

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 January 31, 2014

Executive Summary

The General Fund has been updated based upon the results of operations through January 31, 2014. The third calculation of the Florida Education Finance Program (FEFP) was received December 20, 2013. The third calculation contained a large reduction in the weighted full time equivalent (WFTE) programs. The Pupil Personnel Support Services department is reviewing the exceptional student FTE for accuracy. It is anticipated that at least 65% of the loss in WFTE, that has decreased the F.E.F.P. program by \$1,551,989, will be recouped. Local revenues have been increased to reflect the estimated amount of tax collections above the 96% percent collection rate. Estimated appropriations are estimated to come in above the original budget by \$235,965. At the work-session on 2/18/2014, the appropriations were estimated to come in below the original budget by \$368,462. The estimated appropriations has been revised to be an increase of \$235,965. The difference is due to the February payment to charter schools was made on the last day of January and the adjustment to correct the early payment resulted in an under estimate of \$604,425. In summary, the ending gross fund balance as of June 30, 2014, is estimated to increase by \$3,003,196 from the original budget. The ending unassigned fund balance as of June 30, 2014, is estimated to be \$36,852,887 or 9.44% 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 \$6,223,779 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 January 31, 2014.	\$154,835
State – State revenues decreased based upon the receipt of the third calculation of the Florida Education Finance Program revenues and the results of the 2010-2011 FTE audit.	(\$1,287,019)
Local – The major increase is based upon results of operations through January 31, 2014, showing property tax collections will be greater than budgeted.	\$3,559,312
Net Increase in Revenue	\$2,427,128

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 January 31, 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 was allocated to salaries, which included the costs associated with retirement and social security benefits.	(\$719,350)
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.	\$1,157,347
Purchased Services – The majority of the increase is related to the increase in professional services and other purchased services.	\$606,762
Energy Services – The majority of the increase is related to gasoline and diesel fuel exceeding the budget.	\$3,500
Materials and Supplies – Based on results of operations through January 31, 2014, it is estimated schools will spend less of their consumable budget than originally estimated.	(\$333,065)
Capital Outlay – Based on results of operations through January 31, 2014, it is estimated schools will use less of their capital allocation than originally budgeted.	(\$552,473)
Other Expenses – Based upon the results of operations through January 31, 2014, dues and fees related to instructional materials are estimated to be above the original budget.	\$73,244
Transfer Out to the Self Insurance Fund – No change is estimated at this time.	\$0
Net Decrease in Appropriations by Object	\$235,965

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 January 31, 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	\$2,427,128
Less the Increase in Estimated Appropriations for 2013-2014	(\$235,965)
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	\$47,256,973

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	\$36,852,887
Percentage of Unassigned Fund balance as a percentage of total appropriations	9.44%

