

**The School Board of Sarasota County, Florida
General Fund, Debt Service Fund, Capital Outlay Fund, Self Insurance Fund,
Special Revenue Food Service, Special Revenue (Federal, State, and Local
Grants)**

**Tentative Budget Amendments For the Fiscal Year 2016-2017
Board Approved September 14, 2016**

Executive Summary

The Tentative Budget Amendments detail the changes from the Tentative Budget approved on July 26, 2016, and the Final Budget being approved on September 14, 2016, for the fiscal year 2016-2017. The majority of the changes are related to the completion of the Annual Financial Report for the fiscal year 2015-2016 and applying the final 2016 assessed property valuation. Below are explanations of the individual fund amendments with attachments of the budget amendments by fund in the state required format.

Tentative Budget Amendment General Fund

In the below table are explanations of the changes from the Tentative Budget approved July 26, 2016.

Revenue Changes

Description	Increase (Decrease)
Federal Direct – A slight increase related to estimating Medicaid reimbursement services.	\$637
State – The majority of the increase is due to completing the reconciliation of the second calculation of the Florida Finance Education Program revenue.	\$108,683
Local – The majority of the increase is related to applying the final assessed valuation to the estimated property taxes that will be received for 2016-2017.	\$1,871,892
Net Increase in Estimated Revenues	\$1,981,212

Appropriation Changes by Object

Description	Increase (Decrease)
Salaries – The majority of the increase is related to the closing of the 2015-2016 fiscal year and placing a cost of living adjustment.	\$1,782,634
Employee Benefits – The decrease is based upon revising the health insurance costs, based upon the results of operations through June 30, 2016.	(\$2,453,724)
Purchased Services – The increase is related to the closing of the 2015-2016 fiscal year and an increase to charter schools based upon the final valuation of the tax roll.	\$2,312,421
Energy Services – The majority of the decrease is related to the closing of the 2015-2016 fiscal year.	(\$90,187)
Materials and Supplies – The majority of the increase is related to the closing of the 2015-2016 fiscal year.	\$511,056

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Appropriation Changes by Object – continued

Description	Increase (Decrease)
Capital Outlay and Other Expenses – Based upon the actual results of operations for the fiscal year 2015-2016 the estimate has been increased for 2016-2017.	\$29,833
Other Expenses - Based upon the actual results of operations for the fiscal year 2015-2016, the estimate for dues and fees have been increased for 2016-2017.	\$72,204
Net Increase in Appropriations	\$2,164,237

Appropriation Changes by Function

The appropriation changes by function that are detailed in the attached state mandated budget amendments are related to the final completion of the annual financial report.

Gross Fund Balance Changes as of June 30, 2017

Description	Amount
Tentative Ending Gross Fund Balance as of June 30, 2017 estimated based on information as of June 30, 2016	\$49,641,057
Add the increase to the beginning fund balance from finalizing the 2015-2016 fiscal year.	\$9,586,464
Add the increase in the Estimated Revenues for 2016-2017 between the Tentative and Final Adoption of the Budget.	\$1,981,212
Add the increase in the Estimated Transfers in From the Capital Fund	\$377,046
Less the increase in Estimated Appropriations for 2016-2017 between the Tentative and Final Adoption of the Budget.	(\$2,164,237)
Revised Final Ending Gross Fund Balance as of June 30, 2016	\$59,421,542

Unassigned Fund Balance as of June 30, 2017

Description	Increase (Decrease)
Tentative Unassigned Fund Balance as of June 30, 2017 estimated based on information as of June 30, 2016 (8.96% of Appropriations)	\$37,947,690
Revised Final Ending Unassigned Fund Balance as of June 30, 2017 (8.61% of Appropriations)	\$36,662,459

**The School Board of Sarasota County, Florida
General Fund, Debt Service Fund, Capital Outlay Fund, Self Insurance Fund,
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Tentative Debt Service Budget Amendment

The Tentative Debt Service Fund budget amendment is amending the budget to reflect the final results of operations for 2015-2016 and the impact upon the 2016-2017 budget. In summary, the major change between the Tentative Budget and the Final Budget is an increase of \$2,637,628, which is related to the increase in the investment account / sinking fund of the Qualified School Construction Bond used to finance the construction of Booker High. The budget amendment in the required state format is attached.

Tentative Capital Budget Amendment

The Tentative Capital Fund budget amendment reflects the carry forward of projects that are construction in process from the fiscal year 2015-2016. The projects that are the major components of this amendment are the Sarasota High construction, Pineview H.V.A.C. replacement, Fruitville Elementary classroom wing completion and the beginning of the North Port STC campus. The budget amendment in the required state format is attached.

Tentative Internal Service Fund – Self Insurance Fund

The Tentative Internal Service Fund Budget Amendment is decreasing appropriations and the gross fund balance to recognize the final results of operations for the 2015-2016 fiscal year. The majority of the change from the Tentative Budget and the final budget is recording in the group health plan approximately \$3 million in claims incurred but not paid in the final 2016-2017 budget. Overall the ending estimated 6/30/17 ending net position of the fund decreased by \$9,431,336. The total ending net position at June 30, 2017 is estimated to be \$20,959,464. The budget amendment in the required state format is attached.

Tentative Special Revenue – Food and Nutrition Services Amendment

The Tentative Food Service Fund budget amendment reflects updated information based on the final results of operations for the 2015-2016 fiscal year. The final results of operations for the 2015-2016 fiscal year are increasing the estimated June 30, 2017, ending gross fund balance to \$5,134,563 or to 26.95% of total appropriations. The budget amendment in the required state format is attached.

Special Revenue Fund (Federal, State, and Local Grants)

The Tentative Special Revenue Fund (Federal, State, and Local Grants) budget amendment is increasing both revenues and appropriations in the amount of \$2,808,240. The major components of the increase are project carry forward funds from the fiscal year 2015-2016. The budget amendment in the required state format is attached.

**The School Board of Sarasota County, Florida
General Fund Tentative Budget Amendment
Number One**

Fiscal Year 2016-2017 (School Board Approved September 14, 2016)

