

**The School Board of Sarasota County, Florida
School Board Work Session November 19, 2013**

General Fund

**Projected Results of Operations for the 2013-2014 Fiscal Year
Based upon Results of Operations through October 31, 2013**

Executive Summary

The General Fund has been updated based upon the results of operations through October 31, 2013. In summary, the ending fund balance as of June 30, 2014 is estimated to increase by \$2,122,314 from the original adopted budget. The ending unassigned fund balance as of June 30, 2014 is estimated to be \$35,972,005 or 9.27% of total appropriations. The original budgeted amount of unassigned fund balance to be used was \$9,226,976. The revised projection is now to use \$7,104,662 of the unassigned fund balance. The majority of the estimated revenues will be recalculated based upon the third recalculation of the Florida Education Finance Program. The third recalculation, which is based upon the actual student FTE submitted in October, is normally received in late December or early January. The estimated revenues are projected to be in line with the original budget at this time. The estimated appropriation changes based upon the results of operations through October 31, 2013, are estimated to decrease by \$2,122,314. The transfer in from the Capital Fund is estimated to be in line with the original budget. The financial pages of the operating fund follow the summary information.

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 October 31, 2013.	\$360,517
State – State revenues will be revised based upon the receipt of the third recalculation of the Florida Education Finance Program revenues.	\$0
Local – Local revenues will be revised when tax collections begin in late November.	\$0
Net Increase in Estimated Revenue	\$360,517

Estimated Appropriation Changes

Account Description	Amount of Increase (Decrease) from the Original Budget
Salaries – On October 31 st the negotiated salary settlement was placed into salaries. The actual amount is less than was budgeted.	(\$733,772)
Employee Benefits – Based upon the results of operations through October 31, 2013 both retirement and social security benefits are estimated to exceed the original budget.	\$607,027

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

**Projected Results of Operations for the 2013-2014 Fiscal Year
Based upon Results of Operations through October 31, 2013**

Account Description	Amount of Increase (Decrease) from the Original Budget
Purchased Services – The majority of the decrease is related to the charter schools enrollment decreasing from the original budget.	(\$846,592)
Energy Services – The majority of the increase is related to both electricity and diesel fuel are estimated to be above the original budget.	\$68,979
Materials and Supplies – Based on results of operations through October 31, 2013 it is estimated schools will spend less of their textbook allocation than originally budgeted.	(\$295,596)
Capital Outlay – Based on results of operations through October 31, 2013 it is estimated schools will use less of their capital allocation than originally budgeted.	(\$675,828)
Other Expenses – Based upon the results of operations through October 31, 2013 dues and fees related to instructional materials are estimated to exceed the original budget.	\$113,986
Transfer Out to the Self Insurance Fund – No change is estimated at this time.	\$0
Net Decrease in Appropriations by Object	(\$1,761,796)

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 change in Estimated Revenues for 2013-2014	\$360,517
Add the Decrease in Estimated Appropriations for 2013-2014	\$1,761,796
No change in the transfer in from Capital Funds.	\$0
Estimated Ending Gross Fund Balance as of June 30, 2014	\$46,376,091

Estimated Unassigned Fund Balance Projected as of June 30, 2013

Account Description	Amount of Increase (Decrease) from the Original Budget
Estimated Unassigned Fund Balance as of June 30, 2014 based on the results of operations as of October 31, 2013 (9.27% of Appropriations)	\$35,972,005

**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 2014-15
Based Upon Results of Operations through October 31, 2013**