**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 January 31, 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	\$2,403,648
State	\$61,922,491	\$73,158,369	\$76,425,715	\$77,242,255	\$75,508,736	\$75,955,236
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	\$362,567,954
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 (P.E.C.O.maintenance)	\$2,149,547				\$0	\$0
Transfer of unused rebates from Capital and unassigned fund balance from the Race track Revenue Bonds Debt Service fund			\$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	\$21,458,034
Total Revenues & Transfers In	\$383,422,594	\$364,126,335	\$363,719,426	\$380,786,829	\$381,558,575	\$384,025,988
Appropriations						
Salaries	\$233,100,107	\$222,439,168	\$226,889,005	\$232,322,566	\$230,816,989	\$231,603,216
Employee Benefits	\$74,743,458	\$60,166,687	\$62,044,435	\$68,416,229	\$68,749,063	\$69,573,576
Purchased Services	\$53,757,822	\$58,205,200	\$61,386,981	\$65,243,357	\$65,278,898	\$65,850,119
Energy Services	\$11,191,615	\$10,932,264	\$10,738,406	\$10,545,790	\$10,423,315	\$10,549,290
Materials and Supplies	\$9,541,625	\$10,526,975	\$9,789,786	\$10,133,975	\$10,233,538	\$9,800,910
Capital Outlay	\$2,040,820	\$1,532,171	\$1,804,583	\$2,140,860	\$1,446,954	\$1,588,387
Other Expenses	\$344,804	\$581,489	\$654,205	\$660,747	\$532,086	\$733,990
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	\$390,249,768
Excess (Deficiency) of Revenues and Transfers Over Expenditures	(\$1,996,469)	(\$807,898)	(\$10,518,565)	(\$9,226,974)	(\$6,472,547)	(\$6,223,780)
Fund Balance						
Beginning Gross Fund Balance	\$66,843,311	\$64,819,785	\$63,999,318	\$53,480,753	\$53,480,753	\$53,480,753
Adj to Fund Balance	(\$27,057)	(\$12,568)				
Ending Gross Fund Balance	\$64,819,785	\$63,999,318	\$53,480,753	\$44,253,778	\$47,008,206	\$47,256,973
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	\$29,251,035	\$29,102,334	\$29,268,733
Unassigned - Amount beyond assigned 10% for all years except above 7.5% for 2013-14	\$17,671,163	\$16,725,675	\$4,163,763	\$4,598,657	\$7,501,786	\$7,584,154
Total Ending Gross Fund Balance	\$64,819,785	\$63,999,318	\$53,480,753	\$44,253,778	\$47,008,206	\$47,256,973

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

**Comparative Statement of Revenues for the Fiscal Years
2010-2012 through 2013-2014
Based Upon Results of Operations through January 31, 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	\$379,655
Federal Stabilization Funds (FEFP)	\$13,689,576					
Federal Jobs Fund		\$7,979,517				
Federal Stabilization Funds (Work Force Development)	\$635,711					
Medicaid Reimbursement	\$1,705,139	\$2,270,842	\$1,928,379	\$1,928,379	\$1,960,284	\$2,023,993
Total Federal Direct	\$16,374,536	\$10,578,346	\$2,265,678	\$2,248,813	\$2,339,939	\$2,403,648
State						
Florida Ed. Finance Program	(\$15,921,846)	(\$3,305,371)	(\$1,340,445)	(\$7,196,770)	(\$8,278,415)	(\$8,278,415)
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	\$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	\$0
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
Declining Enrollment	\$296,418				\$0	\$0
Instructional Materials	\$3,281,929	\$3,105,010	\$3,084,683	\$3,274,376	\$3,275,453	\$3,275,453
State License Tax	\$246,432	\$233,495	\$224,052	\$235,216	\$235,216	\$235,216
Transportation	\$6,201,351	\$6,000,863	\$6,172,023	\$6,265,085	\$6,232,170	\$6,232,170
Safe Schools	\$1,160,861	\$1,116,720	\$1,114,611	\$1,129,308	\$1,127,537	\$1,127,537
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	\$1,970,212
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	\$3,103,125
Excellent Teaching Program	\$324,502				\$0	\$0
DJJ Supplemental Allocation	\$74,014	\$24,416			\$0	\$0
Internet Bandwidth Access				\$97,805	\$97,805	\$97,805
Teacher Salary Increase				\$7,394,444	\$7,336,780	\$7,336,780
Performance Pay (Merit Award Program)	\$64,855	\$63,437			\$0	\$0
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	\$75,955,236
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	\$362,567,954