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2016-2017 Budget
Estimated Revenues					
Federal Direct	\$2,663,955	\$2,663,955	\$637	\$0	\$2,664,592
State	\$79,945,936	\$79,945,936	\$108,683	\$0	\$80,054,619
Local	\$321,317,422	\$321,317,422	\$1,871,892	\$0	\$323,189,314
Total Estimated Revenue	\$403,927,313	\$403,927,313	\$1,981,212	\$0	\$405,908,525
Net Increase (Decrease) In Estimated Revenues				\$1,981,212	
Estimated Appropriations (Summary by Object)					
Salaries	\$242,788,712	\$242,788,712	\$1,782,634	\$0	\$244,571,346
Employee Benefits	\$79,355,036	\$79,355,036	\$0	\$2,453,724	\$76,901,312
Purchased Services	\$77,373,164	\$77,373,164	\$2,312,421	\$0	\$79,685,585
Energy Services	\$9,931,381	\$9,931,381	\$0	\$90,187	\$9,841,194
Materials and Supplies	\$10,460,900	\$10,460,900	\$511,056	\$0	\$10,971,956
Capital Outlay	\$2,076,442	\$2,076,442	\$29,833	\$0	\$2,106,275
Other Expenses	\$887,658	\$887,658	\$72,204	\$0	\$959,862
Total Estimated Appropriations by Object	\$422,873,293	\$422,873,293	\$4,708,148	\$2,543,911	\$425,037,530
Net Increase (Decrease) In Estimated Appropriations by Object				\$2,164,237	
Estimated Appropriations (Summary by Function)					
Instructional Services	\$278,697,038	\$278,697,038	\$5,116,922	\$0	\$283,813,960
Pupil Personnel Services	\$23,211,398	\$23,211,398	\$599,582	\$0	\$23,810,980
Instructional Media Services	\$4,850,062	\$4,850,062	\$0	\$61,988	\$4,788,074
Instruction and Curriculum Development Services	\$3,025,178	\$3,025,178	\$0	\$23,667	\$3,001,511
Instructional Staff Training	\$786,381	\$786,381	\$6,437	\$0	\$792,818
Instructional Related Technology	\$4,980,479	\$4,980,479	\$0	\$268,136	\$4,712,343
Board of Education	\$522,430	\$522,430	\$92,698	\$0	\$615,128
Legal Services	\$338,670	\$338,670	\$43,261	\$0	\$381,931
General Administration	\$2,082,266	\$2,082,266	\$0	\$77,433	\$2,004,833
School Administration	\$19,669,072	\$19,669,072	\$0	\$575,859	\$19,093,213
Facilities Acquisition and Construction	\$40,020	\$40,020	\$1,061	\$0	\$41,081
Fiscal Services	\$2,224,689	\$2,224,689	\$0	\$124,323	\$2,100,366
Food Services	\$47,096	\$47,096	\$6,901	\$0	\$53,997
Central Services	\$6,258,362	\$6,258,362	\$0	\$305,772	\$5,952,590
Pupil Transportation Services	\$16,649,816	\$16,649,816	\$0	\$303,597	\$16,346,219
Operation of Plant	\$36,933,718	\$36,933,718	\$0	\$1,589,785	\$35,343,933
Maintenance of Plant	\$15,959,575	\$15,959,575	\$0	\$340,059	\$15,619,516
Administrative Technology Services	\$4,037,012	\$4,037,012	\$0	\$179,863	\$3,857,149
Community Services	\$2,560,031	\$2,560,031	\$147,857	\$0	\$2,707,888
Debt Service				\$0	
Total Estimated Appropriations by Function	\$422,873,293	\$422,873,293	\$6,014,719	\$3,850,482	\$425,037,530
Net Increase (Decrease) In Estimated Appropriations by Function				\$2,164,237	
Other Financing Sources (Uses)					
Transfers In Public Education Capital Outlay	\$2,531,656	\$2,531,656	\$394,872	\$0	\$2,926,528
Transfers In Millage Fund	\$17,341,959	\$17,341,959	\$0	\$17,826	\$17,324,133
Transfers Out Self Insurance Fund	\$577,910	\$577,910	\$0	\$0	\$577,910
Total Other Financing Sources and Uses	\$19,295,705	\$19,295,705	\$377,046	\$0	\$19,672,751
Excess (Deficiency) of Revenues over Appropriations and Other Uses	\$349,725	\$349,725	\$194,021	\$0	\$543,746
Fund Balance					
Beginning Gross Fund Balance	\$49,291,332	\$49,291,332	\$9,586,464	\$0	\$58,877,796
Ending Gross Fund Balance	\$49,641,057	\$49,641,057	\$9,780,485	\$0	\$59,421,542

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Debt Service Fund Tentative Budget Amendment Number One

Summary of All Debt Service Funds
Fiscal Year 2016-2017 (School Board Approved 9/14/16)

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2016-2017 Budget
Estimated Revenues					
Capital Outlay / Debt Service Withheld for Bonds	1,674,655	1,674,655	0	0	1,674,655
Racing Commission Funds	0	0	0	0	0
Interest Income / Rebate	1,944,861	1,944,861	0	0	1,944,861
Total Estimated Revenues	3,619,516	3,619,516	0	0	3,619,516
Net Increase (Decrease) in Revenues			0		
Appropriations: (Summary by Object)					
Principal Redemption	22,752,505	22,752,505	0	0	22,752,505
Interest Expense	5,978,745	5,978,745	0	0	5,978,745
Miscellaneous Expense	0	0	0	0	0
Dues and Fees	20,000	20,000	0	0	20,000
Total Appropriations by Object	28,751,250	28,751,250	0	0	28,751,250
Net Increase (Decrease) in Appropriations			0		
Other Financing Sources (Uses)					
Transfer In From Capital	27,255,629	27,255,629	0	51,564	27,204,065
Transfer In From General Fund	0	0	0	0	0
Premium on Sale of Bonds	0	0	0	0	0
Certificates of Participation Issued	0	0	0	0	0
Refunding Bond Issued	0	0	0	0	0
Transfers To Capital / Operating		0	0	0	0
Total Other Financing Sources (Uses)	27,255,629	27,255,629	0	51,564	27,204,065
Excess (Deficiency) of Revenues over					
Appropriations and Other Uses	2,123,895	2,123,895	0	51,564	2,072,331
Beginning Gross Fund Balance	15,225,575	15,225,575	2,689,192	0	17,914,767
Ending Gross Fund Balance	17,349,470	17,349,470	2,637,628	0	19,987,098

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Debt Service Fund Tentative Budget Amendment Number One
Debt Service Budget Amendment by Individual Fund Source
Fiscal Year 2016-2017 (School Board Approved 9/14/16)

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2016-2017 Budget
State Board of Education Bond Estimated Revenues					
Capital Outlay / Debt Service Withheld for Bonds	1,674,655	1,674,655	0	0	1,674,655
Racing Commission Funds		0	0	0	0
Interest Income	0	0	0	0	
Total Estimated Revenues	1,674,655	1,674,655	0	0	1,674,655
Net Increase (Decrease) in Revenues			0		
State Board of Education Bond Appropriations by Object					
Principal Redemption	1,352,000	1,352,000	0	0	1,352,000
Interest Expense	322,655	322,655	0	0	322,655
Miscellaneous Expense		0	0	0	
Dues and Fees	2,500	2,500	0	0	2,500
Total Appropriations by Object	1,677,155	1,677,155	0	0	1,677,155
Net Increase (Decrease) in Appropriations			0		
State Board of Education Bond Other Financing Sources (Uses)					
Transfer In From Capital		0	0	0	0
Transfer In From General Fund		0	0	0	0
Premium on Sale of Bonds		0	0	0	
Certificates of Participation Issued		0	0	0	
Refunding Bond Issued		0	0	0	
Transfers To Capital / Operating		0	0	0	
Total Other Financing Sources (Uses)	0	0	0	0	0
Excess (Deficiency) of Revenues over					
Appropriations and Other Uses	-2,500	-2,500	0	0	-2,500
Beginning Gross Fund Balance	203,230	203,230	0	41,219	162,011
Ending Gross Fund Balance	200,730	200,730	0	41,219	159,511

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Debt Service Fund Tentative Budget Amendment Number One
Debt Service Budget Amendment by Individual Fund Source

