

**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 2015-2016**  
**Board Approved September 15, 2015**  
**Executive Summary**

The Tentative Budget Amendments detail the changes from the Tentative Budget approved on July 28, 2015, and the Final Budget being approved on September 15, 2015, for the fiscal year 2015-2016. The majority of the changes are related to the completion of the Annual Financial Report for the fiscal year 2014-2015. 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 28, 2015.

**Revenue Changes**

Description	Increase (Decrease)
<b>Federal Direct</b> – No Change.	\$0
<b>State</b> – The majority of the increase is due to completing the reconciliation of the second calculation of the Florida Finance Education Program revenue.	\$130,016
<b>Local</b> – The majority of the increase is related to the closing of the 2014-2015 fiscal year and revising the estimated amount to be received from local miscellaneous sources.	\$253,973
<b>Net Decrease in Estimated Revenues</b>	\$383,989

**Appropriation Changes by Object**

Description	Increase (Decrease)
<b>Salaries</b> – The majority of the decrease is related to the closing of the 2014-2015 fiscal year.	(\$191,849)
<b>Employee Benefits</b> – The decrease is based upon revising the health insurance costs, based upon the results of operations through June 30, 2015.	(\$339,626)
<b>Purchased Services</b> – The increase is related to the closing of the 2014-2015 fiscal year.	\$34,250
<b>Energy Services</b> – Based upon the amounts spent in the fiscal year 2014-2015 the amount to be spent in the area of electricity is being increased.	\$218,005
<b>Materials and Supplies</b> – The Kindergarten through grade 12 math adoption expense was estimated to be paid in the 2015-2016 fiscal year; however, the payment was paid in the 2014-2015 fiscal year. The timing of the payment reduced the estimated expenditures in the 2015-2016 fiscal year and increased the expenditures in the 2014-2015 fiscal year.	(\$1,967,350)

**The School Board of Sarasota County, Florida  
 General Fund, Debt Service Fund, Capital Outlay Fund, Self Insurance Fund,  
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**Appropriation Changes by Object – continued**

Description	Increase (Decrease)
<b>Capital Outlay and Other Expenses</b> – Based upon the actual results of operations for the fiscal year 2014-2015 the estimate has been increased for 2015-2016.	\$79,268
<b>Other Expenses</b> - Based upon the actual results of operations for the fiscal year 2014-2015, the estimate for dues and fees have been increased for 2015-2016.	\$179
<b>Net Decrease in Appropriations</b>	(\$2,167,123)

**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, 2016**

Description	Amount
Tentative Ending Gross Fund Balance as of June 30, 2016 estimated based on information as of June 30, 2015	\$43,375,207
Less the decrease to the beginning fund balance as of July 1, 2015, due to the payment for textbooks recorded in fiscal year 2014-2015, which had been estimated to be in the 2015-2016 fiscal year.	(\$1,769,815)
Add the increase in the Estimated Revenues for 2015-2016 between the Tentative and Final Adoption of the Budget.	\$383,989
Less the decrease in the Estimated Transfers in From the Capital Fund	(\$864,891)
Add the decrease in Estimated Appropriations for 2015-2016 between the Tentative and Final Adoption of the Budget.	\$2,167,123
Revised Final Ending Gross Fund Balance as of June 30, 2016	\$43,291,613

**Unassigned Fund Balance as of June 30, 2016**

Description	Increase (Decrease)
Tentative Unassigned Fund Balance as of June 30, 2016 estimated based on information as of June 30, 2015 (8.12% of Appropriations)	\$34,023,043
Revised Final Ending Unassigned Fund Balance as of June 30, 2015 (8.04% of Appropriations)	\$33,514,787

**The School Board of Sarasota County, Florida**  
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**Tentative Debt Service Budget Amendment**

