

Attachment "A"

The School Board of Sarasota County, Florida General Fund Projected Results of Operations for the 2015-2016 Fiscal Year Based upon Results of Operations through March 31, 2016

Executive Summary

The General Fund has been updated based upon the results of operations through March 31, 2016. The state revenue changes are based upon the following: Receipt of the 3rd calculation of the Florida Education Finance Program based upon the October student FTE count and receipt of \$1,354,028 for the Best and Brightest Scholarship program. State wide the number of students reported for funding is 2,068 students below the original projection. The number of the state wide increase from last year is 28,266 students. The 2015-2016 Sarasota student funded number of students is 536 less than the estimated number of students to be funded. The reduction of 536 students reduces revenues from the Florida Education Finance Program by approximately \$3.8 million for a net reduction in state revenues of approximately \$2.5 million. Local revenues have been adjusted to reflect a 97% collection rate of property taxes rather than a 96% level. There is a change in transfers-in based upon receiving additional Public Education Capital Outlay funds of \$10,295 and the negotiated salary agreement that will increase maintenance salaries funded from the transfer from the Capital fund. Appropriations have been adjusted to reflect the results of operations through March 31, 2016, and the negotiated salary agreement. In summary, the ending gross fund balance as of June 30, 2016, is estimated to increase by \$1,448,470. The original budget approved September 15, 2015, was to use \$1,549,100 of the unassigned fund balance. The ending unassigned fund balance as of June 30, 2016, is estimated to be \$34,595,817 or 8.36% of total appropriations. The financial pages of the operating fund follow the table summary information below.

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

Estimated Revenue and transfers In Changes

Account Description	Amount of Increase (Decrease) from the Original Budget
Federal Direct Revenues – The increase is based upon the receipt of funds through March 31, 2016.	\$32,290
State Revenues – The decrease is based upon a decrease of 536 student FTE included in the 3rd calculation of the Florida Education Finance Program and receipt of the Best and Brightest Scholarship program.	(\$2,628,872)
Local Revenues – The majority of the increase is based upon estimating a 97% collection rate of local property taxes rather than a 96% collection rate.	\$2,141,270
Net Decrease in Revenues	(\$455,312)
Transfers in from Capital – The increase is based upon the P.E.C.O.maintenance increase and the increase in maintenance salaries funded form the Capital fund.	\$246,737
Total Decrease in Revenues and Transfer in from Capital	(\$208,575)

Attachment “A”

**The School Board of Sarasota County, Florida
General Fund
Projected Results of Operations for the 2015-2016 Fiscal Year
Based upon Results of Operations through March 31, 2016
Estimated Appropriation Changes**

Account Description	Amount of Increase (Decrease) from the Original Budget
Salaries – The increase is related to revising the estimated amount that has been negotiated for the current contract negotiations.	\$15,340
Employee Benefits – The majority of the increase is related to the cost of the group health plan and the social security and Medicare taxes that are associated with the Best and Brightest Scholarship Program. There are also more individuals on the health plan this year than last year.	\$503,517
Purchased Services District – Based on results of operations through March 31, 2016, it is estimated purchase services will decrease below the original budget.	(\$1,353,314)
Purchased Services Charter Schools – Charter school payments are below the original amount budgeted. The charter school enrollment is 346 students less than originally budgeted.	(\$1,199,606)
Energy Services – Based on results of operations through March 31, 2016, it is estimated energy services will decrease below the original budget. This is a direct result of fuel prices decreasing this fiscal year.	(\$1,088,309)
Materials and Supplies – Based on results of operations through March 31, 2016, it is estimated the expenditures for consumable supplies will be less than originally budgeted.	(\$68,826)
Capital Outlay – Based on results of operations through March 31, 2016, it is estimated schools will use more of their capital allocation than originally estimated.	\$105,000
Other Expenses – Based on results of operations through March 31, 2016, it is estimated schools and departments will use less than originally budgeted. The majority of the estimated decrease is in dues and fees.	(\$119,947)
Net Decrease in Appropriations by Object	(\$3,206,145)

Estimated Gross Fund Balance Changes Projected as of June 30, 2016

Account Description	Amount of Increase (Decrease) from the Original Budget
Original Budgeted Ending Gross Fund Balance as of June 30, 2016, approved September 15, 2015	\$43,291,613
Decrease in Estimated Revenues and Transfers in from Capital for 2015-2016	(\$208,575)
Add the Decrease in Estimated Appropriations for 2015-2016	\$3,206,145
Estimated Ending Gross Fund Balance as of June 30, 2016	\$46,289,183
Estimated Unassigned Fund Balance June 30, 2016	\$34,595,817
Percentage of Unassigned Fund Balance to total Appropriations	8.36%

