

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 January 31, 2017**

Executive Summary

The General Fund has been updated based upon the results of operations through January 31, 2017. Revenues have been adjusted for the third calculation of the Florida Education Finance Program. Local revenues have been projected to receive 97% of property tax collections versus the budget of receiving 96%. The majority of the total revenue increase is from the anticipation of receiving a higher amount of property taxes than budgeted. Appropriations have been adjusted to reflect the negotiated salary settlement, the results of operations through January 31, 2017, and the estimated transfer of approximately \$750,000 of expenditures in the Federal IDEA grant to the general Operating Fund. In summary, the projected ending Gross Fund Balance as of June 30, 2017, is estimated to increase by \$4,584,596 for a total Gross Fund Balance of \$63,462,392. The estimated June 30, 2017, unassigned fund balance is estimated to be \$42,803,309 or 10.07% of total appropriations. The original budget approved September 14, 2016, was to increase fund balance by \$543,747. The financial pages of the operating fund follow the table summary information below.

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

Estimated Revenue and transfers In Changes

Account Description	Amount of Increase (Decrease) from the Original Budget
Federal Direct Revenues – The decrease is based upon the notification that Medicaid reimbursement revenues were overpaid in the prior 4 quarters.	(\$93,381)
State Revenues – The majority of the increase reflects the receipt of the Best and Brightest scholarship funds.	\$299,799
Local Revenues – Until tax collections begin to be remitted by the tax collector no changes are being made at this time.	\$3,123,444
Net Increase in Revenues	\$3,329,862
Transfers in from Capital – No changes are being made at this time.	\$0
Total Increase in Revenues and Transfer in from Capital	\$3,329,862

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 January 31, 2017
Estimated Appropriation Changes**

Account Description	Amount of Increase (Decrease) from the Amended Budget
Salaries – The decrease is related to what is being estimated for the negotiated salary settlement, the number of unfilled positions is greater than estimated and bonus payments for the Florida School Recognition Program will be less.	(\$795,149)
Employee Benefits – The majority of the decrease is related to the decrease in salaries estimated to be paid through June 30, 2017.	(\$49,767)
Purchased Services District – Based on results of operations through January 31, 2017, it is estimated purchase services will increase above the original budget. The majority of the increase is having to contract for ESE instructional services, due to the inability to fill vacant positions.	\$1,457,346
Purchased Services Charter Schools – Charter school payments are below the original amount budgeted, due to charter school enrollment being less than originally budgeted.	(\$1,810,196)
Energy Services – Based on results of operations through January 31, 2017, it is estimated energy services will decrease below the original budget.	(\$457,717)
Materials and Supplies – Based on results of operations through January 31, 2017, it is estimated the expenditures for consumable supplies will be less than originally budgeted, due to not expending the instructional materials categorical funds which will carry forward into next year.	(\$1,518,175)
Capital Outlay – Based on results of operations through January 31, 2017.	\$25,829
Other Expenses – Based on results of operations through January 31, 2017.	(\$2,699)
Transfers Out – No changes	\$0
Net Decrease in Appropriations by Object	(\$2,810,988)

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

Account Description	Amount of Increase (Decrease) from the Amended Budget
Original Budgeted Ending Gross Fund Balance as of June 30, 2017, approved September 14, 2016	\$59,421,542
Increase in Estimated Revenues for 2016-2017	\$3,329,862
Add the Decrease in Estimated Appropriations for 2016-2017	\$2,810,988
Estimated Ending Gross Fund Balance as of June 30, 2017	\$65,562,392
Estimated Unassigned Fund Balance June 30, 2017	\$41,903,310
Percentage of Unassigned Fund Balance to total Appropriations	9.91%