The Tentative Debt Service Fund budget amendment is amending the budget to reflect notification by the Florida Department of Education of the refunding of the State Board of Education Capital Outlay Bonds, in which the district participates. There's an increase in fees related to required compliance review, and changes related to the final results of operations for 2014-2015. In summary, the major change between the Tentative Budget and the Final Budget is an increase of \$914,599 in the transfer from the capital fund. 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 2014-2015. The projects that are the major components of this amendment are the Sarasota High construction, Bay Haven Elementary construction completion, Pineview H.V.A.C. replacement and the Fruitville Elementary classroom wing. 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 2014-2015 fiscal year. Overall the ending estimated 6/30/15 gross fund balance / net position of the fund decreased by \$91,467. 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 2014-2015 fiscal year. The final results of operations for the 2014-2015 fiscal year are decreasing the June 30, 2015, ending gross fund balance to \$5,276,193 or to 28.99% 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 \$2,179,802. The major components of the increase are project carry forward funds from the fiscal year 2014-2015. 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 2015-2016 (School Board Approved September 15, 2015)**

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2015-2016 Budget
<b>Estimated Revenues</b>					
Federal Direct	\$2,440,613	\$2,440,613	\$0	\$0	\$2,440,613
State	\$80,175,249	\$80,175,249	\$130,016	\$0	\$80,305,265
Local	\$313,092,501	\$313,092,501	\$253,973	\$0	\$313,346,474
<b>Total Estimated Revenue</b>	<b>\$395,708,363</b>	<b>\$395,708,363</b>	<b>\$383,989</b>	<b>\$0</b>	<b>\$396,092,352</b>
Net Increase (Decrease) In Estimated Revenues				\$383,989	
<b>Estimated Appropriations (Summary by Object)</b>					
Salaries	\$243,358,594	\$243,358,594	\$0	\$191,849	\$243,166,745
Employee Benefits	\$74,649,955	\$74,649,955	\$0	\$339,626	\$74,310,329
Purchased Services	\$75,002,478	\$75,002,478	\$34,250	\$0	\$75,036,728
Energy Services	\$10,738,151	\$10,738,151	\$218,005	\$0	\$10,956,156
Materials and Supplies	\$12,244,960	\$12,244,960	\$0	\$1,967,350	\$10,277,610
Capital Outlay	\$1,708,078	\$1,708,078	\$79,268	\$0	\$1,787,346
Other Expenses	\$873,785	\$873,785	\$179	\$0	\$873,964
<b>Total Estimated Appropriations by Object</b>	<b>\$418,576,001</b>	<b>\$418,576,001</b>	<b>\$331,702</b>	<b>\$2,498,825</b>	<b>\$416,408,878</b>
Net Increase (Decrease) In Estimated Appropriations by Object				(\$2,167,123)	
<b>Estimated Appropriations (Summary by Function)</b>					
Instructional Services	\$275,849,548	\$275,849,548	\$0	\$945,378	\$274,904,170
Pupil Personnel Services	\$23,644,424	\$23,644,424	\$0	\$415,905	\$23,228,519
Instructional Media Services	\$7,126,955	\$7,126,955	\$0	\$87,029	\$7,039,926
Instruction and Curriculum Development Services	\$2,853,881	\$2,853,881	\$0	\$20,605	\$2,833,276
Instructional Staff Training	\$1,037,254	\$1,037,254	\$32,006	\$0	\$1,069,260
Instructional Related Technology	\$3,381,910	\$3,381,910	\$0	\$39,577	\$3,342,333
Board of Education	\$859,558	\$859,558	\$0	\$77,821	\$781,737
Legal Services	\$362,682	\$362,682	\$9,671	\$0	\$372,353
General Administration	\$1,974,854	\$1,974,854	\$22,673	\$0	\$1,997,527
School Administration	\$18,893,244	\$18,893,244	\$0	\$240,093	\$18,653,151
Facilities Acquisition and Construction	\$63,392	\$63,392	\$0	\$18,355	\$45,037
Fiscal Services	\$2,104,884	\$2,104,884	\$0	\$24,194	\$2,080,690
Food Services	\$47,904	\$47,904	\$0	\$315	\$47,589
Central Services	\$6,125,920	\$6,125,920	\$0	\$4,434	\$6,121,486
Pupil Transportation Services	\$17,318,014	\$17,318,014	\$0	\$577,141	\$16,740,873
Operation of Plant	\$35,525,695	\$35,525,695	\$0	\$350,925	\$35,174,770
Maintenance of Plant	\$14,793,351	\$14,793,351	\$97,358	\$0	\$14,890,709
Administrative Technology Services	\$3,725,964	\$3,725,964	\$412,069	\$0	\$4,138,033
Community Services	\$2,886,567	\$2,886,567	\$60,872	\$0	\$2,947,439
Debt Service			\$0	\$0	
<b>Total Estimated Appropriations by Function</b>	<b>\$418,576,001</b>	<b>\$418,576,001</b>	<b>\$634,649</b>	<b>\$2,801,772</b>	<b>\$416,408,878</b>
Net Increase (Decrease) In Estimated Appropriations by Function				(\$2,167,123)	
<b>Other Financing Sources (Uses)</b>					
Transfers In Public Education Capital Outlay	\$2,076,175	\$2,076,175	\$188,610	\$0	\$2,264,785
Transfers In Millage Fund	\$18,134,052	\$18,134,052	\$0	\$1,053,501	\$17,080,551
Transfers Out Self Insurance Fund	\$577,910	\$577,910	\$0	\$0	\$577,910
<b>Total Other Financing Sources and Uses</b>	<b>\$19,632,317</b>	<b>\$19,632,317</b>	<b>\$0</b>	<b>\$864,891</b>	<b>\$18,767,426</b>
Excess (Deficiency) of Revenues over Appropriations and Other Uses	-\$3,235,321	-\$3,235,321	\$1,686,221	\$0	-\$1,549,100
<b>Fund Balance</b>					
Beginning Gross Fund Balance	\$46,610,528	\$46,610,528	\$0	\$1,769,815	\$44,840,713
Ending Gross Fund Balance	\$43,375,207	\$43,375,207	\$1,686,221	\$1,769,815	\$43,291,613