Account Description	2010-2011 Actual	2011-2012 Actual	2012-2013 Unaudited 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	\$2,248,813	\$2,609,330
State	\$61,922,491	\$73,158,369	\$76,425,715	\$77,242,255	\$77,242,255	\$77,242,255
Local	\$283,594,705	\$259,929,184	\$264,718,835	\$280,649,758	\$280,649,758	\$280,649,758
Total Revenues	\$361,891,732	\$343,665,899	\$343,410,228	\$360,140,826	\$360,140,826	\$360,501,343
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			\$531,000		\$0	\$0
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	\$20,646,003	\$20,646,003
Total Revenues & Transfers In	\$383,422,594	\$364,126,335	\$363,719,426	\$380,786,829	\$380,786,829	\$381,147,346
Appropriations						
Salaries	\$233,100,107	\$222,439,168	\$226,889,005	\$232,322,566	\$232,322,566	\$231,588,794
Employee Benefits	\$74,743,458	\$60,166,687	\$62,044,435	\$68,416,229	\$68,416,228	\$69,023,255
Purchased Services	\$53,757,822	\$58,205,200	\$61,386,981	\$65,243,357	\$65,243,360	\$64,396,768
Energy Services	\$11,191,615	\$10,932,264	\$10,738,406	\$10,545,790	\$10,545,790	\$10,614,769
Materials and Supplies	\$9,541,625	\$10,526,975	\$9,789,786	\$10,133,975	\$10,133,975	\$9,838,379
Capital Outlay	\$2,040,820	\$1,532,171	\$1,804,583	\$2,140,860	\$2,140,860	\$1,465,032
Other Expenses	\$344,804	\$581,489	\$654,205	\$660,747	\$660,747	\$774,733
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	\$390,013,805	\$388,252,008
Excess (Deficiency) of Revenues and Transfers Over Expenditures	(\$1,996,469)	(\$807,898)	(\$10,518,565)	(\$9,226,974)	(\$9,226,976)	(\$7,104,662)
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	\$44,253,778	\$46,376,091
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	\$29,251,035	\$29,118,901
Unassigned - Amount beyond assigned 10% for all years except above 7.5% for 2013-14 & 2014-15	\$17,671,163	\$16,725,675	\$4,163,763	\$4,598,657	\$4,598,657	\$6,853,104
Total Ending Gross Fund Balance	\$64,819,785	\$63,999,318	\$53,480,753	\$44,253,778	\$44,253,778	\$46,376,091

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

**Comparative Statement of Revenues for the Fiscal Years
2009-2010 through 2014-2015
Based Upon Results of Operations through October 31, 2013**

Account Description	2010-2011 Actual	2011-2012 Actual	2012-2013 Unaudited 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	\$320,434	\$415,693
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	\$1,928,379	\$2,193,637
Total Federal Direct	\$16,374,536	\$10,578,346	\$2,265,678	\$2,248,813	\$2,248,813	\$2,609,330
State						
Florida Ed. Finance Program	(\$15,921,846)	(\$3,305,371)	(\$1,340,445)	(\$7,196,770)	(\$7,196,770)	(\$7,196,770)
Florida Ed. Finance Program audit reduction from 2002-2003, 2005-2006, and 2008-2009.	(\$152,039)				\$0	\$0
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
Class Size Reduction	\$45,649,077	\$46,023,875	\$46,009,116	\$45,852,447	\$45,852,447	\$45,852,447
Declining Enrollment	\$296,418				\$0	\$0
Instructional Materials	\$3,281,929	\$3,105,010	\$3,084,683	\$3,274,376	\$3,274,376	\$3,274,376
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	\$6,265,085	\$6,265,085
Safe Schools	\$1,160,861	\$1,116,720	\$1,114,611	\$1,129,308	\$1,129,308	\$1,129,308
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	\$1,984,793	\$1,984,793
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	\$7,394,444	\$7,394,444
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	\$77,242,255	\$77,242,255
Local						
District School Tax (Required Local Effort)	\$201,255,100	\$178,158,018	\$184,548,412	\$197,505,579	\$197,505,579	\$197,505,579
District School Tax (Discretionary)	\$32,353,066	\$30,376,612	\$30,219,398	\$31,359,408	\$31,359,408	\$31,359,408
Voted School Tax	\$43,252,762	\$40,610,444	\$40,400,265	\$41,924,343	\$41,924,343	\$41,924,343
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	\$1,544,802	\$1,544,802
Rent	\$291,314	\$302,764	\$300,824	\$300,824	\$300,824	\$300,824
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	\$280,649,758	\$280,649,758
Total Revenues	\$361,891,732	\$343,665,899	\$343,410,227	\$360,140,826	\$360,140,826	\$360,501,343