Fiscal Year 2016-2017 (School Board Approved 9/14/16)

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2016-2017 Budget
Equipment Lease Purchase Estimated Revenues (Fund Source 2290)					
Capital Outlay / Debt Service Withheld for Bonds		0	0	0	0
Racing Commission Funds		0	0	0	0
Interest Income		0	0	0	
Total Estimated Revenues	0	0	0	0	0
Net Increase (Decrease) in Revenues			0		
Equipment Lease Purchase Appropriations by Object (Fund Source 2290)					
Principal Redemption	10,750,505	10,750,505	0	0	10,750,505
Interest Expense	812,268	812,268	0	0	812,268
Miscellaneous Expense		0	0	0	0
Dues and Fees		0	0	0	0
Total Appropriations by Object	11,562,773	11,562,773	0	0	11,562,773
Net Increase (Decrease) in Appropriations			0		
Equipment Lease Purchase Other Financing Sources (Uses)					
Transfer In From Capital	11,562,773	11,562,773	0	0	11,562,773
Transfer In From General Fund		0	0	0	0
Premium on Sale of Bonds		0	0	0	
Certificates of Participation Issued		0	0	0	
Refunding Bond Issued		0	0	0	
Transfers To Capital / Operating		0	0	0	
Total Other Financing Sources (Uses)	11,562,773	11,562,773	0	0	11,562,773
Excess (Deficiency) of Revenues over					
Appropriations and Other Uses	0	0	0	0	0
Beginning Gross Fund Balance	0	0	0	0	0
Ending Gross Fund Balance	0	0	0	0	0

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Debt Service Fund Tentative Budget Amendment Number One
Debt Service Budget Amendment by Individual Fund Source
Fiscal Year 2016-2017 (School Board Approved 9/14/16)

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2016-2017 Budget
Qualified School Construction Bonds Estimated Revenues (Fund Source 2296)					
Capital Outlay / Debt Service Withheld for Bonds		0	0	0	0
Racing Commission Funds		0	0	0	0
Federal Direct Subsidy	1,944,861	1,944,861	0	0	1,944,861
Total Estimated Revenues	1,944,861	1,944,861	0	0	1,944,861
Net Increase (Decrease) in Revenues			0		
Qualified School Construction Bond Appropriations by Object Fund Source 2296)					
Principal Redemption		0	0	0	0
Interest Expense	2,125,484	2,125,484	0	0	2,125,484
Miscellaneous Expense		0	0	0	0
Dues and Fees	7,000	7,000	0	0	7,000
Total Appropriations by Object	2,132,484	2,132,484	0	0	2,132,484
Net Increase (Decrease) in Appropriations			0		
Qualified School Construction Bonds Other Financing Sources (Uses)					
Transfer In From Capital	2,314,018	2,314,018	0	40,587	2,273,431
Transfer In From General Fund		0	0	0	0
Premium on Sale of Bonds		0	0	0	0
Certificates of Participation Issued		0	0	0	0
Refunding Bond Issued		0	0	0	0
Transfers To Capital / Operating		0	0	0	
Total Other Financing Sources (Uses)	2,314,018	2,314,018	0	40,587	2,273,431
Excess (Deficiency) of Revenues over					
Appropriations and Other Uses	2,126,395	2,126,395	0	40,587	2,085,808
Beginning Gross Fund Balance	13,941,224	13,941,224	2,718,448	0	16,659,672
Ending Gross Fund Balance	16,067,619	16,067,619	2,677,861	0	18,745,480

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Debt Service Fund Tentative Budget Amendment Number One
Debt Service Budget Amendment by Individual Fund Source
Fiscal Year 2016-2017 (School Board Approved 9/14/16)

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2016-2017 Budget
Certificates of Participation 2016A Estimated Revenues F. S. 2298					
Capital Outlay / Debt Service Withheld for Bonds		0	0	0	0
Racing Commission Funds		0	0	0	0
Interest Income		0	0	0	
Total Estimated Revenues	0	0	0	0	0
Net Increase (Decrease) in Revenues			0		
Certificates of Participation 2016A Appropriations by Object F. S. 2298					
Principal Redemption	1,375,000	1,375,000	0	0	1,375,000
Interest Expense	1,189,551	1,189,551	0	0	1,189,551
Miscellaneous Expense		0	0	0	
Dues and Fees	5,500	5,500	0	0	5,500
Total Appropriations by Object	2,570,051	2,570,051	0	0	2,570,051
Net Increase (Decrease) in Appropriations			0		
Certificates of Participation 2016A Other Financing Sources (Uses) F. S. 2298					
Transfer In From Capital	2,570,051	2,570,051	0	10,977	2,559,074
Transfer In From General Fund		0	0	0	0
Premium on Sale of Bonds		0	0	0	
Certificates of Participation Issued		0	0	0	
Refunding Bond Issued		0	0	0	
Transfers To Capital / Operating		0	0	0	
Total Other Financing Sources (Uses)	2,570,051	2,570,051	0	10,977	2,559,074
Excess (Deficiency) of Revenues over					
Appropriations and Other Uses	0	0	0	10,977	-10,977
Beginning Gross Fund Balance	0	0	10,977	0	10,977
Ending Gross Fund Balance	0	0	0	0	0

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Debt Service Fund Tentative Budget Amendment Number One
Debt Service Budget Amendment by Individual Fund Source
Fiscal Year 2016-2017 (School Board Approved 9/14/16)

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2016-2017 Budget
Certificates of Participation 2009 Estimated Revenues F. S. 2294					
Capital Outlay / Debt Service Withheld for Bonds		0	0	0	0
Racing Commission Funds		0	0	0	0
Interest Income		0	0	0	0
Total Estimated Revenues	0	0	0	0	0
Net Increase (Decrease) in Revenues			0		
Certificates of Participation 2009 Appropriations by Object F. S. 2294					
Principal Redemption	4,905,000	4,905,000	0	0	4,905,000
Interest Expense	737,887	737,887	0	0	737,887
Miscellaneous Expense		0	0	0	0
Dues and Fees	2,500	2,500	0	0	2,500
Total Appropriations by Object	5,645,387	5,645,387	0	0	5,645,387
Net Increase (Decrease) in Appropriations			0		
Certificates of Participation 2009 Other Financing Sources (Uses) F. S. 2294					
Transfer In From Capital	5,645,387	5,645,387	0	0	5,645,387
Transfer In From General Fund		0	0	0	0
Premium on Sale of Bonds		0	0	0	
Certificates of Participation Issued		0	0	0	
Refunding Bond Issued		0	0	0	
Transfers To Capital / Operating		0	0	0	
Total Other Financing Sources (Uses)	5,645,387	5,645,387	0	0	5,645,387
Excess (Deficiency) of Revenues over					
Appropriations and Other Uses	0	0	0	0	0
Beginning Gross Fund Balance	0	0	0	0	0
Ending Gross Fund Balance	0	0	0	0	0

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Debt Service Fund Budget Amendment Number One
Debt Service Budget Amendment by Individual Fund Source
Fiscal Year 2016-2017 (School Board Approved 9/14/16)