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

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

Based Upon Results of Operations through January 31, 2017

Account Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Original Budget	2016-2017 Amended Budget	2016-2017 Projected Actual
Revenues and Transfers In from Other Funds					
Federal Direct	\$2,583,617	\$2,612,345	\$2,664,592	\$2,571,211	\$2,571,211
State	\$78,782,270	\$78,196,386	\$80,054,619	\$78,499,814	\$80,354,418
Local	\$295,585,087	\$317,131,855	\$323,189,314	\$323,189,314	\$326,312,758
Total Revenues	\$376,950,974	\$397,940,587	\$405,908,525	\$404,260,339	\$409,238,387
Transfers In					
Property Insurance Millage transfer	\$2,894,960	\$2,320,807	\$2,571,523	\$2,571,523	\$2,571,523
Capital (P.E.C.O.maintenance)	\$730,373	\$777,187	\$1,156,515	\$1,156,515	\$1,156,515
Capital (Charter School)	\$1,997,191	\$1,402,267	\$1,770,013	\$1,770,013	\$1,770,013
Capital (Millage maintenance)	\$12,668,491	\$13,466,139	\$13,083,384	\$13,083,384	\$13,083,384
Capital (Millage equipment)	\$1,757,080	\$1,770,216	\$1,669,226	\$1,669,226	\$1,669,226
Total Transfers In	\$20,048,095	\$19,736,616	\$20,250,661	\$20,250,661	\$20,250,661
Total Revenues & Transfers In	\$396,999,069	\$417,677,203	\$426,159,186	\$424,511,000	\$429,489,048
Appropriations					
Salaries	\$235,083,610	\$235,341,937	\$244,571,346	\$241,047,123	\$243,776,197
Employee Benefits	\$71,272,507	\$72,699,513	\$76,901,312	\$76,360,299	\$76,851,545
Purchased Services - District	\$23,280,797	\$22,757,840	\$23,584,966	\$25,042,312	\$25,376,455
Purchased Services - Charter schools	\$47,368,518	\$50,490,872	\$56,100,619	\$54,176,484	\$54,290,423
Energy Services	\$10,847,083	\$9,339,092	\$9,841,194	\$9,414,732	\$9,383,477
Materials and Supplies	\$12,029,699	\$9,426,938	\$10,971,956	\$10,101,616	\$9,453,781
Capital Outlay	\$1,752,300	\$2,064,978	\$2,106,275	\$4,236,426	\$2,132,104
Other Expenses	\$856,828	\$941,040	\$959,862	\$957,509	\$962,561
Transfers Out	\$550,279	\$577,910	\$577,910	\$577,910	\$577,910
Total Appropriations	\$403,041,620	\$403,640,120	\$425,615,440	\$421,914,411	\$422,804,452
Excess (Deficiency) of Revenues and Transfers Over Expenditures	(\$6,042,551)	\$14,037,083	\$543,747	\$2,596,589	\$6,684,596
Fund Balance					
Beginning Gross Fund Balance	\$50,883,264	\$44,840,713	\$58,877,796	\$58,877,796	\$58,877,796
Ending Gross Fund Balance	\$44,840,713	\$58,877,796	\$59,421,542	\$61,474,385	\$65,562,392
Composition of Ending Gross Fund Balance					
Assigned for Encumbrances	\$1,084,179	\$2,850,559	\$2,850,559	\$2,850,559	\$2,850,559
Non Spendable - Inventory/Prepaid	\$184,511	\$5,764,339	\$5,764,339	\$5,764,339	\$5,764,339
Assigned for Categorical & Grant Carry forwards	\$2,783,813	\$3,401,083	\$3,401,083	\$3,401,083	\$4,301,083
Restricted for Work Force Development	\$5,125,575	\$6,276,988	\$6,276,988	\$4,176,988	\$6,276,988
Assigned School & Department Carry forwards	\$2,558,156	\$4,466,114	\$4,466,114	\$4,466,114	\$4,466,114
Unassigned by Board Policy 10% to 7.5% of Total Appropriations	\$33,104,479	\$36,118,713	\$36,662,459	\$40,815,302	\$41,903,310
Total Ending Gross Fund Balance	\$44,840,713	\$58,877,796	\$59,421,542	\$61,474,385	\$65,562,392

