
District School Tax (Discretionary)	\$32,353,066	\$30,376,612	\$30,219,398	\$31,359,408	\$31,735,721	\$31,735,721
Voted School Tax	\$43,252,762	\$40,610,444	\$40,400,265	\$41,924,343	\$42,427,435	\$42,427,435
Course Fees	\$1,728,466	\$1,699,971	\$2,007,559	\$2,007,559	\$2,007,559	\$2,007,559
Childcare Fees	\$1,245,135	\$1,303,302	\$1,544,802	\$1,544,802	\$1,662,432	\$1,780,062
Rent	\$291,314	\$302,764	\$300,824	\$300,824	\$338,114	\$375,404
Interest	\$471,621	\$322,688	\$405,357	\$405,357	\$405,357	\$405,357
Food Service Indirect Cost	\$356,238	\$212,204	\$287,146	\$287,146	\$287,146	\$287,146
Federal Indirect Cost	\$591,150	\$403,264	\$605,074	\$605,074	\$605,074	\$605,074
Other Misc. Sources	\$2,049,855	\$6,539,917	\$4,399,998	\$4,709,666	\$4,709,666	\$4,709,666
Total Local	\$283,594,705	\$259,929,184	\$264,718,835	\$280,649,758	\$282,251,865	\$284,209,070
Total Revenues	\$361,891,732	\$343,665,899	\$343,410,227	\$360,140,826	\$360,100,540	\$362,761,682

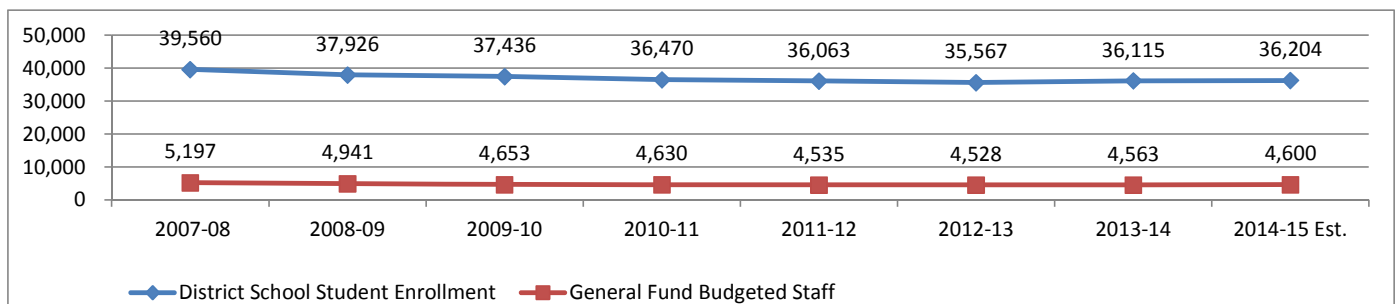
**The School Board of Sarasota County, Florida
General Fund**

Comparison of Positions

2010-2011 through 2013-2014

Based Upon Results of Operations through April 30, 2014

Classification	Actual 2010-2011 Filled	Actual 2011-2012 Filled	Actual 2012-2013 Filled	Original 2013-2014 Budget	2013-2014 Amended Budget	2013-2014 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	2,347.8	2,304.6	2,335.8	2,450.6	2,464.2	2,372.0
Teacher Aides & Para Aides	528.6	496.4	511.0	560.6	565.9	544.8
Guidance Counselors	75.9	91.0	92.5	95.0	96.8	95.2
Media Specialists	14.0	13.0	14.0			
Psychologists and Social Workers	32.9	32.1	31.1	30.1	30.1	29.1
Total Instructional Personnel	2,999.2	2,937.1	2,984.4	3,136.3	3,157.0	3,041.1
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	105.7	103.7	103.9	104.7	111.0	106.3
Bus Aides	53.0	52.0	54.0	58.0	58.0	52.0
Bus Drivers	262.0	251.0	255.3	272.0	272.0	256.0
Custodians	273.6	256.6	266.6	322.6	322.6	265.6
Data Processing Pers.	88.2	86.2	82.2	82.3	91.2	85.5
District & School Secretarial	316.7	298.5	299.0	307.9	306.0	300.0
Maint. /Mechanics/Delivery	155.5	154.1	155.1	165.0	161.1	157.4
Total Educational Support Pers.	1,254.7	1,202.1	1,216.1	1,312.5	1,321.9	1,222.7
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	5.0
Superintendent	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Principals	47.0	49.0	48.0	49.1	45.0	45.0
Associate Superintendents	2.0	2.0	2.0	2.0	2.0	2.0
Directors & Executive Directors	17.2	19.2	16.2	18.2	17.2	17.2
Principals	42.0	41.0	40.0	38.8	39.0	39.0
Total Administrative Pers.	114.2	117.2	112.2	114.1	109.2	109.2
Grand Total	4,368.1	4,256.4	4,312.7	4,562.9	4,588.1	4,373.0