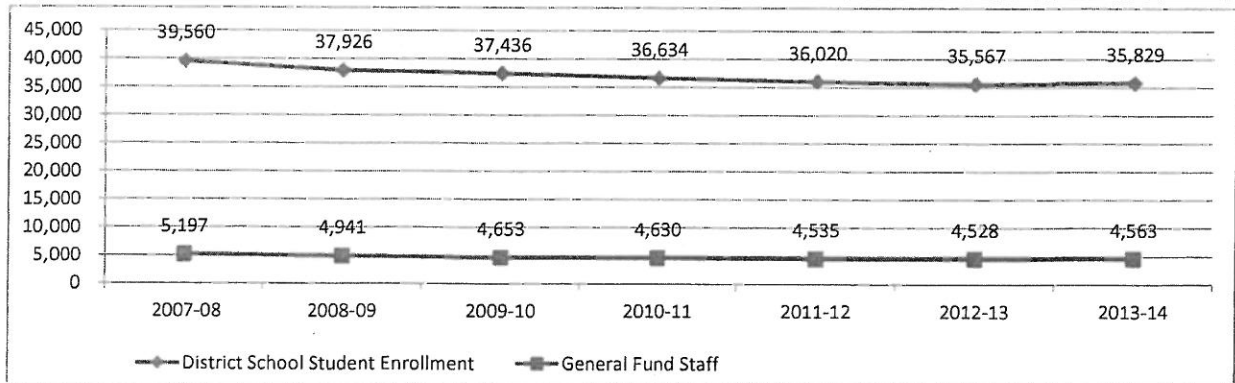
The School Board of Sarasota County, Florida
General Fund

Comparison of Positions

For the Fiscal Years 2009-2010 through 2013-2014

Based Upon Results of Operations through October 31, 2013

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	2,453.7	2,400.8
Teacher Aides & Para Aides	528.6	496.4	511.0	560.6	565.9	549.8
Guidance Counselors	75.9	91.0	92.5	95.0	96.8	94.8
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	3,146.5	3,074.5
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	112.0	110.5
Bus Aides	53.0	52.0	54.0	58.0	58.0	51.0
Bus Drivers	262.0	251.0	255.3	272.0	272.0	255.0
Custodians	273.6	256.6	266.6	322.6	322.6	266.6
Data Processing Pers.	88.2	86.2	82.2	82.3	91.2	87.2
District & School Secretarial	316.7	298.5	299.0	307.9	306.0	301.0
Maint. /Mechanics/Delivery	155.5	154.1	155.1	165.0	153.6	143.6
Total Educational Support Pers.	1,254.7	1,202.1	1,216.1	1,312.5	1,315.4	1,214.9
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	40.0
Total Administrative Pers.	114.2	117.2	112.2	114.1	111.2	112.2
Grand Total	4,368.1	4,256.4	4,312.7	4,562.9	4,573.1	4,401.6