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

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

Account Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Original Budget	2016-2017 Amended Budget	2016-2017 Projected Actual
Federal Direct					
ROTC / PELL / SEOG	\$349,752	\$393,575	\$401,446	\$401,446	\$401,446
Medicaid Reimbursement	\$2,233,865	\$2,218,770	\$2,263,146	\$2,169,765	\$2,169,765
Total Federal Direct	\$2,583,617	\$2,612,345	\$2,664,592	\$2,571,211	\$2,571,211
State					
Florida Ed. Finance Program	\$1,091,678	(\$1,383,023)	\$882,687	\$233,407	\$601,925
Florida Ed. Finance Program audit reduction from 2008-2009 and 2010-2011.	\$0				
ESE Scholarships	(\$2,737,470)	(\$2,969,273)	(\$3,028,659)	(\$3,114,566)	(\$3,114,566)
Best and Brightest Scholarship		\$1,362,285		\$0	\$1,486,086
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	\$47,820,692	\$47,820,692
Instructional Materials	\$3,464,777	\$3,549,525	\$3,588,430	\$3,552,534	\$3,552,534
State License Tax	\$245,898	\$246,278	\$246,278	\$246,278	\$246,278
Transportation	\$5,826,209	\$6,226,814	\$6,297,121	\$6,449,886	\$6,449,886
Safe Schools	\$1,003,819	\$959,475	\$959,228	\$959,219	\$959,219
Supplemental Academic Instruction	\$8,387,902	\$8,615,669	\$8,741,111	\$8,686,853	\$8,686,853
Reading Instruction	\$1,991,014	\$2,006,075	\$2,008,701	\$2,011,381	\$2,011,381
Teachers Lead Program	\$695,795	\$702,713	\$694,084	\$694,084	\$694,084
Florida School Recognition Program	\$2,390,950	\$2,734,660	\$2,734,660	\$1,998,048	\$1,998,048
Digital Classrooms	\$583,371	\$890,400	\$1,166,700	\$1,166,681	\$1,166,681
Other Miscellaneous State	\$291,923	\$174,243	\$174,243	\$174,243	\$174,243
Total State	\$78,782,270	\$78,196,386	\$80,054,619	\$78,499,814	\$80,354,418
Local					
District School Tax (Required Local Effort)	\$205,476,788	\$220,226,949	\$220,320,449	\$220,320,449	\$222,523,654
District School Tax (Discretionary)	\$33,936,109	\$36,484,996	\$39,378,661	\$39,378,661	\$39,772,447
Voted School Tax	\$45,369,130	\$48,776,733	\$52,645,268	\$52,645,268	\$53,171,721
Course Fees	\$1,764,285	\$2,403,304	\$2,403,304	\$2,403,304	\$2,403,304
Childcare Fees	\$1,836,737	\$1,890,342	\$1,890,342	\$1,890,342	\$1,890,342
Rent	\$287,382	\$334,544	\$334,544	\$334,544	\$334,544
Interest	\$221,377	\$494,629	\$494,629	\$494,629	\$494,629
Food Service Indirect Cost	\$391,815	\$392,348	\$392,348	\$392,348	\$392,348
Federal Indirect Cost	\$757,964	\$806,389	\$806,389	\$806,389	\$806,389
Other Misc. Sources	\$5,543,500	\$5,321,621	\$4,523,380	\$4,523,380	\$4,523,380
Total Local	\$295,585,087	\$317,131,855	\$323,189,314	\$323,189,314	\$326,312,758
Total Revenues	\$376,950,974	\$397,940,586	\$405,908,525	\$404,260,339	\$409,238,387

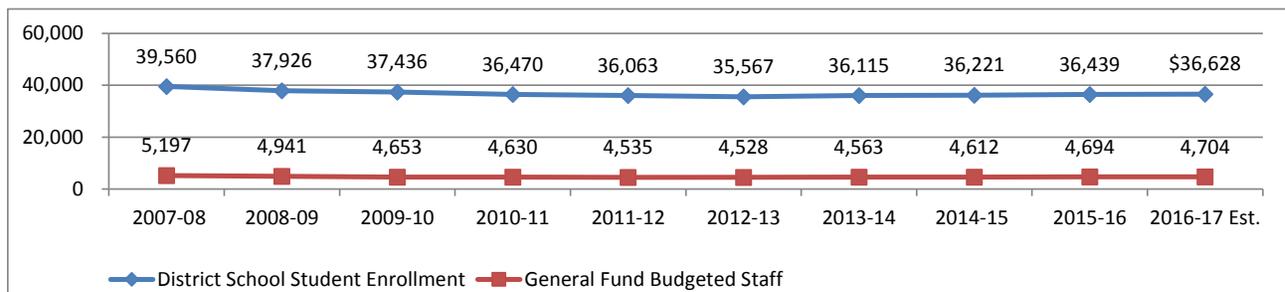
**The School Board of Sarasota County, Florida
General Fund**