**Comparison of Salaries
2010-2011 through 2013-2014**

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

Based Upon Results of Operations through April 30, 2014

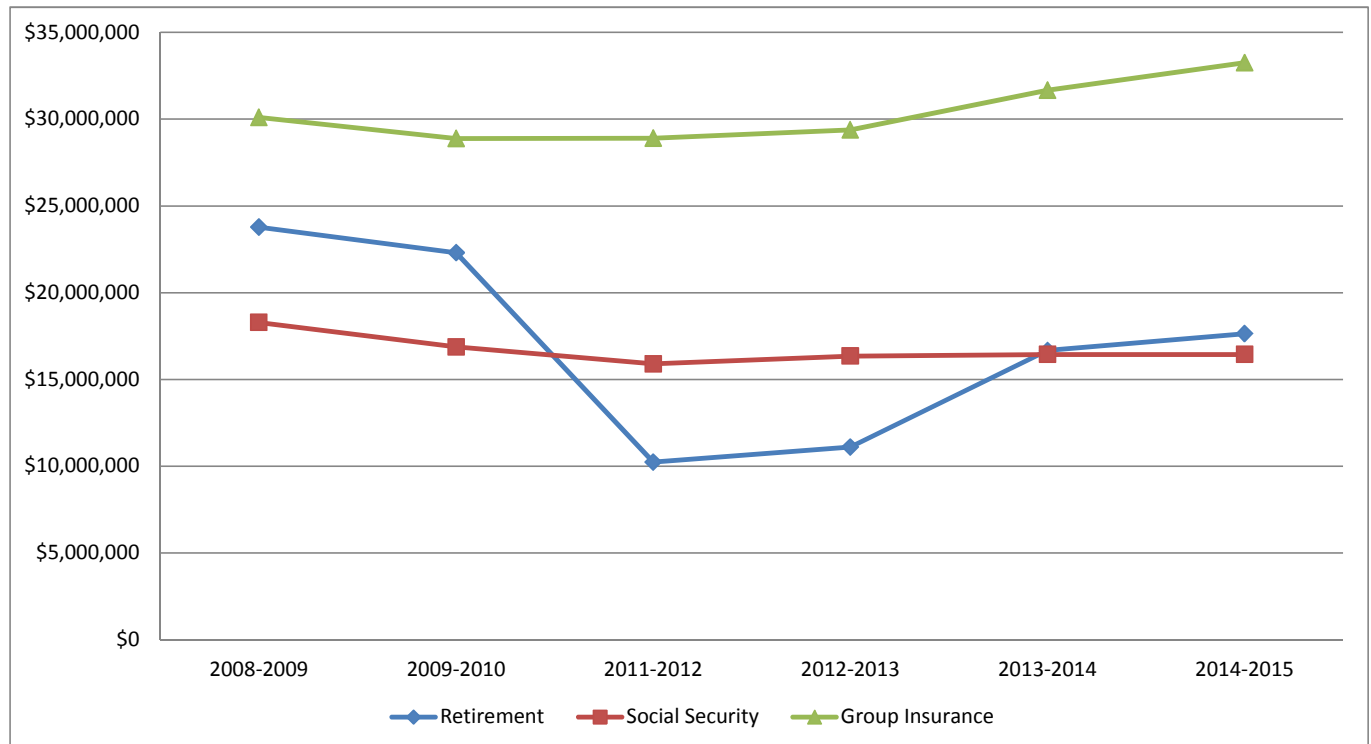
Classification	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2013-2014 Projected Actual
Instructional Personnel						
The Florida Legislature has defined Instructional Personnel as "any staff member whose function includes the provision of direct instructional services to students. This also includes personnel whose functions provide support in the learning process of students."						
Teachers	\$136,245,445	\$130,702,005	\$131,860,913	\$139,983,245	\$135,752,651	\$135,908,825
Teacher Aides & Para Aides	\$11,794,905	\$11,168,645	\$11,184,528	\$11,547,459	\$11,479,284	\$11,615,966
Guidance Counselors	\$4,871,061	\$5,582,581	\$5,587,594	\$5,500,409	\$5,740,552	\$5,753,304
Media Specialists	\$822,317	\$792,558	\$842,686		\$0	\$0
Psychologists and Social Workers	\$2,257,745	\$2,229,795	\$2,129,935	\$2,055,538	\$2,168,033	\$2,143,343
After School Childcare Staff	\$726,428	\$700,739	\$823,603	\$823,603	\$911,689	\$924,746
Part Time Adult Teaching Staff	\$2,019,121	\$1,354,546	\$1,441,972	\$1,441,972	\$1,377,667	\$1,385,744
Extra Duty Days	\$804,783	\$623,389	\$562,630	\$562,630	\$496,550	\$495,250
Longevity (Classified & Instructional)	\$6,751,080	\$6,030,613	\$6,929,360	\$7,102,594	\$7,350,982	\$7,337,276
Substitutes-Classified	\$1,920,312	\$1,999,806	\$2,346,648	\$2,346,648	\$2,595,422	\$2,627,774
Supplements	\$2,899,127	\$2,741,203	\$2,868,514	\$2,840,458	\$2,823,219	\$2,887,580
Temporary/P.T.Hourly	\$808,128	\$978,763	\$889,007	\$889,007	\$664,940	\$751,142
Terminal Leave Pay	\$2,743,035	\$3,063,844	\$1,818,720	\$1,818,720	\$2,033,655	\$2,124,299
One Time Payments	\$2,347,583	\$1,556,962	\$5,290,507	\$3,196,219	\$3,196,219	\$1,465,978
