

**The School Board of Sarasota County, Florida
General Fund
Budget Work Session May 19, 2015**

Executive Summary

The 2015 regular Legislative session ended without a budget being adopted. The Legislature will have to go into a special session to adopt a budget for the fiscal year 2015-2016. It is anticipated the Legislature will go back into session on or about June 1, 2015. The budget proposals between the Senate and the House have a difference of \$4 billion. The difference is attributable to the Senate budgeting for funds to be received from the Federal Government for Medicaid expansion. At this point there is no consensus on what will happen in the special session. For this work-session, the 2015-2016 individual school and department budgets are being provided along with the 2014-2015 General Fund projected results of operations through June 30, 2015. The 2014-2015 General Fund has been updated based on receipt of the fourth calculation of the Florida Education Finance Program and results of operations through April 30, 2015. The General Fund for the fiscal year 2014-2015 is now projected to use \$4,639,851 of the unassigned fund balance. The unassigned fund balance as of June 30, 2015, is estimated to be \$34,219,695 or 8.51% of total appropriations.

In the following tables is a detail of the changes between what was presented at the last budget work-session and the most current information for the projected results of operations through June 30, 2015.

Revenues and Transfers in From Other Funds

Description	Projected Actual 2014-2015 as Presented 4/21/15	Projected Actual 2014-2015 updated as of 5/19/15	Difference Increase (Decrease)
Federal Direct – No change	\$2,291,048	\$2,291,048	\$0
State – The state revenue decrease is a result of the state having to prorate the existing appropriation to fund a state wide student increase of 21,482.32 students above the original estimate. The total state wide proration is a reduction of \$105,282,828, of what is calculated using the base student allocation of \$4,031.77 per student FTE.	\$79,414,415	\$78,778,152	(\$636,263)
Local – No change	\$295,523,073	\$295,523,073	\$0
Transfers In From Other Funds – No change	\$20,729,863	\$20,729,863	\$0
Total Revenues and Transfers in from Other Funds.	\$397,958,400	\$397,322,137	(\$636,263)

The School Board of Sarasota County, Florida
General Fund
Budget Work Session May 19, 2015
Appropriations and Transfers Out