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

**Comparative Statement Of Estimated Revenues, Appropriations, and Fund Balance for the Fiscal Years
2013-14 through 2015-16**

Based Upon Results of Operations through March 31, 2016

Account Description	2013-2014 Actual	2014-2015 Actual	2015-2016 Original Budget	2015-2016 Amended Budget	2015-2016 Projected Actual
Revenues and Transfers In from Other Funds					
Federal Direct	\$2,243,920	\$2,583,617	\$2,440,613	\$2,440,613	\$2,472,903
State	\$76,681,392	\$78,782,270	\$80,305,265	\$77,822,127	\$77,676,393
Local	\$284,352,444	\$295,585,087	\$313,346,474	\$313,346,474	\$315,487,744
Total Revenues	\$363,277,757	\$376,950,974	\$396,092,352	\$393,609,214	\$395,637,040
Transfers In					
Property Insurance Millage transfer	\$3,501,528	\$2,894,960	\$2,496,623	\$2,496,623	\$2,496,623
Capital (P.E.C.O.maintenance)		\$730,373	\$766,892	\$777,187	\$777,187
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	\$806,645				
Capital (Charter School)	\$2,471,320	\$1,997,191	\$1,497,893	\$1,497,893	\$1,497,893
Capital (Millage maintenance)	\$13,357,967	\$12,668,491	\$12,826,847	\$12,826,847	\$13,063,289
Capital (Millage equipment)	\$1,697,381	\$1,757,080	\$1,757,080	\$1,757,080	\$1,757,080
Total Transfers In	\$21,834,842	\$20,048,095	\$19,345,336	\$19,355,631	\$19,592,073
Total Revenues & Transfers In	\$385,112,598	\$396,999,069	\$415,437,688	\$412,964,845	\$415,229,113
Appropriations					
Salaries	\$228,994,008	\$235,083,610	\$243,166,745	\$242,686,669	\$243,182,085
Employee Benefits	\$67,880,335	\$71,272,507	\$74,310,329	\$74,841,807	\$74,813,846
Purchased Services - District	\$22,535,345	\$23,280,797	\$23,893,632	\$23,933,632	\$22,540,318
Purchased Services - Charter schools	\$43,614,958	\$47,368,518	\$51,143,096	\$49,306,673	\$49,943,490
Energy Services	\$11,804,557	\$10,847,083	\$10,956,156	\$10,065,395	\$9,867,847
Materials and Supplies	\$9,715,608	\$12,029,699	\$10,277,610	\$10,176,091	\$10,208,784
Capital Outlay	\$1,982,333	\$1,752,300	\$1,787,346	\$2,113,047	\$1,892,346
Other Expenses	\$632,664	\$856,828	\$873,964	\$731,571	\$754,019
Transfers Out	\$550,279	\$550,279	\$577,910	\$577,910	\$577,910
Total Appropriations	\$387,710,087	\$403,041,620	\$416,986,788	\$414,432,795	\$413,780,642
Excess (Deficiency) of Revenues and Transfers Over Expenditures	(\$2,597,489)	(\$6,042,551)	(\$1,549,100)	(\$1,467,950)	\$1,448,470
Fund Balance					
Beginning Gross Fund Balance	\$53,480,753	\$50,883,264	\$44,840,713	\$44,840,713	\$44,840,713
Ending Gross Fund Balance	\$50,883,264	\$44,840,713	\$43,291,613	\$43,372,763	\$46,289,183
Composition of Ending Gross Fund Balance					
Assigned for Encumbrances	\$920,547	\$1,084,179	\$1,084,179	\$1,084,179	\$1,084,179
Non Spendable - Inventory	\$175,510	\$184,511	\$184,511	\$184,511	\$184,511
Assigned for Categorical & Grant Carry forwards	\$2,630,009	\$2,783,813	\$2,783,813	\$2,783,813	\$2,628,136
Assigned for Work Force Development	\$6,917,062	\$5,125,575	\$3,294,075	\$3,294,075	\$5,366,293
Assigned School & Department Carry forwards	\$1,955,730	\$2,558,156	\$2,430,248	\$2,430,248	\$2,430,248
Unassigned by Board Policy 10% to 7.5% of Total Appropriations	\$38,284,406	\$33,104,479	\$33,514,788	\$33,595,938	\$34,595,817
Unassigned - Amount beyond assigned 10%					
Total Ending Gross Fund Balance	\$50,883,264	\$44,840,713	\$43,291,613	\$43,372,763	\$46,289,183