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

Comparison of Salaries

For the Fiscal Years 2009-2010 through 2013-2014

Based Upon Results of Operations through October 31, 2013

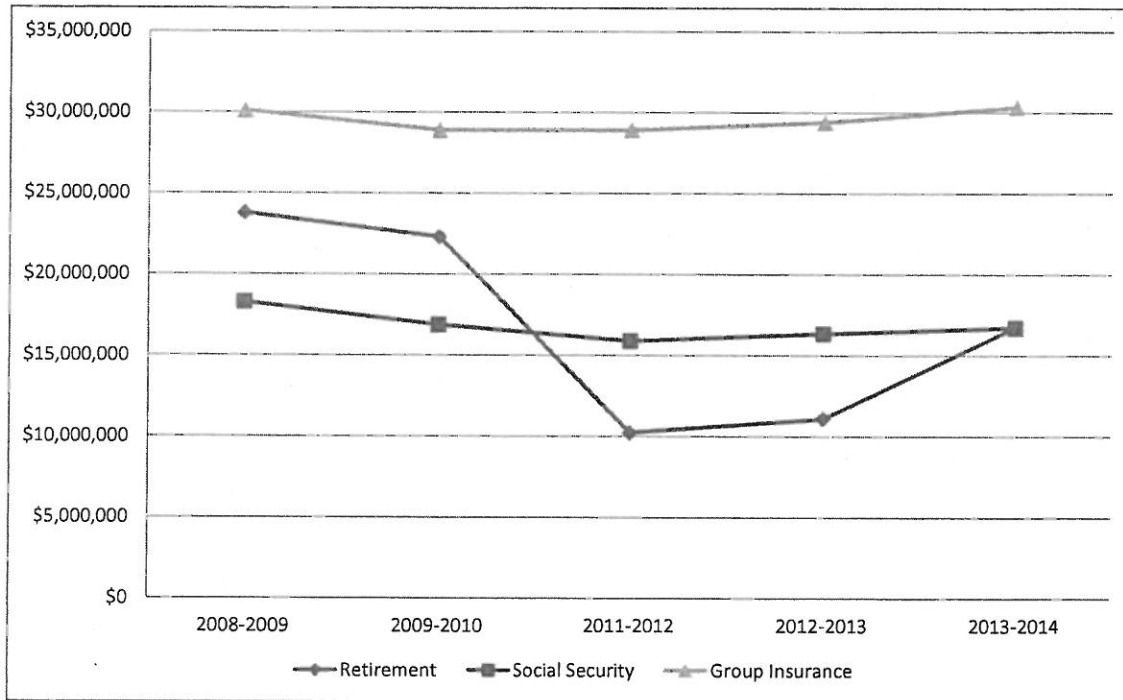
Classification	2010-2011 Actual	2011-2012 Actual	2012-2013 Unaudited Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2013-2014 Projected Actual
Instructional Personnel						
The Florida Legislature has defined Instructional Personnel as "any staff member whose function includes the provision 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	\$139,983,245	\$135,304,546
Teacher Aides & Para Aides	\$11,794,905	\$11,168,645	\$11,184,528	\$11,547,459	\$11,547,459	\$11,423,618
Guidance Counselors	\$4,871,061	\$5,582,581	\$5,587,594	\$5,500,409	\$5,500,409	\$5,788,879
Media Specialists	\$822,317	\$792,558	\$842,686			\$0
Psychologists and Social Workers	\$2,257,745	\$2,229,795	\$2,129,935	\$2,055,538	\$2,055,538	\$2,187,398
After School Childcare Staff	\$726,428	\$700,739	\$823,603	\$823,603	\$823,603	\$939,592
Part Time Adult Teaching Staff	\$2,019,121	\$1,354,546	\$1,441,972	\$1,441,972	\$1,441,972	\$1,383,033
Extra Duty Days	\$804,783	\$623,389	\$562,630	\$562,630	\$562,630	\$495,626
Longevity (Classified & Instructional)	\$6,751,080	\$6,030,613	\$6,929,360	\$7,102,594	\$7,102,594	\$7,316,397
Substitutes-Classified	\$1,920,312	\$1,999,806	\$2,346,648	\$2,346,648	\$2,346,648	\$3,144,822
Supplements	\$2,899,127	\$2,741,203	\$2,868,514	\$2,840,458	\$2,840,458	\$2,840,458
Temporary/P.T.Hourly	\$808,128	\$978,763	\$889,007	\$889,007	\$889,007	\$889,007
Terminal Leave Pay	\$2,743,035	\$3,063,844	\$1,818,720	\$1,818,720	\$1,818,720	\$2,489,484
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	\$180,108,502	\$177,399,080
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	\$6,577,541	\$7,155,039
Bus Aides	\$927,324	\$853,513	\$846,219	\$846,219	\$846,219	\$848,391
Bus Drivers	\$5,724,037	\$5,469,051	\$5,351,549	\$5,293,168	\$5,293,168	\$5,400,588
Custodians	\$8,214,921	\$7,560,762	\$7,582,111	\$7,582,816	\$7,582,816	\$7,911,968
Data Processing Pers.	\$3,466,548	\$3,310,923	\$3,227,316	\$3,045,965	\$3,045,965	\$3,401,100
District & School Secretarial	\$9,988,853	\$9,460,592	\$9,186,135	\$9,214,566	\$9,214,566	\$9,402,969
Extra Duty Days	\$75,981	\$51,967	\$100,726	\$100,726	\$100,726	\$145,561
Longevity (Classified & Instructional)	\$1,517,476	\$1,362,121	\$2,123,858	\$2,176,954	\$2,176,954	\$2,328,322
Maint. /Mechanics/Delivery	\$6,581,872	\$6,282,345	\$6,309,325	\$6,305,503	\$6,305,503	\$6,486,270
Total Educational Support Pers.	\$43,794,954	\$40,973,963	\$41,314,204	\$41,143,458	\$41,143,458	\$43,080,209
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	\$186,000	\$193,125
Superintendent	\$212,159	\$202,344	\$184,617	\$184,617	\$184,617	\$190,617
Assistant Principals	\$4,616,178	\$4,423,102	\$4,187,855	\$4,287,783	\$4,287,783	\$4,208,857
Asst Superintendents	\$303,228	\$283,313	\$285,694	\$285,694	\$285,694	\$294,265
Directors & Executive Directors	\$2,060,509	\$2,226,871	\$1,843,668	\$1,950,858	\$1,950,858	\$1,722,825
Principals	\$4,914,965	\$4,618,286	\$4,310,352	\$4,175,654	\$4,175,654	\$4,499,817
Total Administrative Pers.	\$12,294,084	\$11,939,756	\$10,998,186	\$11,070,606	\$11,070,606	\$11,109,506
Grand Total	\$233,100,108	\$222,439,168	\$226,889,007	\$232,322,566	\$232,322,566	\$231,588,794