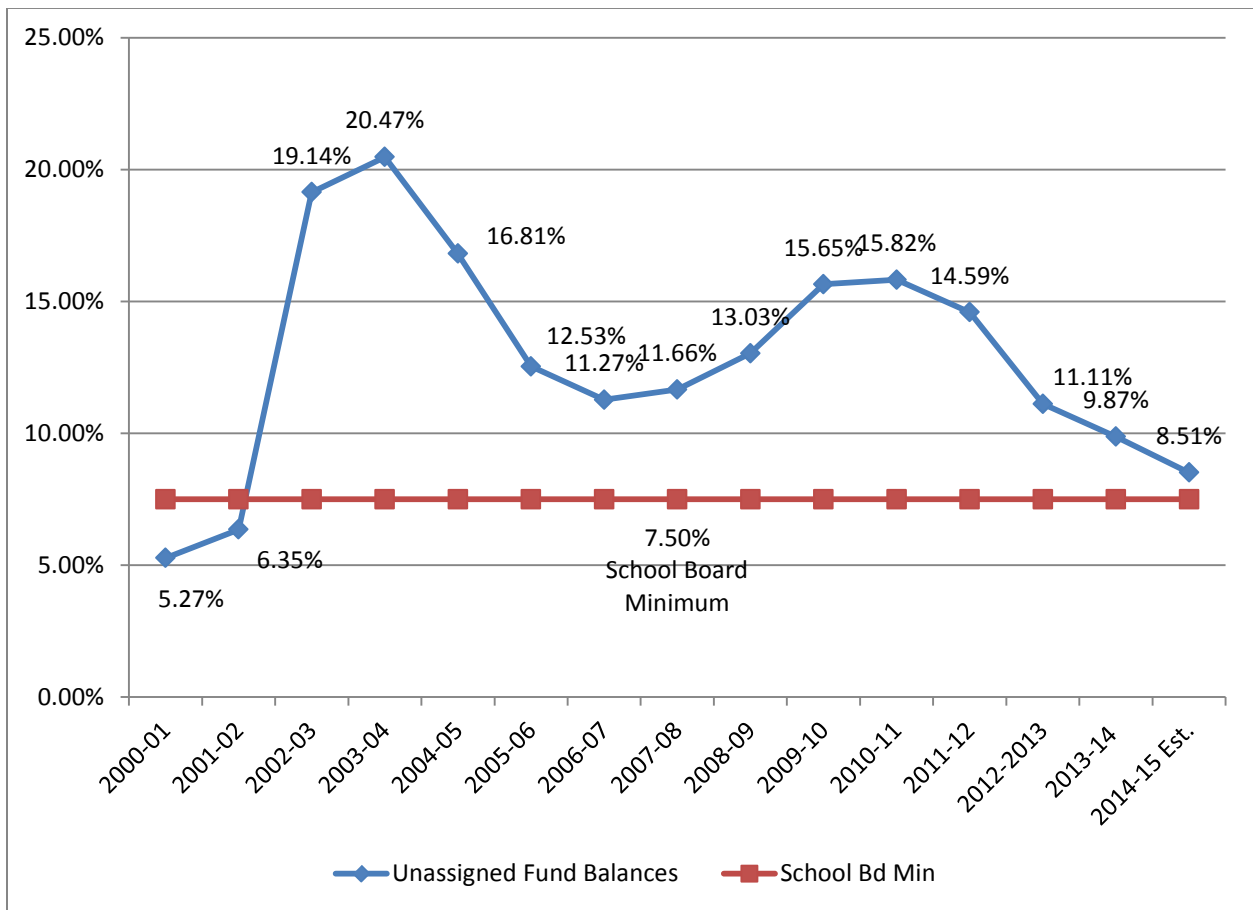
Description	Projected Actual 2014-2015 as Presented 4/21/15	Projected Actual 2014-2015 updated as of 5/19/15	Difference Increase (Decrease)
Salaries – The decrease is due to approximately 260 vacant positions, some filled with either substitutes or left vacant.	\$235,268,358	\$234,895,907	(\$372,451)
Employee Benefits – The decrease is due to the reduction in salaries from having positions filled with substitutes or left vacant.	\$72,006,977	\$71,983,126	(\$23,851)
Purchased Services District – The increase is based upon the results of operations through April 30, 2015. The majority of the increase is in the line item of technology site licenses.	\$22,701,380	\$23,006,304	\$304,924
Purchased Services Charter Schools – The increase is based upon the results of operations through April 30, 2015.	\$47,311,883	\$47,512,148	\$200,265
Energy Services – The decrease is based upon fuel costs remaining below the amount budgeted.	\$10,803,257	\$10,795,357	(\$7,900)
Materials and Supplies – The increase is based upon the results of operation through April 30, 2015. The majority of the increase is consumable supplies will be above the amount estimated to be expended as of March 31, 2015.	\$10,678,693	\$10,779,194	\$100,501
Capital Outlay – The decrease is based upon the results of operation through April 30, 2015. The majority of the decrease is equipment and furniture is estimated to be below the estimate as of March 31, 2015.	\$1,907,026	\$1,781,609	(\$125,417)
Other Expenses – The slight increase is dues and fees are estimated to be above the amount estimated as of March 31, 2015	\$656,923	\$658,064	\$1,141
Transfer Out – No change	\$550,279	\$550,279	\$0
Total Appropriations and Transfers Out	\$401,884,776	\$401,961,988	\$77,212