Total Instructional Personnel	\$177,011,070	\$169,525,449	\$174,576,617	\$180,108,502	\$176,590,863	\$175,421,225
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	\$7,297,942	\$6,622,689	\$6,586,965	\$6,577,541	\$7,066,821	\$6,988,172
Bus Aides	\$927,324	\$853,513	\$846,219	\$846,219	\$856,583	\$868,740
Bus Drivers	\$5,724,037	\$5,469,051	\$5,351,549	\$5,293,168	\$5,440,252	\$5,468,067
Custodians	\$8,214,921	\$7,560,762	\$7,582,111	\$7,582,816	\$7,910,679	\$7,910,437
Data Processing Pers.	\$3,466,548	\$3,310,923	\$3,227,316	\$3,045,965	\$3,439,032	\$3,540,338
District & School Secretarial	\$9,988,853	\$9,460,592	\$9,186,135	\$9,214,566	\$9,428,852	\$9,444,296
Extra Duty Days	\$75,981	\$51,967	\$100,726	\$100,726	\$122,128	\$75,840
Longevity (Classified & Instructional)	\$1,517,476	\$1,362,121	\$2,123,858	\$2,176,954	\$2,342,093	\$2,326,303
Maint. /Mechanics/Delivery	\$6,581,872	\$6,282,345	\$6,309,325	\$6,305,503	\$6,476,731	\$6,440,127
Total Educational Support Pers.	\$43,794,954	\$40,973,963	\$41,314,204	\$41,143,458	\$43,083,171	\$43,062,321
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	\$187,045	\$185,840	\$186,000	\$186,000	\$193,125	\$193,125
Superintendent	\$212,159	\$202,344	\$184,617	\$184,617	\$205,433	\$205,433
Assistant Principals	\$4,616,178	\$4,423,102	\$4,187,855	\$4,287,783	\$4,240,353	\$4,296,314
Asst Superintendents	\$303,228	\$283,313	\$285,694	\$285,694	\$294,980	\$294,980
Directors & Executive Directors	\$2,060,509	\$2,226,871	\$1,843,668	\$1,950,858	\$1,740,657	\$1,778,962
Principals	\$4,914,965	\$4,618,286	\$4,310,352	\$4,175,654	\$4,468,408	\$4,477,860
Total Administrative Pers.	\$12,294,084	\$11,939,756	\$10,998,186	\$11,070,606	\$11,142,955	\$11,246,674
Grand Total	\$233,100,108	\$222,439,168	\$226,889,007	\$232,322,566	\$230,816,989	\$229,730,220