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

**Comparative Statement of Employee Benefits
For the Fiscal Years 2009-2010 through 2013-2014**

Based Upon Results of Operations through October 31, 2013

Employee Benefit Detail	2010-2011 Actual	2011-2012 Actual	2012-2013 Unaudited 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	\$15,653,758	\$16,742,288
Social Security	\$16,658,647	\$15,900,722	\$16,349,831	\$16,559,952	\$16,559,952	\$16,719,975
Group Insurance	\$30,621,465	\$28,896,455	\$29,385,494	\$30,854,768	\$30,854,768	\$30,314,364
Cafeteria Plan, Group Life, Disability Dental/Vision Insurance	\$2,180,282	\$2,043,657	\$2,002,923	\$2,042,982	\$2,042,982	\$2,043,167
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	\$625,943	\$559,889
Workers Compensation	\$241,409	\$2,214,272	\$2,219,968	\$2,323,226	\$2,323,226	\$2,287,973
Total	\$74,743,459	\$60,166,687	\$62,044,434	\$68,416,228	\$68,416,228	\$69,023,255



The School Board of Sarasota County, Florida
General Fund

Comparative Statement of Appropriations by Object, For the Fiscal Years 2010 through 2013
Based Upon Results of Operations through October 31, 2013

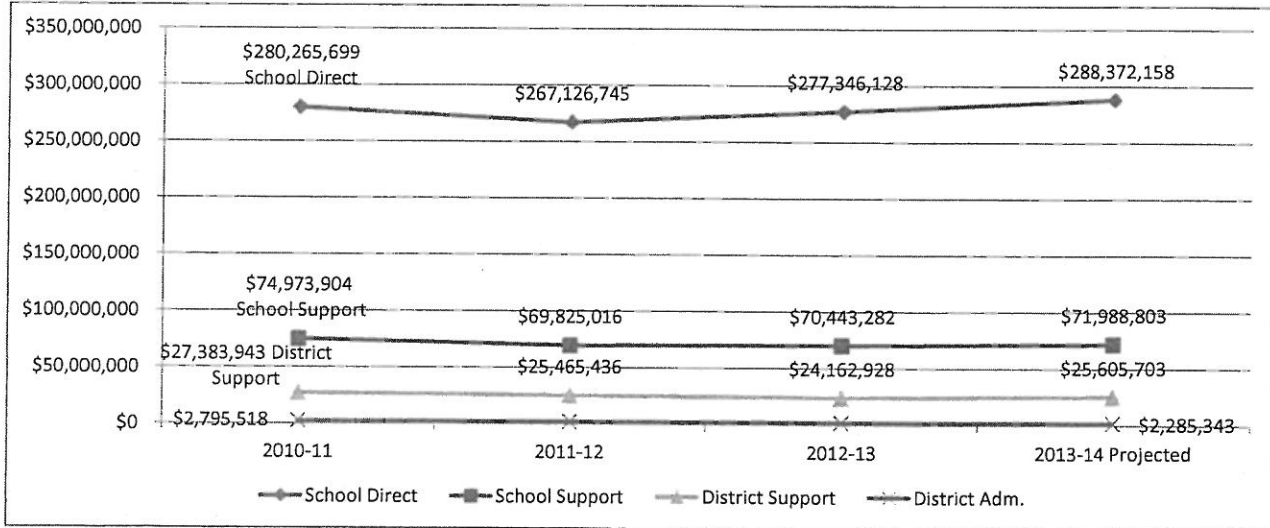
Appropriations by Object	2010-2011 Actual	2011-2012 Actual	2012-2013 Unaudited Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2013-2014 Projected Actual
Purchased Services						
Professional Services	\$4,734,980	\$4,782,120	\$4,050,742	\$2,848,832	\$2,848,832	\$3,419,717
Charter School Payments	\$30,524,119	\$34,744,625	\$38,751,502	\$43,666,866	\$43,666,866	\$42,725,340
Second Chance School Payments	\$1,705,080	\$1,679,305	\$1,063,620	\$1,051,186	\$1,051,186	\$975,748
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	\$21,205	\$18,529
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	\$264,420	\$214,412
In County Travel	\$155,010	\$188,677	\$185,518	\$187,374	\$187,374	\$174,603
Out of County Travel	\$185,594	\$214,557	\$285,539	\$288,395	\$288,395	\$233,669
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	\$3,387,232	\$3,193,627
Postage	\$192,141	\$149,324	\$217,798	\$219,976	\$219,976	\$238,586
Telephone	\$531,626	\$504,482	\$569,691	\$575,388	\$575,388	\$600,348
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	\$1,269,038	\$1,095,328