Comparison of Positions

2014-2015 through 2016-2017

Based Upon Results of Operations through January 31, 2017

Classification	2014-2015 Actual Filled	2015-2016 Actual Filled	2016-2017 Original Budget	2016-2017 Amended Budget	2016-2017 Actual Filled
Instructional Personnel					
The Florida Legislature has defined Instructional Personnel as "any staff member whose function includes the provision of direct instructional services to students. This also includes personnel whose functions provide support in the learning process of students."					
Teachers	2,386.4	2,421.2	2,529.2	2,522.3	2,453.6
Teacher Aides & Para Aides	530.7	542.4	572.6	566.6	539.8
Guidance Counselors & Behavior Specialists	99.7	102.4	110.8	109.3	108.3
Psychologists and Social Workers	25.2	29.6	30.2	30.2	30.2
Total Instructional Personnel	3,041.9	3,095.6	3,242.8	3,228.4	3,132.0
Educational Support Personnel					
The Florida Legislature has defined Educational Support Employees as "employees whose job functions are neither administrative nor instructional, yet whose work supports the educational process."					
Managers / Supv. / Specialists	117.3	115.1	122.5	122.8	118.8
Bus Aides	56.0	54.0	58.0	58.0	55.0
Bus Drivers	242.0	236.5	269.0	268.5	224.5
Custodians	254.6	265.6	324.6	324.6	258.6
Data Processing Pers.	87.2	92.2	95.2	96.2	93.2
District & School Secretarial	297.3	305.1	313.7	307.1	303.1
Maint. /Mechanics/Delivery	151.1	152.1	162.1	163.5	151.0
Total Educational Support Pers.	1,205.5	1,220.6	1,345.1	1,340.7	1,204.2
Administrative Personnel					
The Florida Legislature has defined Administrative personnel as "those employees responsible for management functions such as the development of policies and implementation of those policies through the direction of personnel."					
School Board Members	5.0	5.0	5.0	5.0	5.0
Superintendent	1.0	1.0	1.0	1.0	1.0
Assistant Principals	48.0	52.0	54.0	54.0	54.0
Associate Superintendents	2.0	2.0	2.0	2.0	2.0
Directors & Executive Directors	16.4	15.4	15.4	15.4	15.4
Principals	39.0	39.0	39.0	39.0	39.0
Total Administrative Pers.	111.4	114.4	116.4	116.4	116.4
Grand Total	4,358.9	4,430.6	4,704.2	4,685.5	4,452.6