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

**Comparative Statement of Revenues for the Fiscal Years
2013-2014 through 2015-2016
Based Upon Results of Operations through March 31, 2016**

Account Description	2013-2014 Actual	2014-2015 Actual	2015-2016 Original Budget	2015-2016 Amended Budget	2015-2016 Projected Actual
Federal Direct					
ROTC / PELL / SEOG	\$343,627	\$349,752	\$356,747	\$356,747	\$389,038
Medicaid Reimbursement	\$1,900,293	\$2,233,865	\$2,083,865	\$2,083,865	\$2,083,865
Total Federal Direct	\$2,243,920	\$2,583,617	\$2,440,613	\$2,440,613	\$2,472,903
State					
Florida Ed. Finance Program	(\$6,932,574)	\$1,091,678	\$1,296,949	(\$1,652,228)	(\$1,652,228)
Florida Ed. Finance Program audit reduction from 2008-2009 and 2010- 2011.	(\$181,530)	\$0			
ESE Scholarships	(\$2,649,122)	(\$2,737,470)	(\$2,837,426)	(\$2,875,413)	(\$2,875,413)
Best and Brightest Scholarship				\$1,354,028	\$1,362,285
Work Force Development	\$8,296,251	\$7,498,320	\$7,246,859	\$7,246,859	\$7,246,859
Adults with Disabilities	\$437,887	\$435,808	\$0	\$0	\$0
Ed. Enhancement / Lottery	\$415,865	\$153,943			
CO&DS Withheld for Admin	\$28,666	\$27,292	\$27,292	\$27,292	\$27,292
Race Track Funds	\$446,500	\$446,500	\$446,500	\$446,500	\$446,500
Class Size Reduction	\$45,487,957	\$46,984,541	\$48,231,194	\$47,237,082	\$47,237,082
Instructional Materials	\$3,319,166	\$3,464,777	\$3,680,130	\$3,550,589	\$3,550,589
State License Tax	\$243,819	\$245,898	\$250,816	\$250,816	\$250,816
Transportation	\$6,109,337	\$5,826,209	\$5,910,296	\$6,225,934	\$6,225,934
Safe Schools	\$1,127,862	\$1,003,819	\$962,993	\$959,207	\$959,207
Supplemental Academic Instruction	\$8,348,718	\$8,387,902	\$8,615,669	\$8,615,669	\$8,615,669
Reading Instruction	\$1,983,135	\$1,991,014	\$2,033,398	\$2,005,482	\$2,005,482
Teachers Lead Program	\$699,417	\$695,795	\$702,713	\$702,713	\$702,713
Florida School Recognition Program	\$1,813,199	\$2,390,950	\$2,548,125	\$2,545,838	\$2,545,838
Digital Classrooms	\$97,805	\$583,371	\$897,834	\$889,836	\$889,836
Teacher Salary Increase	\$7,387,888	\$0			
Other Miscellaneous State	\$201,145	\$291,923	\$291,923	\$291,923	\$137,932
Total State	\$76,681,392	\$78,782,270	\$80,305,265	\$77,822,127	\$77,676,393
Local					
District School Tax (Required Local Effort)	\$199,104,093	\$205,476,788	\$217,879,384	\$217,879,384	\$220,686,625
District School Tax (Discretionary)	\$31,539,572	\$33,936,109	\$36,184,232	\$36,184,232	\$36,561,151
Voted School Tax	\$42,165,204	\$45,369,130	\$48,374,641	\$48,374,641	\$48,878,544
Course Fees	\$1,839,173	\$1,764,285	\$1,781,928	\$1,781,928	\$1,781,928
Childcare Fees	\$1,619,933	\$1,836,737	\$1,855,104	\$1,855,104	\$1,891,877
Rent	\$319,609	\$287,382	\$287,382	\$287,382	\$309,102
Interest	\$152,883	\$221,377	\$223,591	\$223,591	\$223,591
Food Service Indirect Cost	\$295,829	\$391,815	\$395,733	\$395,733	\$385,130
Federal Indirect Cost	\$805,619	\$757,964	\$765,544	\$765,544	\$765,544
Other Misc. Sources	\$6,510,529	\$5,543,500	\$5,598,935	\$5,598,935	\$4,004,253
Total Local	\$284,352,444	\$295,585,087	\$313,346,474	\$313,346,474	\$315,487,744
Total Revenues	\$363,277,757	\$376,950,974	\$396,092,351	\$393,609,213	\$395,637,041