Account Definition	Original Budget Budget	Current Budget	Increase	Decrease	2016-2017 Budget
QZAB FS 2293 (Defeased) Revenues					
Capital Outlay / Debt Service Withheld for Bonds	0	0	0	0	0
Racing Commission Funds	0	0	0	0	0
Interest Income	0	0	0	0	0
Total Estimated Revenues	0	0	0	0	0
Net Increase (Decrease) in Revenues			0		
QZAB FS 2293 (Defeased) Appropriations by Object					
Principal Redemption	0	0	0	0	0
Interest Expense	0	0	0	0	0
Miscellaneous Expense	0	0	0	0	0
Dues and Fees	0	0	0	0	0
Total Appropriations by Object	0	0	0	0	0
Net Increase (Decrease) in Appropriations			0		
QZAB FS 2293 (Defeased) Other Financing Sources (Uses)					
Transfer In From Capital	0	0	0	0	0
Transfer In From General Fund	0	0	0	0	0
Premium on Sale of Bonds	0	0	0	0	
Certificates of Participation Issued	0		0	0	
Refunding Bond Issued	0	0	0	0	
Tax Credit Rebate	0	0			0
Transfers To Capital / Operating	0	0	0	0	
Total Other Financing Sources (Uses)	0	0	0	0	0
Excess (Deficiency) of Revenues over Appropriations and Other Uses	0	0	0	0	0
Beginning Gross Fund Balance	1,081,121	1,081,121	986	0	1,082,107
Ending Gross Fund Balance	1,081,121	1,081,121	986	0	1,082,107

**THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Debt Service Fund Tentative Budget Amendment Number One**

**Debt Service Budget Amendment by Individual Fund Source
Fiscal Year 2016-2017 (School Board Approved 9/14/16)**

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2016-2017 Budget
Certificates of Participation 2010B Estimated Revenues F. S. 2297					
Capital Outlay / Debt Service Withheld for Bonds		0	0	0	
Racing Commission Funds		0	0	0	0
Interest Income		0	0	0	
Total Estimated Revenues	0	0	0	0	0
Net Increase (Decrease) in Revenues			0		
Certificates of Participation 2010B Appropriations by Object F. S. 2297					
Principal Redemption	4,370,000	4,370,000	0	0	4,370,000
Interest Expense	790,900	790,900	0	0	790,900
Miscellaneous Expense		0	0	0	0
Dues and Fees	2,500	2,500	0	0	2,500
Total Appropriations by Object	5,163,400	5,163,400	0	0	5,163,400
Net Increase (Decrease) in Appropriations			0		
Certificates of Participation 2010B Other Financing Sources (Uses) F. S. 2297					
Transfer In From Capital	5,163,400	5,163,400	0	0	5,163,400
Transfer In From General Fund		0	0	0	0
Premium on Sale of Bonds		0	0	0	
Certificates of Participation Issued		0	0	0	
Refunding Bond Issued		0	0	0	
Transfers To Capital / Operating		0	0	0	
Total Other Financing Sources (Uses)	5,163,400	5,163,400	0	0	5,163,400
Excess (Deficiency) of Revenues over					
Appropriations and Other Uses	0	0	0	0	0
Beginning Gross Fund Balance					
Ending Gross Fund Balance	0	0	0	0	0

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Summary of all Capital Outlay Funds Budget
Tentative Budget Amendment Number One
Fiscal Year 2016-2017 (School Board Approved 9/14/2016)

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2016-2017 Budget
Estimated Revenues					
Capital Outlay / Debt Service Distributed to Districts	\$140,600	\$140,600	\$0	\$17,450	\$123,150
Public Education Capital Outlay	\$805,236	\$805,236	\$3,351,279	\$0	\$4,156,515
County Impact Fees	\$2,000,000	\$2,000,000	\$0	\$0	\$2,000,000
District Local Capital Improvement Tax	\$78,309,224	\$78,309,224	\$658,679	\$0	\$78,967,903
Interest Income	\$111,640	\$111,640	\$0	\$5,819	\$105,821
Charter School Capital	\$1,770,013	\$1,770,013	\$0	\$0	\$1,770,013
Local Sales Tax	\$18,614,219	\$18,614,219	\$0	\$0	\$18,614,219
Fuel Tax Refund	\$0	\$0	\$0	\$0	\$0
FPL Rebates	\$0	\$0	\$0	\$0	\$0
City of NorthPort (N/P High)	\$0	\$0	\$0	\$0	\$0
Refund of Prior Year Expense	\$0	\$0	\$0	\$0	\$0
Miscellaneous Local Sources	\$0	\$0	\$5,578,176	\$0	\$5,578,176
Total Estimated Revenues	\$101,750,932	\$101,750,932	\$9,588,134	\$23,269	\$111,315,797
Net Increase (Decrease) in Revenues			\$9,564,865		
Appropriations: (Summary by Object)					
Library Books (New Libraries)	\$0	\$0	\$0	\$0	\$0
Audio Visual Materials	\$2,000	\$2,000	\$0	\$0	\$2,000
Buildings and Fixed Equipment	\$7,425,740	\$7,425,740	\$13,323,055	\$0	\$20,748,795
Furniture, Fixtures, and Equipment	\$6,942,207	\$6,942,207	\$2,426,800	\$0	\$9,369,007
Motor Vehicles (Including Buses)	\$3,500,000	\$3,500,000	\$3,219,767	\$0	\$6,719,767
Land	\$2,571,119	\$2,571,119	\$984,584	\$0	\$3,555,703
Improvements Other Than Buildings	\$1,070,000	\$1,070,000	\$9,338,520	\$0	\$10,408,520
Remodeling and Renovations	\$33,336,992	\$33,336,992	\$23,286,919	\$0	\$56,623,911
Dues and Fees	\$6,500	\$6,500	\$0	\$0	\$6,500
Computer Software	\$0	\$0	\$531,210	\$0	\$531,210
Total Appropriations by Object	\$54,854,558	\$54,854,558	\$53,110,855	\$0	\$107,965,413
Net Increase (Decrease) in Appropriations			\$53,110,855		
Other Financing Sources					
Capital Lease Agreement	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources	\$0	\$0	\$0	\$0	\$0
Net Increase (Decrease) in Other Financing Sources			\$0		
Transfers Out					
Transfers To General Fund	\$19,899,382	\$19,899,382	\$351,279	\$0	\$20,250,661
Capital Transfers Between Capital Funds	\$0	\$0	\$0	\$0	\$0
Transfers to Self-Insurance Fund	\$0	\$0	\$0	\$0	\$0
Transfers To Debt Service	\$26,150,248	\$26,150,248	\$1,053,817	\$0	\$27,204,065
Total Transfers Out	\$46,049,630	\$46,049,630	\$1,405,096	\$0	\$47,454,726
Net Increase (Decrease) in Transfers Out			\$1,405,096		
Excess (Deficiency) of Revenues over Appropriations and Other Uses	\$846,744	\$846,744	(\$44,927,817)	\$23,269	(\$44,104,342)
Beginning Gross Fund Balance	\$8,186,326	\$8,186,326	\$51,464,968	\$0	\$59,651,294
Ending Gross Fund Balance	\$9,033,070	\$9,033,070	\$6,513,882	\$0	\$15,546,952

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Capital Outlay Budget Amendment by Individual Fund Source
Tentative Budget Amendment Number One
Fiscal Year 2016-2017 (School Board Approved 9/14/2016)