**The School Board of Sarasota County, Florida
General Fund
Budget Work Session May 19, 2015**

Gross Fund Balance and Unassigned Fund Balance Changes

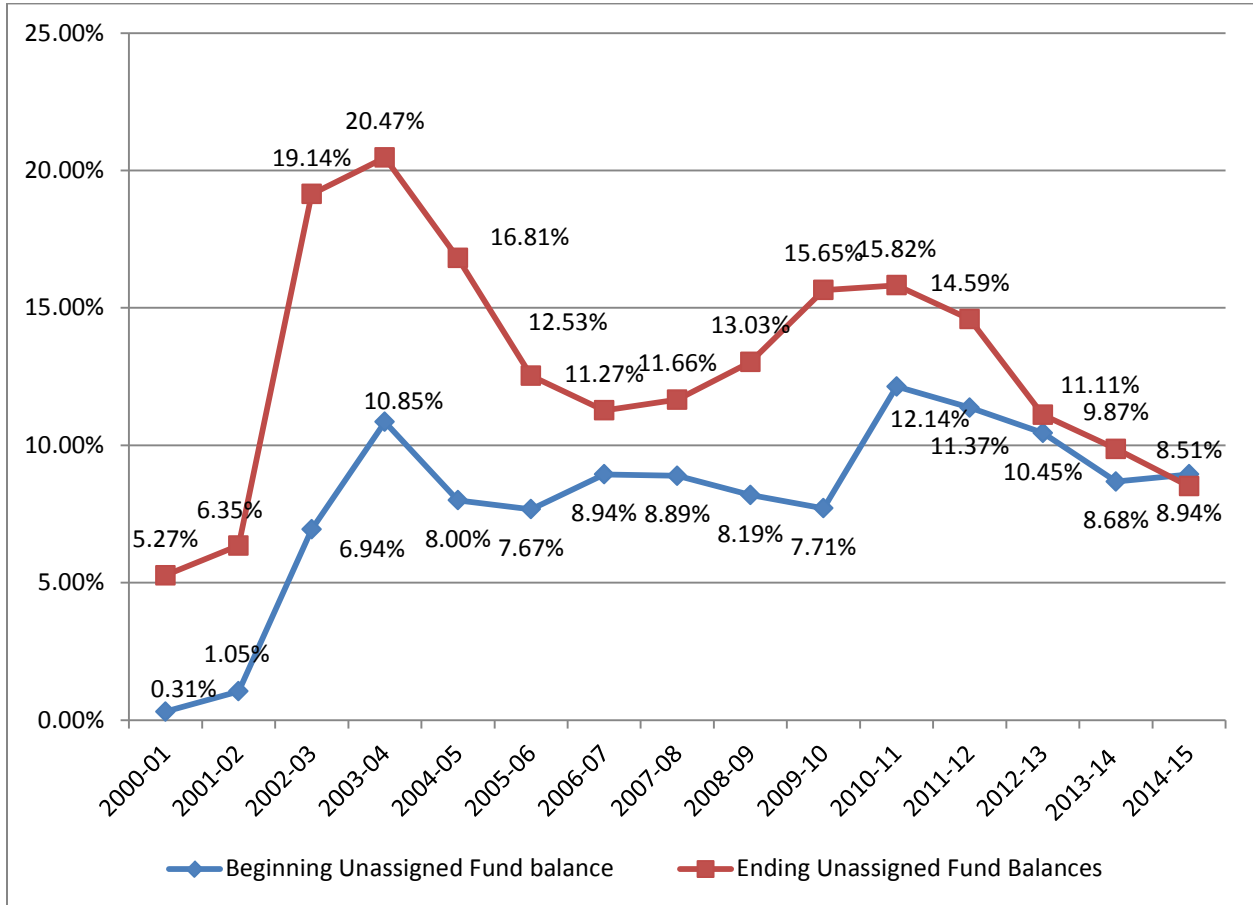
Description	Projected Actual 2014-2015 as Presented 4/21/15	Projected Actual 2014-2015 updated as of 5/19/15	Difference Increase (Decrease)
Beginning Gross Fund Balance	\$50,883,264	\$50,883,264	\$0
Add Revenues and Transfers In	\$397,958,400	\$397,322,137	(\$636,263)
Less Appropriations and Transfers Out	\$401,884,776	\$401,961,988	\$77,212
Ending Gross Fund Balance	\$46,956,888	\$46,243,413	(\$713,475)
Ending Unassigned Fund Balance	\$34,933,170	\$34,219,695	(\$713,475)
Ending Unassigned Fund Balance as a Percentage of Appropriations and Transfers Out	8.69%	8.51%	