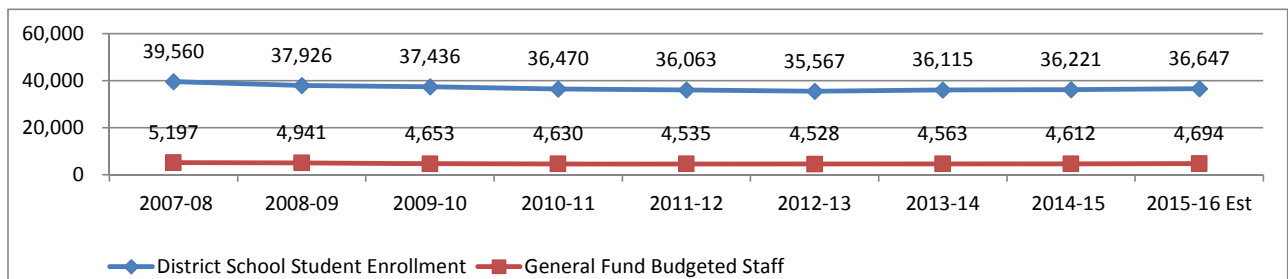
**The School Board of Sarasota County, Florida
General Fund**

Comparison of Positions

2013-2014 through 2015-2016

Based Upon Results of Operations through March 31, 2016

Classification	2013-2014 Actual Filled	2014-2015 Actual Filled	2015-2016 Original Budget	2015-2016 Amended Budget	2015-2016 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	2,372.0	2,386.4	2,538.0	2,495.1	2,421.2
Teacher Aides & Para Aides	544.8	530.7	574.1	567.6	542.4
Guidance Counselors & Behavior Specialists	95.2	99.7	103.2	104.4	102.4
Psychologists and Social Workers	29.1	25.2	29.9	30.2	29.6
Total Instructional Personnel	3,041.1	3,041.9	3,245.1	3,197.3	3,095.6
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	106.3	117.3	114.8	120.8	115.1
Bus Aides	52.0	56.0	58.0	58.0	54.0
Bus Drivers	256.0	242.0	268.5	269.0	236.5
Custodians	265.6	254.6	324.6	324.6	265.6
Data Processing Pers.	85.5	87.2	94.2	94.2	92.2
District & School Secretarial	300.0	297.3	312.3	307.1	305.1
Maint. /Mechanics/Delivery	157.4	151.1	162.1	162.1	152.1
Total Educational Support Pers.	1,222.7	1,205.5	1,334.5	1,335.8	1,220.6
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	45.0	48.0	52.0	52.0	52.0
Associate Superintendents	2.0	2.0	2.0	2.0	2.0
Directors & Executive Directors	17.2	16.4	15.4	15.4	15.4
Principals	39.0	39.0	39.0	39.0	39.0
Total Administrative Pers.	109.2	111.4	114.4	114.4	114.4
Grand Total	4,373.0	4,358.9	4,694.1	4,647.5	4,430.6