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2016-2017 Budget
Public Education Capital Outlay (PECO) Estimated Revenues					
Public Education Capital Outlay	\$805,236	\$805,236	\$3,351,279	\$0	\$4,156,515
Interest Income	\$0	\$0	\$0	\$0	\$0
Total Estimated Revenues	\$805,236	\$805,236	\$3,351,279	\$0	\$4,156,515
Net Increase (Decrease) in Revenues			\$3,351,279		
Public Education Capital Outlay (PECO) Appropriations: (Summary by Object)					
Library Books (New Libraries)	\$0	\$0	\$0	\$0	\$0
Audio Visual Materials	\$0	\$0	\$0	\$0	\$0
Buildings and Fixed Equipment	\$0	\$0	\$3,000,000	\$0	\$3,000,000
Furniture, Fixtures, and Equipment	\$0	\$0	\$0	\$0	\$0
Motor Vehicles (Including Buses)	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0
Improvements Other Than Buildings	\$0	\$0	\$0	\$0	\$0
Remodeling and Renovations	\$0	\$0	\$0	\$0	\$0
Dues and Fees	\$0	\$0	\$0	\$0	\$0
Computer Software	\$0	\$0	\$0	\$0	\$0
Total Appropriations by Object	\$0	\$0	\$3,000,000	\$0	\$3,000,000
Net Increase (Decrease) in Appropriations			\$3,000,000		
Transfers Out					
Transfers To General Fund	\$805,236	\$805,236	\$351,279	\$0	\$1,156,515
Capital Transfers Between Capital Funds	\$0	\$0	\$0	\$0	\$0
Transfers To Debt Service	\$0	\$0	\$0	\$0	\$0
Total Transfers Out	\$805,236	\$805,236	\$351,279	\$0	\$1,156,515
Net Increase (Decrease) in Transfers Out			\$351,279		
Excess (Deficiency) of Revenues over Appropriations and Other Uses	\$0	\$0	\$0	\$0	\$0
Beginning Gross Fund Balance	\$0	\$0	\$0	\$0	\$0
Ending Gross Fund Balance	\$0	\$0	\$0	\$0	\$0

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Capital Outlay Budget Amendment by Individual Fund Source
Tentative Budget Amendment Number One
Fiscal Year 2016-2017 (School Board Approved 9/14/2016)

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2016-2017 Budget
Capital Outlay and Debt Service Estimated Revenues and Financing Sources					
CO & DS Distributed to Districts	\$140,600	\$140,600	\$0	\$17,450	\$123,150
Interest Income	\$11,640	\$11,640	\$0	\$5,819	\$5,821
Total Estimated Revenues	\$152,240	\$152,240	\$0	\$23,269	\$128,971
Net Increase (Decrease) in Revenues			-\$23,269		
Capital Outlay and Debt Service Appropriations: (Summary by Object)					
Library Books (New Libraries)	\$0	\$0	\$0	\$0	\$0
Audio Visual Materials	\$0	\$0	\$0	\$0	\$0
Buildings and Fixed Equipment	\$150,740	\$150,740	\$0	\$23,269	\$127,471
Furniture, Fixtures, and Equipment	\$0	\$0	\$0	\$0	\$0
Motor Vehicles (Including Buses)	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0
Improvements Other Than Buildings	\$0	\$0	\$0	\$0	\$0
Remodeling and Renovations	\$0	\$0	\$0	\$0	\$0
Dues and Fees	\$1,500	\$1,500	\$0	\$0	\$1,500
Computer Software	\$0	\$0	\$0	\$0	\$0
Total Appropriations by Object	\$152,240	\$152,240	\$0	\$23,269	\$128,971
Net Increase (Decrease) in Appropriations			-\$23,269		
Excess (Deficiency) of Revenues over Appropriations and Other Uses	\$0	\$0	\$0	\$0	\$0
Beginning Gross Fund Balance	\$0	\$0	\$0	\$0	\$0
Ending Gross Fund Balance	\$0	\$0	\$0	\$0	\$0

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Capital Outlay Budget Amendment by Individual Fund Source
Tentative Budget Amendment Number One
Fiscal Year 2016-2017 (School Board Approved 9/14/2016)

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2016-2017 Budget
Capital 1.5 Mill Levy Section 236.25(2) Estimated Revenues					
Local Property Taxes	\$78,309,224	\$78,309,224	\$658,679	\$0	\$78,967,903
Interest Income	\$0	\$0	\$0	\$0	\$0
Total Estimated Revenues	\$78,309,224	\$78,309,224	\$658,679	\$0	\$78,967,903
Net Increase (Decrease) in Revenues			\$658,679		
Capital 1.5 Mill Levy Section 236.25 (2) Appropriations: (Summary by Object)					
Library Books (New Libraries)	\$0	\$0	\$0	\$0	\$0
Audio Visual Materials	\$2,000	\$2,000	\$0	\$0	\$2,000
Buildings and Fixed Equipment	\$4,225,000	\$4,225,000	\$4,170,659	\$0	\$8,395,659
Furniture, Fixtures, and Equipment	\$1,996,000	\$1,996,000	\$1,946,884	\$0	\$3,942,884
Motor Vehicles (Including Buses)	\$3,000,000	\$3,000,000	\$2,831,954	\$0	\$5,831,954
Land	\$500,000	\$500,000	\$327,820	\$0	\$827,820
Improvements Other Than Buildings	\$950,000	\$950,000	\$7,407,730	\$0	\$8,357,730
Remodeling and Renovations	\$19,821,143	\$19,821,143	\$11,018,710	\$0	\$30,839,853
Dues and Fees	\$5,000	\$5,000	\$0	\$0	\$5,000
Computer Software	\$0	\$0	\$0	\$0	\$0
Total Appropriations by Object	\$30,499,143	\$30,499,143	\$27,703,757	\$0	\$58,202,900
Net Increase (Decrease) in Appropriations			\$27,703,757		
Transfers Out					
Transfers To General Fund	\$17,324,133	\$17,324,133	\$0	\$0	\$17,324,133
Capital Transfers Between Capital Funds	\$0	\$0	\$0	\$0	\$0
Transfers To Debt Service	\$26,150,248	\$26,150,248	\$1,053,817	\$0	\$27,204,065
Total Transfers Out	\$43,474,381	\$43,474,381	\$1,053,817	\$0	\$44,528,198
Net Increase (Decrease) in Transfers Out			\$1,053,817		
Excess (Deficiency) of Revenues over Appropriations and Other Uses	\$4,335,700	\$4,335,700	(\$28,098,895)	\$0	(\$23,763,195)
Beginning Gross Fund Balance	\$544,418	\$544,418	\$32,753,408	\$0	\$33,297,826
Ending Gross Fund Balance	\$4,880,118	\$4,880,118	\$4,654,513	\$0	\$9,534,631

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Capital Outlay Budget Amendment by Individual Fund Source
Tentative Budget Amendment Number One
Fiscal Year 2016-2017 (School Board Approved 9/14/2016)