Unassigned Fund Balance from 2000-01 through 2014-2015 estimated



The School Board of Sarasota County, Florida
General Fund
Budget Work Session May 19, 2015

Original Budgeted Unassigned Fund Balance to the Actual Ending Unassigned Fund Balance
 From 2000-01 through 2014-15 estimated



**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
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		\$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

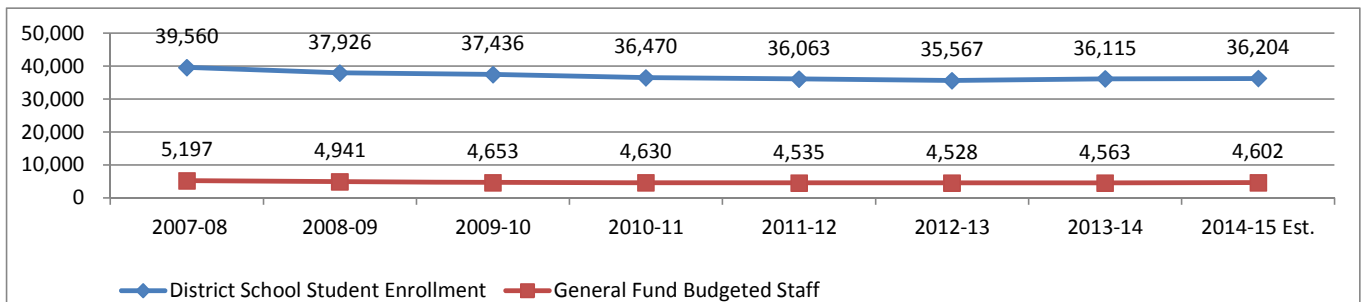
**The School Board of Sarasota County, Florida
General Fund**

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

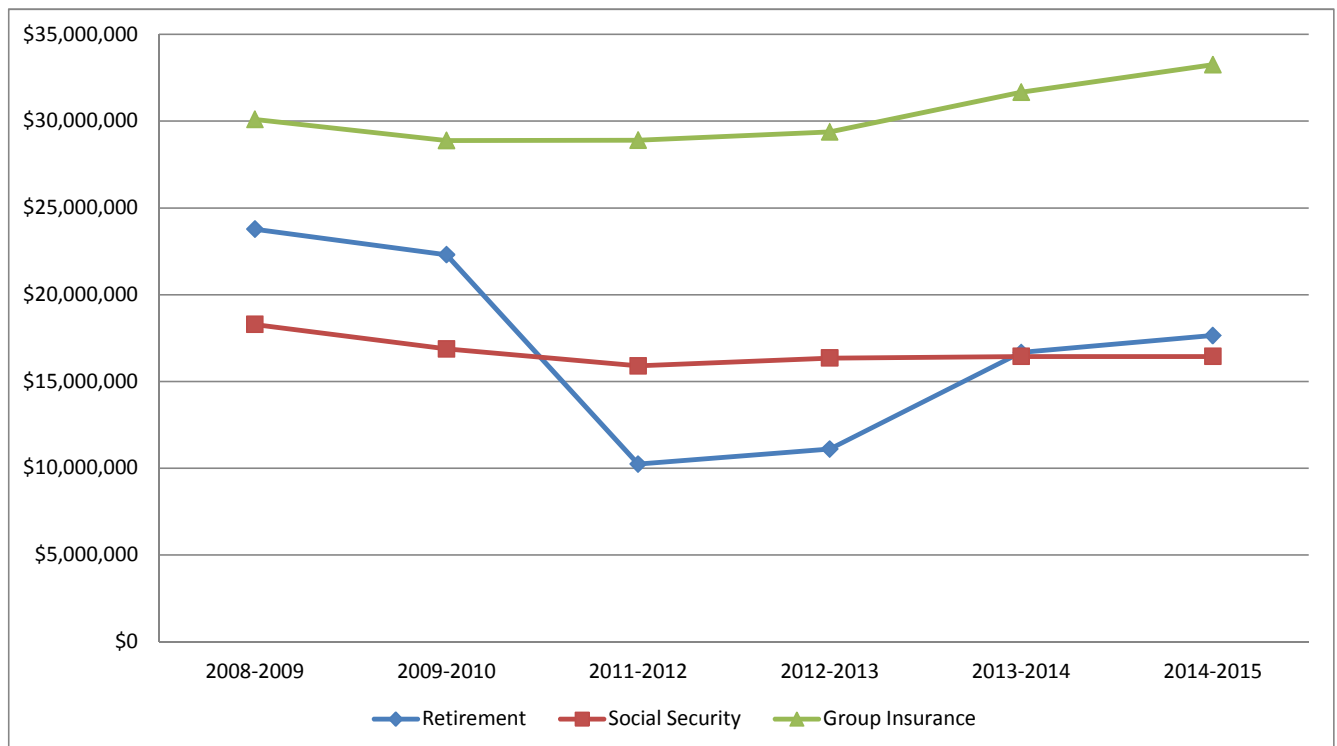
Classification	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2013-2014 Projected Actual
Instructional Personnel						
The Florida Legislature has defined Instructional Personnel as "any staff member whose function includes the provision of direct 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