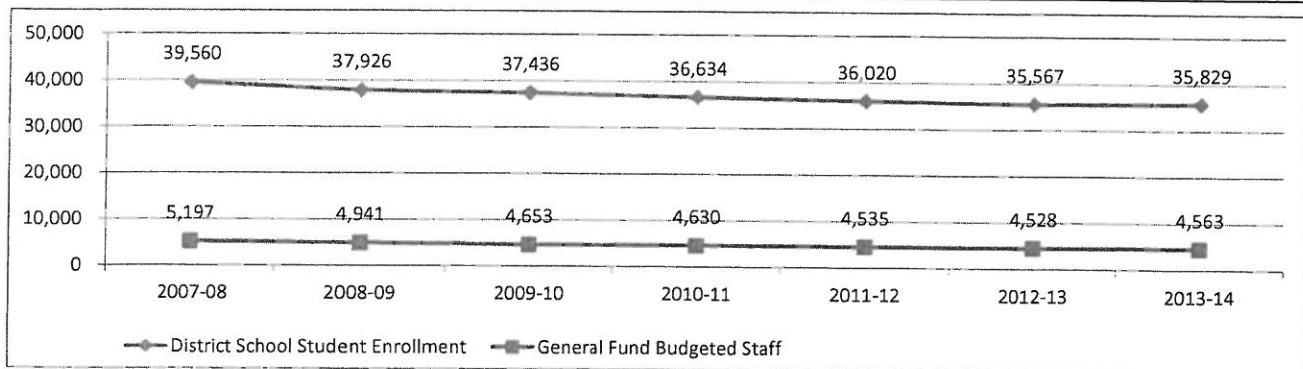
**The School Board of Sarasota County, Florida
General Fund**

Comparison of Positions

2010-2012 through 2013-2014

Based Upon Results of Operations through January 31, 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	2,462.2	2,397.3
Teacher Aides & Para Aides	528.6	496.4	511.0	560.6	565.9	547.3
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	30.1
Total Instructional Personnel	2,999.2	2,937.1	2,984.4	3,136.3	3,155.0	3,069.9
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	105.7	103.7	103.9	104.7	111.0	110.0
Bus Aides	53.0	52.0	54.0	58.0	58.0	49.0
Bus Drivers	262.0	251.0	255.3	272.0	272.0	248.5
Custodians	273.6	256.6	266.6	322.6	322.6	274.6
Data Processing Pers.	88.2	86.2	82.2	82.3	91.2	85.2
District & School Secretarial	316.7	298.5	299.0	307.9	306.0	297.5
Maint. /Mechanics/Delivery	155.5	154.1	155.1	165.0	161.1	152.6
Route & Safety Officers						
Total Educational Support Pers.	1,254.7	1,202.1	1,216.1	1,312.5	1,321.9	1,217.4
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	47.0	47.0
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	111.2	111.2
Grand Total	4,368.1	4,256.4	4,312.7	4,562.9	4,588.1	4,398.5