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2016-2017 Budget
Local County Sales Tax Estimated Revenues and Financing Sources					
Local Sales Tax	\$18,614,219	\$18,614,219	\$0	\$0	\$18,614,219
Interest Income	\$100,000	\$100,000	\$0	\$0	\$100,000
Refund of Prior Year Expense		\$0	\$0	\$0	
Total Estimated Revenues	\$18,714,219	\$18,714,219	\$0	\$0	\$18,714,219
Net Increase (Decrease) in Revenues			\$0		
Local County Sales Tax Appropriations: (Summary by Object)					
Library Books (New Libraries)	\$0	\$0	\$0	\$0	\$0
Audio Visual Materials	\$0	\$0	\$0	\$0	\$0
Buildings and Fixed Equipment	\$3,050,000	\$3,050,000	\$328,093	\$0	\$3,378,093
Furniture, Fixtures, and Equipment	\$4,946,207	\$4,946,207	\$479,916	\$0	\$5,426,123
Motor Vehicles (Including Buses)	\$500,000	\$500,000	\$387,813	\$0	\$887,813
Land	\$0	\$0	\$0	\$0	\$0
Improvements Other Than Buildings	\$120,000	\$120,000	\$1,209,415	\$0	\$1,329,415
Remodeling and Renovations	\$13,515,849	\$13,515,849	\$12,268,209	\$0	\$25,784,058
Dues and Fees	\$0	\$0	\$0	\$0	\$0
Computer Software	\$0	\$0	\$531,210	\$0	\$531,210
Total Appropriations by Object	\$22,132,056	\$22,132,056	\$15,204,656	\$0	\$37,336,712
Net Increase (Decrease) in Appropriations			\$15,204,656		
Other Financing Sources					
Capital Transfer Between Capital Funds	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources	\$0	\$0	\$0	\$0	\$0
Net Increase (Decrease) in Other Financing Sources			\$0		
Excess (Deficiency) of Revenues over Appropriations and Other Uses	(\$3,417,837)	(\$3,417,837)	(\$15,204,656)	\$0	(\$18,622,493)
Beginning Gross Fund Balance	\$6,564,780	\$6,564,780	\$16,605,752	\$0	\$23,170,532
Ending Gross Fund Balance	\$3,146,943	\$3,146,943	\$1,401,096	\$0	\$4,548,039

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Capital Outlay Budget Amendment by Individual Fund Source
Tentative Budget Amendment Number One
Fiscal Year 2016-2017 (School Board Approved 9/14/2016)

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2016-2017 Budget
Certificates of Participation Estimated Revenues and Financing Sources					
Loan Proceeds	\$0	\$0	\$0	\$0	\$0
Interest Income	\$0	\$0	\$0	\$0	\$0
Total Estimated Revenues	\$0	\$0	\$0	\$0	\$0
Net Increase (Decrease) in Revenues			\$0		
Certificates of Participation Appropriations: (Summary by Object)					
Library Books (New Libraries)	\$0	\$0	\$0	\$0	\$0
Audio Visual Materials	\$0	\$0	\$0	\$0	\$0
Buildings and Fixed Equipment	\$0	\$0	\$0	\$0	\$0
Furniture, Fixtures, and Equipment	\$0	\$0	\$0	\$0	\$0
Motor Vehicles (Including Buses)	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0
Improvements Other Than Buildings	\$0	\$0	\$0	\$0	\$0
Remodeling and Renovations	\$0	\$0	\$0	\$0	\$0
Dues and Fees	\$0	\$0	\$0	\$0	\$0
Computer Software	\$0	\$0	\$0	\$0	\$0
Total Appropriations by Object	\$0	\$0	\$0	\$0	\$0
Net Increase (Decrease) in Appropriations			\$0		
Transfers Out					
Transfers To General Fund	\$0	\$0	\$0	\$0	\$0
Capital Transfers Between Capital Funds	\$0	\$0	\$0	\$0	\$0
Transfers To Debt Service	\$0	\$0	\$0	\$0	\$0
Total Transfers Out	\$0	\$0	\$0	\$0	\$0
Net Increase (Decrease) in Transfers Out			\$0		
Excess (Deficiency) of Revenues over Appropriations and Other Uses	\$0	\$0	\$0	\$0	\$0
Beginning Gross Fund Balance	\$1,342	\$1,342	\$454,957	\$0	\$456,299
Ending Gross Fund Balance	\$1,342	\$1,342	\$454,957	\$0	\$456,299

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Capital Outlay Budget Amendment by Individual Fund Source
Tentative Budget Amendment Number One
Fiscal Year 2016-2017 (School Board Approved 9/14/2016)

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2016-2017 Budget
County Impact Fees 1(g), Florida Constitution (1968) section 125.01 Florida Statutes					
Impact Fees	\$2,000,000	\$2,000,000	\$0	\$0	\$2,000,000
Interest Income	\$0	\$0	\$0	\$0	\$0
Total Estimated Revenues	\$2,000,000	\$2,000,000	\$0	\$0	\$2,000,000
Net Increase (Decrease) in Revenues			\$0		
County Impact Fees Appropriations: (Summary by Object)					
Library Books (New Libraries)	\$0	\$0	\$0	\$0	\$0
Audio Visual Materials	\$0	\$0	\$0	\$0	\$0
Buildings and Fixed Equipment	\$0	\$0	\$364,291	\$0	\$364,291
Furniture, Fixtures, and Equipment	\$0	\$0	\$0	\$0	\$0
Motor Vehicles (Including Buses)	\$0	\$0	\$0	\$0	\$0
Land	\$2,071,119	\$2,071,119	\$506,764	\$0	\$2,577,883
Improvements Other Than Buildings	\$0	\$0	\$0	\$0	\$0
Remodeling and Renovations	\$0	\$0	\$0	\$0	\$0
Dues and Fees	\$0	\$0	\$0	\$0	\$0
Computer Software	\$0	\$0	\$0	\$0	\$0
Total Appropriations by Object	\$2,071,119	\$2,071,119	\$871,055	\$0	\$2,942,174
Net Increase (Decrease) in Appropriations			\$871,055		
Excess (Deficiency) of Revenues over Appropriations and Other Uses	(\$71,119)	(\$71,119)	(\$871,055)	\$0	(\$942,174)
Beginning Gross Fund Balance	\$71,119	\$71,119	\$871,055	\$0	\$942,174
Ending Gross Fund Balance	\$0	\$0	\$0	\$0	\$0

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Capital Outlay Budget Amendment by Individual Fund Source
Tentative Budget Amendment Number One
Fiscal Year 2016-2017 (School Board Approved 9/14/2016)