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

Comparison of Salaries

2013-2014 through 2015-2016

Based Upon Results of Operations through March 31, 2016

Classification	2013-2014 Actual	2014-2015 Actual	2015-2016 Original Budget	2015-2016 Amended Budget	2015-2016 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	\$135,373,231	\$137,389,696	\$139,092,257	\$140,712,181	\$140,818,981
Teacher Aides & Para Aides	\$11,796,024	\$11,640,946	\$11,652,127	\$11,752,127	\$11,997,874
Guidance Counselors	\$5,717,049	\$5,893,749	\$5,908,824	\$5,908,824	\$5,926,730
Psychologists and Social Workers	\$2,145,346	\$1,972,332	\$2,357,074	\$2,357,074	\$2,057,417
After School Childcare Staff	\$910,758	\$1,012,354	\$1,032,601	\$1,032,601	\$1,032,601
Part Time Adult Teaching Staff	\$1,392,251	\$1,482,340	\$1,526,811	\$1,526,811	\$1,481,243
Extra Duty Days	\$525,376	\$655,045	\$687,797	\$687,797	\$602,223
Longevity (Classified & Instructional)	\$7,328,737	\$7,926,975	\$8,085,515	\$8,085,515	\$7,708,175
Substitutes-Classified	\$2,530,349	\$3,037,784	\$3,159,296	\$3,159,296	\$2,886,370
Supplements	\$2,623,683	\$2,636,484	\$2,768,308	\$2,768,308	\$2,648,572
Temporary/P.T.Hourly	\$792,722	\$940,278	\$987,292	\$987,292	\$1,199,866
Terminal Leave Pay	\$2,301,102	\$3,764,829	\$4,730,740	\$4,730,740	\$4,806,840
One Time Payments	\$1,491,253	\$2,090,850	\$2,868,093	\$2,868,093	\$3,803,778
Total Instructional Personnel	\$174,927,881	\$180,443,662	\$184,856,734	\$186,576,658	\$186,970,670
Educational Support Personnel					
The Florida Legislature has defined Educational Support Employees as "employees whose job functions are neither administrative nor instructional, yet whose work supports the educational process."					
Coord./Managers/Supv./Specialists	\$6,755,414	\$7,024,987	\$6,799,788	\$6,799,788	\$7,320,883
Bus Aides	\$862,287	\$885,728	\$926,368	\$926,368	\$949,214
Bus Drivers	\$5,399,502	\$5,295,038	\$5,796,109	\$5,296,109	\$5,259,608
Custodians	\$7,889,443	\$7,740,240	\$9,750,021	\$8,050,021	\$7,973,519
Data Processing Pers.	\$3,568,482	\$3,840,947	\$4,098,656	\$4,098,656	\$3,885,509
District & School Secretarial	\$9,433,640	\$9,569,976	\$9,955,056	\$9,955,056	\$9,681,825
Extra Duty Days	\$70,258	\$66,929	\$70,276	\$70,276	\$94,876
Longevity	\$2,319,224	\$2,412,351	\$2,532,969	\$2,532,969	\$2,379,672
Maint. /Mechanics/Delivery	\$6,431,037	\$6,436,871	\$6,823,398	\$6,823,398	\$6,644,812
Total Educational Support Pers.	\$42,729,285	\$43,273,067	\$46,752,640	\$44,552,640	\$44,189,919
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	\$185,188	\$193,795	\$193,795	\$193,795	\$194,170
Superintendent	\$215,179	\$216,202	\$213,499	\$213,499	\$227,524
Assistant Principals	\$4,339,262	\$4,420,465	\$4,734,197	\$4,734,197	\$4,776,420
Asst Superintendents	\$294,980	\$340,645	\$340,120	\$340,120	\$351,876
Directors & Executive Directors	\$1,828,226	\$1,780,416	\$1,715,623	\$1,715,623	\$1,695,280
Principals	\$4,474,008	\$4,415,358	\$4,360,136	\$4,360,136	\$4,776,226
Total Administrative Pers.	\$11,336,842	\$11,366,881	\$11,557,371	\$11,557,371	\$12,021,496
Grand Total	\$228,994,008	\$235,083,610	\$243,166,745	\$242,686,669	\$243,182,085