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

Comparison of Salaries

2010-2012 through 2013-2014

Based Upon Results of Operations through January 31, 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	\$135,979,451
Teacher Aides & Para Aides	\$11,794,905	\$11,168,645	\$11,184,528	\$11,547,459	\$11,479,284	\$11,523,391
Guidance Counselors	\$4,871,061	\$5,582,581	\$5,587,594	\$5,500,409	\$5,740,552	\$5,753,548
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	\$2,162,138
After School Childcare Staff	\$726,428	\$700,739	\$823,603	\$823,603	\$911,689	\$937,182
Part Time Adult Teaching Staff	\$2,019,121	\$1,354,546	\$1,441,972	\$1,441,972	\$1,377,667	\$1,418,046
Extra Duty Days	\$804,783	\$623,389	\$562,630	\$562,630	\$496,550	\$494,484
Longevity (Classified & Instructional)	\$6,751,080	\$6,030,613	\$6,929,360	\$7,102,594	\$7,350,982	\$7,768,235
Substitutes-Classified	\$1,920,312	\$1,999,806	\$2,346,648	\$2,346,648	\$2,595,422	\$2,628,453
Supplements	\$2,899,127	\$2,741,203	\$2,868,514	\$2,840,458	\$2,823,219	\$2,944,487
Temporary/P.T.Hourly	\$808,128	\$978,763	\$889,007	\$889,007	\$664,940	\$692,440
Terminal Leave Pay	\$2,743,035	\$3,063,844	\$1,818,720	\$1,818,720	\$2,033,655	\$2,059,446
One Time Payments	\$2,347,583	\$1,556,962	\$5,290,507	\$3,196,219	\$3,196,219	\$3,196,219
Total Instructional Personnel	\$177,011,070	\$169,525,449	\$174,576,617	\$180,108,502	\$176,590,863	\$177,557,520