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

**Comparative Statement of Employee Benefits
2010-2011 through 2013-2014**

Based Upon Results of Operations through April 30, 2014

Employee Benefit Detail	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2013-2014 Projected Actual
Retirement	\$24,076,394	\$10,236,720	\$11,104,676	\$15,653,758	\$16,521,636	\$16,676,780
Social Security	\$16,658,647	\$15,900,722	\$16,349,831	\$16,559,952	\$16,489,214	\$16,438,662
Group Insurance	\$30,621,465	\$28,896,455	\$29,385,494	\$30,854,768	\$30,501,460	\$31,673,980
Cafeteria Plan, Group Life, Disability Dental/Vision Insurance	\$2,180,282	\$2,043,657	\$2,002,923	\$2,042,982	\$2,040,804	\$2,024,478
Employee Assistance Programs including unemployment compensation	\$306,784	\$245,156	\$355,599	\$355,599	\$355,599	\$355,599
Early Retirement Plan Insurance	\$658,478	\$629,705	\$625,943	\$625,943	\$561,418	\$561,418
Workers Compensation	\$241,409	\$2,214,272	\$2,219,968	\$2,323,226	\$2,278,931	\$2,272,597
Total	\$74,743,459	\$60,166,687	\$62,044,434	\$68,416,229	\$68,749,063	\$70,003,514



The School Board of Sarasota County, Florida

General Fund

Comparative Statement of Appropriations by Object, For the Fiscal Years 2010-11 through 2013-14