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2016-2017 Budget
Other (Interlocal Agreements, Fuel Taxes, Charter School, Etc.) Estimated Revenues and Financing Sources					
Charter School Capital	\$1,770,013	\$1,770,013	\$0	\$0	\$1,770,013
Fuel Taxes	\$0	\$0	\$0	\$0	\$0
Miscellaneous Local Sources	\$0	\$0	\$5,578,176	\$0	\$5,578,176
Interest Income	\$0	\$0	\$0	\$0	\$0
Total Estimated Revenues	\$1,770,013	\$1,770,013	\$5,578,176	\$0	\$7,348,189
Net Increase (Decrease) in Revenues			\$5,578,176		
Other (Interlocal Agreements, Fuel Taxes, Charter School, Etc.) Appropriations: (Summary by Object)					
Library Books (New Libraries)	\$0	\$0	\$0	\$0	\$0
Audio Visual Materials	\$0	\$0	\$0	\$0	\$0
Buildings and Fixed Equipment	\$0	\$0	\$5,483,281	\$0	\$5,483,281
Furniture, Fixtures, and Equipment	\$0	\$0	\$0	\$0	\$0
Motor Vehicles (Including Buses)	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$150,000	\$0	\$150,000
Improvements Other Than Buildings	\$0	\$0	\$721,375	\$0	\$721,375
Remodeling and Renovations	\$0	\$0	\$0	\$0	\$0
Dues and Fees	\$0	\$0	\$0	\$0	\$0
Computer Software	\$0	\$0	\$0	\$0	\$0
Total Appropriations by Object	\$0	\$0	\$6,354,656	\$0	\$6,354,656
Net Increase (Decrease) in Appropriations			\$6,354,656		
Other Financing Sources					
Capital Lease Agreement	\$0	\$0	\$0	\$0	\$0
Capital Transfer Between Capital Funds	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0
Net Increase (Decrease) in Other Financing Sources			\$0		
Transfers Out					
Transfer (Out) To General Fund	\$1,770,013	\$1,770,013	\$0	\$0	\$1,770,013
Total Transfers Out	\$1,770,013	\$1,770,013	\$0	\$0	\$1,770,013
Net Increase (Decrease) in Transfers Out			\$0		
Excess (Deficiency) of Revenues over Appropriations and Other Uses	\$0	\$0	(\$776,480)	\$0	(\$776,480)
Beginning Gross Fund Balance	\$1,004,667	\$1,004,667	\$779,796	\$0	\$1,784,463
Ending Gross Fund Balance	\$1,004,667	\$1,004,667	\$3,316	\$0	\$1,007,983

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Special Revenue Funds - Food and Nutrition Services
Tentative Budget Amendment Number One
Fiscal Year 2016-2017 (Board Approved 9/14/2016)

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2016-2017 Budget
Estimated Revenues					
National School Lunch Act	\$12,426,099	\$12,426,099	\$0	\$48,726	\$12,377,373
USDA Donated Foods	\$1,278,800	\$1,278,800	\$0	\$0	\$1,278,800
Fresh Fruit & Vegetable & Grants	\$128,000	\$128,000	\$0	\$34,200	\$93,800
State School Breakfast Supplement	\$62,213	\$62,213	\$0	\$0	\$62,213
State School Lunch Supplement	\$105,978	\$105,978	\$0	\$0	\$105,978
State Miscellaneous Income	\$0	\$0	\$0	\$0	\$0
Interest Income	\$11,015	\$11,015	\$491	\$0	\$11,506
Food Service Local Collections	\$4,767,226	\$4,767,226	\$49,762	\$0	\$4,816,988
Local Miscellaneous Income	\$13,400	\$13,400	\$0	\$0	\$13,400
Total Estimated Revenues	\$18,792,731	\$18,792,731	\$50,253	\$82,926	\$18,760,058
Net Increase (Decrease) in Revenues			(\$32,673)		
Appropriations: (Summary by Object)					
Salaries	\$5,676,539	\$5,676,539	\$0	\$237,892	\$5,438,647
Employee Benefits	\$3,338,003	\$3,338,003	\$0	\$53,228	\$3,284,775
Purchased Services	\$539,191	\$539,191	\$0	\$23,309	\$515,882
Energy Services	\$56,331	\$56,331	\$0	\$3,104	\$53,227
Materials and Supplies	\$8,951,161	\$8,951,161	\$0	\$130,545	\$8,820,616
Capital Outlay	\$436,500	\$436,500	\$0	\$0	\$436,500
Other Expenses	\$524,321	\$524,321	\$0	\$21,940	\$502,381
Total Appropriations by Object	\$19,522,046	\$19,522,046	\$0	\$470,018	\$19,052,028
Net Increase (Decrease) in Appropriations			-\$470,018		
Excess (Deficiency) of Revenues over Appropriations	-\$729,315	-\$729,315	\$437,345	\$0	-\$291,970
Beginning Gross Fund Balance	\$4,703,673	\$4,703,673	\$722,860	\$0	\$5,426,533
Ending Gross Fund Balance	\$3,974,358	\$3,974,358	\$1,160,205	\$0	\$5,134,563

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Special Revenue Funds - Other (Federal, State, and Local Grants)
Tentative Budget Amendment Number One
Fiscal Year 2016-2017 (School Board Approved 9/14/16)

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2016-17 Budget
Estimated Revenues					
Federal Direct (Fund 420 & 490)					
Workforce Innovation & Opportunity 3171 (Formerly Investment Act) 3170	102,800	102,800	0	0	102,800
Community Action Programs 3180		0	0	0	
Pell Grants (3192)	720,000	720,000	0	0	720,000
Miscellaneous Federal Direct 3199	739,526	739,526	0	0	739,526
Total Federal Direct (Fund 420 & 490)	1,562,326	1,562,326	0	0	1,562,326
Federal Through State and Local (Fund 420)					
Career & Technical Education (Formerly Vocational Education Acts 3201)	74,387	74,387	336,180	0	410,567
Workforce Innovation & Opportunity 3220	62,722	62,722	0	62,722	0
Adult General Education 3221	325,311	325,311	0	0	325,311
English Literacy & Civics Education 3222	0	0	62,722	0	62,722
Teacher & Principal Train. & Recruiting 3225	1,087,000	1,087,000	147,186	0	1,234,186
Eisenhower Math and Science 3226		0	0	0	
Drug Free Schools 3227		0	0	0	
Individuals with Disabilities (IDEA) 3230	10,313,478	10,313,478	0	0	10,313,478
Elem. & Secondary Educ Act Title 1 3240	8,786,533	8,786,533	419,572	0	9,206,105
Language Instruction Title III 3241 (Adult General Education 3251 Changed to 3221)	343,442	343,442	89,999	0	433,441
Local Gifts Grants and Bequests Fund (420) 3440		0	0	0	
Miscellaneous Federal Through State 3299	106,587	106,587	9,137	0	115,724
Total Federal Through State and Local (Fund 420)	21,099,460	21,099,460	1,064,796	62,722	22,101,534
Federal Through State and Local (Fund 490)					
Vocational Education Acts 3201		0	0	0	
Vocational Investment Act 3220		0	0	0	
Eisenhower Math and Science 3226		0	0	0	
Drug Free Schools 3227		0	0	0	
Individuals with Disabilities (IDEA) 3230		0	0	0	
Title 1 3240		0	0	0	
Adult General Education 3251		0	0	0	
Local Gifts Grants and Bequests Fund (490) 3440	516,504	516,504	1,806,166	0	2,322,670
Miscellaneous Federal Through State 3299		0	0	0	
Total Federal Through State and Local (Fund 490)	516,504	516,504	1,806,166	0	2,322,670
Total Estimated Revenues all Funds	23,178,290	23,178,290	2,808,240	0	25,986,530
Net Increase (Decrease) in Revenues All Funds			2,808,240		