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	\$7,094,392
Bus Aides	\$927,324	\$853,513	\$846,219	\$846,219	\$856,583	\$868,141
Bus Drivers	\$5,724,037	\$5,469,051	\$5,351,549	\$5,293,168	\$5,440,252	\$5,497,908
Custodians	\$8,214,921	\$7,560,762	\$7,582,111	\$7,582,816	\$7,910,679	\$7,940,007
Data Processing Pers.	\$3,466,548	\$3,310,923	\$3,227,316	\$3,045,965	\$3,439,032	\$3,476,386
District & School Secretarial	\$9,988,853	\$9,460,592	\$9,186,135	\$9,214,566	\$9,428,852	\$9,441,233
Extra Duty Days	\$75,981	\$51,967	\$100,726	\$100,726	\$122,128	\$101,402
Longevity (Classified & Instructional)	\$1,517,476	\$1,362,121	\$2,123,858	\$2,176,954	\$2,342,093	\$2,002,280
Maint. /Mechanics/Delivery	\$6,581,872	\$6,282,345	\$6,309,325	\$6,305,503	\$6,476,731	\$6,451,012
Route & Safety Officers						
Total Educational Support Pers.	\$43,794,954	\$40,973,963	\$41,314,204	\$41,143,458	\$43,083,171	\$42,872,762
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	\$4,264,324
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	\$1,746,487
Principals	\$4,914,965	\$4,618,286	\$4,310,352	\$4,175,654	\$4,468,408	\$4,468,586
Total Administrative Pers.	\$12,294,084	\$11,939,756	\$10,998,186	\$11,070,606	\$11,142,955	\$11,172,935
Grand Total	\$233,100,108	\$222,439,168	\$226,889,007	\$232,322,566	\$230,816,989	\$231,603,216

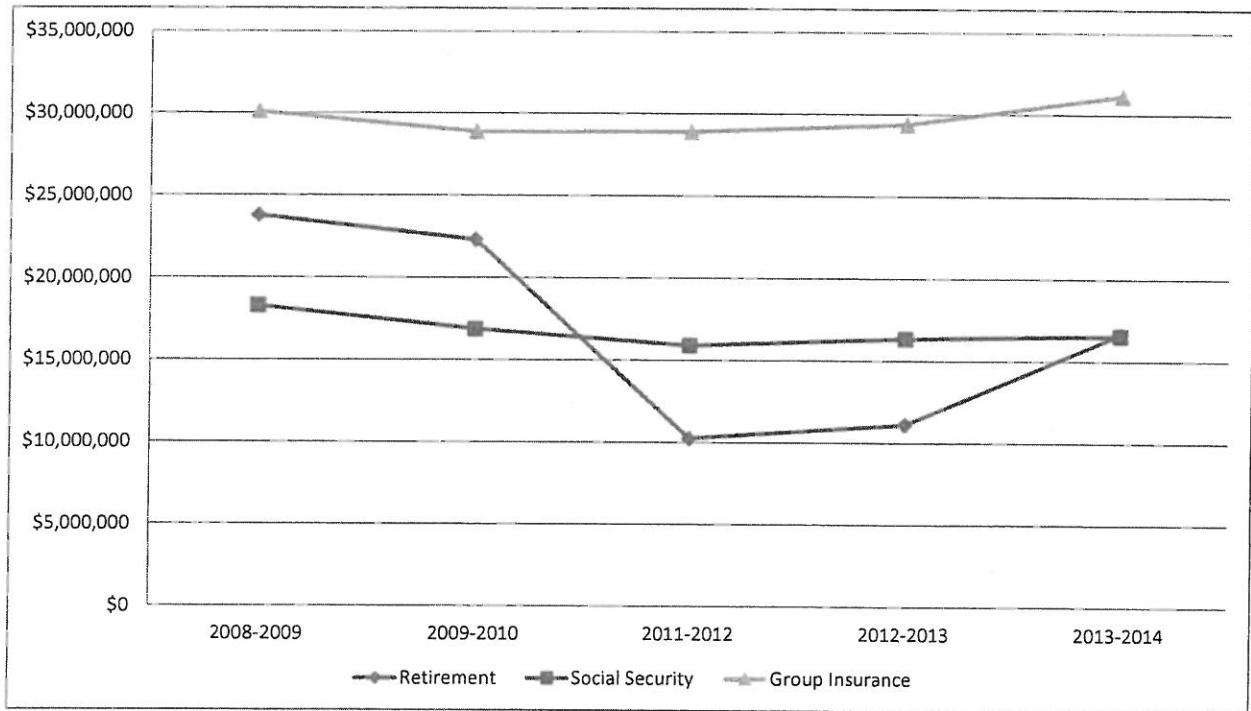
The School Board of Sarasota County, Florida
General Fund