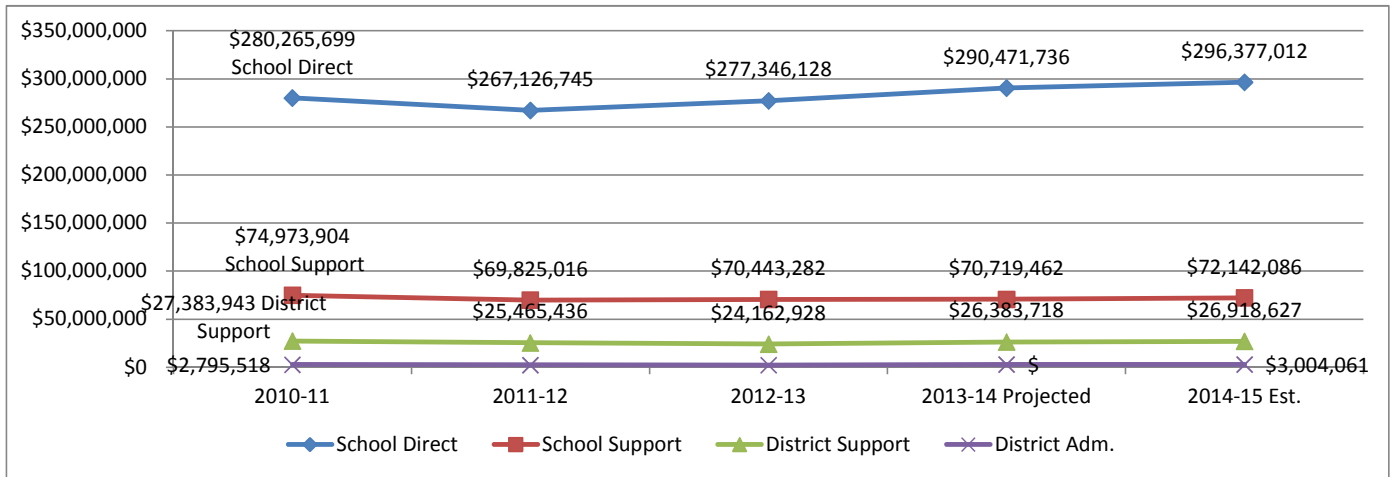
Appropriations by Object	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2013-2014 Projected Actual
Purchased Services						
Professional Services	\$4,734,980	\$4,782,120	\$4,050,742	\$2,848,832	\$3,528,880	\$3,506,438
Charter School Payments	\$30,524,119	\$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.