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

Comparison of Salaries

2014-2015 through 2016-2017

Based Upon Results of Operations through January 31, 2017

Classification	2014-2015 Actual	2015-2016 Actual	2016-2017 Original Budget	2016-2017 Amended Budget	2016-2017 Projected Actual
Instructional Personnel					
The Florida Legislature has defined Instructional Personnel as "any staff member whose function includes the provision of direct instructional services to students. This also includes personnel whose functions provide support in the learning process of students."					
Teachers	\$137,389,696	\$136,378,810	\$141,698,189	\$141,694,662	\$142,119,010
Teacher Aides & Para Aides	\$11,640,946	\$11,559,684	\$12,069,032	\$11,968,426	\$12,212,619
Guidance Counselors	\$5,893,749	\$5,869,144	\$6,384,662	\$6,304,974	\$6,344,542
Psychologists and Social Workers	\$1,972,332	\$2,066,740	\$2,118,408	\$2,190,910	\$2,208,369
After School Childcare Staff	\$1,012,354	\$961,502	\$1,034,961	\$1,053,844	\$1,053,259
Part Time Adult Teaching Staff	\$1,482,340	\$1,478,927	\$1,591,917	\$1,495,338	\$1,487,650
Extra Duty Days	\$655,045	\$546,548	\$618,410	\$628,540	\$613,217
Longevity (Classified & Instructional)	\$7,926,975	\$7,390,823	\$7,316,915	\$7,228,139	\$7,444,668
Substitutes-Classified	\$3,037,784	\$2,874,977	\$3,194,625	\$3,505,365	\$3,507,681
Supplements	\$2,636,484	\$2,651,437	\$2,757,495	\$2,826,040	\$2,885,872
Temporary/P.T.Hourly	\$940,278	\$1,194,197	\$1,335,434	\$1,336,811	\$1,308,280
Terminal Leave Pay	\$3,764,829	\$4,210,312	\$4,315,570	\$2,867,229	\$2,892,698
One Time Payments	\$2,090,850	\$3,397,019	\$3,484,660	\$2,125,644	\$3,611,730
Total Instructional Personnel	\$180,443,662	\$180,580,120	\$187,920,277	\$185,225,922	\$187,689,595
Educational Support Personnel					
The Florida Legislature has defined Educational Support Employees as "employees whose job functions are neither administrative nor instructional, yet whose work supports the educational process."					
Coord./Managers/Supv./Specialists	\$7,024,987	\$7,115,494	\$7,779,395	\$7,652,063	\$7,603,858
Bus Aides	\$885,728	\$910,512	\$942,380	\$888,385	\$909,740
Bus Drivers	\$5,295,038	\$5,124,436	\$5,313,668	\$4,940,021	\$4,985,836
Custodians	\$7,740,240	\$7,708,722	\$7,978,527	\$7,637,810	\$7,781,850
Data Processing Pers.	\$3,840,947	\$3,814,843	\$3,990,278	\$3,902,191	\$3,947,146
District & School Secretarial	\$9,569,976	\$9,442,430	\$9,816,728	\$9,316,162	\$9,449,587
Extra Duty Days	\$66,929	\$132,573	\$142,702	\$138,679	\$132,946
Longevity	\$2,412,351	\$2,350,768	\$2,384,384	\$2,284,517	\$2,338,578
Maint. /Mechanics/Delivery	\$6,436,871	\$6,451,934	\$6,265,799	\$6,726,296	\$6,761,795
Total Educational Support Pers.	\$43,273,067	\$43,051,712	\$44,613,861	\$43,486,124	\$43,911,335
Administrative Personnel					
The Florida Legislature has defined Administrative personnel as "those employees responsible for management functions such as the development of policies and implementation of those policies through the direction of personnel."					
School Board Members	\$193,795	\$194,170	\$194,170	\$196,971	\$196,501
Superintendent	\$216,202	\$221,644	\$227,185	\$238,406	\$235,425
Assistant Principals	\$4,420,465	\$4,672,997	\$4,789,822	\$5,061,081	\$4,996,041
Asst Superintendents	\$340,645	\$340,645	\$349,161	\$366,523	\$362,885
Directors & Executive Directors	\$1,780,416	\$1,609,652	\$1,678,738	\$1,817,447	\$1,788,523
Principals	\$4,415,358	\$4,670,997	\$4,798,133	\$4,654,649	\$4,595,893
Total Administrative Pers.	\$11,366,881	\$11,710,105	\$12,037,208	\$12,335,077	\$12,175,267
Grand Total	\$235,083,610	\$235,341,937	\$244,571,346	\$241,047,123	\$243,776,197