Based Upon Results of Operations through April 30, 2014

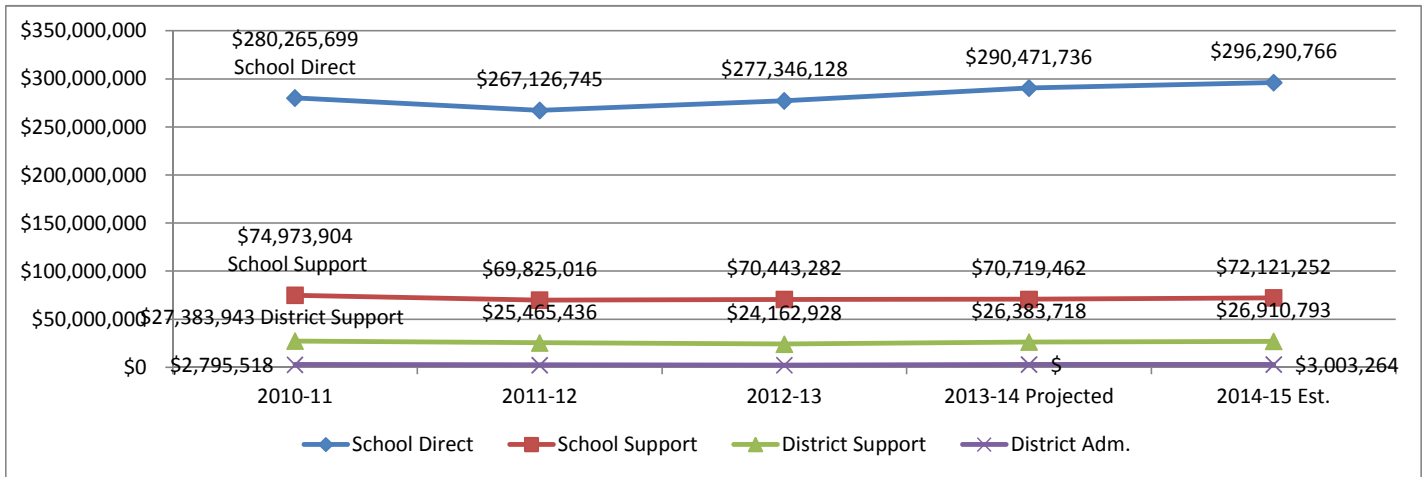
Appropriations by Object	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2013-2014 Projected Actual
Purchased Services						
Professional Services	\$4,734,980	\$4,782,120	\$4,050,742	\$2,848,832	\$3,528,880	\$3,506,438
Charter School Payments	\$30,524,119	\$34,744,625	\$38,751,502	\$43,666,866	\$43,378,115	\$43,418,441
Second Chance School Payments	\$1,705,080	\$1,679,305	\$1,063,620	\$1,051,186	\$1,006,658	\$1,032,434
Virtual School Payments	\$504,919	\$493,921	\$329,748	\$333,046	\$333,046	\$333,046
Physical Exams	\$20,723	\$21,313	\$20,789	\$21,205	\$21,033	\$19,912
Insurance Premiums	\$2,544,224	\$2,638,165	\$3,431,441	\$3,855,444	\$3,855,444	\$3,855,444
Legal Services	\$347,477	\$187,658	\$261,802	\$264,420	\$260,573	\$256,133
In County Travel	\$155,010	\$188,677	\$185,518	\$187,374	\$166,716	\$176,529
Out of County Travel	\$185,594	\$214,557	\$285,539	\$288,395	\$310,408	\$285,977
Repairs And Maintenance	\$4,129,745	\$4,146,135	\$3,763,574	\$3,801,210	\$3,801,210	\$4,165,849
Rentals and Software Licensing	\$3,586,230	\$3,944,195	\$3,660,381	\$3,387,232	\$3,492,615	\$3,497,568
Postage	\$192,141	\$149,324	\$217,798	\$219,976	\$170,545	\$209,803
Telephone	\$531,626	\$504,482	\$569,691	\$575,388	\$529,361	\$491,432
Cell Phones	\$184,501	\$173,151	\$152,978	\$154,508	\$154,508	\$146,906
Fiber Optic Lines / Technology						
Hosting	\$967,358	\$953,695	\$941,179	\$950,591	\$950,591	\$950,591
Utilities - Water/Sewer	\$1,262,195	\$1,318,928	\$1,256,473	\$1,269,038	\$1,198,787	\$1,244,100
Utilities - Garbage	\$481,094	\$472,488	\$403,308	\$307,341	\$358,168	\$316,771
Other Purchased Services	\$1,700,807	\$1,592,459	\$2,040,899	\$2,061,308	\$1,762,243	\$2,640,054
Total Purchased Services	\$53,757,823	\$58,205,198	\$61,386,982	\$65,243,357	\$65,278,898	\$66,547,429
Energy Services						
Natural & Bottled Gas	\$162,512	\$140,027	\$146,498	\$147,963	\$98,688	\$102,737
Electric	\$8,703,767	\$8,214,405	\$7,899,486	\$7,978,480	\$7,565,182	\$8,133,168
Gasoline /Diesel Fuel	\$2,325,337	\$2,577,832	\$2,692,423	\$2,419,347	\$2,759,445	\$3,235,789
Total Energy Services	\$11,191,616	\$10,932,264	\$10,738,407	\$10,545,790	\$10,423,315	\$11,471,694
Materials and Supplies						
Consumable Supplies	\$6,412,946	\$6,085,316	\$5,972,791	\$6,278,810	\$6,401,909	\$6,633,977
State Textbooks	\$2,109,763	\$3,155,330	\$2,688,804	\$2,715,692	\$2,646,120	\$1,988,932
Discretionary Instr. Materials	\$527,986	\$815,729	\$567,388	\$573,061	\$573,061	\$573,061
Periodicals & Newspapers	\$11,339	\$16,332	\$26,212	\$26,474	\$45,520	\$61,751
Oil & Grease	\$48,649	\$51,743	\$41,376	\$41,790	\$41,790	\$48,645
Repair Parts/Tires & Tubes	\$425,673	\$391,160	\$413,198	\$417,330	\$444,320	\$408,427
Other Materials & Supplies	\$5,269	\$11,365	\$80,018	\$80,818	\$80,818	\$14,402
Total Materials & Supplies	\$9,541,625	\$10,526,975	\$9,789,787	\$10,133,975	\$10,233,538	\$9,729,196
Capital Outlay						
New Library Books	\$376,229	\$152,197	\$153,948	\$473,719	\$160,786	\$170,316
Audio Visual - Not Capitalized	\$11,922	\$11,090	\$16,857	\$17,026	\$14,237	\$10,198
Equipment & Furniture	\$834,910	\$903,164	\$1,010,408	\$1,020,512	\$846,350	\$915,606
Computers / Technology Tools	\$411,828	\$252,577	\$309,287	\$312,380	\$287,055	\$512,532
Remodeling & Renovations	\$182,167	\$156,606	\$174,848	\$176,596	\$72,285	\$152,107
Software -Not Capitalized	\$145,164	\$52,787	\$139,235	\$140,627	\$66,241	\$32,889
Total Capital Outlay	\$2,040,820	\$1,532,171	\$1,804,583	\$2,140,860	\$1,446,954	\$1,793,648
Other Expenses						
Dues and Fees	\$299,551	\$531,343	\$600,147	\$606,148	\$474,274	\$639,856
Miscellaneous Expense	\$28,919	\$30,983	\$31,545	\$31,861	\$35,074	\$35,963
Field Trips	\$16,167	\$19,163	\$22,513	\$22,738	\$22,738	\$22,738
Total Other Expenses	\$344,804	\$581,489	\$654,205	\$660,747	\$532,086	\$698,557
Total Appropriations by Object	\$76,876,688	\$81,778,097	\$84,373,964	\$88,724,729	\$87,914,791	\$90,240,524