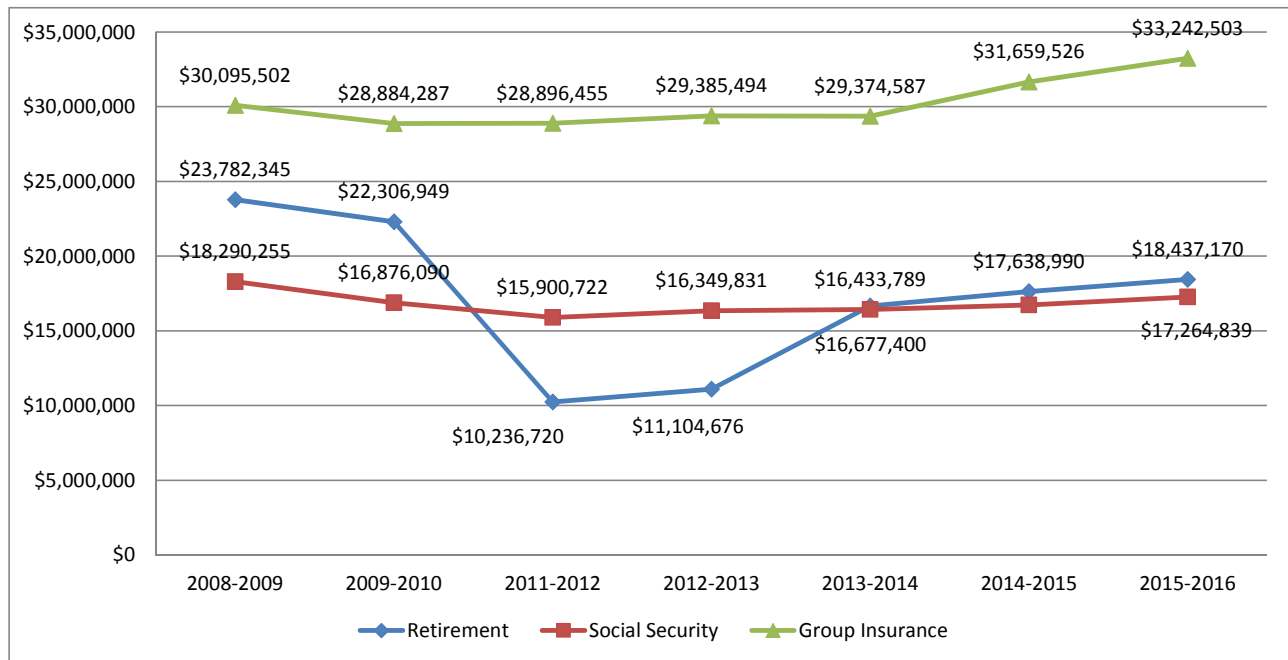
**The School Board of Sarasota County, Florida
General Fund**

**Comparative Statement of Employee Benefits
2013-2014 through 2015-2016**

Based Upon Results of Operations through March 31, 2016

Employee Benefit Detail	2013-2014 Actual	2014-2015 Actual	2015-2016 Original Budget	2015-2016 Amended Budget	2015-2016 Projected Actual
Retirement	\$16,677,400	\$17,638,990	\$18,437,170	\$18,437,170	\$18,691,761
Social Security	\$16,433,789	\$16,723,043	\$17,264,839	\$17,264,839	\$17,225,094
Group Insurance	\$29,374,587	\$31,659,526	\$33,242,503	\$33,763,981	\$33,610,789
Cafeteria Plan, Group Life, Disability Dental/Vision Insurance	\$2,112,049	\$2,049,646	\$2,090,639	\$2,090,639	\$2,079,813
Employee Assistance Programs including unemployment compensation	\$441,317	\$348,019	\$351,499	\$351,499	\$327,703
Early Retirement Plan Insurance	\$561,418	\$517,907	\$492,012	\$502,012	\$489,318
Workers Compensation	\$2,279,776	\$2,335,376	\$2,431,667	\$2,431,667	\$2,389,367
Total	\$67,880,335	\$71,272,507	\$74,310,329	\$74,841,807	\$74,813,846

Comparison of the Major Employee Benefits for the Period 2008-2009 through 2015-2016



The School Board of Sarasota County, Florida
General Fund

Comparative Statement of Appropriations by Object, For the Fiscal Years 2013-14 through 2015-16
Based Upon Results of Operations through March 31, 2016