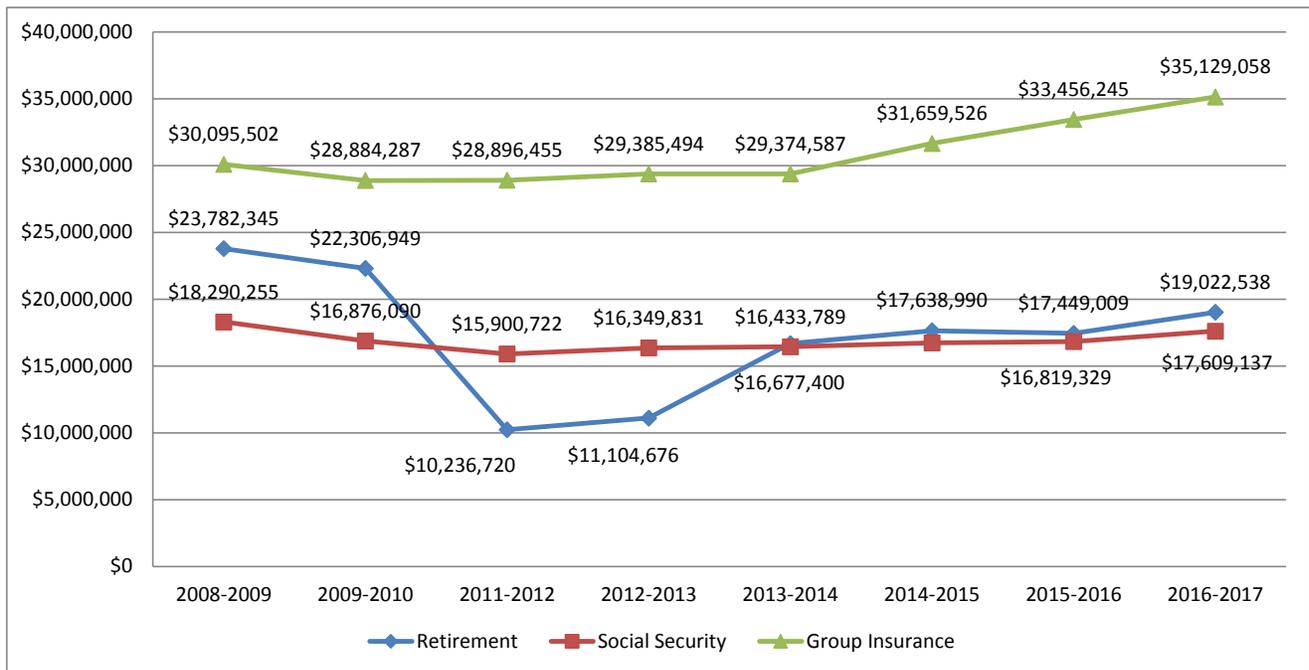
**The School Board of Sarasota County, Florida
General Fund**

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

Based Upon Results of Operations through January 31, 2017

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	\$18,348,605	\$18,288,942
Social Security	\$16,723,043	\$16,819,329	\$17,609,137	\$17,759,289	\$17,945,633
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	\$2,305,005
Employee Assistance Programs including unemployment compensation	\$348,019	\$284,668	\$290,361	\$276,857	\$270,738
Early Retirement Plan Insurance	\$517,907	\$489,318	\$484,425	\$465,042	\$465,042
Workers Compensation	\$2,335,376	\$2,318,513	\$2,445,712	\$2,461,368	\$2,447,127
Total	\$71,272,507	\$72,699,513	\$76,901,312	\$76,360,299	\$76,851,545

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



The School Board of Sarasota County, Florida
General Fund

Comparative Statement of Appropriations by Object, For the Fiscal Years 2014-15 through 2016-17
Based Upon Results of Operations through January 31, 2017