Utilities - Garbage	\$481,094	\$472,488	\$403,308	\$307,341	\$307,341	\$350,754
Other Purchased Services	\$1,700,807	\$1,592,459	\$2,040,899	\$2,061,308	\$2,061,308	\$2,061,308
Total Purchased Services	\$53,757,823	\$58,205,198	\$61,386,982	\$65,243,360	\$65,243,360	\$64,396,768
Energy Services						
Natural & Bottled Gas	\$162,512	\$140,027	\$146,498	\$147,963	\$147,963	\$108,630
Electric	\$8,703,767	\$8,214,405	\$7,899,486	\$7,978,480	\$7,978,480	\$8,083,217
Gasoline /Diesel Fuel	\$2,325,337	\$2,577,832	\$2,692,423	\$2,419,347	\$2,419,347	\$2,422,922
Total Energy Services	\$11,191,616	\$10,932,264	\$10,738,407	\$10,545,790	\$10,545,790	\$10,614,769
Materials and Supplies						
Consumable Supplies	\$6,412,946	\$6,085,316	\$5,972,791	\$6,278,810	\$6,278,810	\$6,278,810
State Textbooks	\$2,109,763	\$3,155,330	\$2,688,804	\$2,715,692	\$2,715,692	\$2,420,096
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	\$26,474	\$26,474
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	\$417,330	\$417,330
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	\$10,133,975	\$9,838,379
Capital Outlay						
New Library Books	\$376,229	\$152,197	\$153,948	\$473,719	\$473,719	\$156,633
Audio Visual Capitalized	\$8,800	\$3,750			\$0	\$0
Audio Visual - Not Capitalized	\$11,922	\$11,090	\$16,857	\$17,026	\$17,026	\$12,185
Buildings & Fixed Equipment	\$4,800				\$0	\$0
Equipment & Furniture	\$834,910	\$903,164	\$1,010,408	\$1,020,512	\$1,020,512	\$866,664
Computers / Technology Tools	\$411,828	\$252,577	\$309,287	\$312,380	\$312,380	\$216,162
Motor Vehicles	\$65,000				\$0	\$0
Remodeling & Renovations	\$182,167	\$156,606	\$174,848	\$176,596	\$176,596	\$60,490
Software -Capitalized					\$0	\$0
Software -Not Capitalized	\$145,164	\$52,787	\$139,235	\$140,627	\$140,627	\$152,898
Total Capital Outlay	\$2,040,820	\$1,532,171	\$1,804,583	\$2,140,860	\$2,140,860	\$1,465,032
Other Expenses						
Dues and Fees	\$299,551	\$531,343	\$600,147	\$606,148	\$606,148	\$718,449
Judgments	\$167				\$0	\$0
Miscellaneous Expense	\$28,919	\$30,983	\$31,545	\$31,861	\$31,861	\$33,546
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	\$660,747	\$774,733
Total Appropriations by Object	\$76,876,688	\$81,778,097	\$84,373,964	\$88,724,732	\$88,724,732	\$87,089,680