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

**Comparative Statement of Appropriations by Function
2010-2011 through 2013-2014**

Based Upon Results of Operations through April 30, 2014

Appropriations by Function	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2013-2014 Projected Actual
Instruction	\$249,805,297	\$237,579,038	\$248,225,305	\$262,754,098	\$259,188,726	\$260,604,913
Pupil Personnel Services	\$22,028,886	\$20,974,102	\$20,270,560	\$21,051,444	\$20,960,139	\$21,021,169
Instructional Media Services	\$5,329,777	\$4,693,130	\$4,030,758	\$3,605,587	\$3,490,957	\$3,401,803
Instruction and Curriculum Dev	\$2,904,870	\$2,389,837	\$2,446,669	\$2,549,807	\$2,760,345	\$2,707,961
Instructional Staff Training	\$1,772,619	\$1,381,992	\$1,253,536	\$1,238,677	\$1,372,588	\$1,273,317
Instruction Related Technology	\$1,359,233	\$2,301,261	\$3,009,685	\$2,934,647	\$3,399,550	\$2,903,628
Board of Education	\$764,277	\$818,210	\$554,705	\$578,088	\$578,088	\$1,208,561
Legal Services	\$347,477	\$187,100	\$261,577	\$264,420	\$264,420	\$264,420
General Administration	\$1,683,764	\$1,511,725	\$1,469,372	\$1,451,313	\$1,417,811	\$1,476,640
School Administration	\$17,405,996	\$16,075,568	\$16,239,544	\$16,624,114	\$16,859,992	\$17,268,434
Facilities Acquisition & Construction	\$250	\$36,330	\$18,259	\$19,029	\$19,029	\$19,029
Fiscal Services	\$2,007,119	\$2,040,300	\$1,828,780	\$1,775,871	\$1,938,380	\$1,949,228
Food Services	\$29,624	\$39,009	\$90,886	\$94,717	\$94,717	\$73,076
Central Services	\$5,856,076	\$5,402,277	\$5,342,605	\$5,367,820	\$5,677,556	\$5,716,820
Pupil Transportation	\$16,953,962	\$16,341,740	\$15,882,425	\$15,848,578	\$16,793,850	\$16,383,846
Operation of Plant	\$35,208,021	\$33,046,591	\$33,599,632	\$34,282,328	\$33,333,807	\$32,462,550
Maintenance of Plant	\$17,450,593	\$15,515,917	\$13,852,284	\$14,186,220	\$14,013,946	\$14,971,569
Administrative Technology Services	\$2,069,905	\$2,470,612	\$3,121,000	\$3,050,654	\$3,567,502	\$3,727,072
Community Services	\$1,742,506	\$1,579,214	\$1,809,820	\$1,786,112	\$1,749,440	\$2,540,223
Transfers to Other Funds	\$698,812	\$550,279	\$930,590	\$550,279	\$550,279	\$550,279
Total	\$385,419,064	\$364,934,233	\$374,237,991	\$390,013,803	\$388,031,122	\$390,524,537



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.