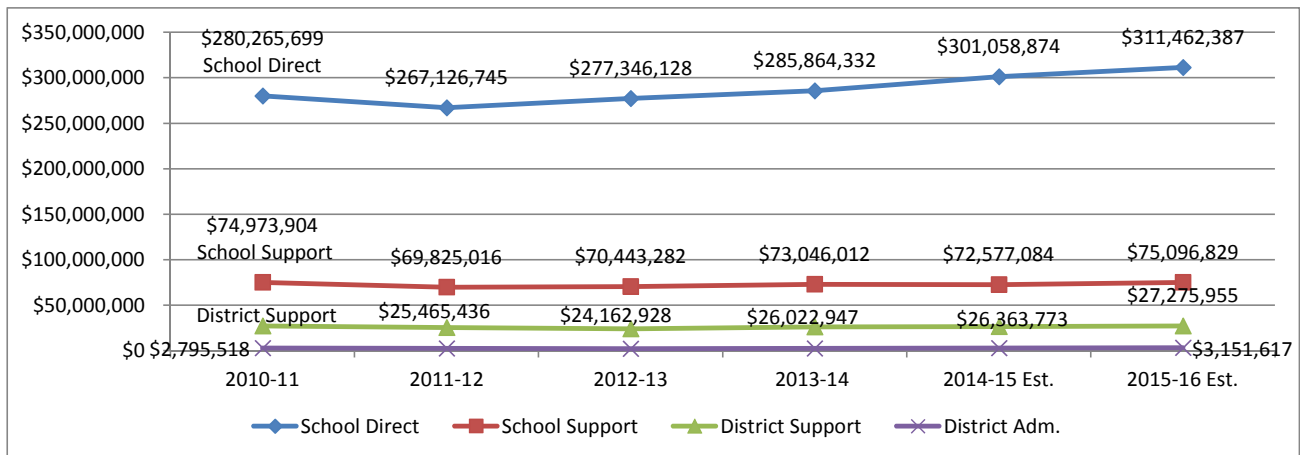
Appropriations by Object	2013-2014 Actual	2014-2015 Actual	2015-2016 Original Budget	2015-2016 Amended Budget	2015-2016 Projected Actual
Purchased Services					
Professional Services	\$3,709,134	\$4,163,583	\$4,270,855	\$4,070,855	\$4,093,309
Charter School Payments	\$43,614,958	\$47,368,518	\$51,143,096	\$49,306,673	\$49,943,490
Second Chance School Payments	\$1,041,693	\$1,039,119	\$1,065,702	\$1,065,702	\$1,068,661
Virtual School Payments	\$273,760	\$133,570	\$136,241	\$136,241	\$136,241
Physical Exams	\$20,622	\$22,586	\$23,038	\$23,038	\$20,210
Insurance Premiums	\$3,650,703	\$3,212,804	\$2,796,623	\$2,796,623	\$2,384,461
Legal Services	\$258,299	\$365,052	\$372,353	\$372,353	\$298,403
In County Travel	\$183,604	\$181,821	\$185,458	\$185,458	\$193,397
Out of County Travel	\$300,344	\$324,243	\$330,727	\$330,727	\$398,914
Repairs And Maintenance	\$3,975,370	\$3,725,346	\$3,799,853	\$3,999,853	\$3,807,540
Rentals and Software Licensing	\$3,462,224	\$4,448,681	\$5,065,510	\$5,065,510	\$4,653,105
Postage	\$260,078	\$251,105	\$256,127	\$296,127	\$280,974
Telephone	\$474,934	\$492,443	\$502,292	\$502,292	\$365,147
Cell Phones	\$159,751	\$148,913	\$151,891	\$151,891	\$114,547
Fiber Optic Lines / Technology Hosting	\$956,286	\$883,367	\$901,035	\$901,035	\$853,474
Utilities - Water/Sewer	\$1,256,271	\$1,224,367	\$1,248,854	\$1,248,854	\$1,230,959
Utilities - Garbage	\$341,609	\$334,033	\$410,714	\$410,714	\$354,021
Other Purchased Services	\$2,210,665	\$2,329,764	\$2,376,358	\$2,376,358	\$2,286,956
Total Purchased Services	\$66,150,303	\$70,649,315	\$75,036,728	\$73,240,305	\$72,483,807
Energy Services					
Natural & Bottled Gas	\$104,794	\$60,197	\$61,401	\$61,401	\$57,611
Electric	\$8,022,145	\$7,960,474	\$8,040,078	\$7,640,078	\$7,679,798
Gasoline /Diesel Fuel	\$3,677,617	\$2,826,412	\$2,854,676	\$2,363,915	\$2,130,438
Total Energy Services	\$11,804,557	\$10,847,083	\$10,956,156	\$10,065,395	\$9,867,847
Materials and Supplies					
Consumable Supplies	\$6,740,458	\$6,488,531	\$6,618,302	\$6,516,783	\$6,566,725
State Textbooks	\$1,782,265	\$4,320,647	\$2,414,377	\$2,414,377	\$2,414,377
Discretionary Instr. Materials	\$571,588	\$706,372	\$720,499	\$720,499	\$758,648
Periodicals & Newspapers	\$55,089	\$65,096	\$66,396	\$66,396	\$59,647
Oil & Grease	\$48,621	\$54,705	\$55,799	\$55,799	\$45,091
Repair Parts/Tires & Tubes	\$504,992	\$386,962	\$394,702	\$394,702	\$352,964
Other Materials & Supplies	\$12,595	\$7,386	\$7,534	\$7,534	\$11,333
Total Materials & Supplies	\$9,715,608	\$12,029,699	\$10,277,610	\$10,176,091	\$10,208,784
Capital Outlay					
New Library Books	\$68,706	\$106,205	\$108,329	\$108,329	\$55,886
Audio Visual - Not Capitalized	\$10,221	\$4,984	\$5,084	\$5,084	\$10,474
Equipment & Furniture	\$1,108,073	\$935,362	\$954,069	\$1,279,770	\$1,117,659
Computers / Technology Tools	\$480,228	\$391,100	\$398,922	\$398,922	\$395,432
Motor Vehicles	\$41,659	\$0	\$0	\$0	\$0
Remodeling & Renovations	\$253,480	\$274,742	\$280,237	\$280,237	\$297,761
Software -Not Capitalized	\$19,966	\$39,907	\$40,705	\$40,705	\$15,135
Total Capital Outlay	\$1,982,333	\$1,752,300	\$1,787,346	\$2,113,047	\$1,892,346
Other Expenses					
Dues and Fees	\$592,143	\$806,346	\$822,473	\$680,080	\$712,529
Judgments	\$0	\$2,500	\$2,550	\$2,550	\$2,550
Miscellaneous Expense	\$33,212	\$40,889	\$41,707	\$41,707	\$31,706
Field Trips	\$7,309	\$7,093	\$7,234	\$7,234	\$7,234
Total Other Expenses	\$632,664	\$856,828	\$873,964	\$731,571	\$754,019
Total Appropriations by Object	\$90,285,465	\$96,135,225	\$98,931,802	\$96,326,407	\$95,206,803