Appropriations by Object	2014-2015 Actual	2015-2016 Actual	2016-2017 Original Budget	2016-2017 Amended Budget	2016-2017 Projected Actual
Purchased Services					
Professional Services	\$4,163,583	\$3,403,074	\$3,843,105	\$3,843,105	\$4,256,010
Charter School Payments	\$47,368,518	\$50,490,872	\$56,100,619	\$54,176,484	\$54,290,423
Second Chance School Payments	\$1,039,119	\$1,065,916	\$1,087,234	\$1,097,561	\$1,097,561
Virtual School Payments	\$133,570	\$40,634	\$41,447	\$75,163	\$99,859
Physical Exams	\$22,586	\$20,666	\$21,079	\$20,500	\$18,774
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	\$368,308	\$368,308
In County Travel	\$181,821	\$188,923	\$192,701	\$169,048	\$168,404
Out of County Travel	\$324,243	\$488,369	\$498,136	\$477,017	\$510,631
Repairs And Maintenance	\$3,725,346	\$3,945,089	\$4,023,991	\$4,473,919	\$4,294,497
Rentals and Software Licensing	\$4,448,681	\$4,799,792	\$4,895,788	\$5,220,458	\$5,314,610
Postage	\$251,105	\$175,720	\$179,234	\$138,117	\$183,223
Telephone	\$492,443	\$449,782	\$458,778	\$876,806	\$636,441
Cell Phones	\$148,913	\$123,784	\$126,260	\$162,341	\$160,447
Fiber Optic Lines / Technology Hosting	\$883,367	\$945,443	\$964,352	\$1,106,881	\$1,057,108
Utilities - Water/Sewer	\$1,224,367	\$1,208,076	\$1,232,238	\$1,244,703	\$1,261,952
Utilities - Garbage	\$334,033	\$362,311	\$369,557	\$335,260	\$328,610
Other Purchased Services	\$2,329,764	\$2,507,938	\$2,558,097	\$2,709,612	\$2,896,508
Total Purchased Services	\$70,649,315	\$73,248,712	\$79,685,585	\$79,218,796	\$79,666,878
Energy Services					
Natural & Bottled Gas	\$60,197	\$61,687	\$62,921	\$53,582	\$52,393
Electric	\$7,960,474	\$7,418,214	\$7,863,306	\$7,585,045	\$7,435,874
Gasoline /Diesel Fuel	\$2,826,412	\$1,859,191	\$1,914,967	\$1,776,105	\$1,895,210
Total Energy Services	\$10,847,083	\$9,339,092	\$9,841,194	\$9,414,732	\$9,383,477
Materials and Supplies					
Consumable Supplies	\$6,488,531	\$6,526,955	\$6,657,495	\$6,384,587	\$6,863,330
State Textbooks	\$4,320,647	\$1,623,929	\$3,012,886	\$2,327,972	\$1,138,272
Discretionary Instr. Materials	\$706,372	\$767,919	\$783,277	\$840,049	\$896,622
Periodicals & Newspapers	\$65,096	\$63,362	\$64,629	\$68,761	\$72,218
Oil & Grease	\$54,705	\$52,441	\$53,490	\$39,141	\$49,975
Repair Parts/Tires & Tubes	\$386,962	\$384,005	\$391,685	\$432,612	\$424,870
Other Materials & Supplies	\$7,386	\$8,327	\$8,494	\$8,494	\$8,494
Total Materials & Supplies	\$12,029,699	\$9,426,938	\$10,971,956	\$10,101,616	\$9,453,781
Capital Outlay					
New Library Books	\$106,205	\$79,730	\$81,325	\$81,437	\$98,543
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	\$2,973,773	\$1,401,765
Computers / Technology Tools	\$391,100	\$359,006	\$366,186	\$1,025,661	\$467,048
Remodeling & Renovations	\$274,742	\$256,478	\$261,608	\$99,412	\$100,712
Software -Not Capitalized	\$39,907	\$19,593	\$19,985	\$39,469	\$47,362
Total Capital Outlay	\$1,752,300	\$2,064,978	\$2,106,275	\$4,236,426	\$2,132,104
Other Expenses					
Dues and Fees	\$806,346	\$905,378	\$923,487	\$923,487	\$923,487
Judgments	\$2,500	\$0	\$0	\$0	\$0
Miscellaneous Expense	\$40,889	\$31,792	\$32,428	\$30,075	\$35,127
Field Trips	\$7,093	\$3,870	\$3,947	\$3,947	\$3,947
Total Other Expenses	\$856,828	\$941,040	\$959,862	\$957,509	\$962,561
Total Appropriations by Object	\$96,135,225	\$95,020,760	\$103,564,871	\$103,929,079	\$101,598,800