Comparative Statement of Employee Benefits

2010-2012 through 2013-2014

Based Upon Results of Operations through January 31, 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	\$16,640,415
Social Security	\$16,658,647	\$15,900,722	\$16,349,831	\$16,559,952	\$16,489,214	\$16,547,834
Group Insurance	\$30,621,465	\$28,896,455	\$29,385,494	\$30,854,768	\$30,501,460	\$31,151,431
Cafeteria Plan, Group Life, Disability Dental/Vision Insurance	\$2,180,282	\$2,043,657	\$2,002,923	\$2,042,982	\$2,040,804	\$2,035,217
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	\$2,281,662
Total	\$74,743,459	\$60,166,687	\$62,044,434	\$68,416,229	\$68,749,063	\$69,573,576



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 January 31, 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	\$3,319,275
Charter School Payments	\$30,524,119	\$34,744,625	\$38,751,502	\$43,666,866	\$43,378,115	\$43,388,870
Second Chance School Payments	\$1,705,080	\$1,679,305	\$1,063,620	\$1,051,186	\$1,006,658	\$1,037,091
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	\$17,829
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	\$249,102
In County Travel	\$155,010	\$188,677	\$185,518	\$187,374	\$166,716	\$180,899
Out of County Travel	\$185,594	\$214,557	\$285,539	\$288,395	\$310,408	\$310,408
Repairs And Maintenance	\$4,129,745	\$4,146,135	\$3,763,574	\$3,801,210	\$3,801,210	\$3,801,210
Rentals and Software Licensing	\$3,586,230	\$3,944,195	\$3,660,381	\$3,387,232	\$3,492,615	\$3,458,891
Postage	\$192,141	\$149,324	\$217,798	\$219,976	\$170,545	\$182,792
Telephone	\$531,626	\$504,482	\$569,691	\$575,388	\$529,361	\$542,039
Cell Phones	\$184,501	\$173,151	\$152,978	\$154,508	\$154,508	\$154,508
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	\$1,250,792
Utilities - Garbage	\$481,094	\$472,488	\$403,308	\$307,341	\$358,168	\$312,405
Other Purchased Services	\$1,700,807	\$1,592,459	\$2,040,899	\$2,061,308	\$1,762,243	\$2,504,928
Total Purchased Services	\$53,757,823	\$58,205,198	\$61,386,982	\$65,243,357	\$65,278,898	\$65,850,119
Energy Services						
Natural & Bottled Gas	\$162,512	\$140,027	\$146,498	\$147,963	\$98,688	\$95,878
Electric	\$8,703,767	\$8,214,405	\$7,899,486	\$7,978,480	\$7,565,182	\$7,693,966
Gasoline /Diesel Fuel	\$2,325,337	\$2,577,832	\$2,692,423	\$2,419,347	\$2,759,445	\$2,759,446
Total Energy Services	\$11,191,616	\$10,932,264	\$10,738,407	\$10,545,790	\$10,423,315	\$10,549,290
Materials and Supplies						
Consumable Supplies	\$6,412,946	\$6,085,316	\$5,972,791	\$6,278,810	\$6,401,909	\$6,401,909
State Textbooks	\$2,109,763	\$3,155,330	\$2,688,804	\$2,715,692	\$2,646,120	\$2,231,435
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	\$46,661
Oil & Grease	\$48,649	\$51,743	\$41,376	\$41,790	\$41,790	\$41,790
Repair Parts/Tires & Tubes	\$425,673	\$391,160	\$413,198	\$417,330	\$444,320	\$425,236
Other Materials & Supplies	\$5,269	\$11,365	\$80,018	\$80,818	\$80,818	\$80,818
Total Materials & Supplies	\$9,541,625	\$10,526,975	\$9,789,787	\$10,133,975	\$10,233,538	\$9,800,910
Capital Outlay						
New Library Books	\$376,229	\$152,197	\$153,948	\$473,719	\$160,786	\$169,364
Audio Visual Capitalized	\$8,800	\$3,750			\$0	\$0
Audio Visual - Not Capitalized	\$11,922	\$11,090	\$16,857	\$17,026	\$14,237	\$13,417
Buildings & Fixed Equipment	\$4,800				\$0	\$0
Equipment & Furniture	\$834,910	\$903,164	\$1,010,408	\$1,020,512	\$846,350	\$884,984
Computers / Technology Tools	\$411,828	\$252,577	\$309,287	\$312,380	\$287,055	\$307,837
Motor Vehicles	\$65,000				\$0	\$0
Remodeling & Renovations	\$182,167	\$156,606	\$174,848	\$176,596	\$72,285	\$173,284
Software -Capitalized					\$0	\$0
Software -Not Capitalized	\$145,164	\$52,787	\$139,235	\$140,627	\$66,241	\$39,501
Total Capital Outlay	\$2,040,820	\$1,532,171	\$1,804,583	\$2,140,860	\$1,446,954	\$1,588,387
Other Expenses						
Dues and Fees	\$299,551	\$531,343	\$600,147	\$606,148	\$474,274	\$676,398
Judgments	\$167				\$0	\$0
Miscellaneous Expense	\$28,919	\$30,983	\$31,545	\$31,861	\$35,074	\$34,854
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	\$733,990
Total Appropriations by Object	\$76,876,688	\$81,778,097	\$84,373,964	\$88,724,729	\$87,914,791	\$88,522,696