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Special Revenue Funds - Other (Federal, State, and Local Grants)
Tentative Budget Amendment Number One
Fiscal Year 2016-2017 (School Board Approved 9/14/16)

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2016-17 Budget
Appropriations: (Summary by Object) Fund 420					
Salaries	13,223,048	13,223,048	242,955	0	13,466,003
Employee Benefits	3,923,191	3,923,191	110,739	0	4,033,930
Purchased Services	2,794,189	2,794,189	25,682	0	2,819,871
Energy Services		0	0	0	
Materials and Supplies	466,579	466,579	479,884	0	946,463
Capital Outlay	163,131	163,131	4,462	0	167,593
Other Expenses	2,091,648	2,091,648	138,352	0	2,230,000
Total Appropriations by Object Fund 420	22,661,786	22,661,786	1,002,074	0	23,663,860
Net Increase (Decrease) in Appropriations Fund 420			1,002,074		
Appropriations: (Summary by Object) Fund 490					
Salaries	225,073	225,073	612,912	0	837,985
Employee Benefits	21,651	21,651	127,887	0	149,538
Purchased Services	17	17	87,815	0	87,832
Energy Services		0	6,256	0	6,256
Materials and Supplies	171,265	171,265	0	10,681	160,584
Capital Outlay	98,498	98,498	981,977	0	1,080,475
Other Expenses		0	0	0	
Total Appropriations by Object Fund 490	516,504	516,504	1,816,847	10,681	2,322,670
Net Increase (Decrease) in Appropriations Fund 490			1,806,166		
Total Appropriations by Object Fund All Funds	23,178,290	23,178,290	2,818,921	10,681	25,986,530
Net Increase (Decrease) in Appropriations by Object All Funds			2,808,240		
Appropriations: (Summary by Function) Fund 420					
Instructional Services	14,043,580	14,043,580	564,177	0	14,607,757
Pupil Personnel Services	3,061,379	3,061,379	28,349	0	3,089,728
Instructional Media Services		0	0	0	
Instr. & Curriculum Development Ser.	729,779	729,779	134,631	0	864,410
Instructional Staff Training	2,756,852	2,756,852	161,253	0	2,918,105
Instruction Related Technology		0	0	0	
Board of Education		0	0	0	
Legal Services		0	0	0	
General Administration	1,017,850	1,017,850	118,441	0	1,136,291
School Administration	105	105	0	0	105
Facilities Acquisition & Construction		0	0	0	
Fiscal Services	20,218	20,218	747	0	20,965
Food Service		0	0	0	
Central Services	166,699	166,699	0	0	166,699
Pupil Transportation Services	42,524	42,524	0	5,524	37,000
Operation of Plant		0	0	0	
Maintenance of Plant		0	0	0	
Administrative Technology Services		0	0	0	
Community Services	822,800	822,800	0	0	822,800
Debt Service		0	0	0	
Total Appropriations by Function	22,661,786	22,661,786	1,007,598	5,524	23,663,860
Net Increase (Decrease) in Appropriations Fund 420			1,002,074		

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Special Revenue Funds - Other (Federal, State, and Local Grants)
Tentative Budget Amendment Number One
Fiscal Year 2016-2017 (School Board Approved 9/14/16)

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2016-17 Budget
Appropriations: (Summary by Function) Fund 490					
Instructional Services	112,998	112,998	1,252,487	0	1,365,485
Pupil Personnel Services		0	104,879	0	104,879
Instructional Media Services		0	0	0	
Instr. & Curriculum Development Ser.		0	21,414	0	21,414
Instructional Staff Training	143,195	143,195	410,450	0	553,645
Instruction Related Technology		0	10,000	0	10,000
Board of Education		0	0	0	
Legal Services		0	0	0	
General Administration		0	0	0	
School Administration		0	0	0	
Facilities Acquisition & Construction		0	0	0	
Fiscal Services		0	28,985	0	28,985
Food Service		0	0	0	
Central Services	66,841	66,841	0	0	66,841
Pupil Transportation Services	15,889	15,889	0	204	15,685
Operation of Plant		0	0	0	
Maintenance of Plant		0	0	0	
Administrative Technology Services		0	0	0	
Community Services	177,581	177,581	0	21,845	155,736
Debt Service		0	0	0	
Total Appropriations by Function	516,504	516,504	1,828,215	22,049	2,322,670
Net Increase (Decrease) in Appropriations Fund 490			1,806,166		
Total Appropriations by Function All Funds	23,178,290	23,178,290	2,835,813	27,573	25,986,530
Net Increase (Decrease) in Appropriations by Function All Funds			2,808,240		
Other Financing Sources (Uses)					
Transfer In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0	0
Excess (Deficiency) of Revenues over Appropriations and Other Uses	0	0	0	0	0
Beginning Gross Fund Balance	65,335	0	68,045	0	68,045
Ending Gross Fund Balance	65,335	0	68,045	0	68,045

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Internal Service Fund - Self Insurance Fund
Tentative Budget Amendment Number One
Fiscal Year 2016-2017 (Board approved 9/14/2016)

Account Definition	Original Budget	Current Budget	Increase	Decrease	2016-2017 Final Budget
Estimated Revenues					
Workers' Compensation Services	\$2,678,000	\$2,678,000	\$52,000	\$0	\$2,730,000
Benefit Administration Services	\$175,000	\$175,000	\$0	\$0	\$175,000
Dental Plan Services	\$2,350,000	\$2,350,000	\$319,445	\$0	\$2,669,445
Group Health Employer Contributions	40,682,863	40,682,863	\$0	\$0	40,682,863
Group Health Employee Contributions	9,394,908	9,394,908	\$0	\$374,967	9,019,941
Interest Income	\$142,408	\$142,408	\$0	\$964	\$141,444
Inc (Dec) - Fair Value Invest	\$0	\$0	\$0	\$0	\$0
Total Estimated Revenues	\$55,423,179	\$55,423,179	\$371,445	\$375,931	\$55,418,693
Net Increase (Decrease) in Revenues			-\$4,486		
Appropriations: (Summary by Object)					
Salaries	\$242,661	\$242,661	\$0	\$19,139	\$223,522
Employee Benefits	\$81,939	\$81,939	\$0	\$2,779	\$79,160
Purchased Services	\$4,676,006	\$4,676,006	\$306,440	\$0	\$4,982,446
Energy Services	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	\$206	\$206	\$799	\$0	\$1,005
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Other Expenses	\$48,197,054	\$48,197,054	\$3,420,502	\$0	51,617,556
Total Appropriations by Object	\$53,197,866	\$53,197,866	\$3,727,741	\$21,918	\$56,903,689
Net Increase (Decrease) in Appropriations			\$3,705,823		
Other Financing Sources (Uses)					
Transfer In From General Fund	\$577,910	\$577,910	\$0	\$0	\$577,910
Transfers Out To General Fund	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources	\$577,910	\$577,910	\$0	\$0	\$577,910
Excess (Deficiency) of Revenues over Appro	\$2,803,223	\$2,803,223	\$0	\$3,710,309	-\$907,086
Beginning Net position	\$27,587,577	\$27,587,577	\$0	\$5,721,027	\$21,866,550
Ending Net Position	\$30,390,800	\$30,390,800	\$0	\$9,431,336	\$20,959,464