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

**Comparative Statement of Appropriations by Function
For the Fiscal Years 2009-2010 through 2014-2015**

Based Upon Results of Operations through October 31, 2013

Appropriations by Function	2010-2011 Actual	2011-2012 Actual	2012-2013 Unaudited 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	\$262,754,098	\$258,538,522
Pupil Personnel Services	\$22,028,886	\$20,974,102	\$20,270,560	\$21,051,444	\$21,051,444	\$21,444,005
Instructional Media Services	\$5,329,777	\$4,693,130	\$4,030,758	\$3,605,587	\$3,605,587	\$3,725,964
Instruction and Curriculum Dev	\$2,904,870	\$2,389,837	\$2,446,669	\$2,549,807	\$2,549,807	\$2,956,490
Instructional Staff Training	\$1,772,619	\$1,381,992	\$1,253,536	\$1,238,677	\$1,238,677	\$835,673
Instruction Related Technology	\$1,359,233	\$2,301,261	\$3,009,685	\$2,934,647	\$2,934,647	\$3,016,349
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	\$1,451,313	\$1,442,835
School Administration	\$17,405,996	\$16,075,568	\$16,239,544	\$16,624,114	\$16,624,114	\$17,283,032
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	\$1,775,871	\$1,967,151
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	\$5,367,820	\$5,809,457
Pupil Transportation	\$16,953,962	\$16,341,740	\$15,882,425	\$15,848,578	\$15,848,578	\$16,842,178
Operation of Plant	\$35,208,021	\$33,046,591	\$33,599,632	\$34,282,328	\$34,282,328	\$33,426,434
Maintenance of Plant	\$17,450,593	\$15,515,917	\$13,852,284	\$14,186,220	\$14,186,220	\$14,374,372
Administrative Technology Services	\$2,069,905	\$2,470,612	\$3,121,000	\$3,050,654	\$3,050,654	\$3,435,694
Community Services	\$1,742,506	\$1,579,214	\$1,809,820	\$1,786,112	\$1,786,112	\$1,647,320
Transfers to Other Funds	\$698,812	\$550,279	\$930,590	\$550,279	\$550,279	\$550,279
Total	\$385,419,064	\$364,934,232	\$374,237,992	\$390,013,803	\$390,013,803	\$388,252,008



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.