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

**Comparative Statement of Appropriations by Function
2013-2014 through 2015-2016**

Based Upon Results of Operations through March 31, 2016

Appropriations by Function	2013-2014 Actual	2014-2015 Actual	2015-2016 Original Budget	2015-2016 Amended Budget	2015-2016 Projected Actual
Instruction	\$255,585,868	\$265,724,056	\$274,904,170	\$274,075,790	\$273,834,418
Pupil Personnel Services	\$21,355,213	\$22,451,694	\$23,228,519	\$22,683,324	\$23,046,519
Instructional Media Services	\$3,195,671	\$6,804,492	\$7,039,926	\$7,065,038	\$7,531,152
Instruction and Curriculum Dev	\$2,763,318	\$2,738,523	\$2,833,276	\$2,869,503	\$2,849,704
Instructional Staff Training	\$1,156,950	\$1,033,501	\$1,069,260	\$998,859	\$1,018,729
Instruction Related Technology	\$2,988,524	\$3,229,764	\$3,342,333	\$3,437,800	\$3,333,611
Board of Education	\$1,024,719	\$755,594	\$781,737	\$748,194	\$690,915
Legal Services	\$257,247	\$355,570	\$372,353	\$323,172	\$290,652
General Administration	\$1,494,835	\$1,930,725	\$1,997,527	\$1,927,496	\$1,994,493
School Administration	\$17,289,520	\$18,029,340	\$18,653,151	\$18,618,112	\$18,568,501
Facilities Acquisition & Construction	\$116,289	\$43,531	\$45,037	\$34,945	\$38,445
Fiscal Services	\$1,937,354	\$2,011,106	\$2,080,690	\$2,072,651	\$2,060,893
Food Services	\$68,057	\$45,997	\$47,589	\$51,764	\$54,478
Central Services	\$5,725,772	\$5,916,767	\$6,121,486	\$5,953,228	\$5,714,500
Pupil Transportation	\$16,843,948	\$16,181,013	\$16,740,873	\$16,563,659	\$16,730,296
Operation of Plant	\$34,373,939	\$33,998,431	\$35,174,770	\$35,128,134	\$33,501,774
Maintenance of Plant	\$14,590,716	\$14,392,723	\$14,890,709	\$14,427,931	\$14,986,055
Administrative Technology Services	\$3,652,816	\$3,999,646	\$4,138,033	\$3,938,835	\$4,174,768
Community Services	\$2,739,056	\$2,848,868	\$2,947,439	\$2,936,451	\$2,782,826
Transfers to Other Funds	\$550,279	\$550,279	\$577,910	\$577,910	\$577,910
Total	\$387,710,087	\$403,041,620	\$416,986,788	\$414,432,797	\$413,780,642



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.