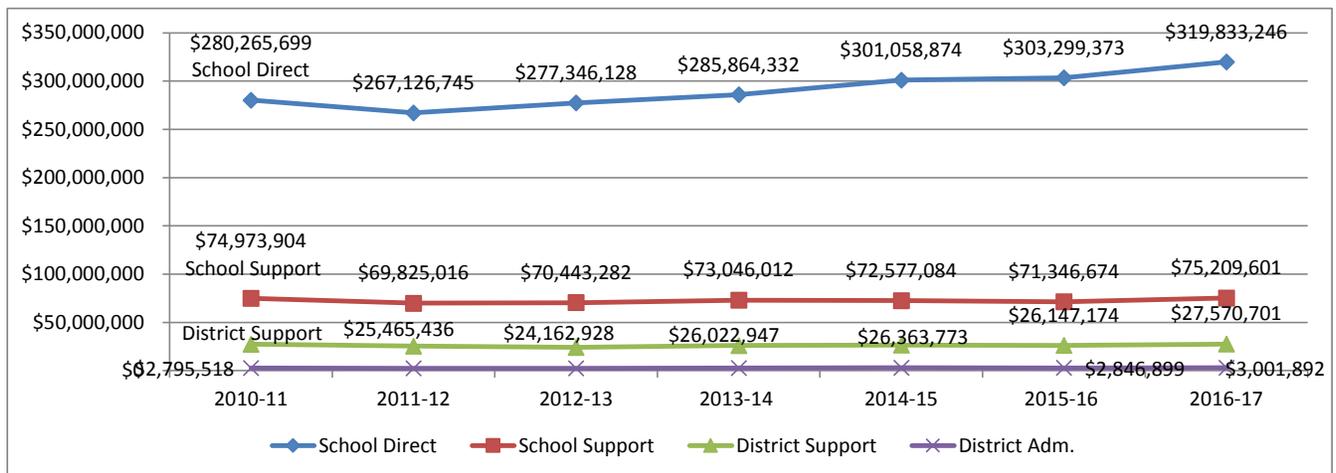
**The School Board of Sarasota County, Florida
General Fund**

Comparative Statement of Appropriations by Function

2014-2015 through 2016-2017

Based Upon Results of Operations through January 31, 2017

Appropriations by Function	2014-2015 Actual	2015-2016 Actual	2016-2017 Original Budget	2016-2017 Amended Budget	2016-2017 Projected Actual
Instruction	\$265,724,056	\$269,160,114	\$283,813,959	\$281,791,899	\$283,311,230
Pupil Personnel Services	\$22,451,694	\$22,581,575	\$23,810,980	\$24,077,946	\$24,396,478
Instructional Media Services	\$6,804,492	\$4,520,573	\$4,788,075	\$3,058,803	\$2,796,476
Instruction and Curriculum Dev	\$2,738,523	\$2,846,537	\$3,001,511	\$3,088,156	\$3,185,533
Instructional Staff Training	\$1,033,501	\$751,884	\$792,819	\$943,361	\$979,500
Instruction Related Technology	\$3,229,764	\$4,469,036	\$4,712,343	\$5,643,591	\$5,643,591
Board of Education	\$755,594	\$583,368	\$615,128	\$607,181	\$607,181
Legal Services	\$355,570	\$362,211	\$381,931	\$368,308	\$368,308
General Administration	\$1,930,725	\$1,901,320	\$2,004,833	\$2,059,342	\$2,059,342
School Administration	\$18,029,340	\$18,107,395	\$19,093,213	\$19,076,258	\$18,774,345
Facilities Acquisition & Construction	\$43,531	\$38,960	\$41,081	\$60,602	\$60,602
Fiscal Services	\$2,011,106	\$1,991,920	\$2,100,366	\$2,102,684	\$2,181,716
Food Services	\$45,997	\$51,209	\$53,997	\$41,294	\$45,508
Central Services	\$5,916,767	\$5,645,247	\$5,952,590	\$5,748,186	\$5,929,827
Pupil Transportation	\$16,181,013	\$15,502,233	\$16,346,219	\$15,181,319	\$15,752,478
Operation of Plant	\$33,998,431	\$33,509,506	\$35,343,933	\$35,089,484	\$33,829,438
Maintenance of Plant	\$14,392,723	\$14,813,050	\$15,619,515	\$16,682,177	\$16,971,453
Administrative Technology Services	\$3,999,646	\$3,657,997	\$3,857,149	\$3,003,970	\$2,621,596
Community Services	\$2,848,868	\$2,568,075	\$2,707,888	\$2,711,940	\$2,711,940
Transfers to Other Funds	\$550,279	\$577,910	\$577,910	\$577,910	\$577,910
Total	\$403,041,620	\$403,640,120	\$425,615,440	\$421,914,411	\$422,804,452



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.