The School Board of Sarasota County, Florida

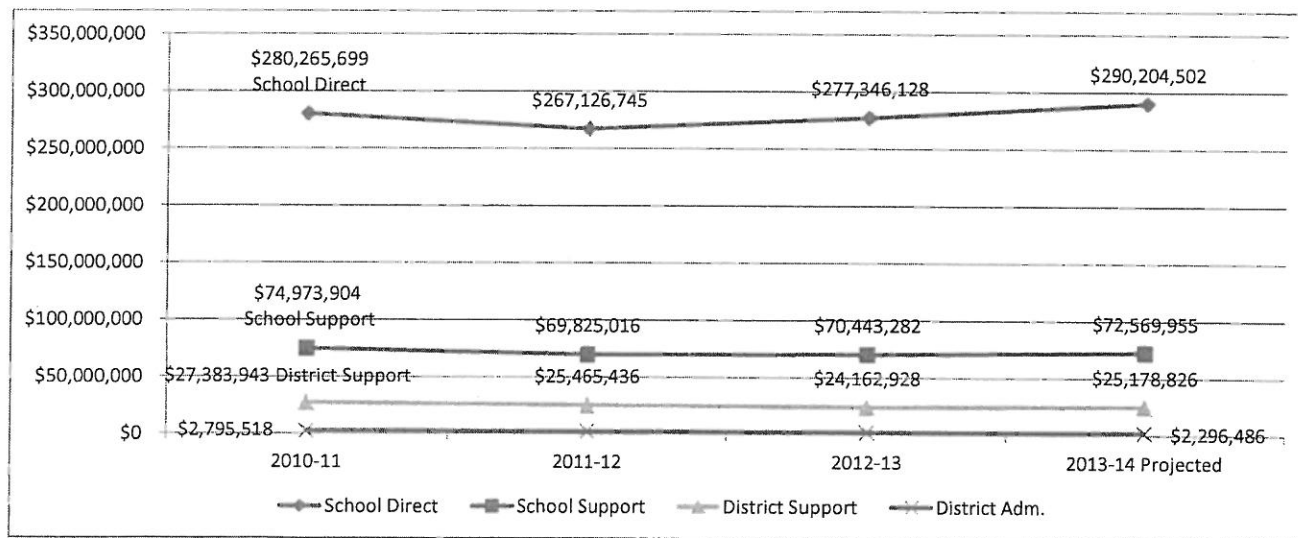
General Fund

Comparative Statement of Appropriations by Function

2010-2012 through 2013-2014

Based Upon Results of Operations through January 31, 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	\$260,529,275
Pupil Personnel Services	\$22,028,886	\$20,974,102	\$20,270,560	\$21,051,444	\$20,960,139	\$21,012,330
Instructional Media Services	\$5,329,777	\$4,693,130	\$4,030,758	\$3,605,587	\$3,490,957	\$3,425,135
Instruction and Curriculum Dev	\$2,904,870	\$2,389,837	\$2,446,669	\$2,549,807	\$2,760,345	\$2,693,085
Instructional Staff Training	\$1,772,619	\$1,381,992	\$1,253,536	\$1,238,677	\$1,372,588	\$1,309,125
Instruction Related Technology	\$1,359,233	\$2,301,261	\$3,009,685	\$2,934,647	\$3,399,550	\$3,407,489
Board of Education	\$764,277	\$818,210	\$554,705	\$578,088	\$578,088	\$578,088
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	\$1,453,978
School Administration	\$17,405,996	\$16,075,568	\$16,239,544	\$16,624,114	\$16,859,992	\$17,197,349
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	\$1,922,452
Food Services	\$29,624	\$39,009	\$90,886	\$94,717	\$94,717	\$94,717
Central Services	\$5,856,076	\$5,402,277	\$5,342,605	\$5,367,820	\$5,677,556	\$5,712,288
Pupil Transportation	\$16,953,962	\$16,341,740	\$15,882,425	\$15,848,578	\$16,793,850	\$17,216,456
Operation of Plant	\$35,208,021	\$33,046,591	\$33,599,632	\$34,282,328	\$33,333,807	\$33,508,943
Maintenance of Plant	\$17,450,593	\$15,515,917	\$13,852,284	\$14,186,220	\$14,013,946	\$14,023,082
Administrative Technology Services	\$2,069,905	\$2,470,612	\$3,121,000	\$3,050,654	\$3,567,502	\$3,501,975
Community Services	\$1,742,506	\$1,579,214	\$1,809,820	\$1,786,112	\$1,749,440	\$1,830,273
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	\$390,249,768



Definitions of Graph Categories

School Direct costs are a compilation of the functions: Instruction, Pupil Personnel Services, Instructional Media Services, Instructional
 School Support costs are a compilation of the functions: Instruction and Curriculum Development, Instructional Staff Training, School
 District Support Services are a compilation of the functions: Administrative Technology Services, Fiscal Services, Central Services, and
 District Administration Services are a compilation of the functions: Board of Education, Legal Services, and General Administration.