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

**Summary of All Debt Service Funds**

**Fiscal Year 2015-2016 (School Board Approved 9/15/15)**

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2015-2016 Budget
<b>Estimated Revenues</b>					
Capital Outlay / Debt Service Withheld for Bonds	\$1,730,666	\$1,730,666	\$0	\$75,519	\$1,655,147
Racing Commission Funds	\$0	\$0	\$0	\$0	\$0
Interest Income	\$1,934,427	\$1,934,427	\$0	\$0	\$1,934,427
<b>Total Estimated Revenues</b>	<b>\$3,665,093</b>	<b>\$3,665,093</b>	<b>\$0</b>	<b>\$75,519</b>	<b>\$3,589,574</b>
<b>Net Increase (Decrease) in Revenues</b>			<b>-\$75,519</b>		
<b>Appropriations: (Summary by Object)</b>					
Principal Redemption	\$18,427,535	\$18,427,535	\$896,134	\$0	\$19,323,669
Interest Expense	\$8,123,916	\$8,123,916	\$8,675	\$0	\$8,132,591
Miscellaneous Expense	\$0	\$0	\$0	\$0	\$0
Dues and Fees	\$17,500	\$17,500	\$0	\$0	\$17,500
<b>Total Appropriations by Object</b>	<b>\$26,568,951</b>	<b>\$26,568,951</b>	<b>\$904,809</b>	<b>\$0</b>	<b>\$27,473,760</b>
<b>Net Increase (Decrease) in Appropriations</b>			<b>\$904,809</b>		
<b>Other Financing Sources (Uses)</b>					
Transfer In From Capital	\$25,094,482	\$25,094,482	\$914,599	\$0	\$26,009,081
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
Tax Credit Rebate	\$0	\$0	\$0	\$0	\$0
Transfers To Capital / Operating	\$0	\$0	\$0	\$0	\$0
<b>Total Other Financing Sources (Uses)</b>	<b>\$25,094,482</b>	<b>\$25,094,482</b>	<b>\$914,599</b>	<b>\$0</b>	<b>\$26,009,081</b>
<b>Excess (Deficiency) of Revenues over</b>					
Appropriations and Other Uses	\$2,190,624	\$2,190,624	\$9,790	\$75,519	\$2,124,895
Beginning Gross Fund Balance	\$13,091,752	\$13,091,752	\$928,370	\$0	\$14,020,122
Ending Gross Fund Balance	\$15,282,376	\$15,282,376	\$862,642	\$0	\$16,145,018

**THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA**  
**Summary of all Capital Outlay Funds Budget**  
**Tentative Budget Amendment Number One**  
**Fiscal Year 2015-2016 (School Board Approved 9/15/2015)**

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2015-2016 Budget
<b>Estimated Revenues</b>					
Capital Outlay / Debt Service Distributed to Districts	\$148,000	\$148,000	\$0	\$0	\$148,000
Public Education Capital Outlay	\$3,766,892	\$3,766,892	\$0	\$0	\$3,766,892
County Impact Fees	\$0	\$0	\$0	\$0	\$0
District Local Capital Improvement Tax	\$72,561,962	\$72,561,962	\$0	\$0	\$72,561,962
Interest Income	\$112,000	\$112,000	\$0	\$0	\$112,000
Charter School Capital	\$2,076,175	\$2,076,175	\$0	\$578,282	\$1,497,893
Local Sales Tax	\$18,072,057	\$18,072,057	\$0	\$0	\$18,072,057
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	\$0	\$0	\$0
<b>Total Estimated Revenues</b>	<b>\$96,737,086</b>	<b>\$96,737,086</b>	<b>\$0</b>	<b>\$578,282</b>	<b>\$96,158,804</b>
<b>Net Increase (Decrease) in Revenues</b>			<b>(\$578,282)</b>		
<b>Appropriations: (Summary by Object)</b>					
Library Books (New Libraries)	\$0	\$0	\$0	\$0	\$0
Audio Visual Materials	\$0	\$0	\$0	\$0	\$0
Buildings and Fixed Equipment	\$22,093,476	\$22,093,476	\$1,150,767	\$0	\$23,244,243
Furniture, Fixtures, and Equipment	\$7,163,857	\$7,163,857	\$0	\$0	\$7,163,857
Motor Vehicles (Including Buses)	\$4,358,750	\$4,358,750	\$2,075,189	\$0	\$6,433,939
Land	\$825,068	\$825,068	\$0	\$0	\$825,068
Improvements Other Than Buildings	\$7,766,952	\$7,766,952	\$6,358	\$0	\$7,773,310
Remodeling and Renovations	\$20,112,710	\$20,112,710	\$38,586,632	\$0	\$58,699,342
Dues and Fees	\$5,000	\$5,000	\$2,500	\$0	\$7,500
Computer Software	\$841,157	\$841,157	\$0	\$0	\$841,157
<b>Total Appropriations by Object</b>	<b>\$63,166,970</b>	<b>\$63,166,970</b>	<b>\$41,821,446</b>	<b>\$0</b>	<b>\$104,988,416</b>
<b>Net Increase (Decrease) in Appropriations</b>			<b>\$41,821,446</b>		
<b>Other Financing Sources</b>					
Capital Lease Agreement	\$0	\$0	\$0	\$0	\$0
<b>Total Other Financing Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Increase (Decrease) in Other Financing Sources</b>			<b>\$0</b>		
<b>Transfers Out</b>					
Transfers To General Fund	\$20,210,227	\$20,210,227	\$0	\$864,892	\$19,345,335
Capital Transfers Between Capital Funds	\$0	\$0	\$0	\$0	\$0
Transfers to Self-Insurance Fund	\$6,789,021	\$6,789,021	\$15,568	\$0	\$6,804,589
Transfers To Debt Service	\$25,094,481	\$25,094,481	\$914,600	\$0	\$26,009,081
<b>Total Transfers Out</b>	<b>\$52,093,729</b>	<b>\$52,093,729</b>	<b>\$930,168</b>	<b>\$864,892</b>	<b>\$52,159,005</b>
<b>Net Increase (Decrease) in Transfers Out</b>			<b>\$65,276</b>		
<b>Excess (Deficiency) of Revenues over Appropriations and Other Uses</b>	<b>(\$18,523,613)</b>	<b>(\$18,523,613)</b>	<b>(\$42,751,614)</b>	<b>(\$286,610)</b>	<b>(\$60,988,618)</b>
<b>Beginning Gross Fund Balance</b>	<b>\$27,728,729</b>	<b>\$27,728,729</b>	<b>\$44,211,013</b>	<b>\$0</b>	<b>\$71,939,742</b>
<b>Ending Gross Fund Balance</b>	<b>\$9,205,116</b>	<b>\$9,205,116</b>	<b>\$1,746,009</b>	<b>\$0</b>	<b>\$10,951,125</b>

**THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA**  
**Internal Service Fund - Self Insurance Fund**  
**Tentative Budget Amendment Number One**  
**Fiscal Year 2015-2016 (Board Approved 9/15/2015)**

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2015-2016 Budget
<b>Estimated Revenues</b>					
Workers' Compensation Services	\$2,600,000	\$2,600,000	\$0	\$0	\$2,600,000
Benefit Administration Services	\$175,000	\$175,000	\$0	\$0	\$175,000
Dental Plan Services	\$2,350,000	\$2,350,000	\$0	\$0	\$2,350,000
Group Health Employer Contributions	\$20,418,070	\$20,418,070	\$0	\$0	\$20,418,070
Group Health Employee Contributions	\$2,845,596	\$2,845,596	\$0	\$0	\$2,845,596
Interest Income	\$47,450	\$47,450	\$0	\$0	\$47,450
Inc (Dec) - Fair Value Invest	\$0	\$0	\$0	\$0	\$0
<b>Total Estimated Revenues</b>	<b>\$28,436,116</b>	<b>\$28,436,116</b>	<b>\$0</b>	<b>\$0</b>	<b>\$28,436,116</b>
<b>Net Increase (Decrease) in Revenues</b>			<b>\$0</b>		
<b>Appropriations: (Summary by Object)</b>					
Salaries	\$312,795	\$312,795	\$0	\$0	\$312,795
Employee Benefits	\$83,000	\$83,000	\$0	\$0	\$83,000
Purchased Services	\$2,751,767	\$2,751,767	\$0	\$21,966	\$2,729,801
Energy Services	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	\$200	\$200	\$0	\$0	\$200
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Other Expenses	\$27,357,302	\$27,357,302	\$0	\$0	\$27,357,302
<b>Total Appropriations by Object</b>	<b>\$30,505,064</b>	<b>\$30,505,064</b>	<b>\$0</b>	<b>\$21,966</b>	<b>\$30,483,098</b>
<b>Net Increase (Decrease) in Appropriations</b>			<b>(\$21,966)</b>		
<b>Other Financing Sources (Uses)</b>					
Transfer In From General Fund	\$7,366,931	\$7,366,931	\$15,568	\$0	\$7,382,499
Transfers Out To General Fund	\$0	\$0	\$0	\$0	\$0
<b>Total Other Financing Sources</b>	<b>\$7,366,931</b>	<b>\$7,366,931</b>	<b>\$15,568</b>	<b>\$0</b>	<b>\$7,382,499</b>
<b>Excess (Deficiency) of Revenues over Appropriations and Other Uses</b>	<b>\$5,297,983</b>	<b>\$5,297,983</b>	<b>\$37,534</b>	<b>\$0</b>	<b>\$5,335,517</b>
<b>Beginning Gross Fund Balance</b>	<b>\$14,522,288</b>	<b>\$14,522,288</b>	<b>\$0</b>	<b>\$129,001</b>	<b>\$14,393,287</b>
<b>Ending Gross Fund Balance</b>	<b>\$19,820,271</b>	<b>\$19,820,271</b>	<b>\$0</b>	<b>\$91,467</b>	<b>\$19,728,804</b>

**THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA**  
**Special Revenue Funds - Food and Nutrition Services**  
**Tentative Budget Amendment**  
**Fiscal Year 2015-2016 (Board Approved 9/15/2015)**

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2015-2016 Original Budget
<b>Estimated Revenues</b>					
National School Lunch Act	\$11,581,609	\$11,581,609	\$0	\$2,996	\$11,578,613
USDA Donated Foods	\$1,150,000	\$1,150,000	\$0	\$0	\$1,150,000
Fresh Fruit & Vegetable & Grants	\$93,770	\$93,770	\$70,652	\$0	\$164,422
State School Breakfast Supplement	\$62,184	\$62,184	\$0	\$0	\$62,184
State School Lunch Supplement	\$106,970	\$106,970	\$0	\$0	\$106,970
State Miscellaneous Income	\$0	\$0	\$0	\$0	\$0
Interest Income	\$8,258	\$8,258	\$0	\$647	\$7,611
Food Service Local Collections	\$4,991,017	\$4,991,017	\$5,163	\$0	\$4,996,180
Local Miscellaneous Income	\$14,309	\$14,309	\$0	\$0	\$14,309
<b>Total Estimated Revenues</b>	<b>\$18,008,118</b>	<b>\$18,008,118</b>	<b>\$75,815</b>	<b>\$3,643</b>	<b>\$18,080,289</b>
<b>Net Increase (Decrease) in Revenues</b>			<b>\$72,172</b>		
<b>Appropriations: (Summary by Object)</b>					
Salaries	\$5,261,977	\$5,261,977	\$58,148	\$0	\$5,320,125
Employee Benefits	\$3,177,521	\$3,177,521	\$7,051	\$0	\$3,184,572
Purchased Services	\$665,515	\$665,515	\$0	\$0	\$665,515
Energy Services	\$68,000	\$68,000	\$0	\$0	\$68,000
Materials and Supplies	\$8,200,000	\$8,200,000	\$55,000	\$0	\$8,255,000
Capital Outlay	\$241,500	\$241,500	\$0	\$0	\$241,500
Other Expenses	\$461,012	\$461,012	\$2,908	\$0	\$463,920
<b>Total Appropriations by Object</b>	<b>\$18,075,526</b>	<b>\$18,075,526</b>	<b>\$123,107</b>	<b>\$0</b>	<b>\$18,198,632</b>
<b>Net Increase (Decrease) in Appropriations</b>			<b>\$123,107</b>		
<b>Excess (Deficiency) of Revenues over Appropriations</b>	<b>-\$67,408</b>	<b>-\$67,408</b>	<b>\$0</b>	<b>\$50,935</b>	<b>-\$118,343</b>
<b>Beginning Gross Fund Balance</b>	<b>\$5,467,369</b>	<b>\$5,467,369</b>	<b>\$0</b>	<b>\$72,833</b>	<b>\$5,394,536</b>
<b>Ending Gross Fund Balance</b>	<b>\$5,399,961</b>	<b>\$5,399,961</b>	<b>\$0</b>	<b>\$123,768</b>	<b>\$5,276,193</b>



**THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA**  
**Special Revenue Funds - Other (Federal, State, and Local Grants)**  
**Tentative Budget Amendment Number One**  
**Fiscal Year 2015-2016 (School Board Approved 9/15/15)**

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2015-16 Budget
<b>Estimated Revenues</b>					
<b>Federal Direct (Fund 420 &amp; 490)</b>					
Workforce Innovation & Opportunity 3171 (Formerly Investment Act) 3170	85,000	85,000	0	0	85,000
Community Action Programs 3180		0	0	0	
Pell Grants (3192)	720,000	720,000	0	0	720,000
Miscellaneous Federal Direct 3199		0	439,694	0	439,694
<b>Total Federal Direct (Fund 420 &amp; 490)</b>	<b>805,000</b>	<b>805,000</b>	<b>439,694</b>	<b>0</b>	<b>1,244,694</b>
<b>Federal Through State and Local (Fund 420)</b>					
Career & Technical Education (Formerly Vocational Education Acts 3201)	343,685	343,685	0	0	343,685
Workforce Innovation & Opportunity 3220		0	62,722	0	62,722
Adult General Education 3221	325,311	325,311	0	0	325,311
English Literacy & Civics Education 3222	62,722	62,722	0	62,722	
Teacher & Principal Train. & Recruiting 3225	1,674,897	1,674,897	0	0	1,674,897
Eisenhower Math and Science 3226		0	0	0	
Drug Free Schools 3227		0	0	0	
Individuals with Disabilities (IDEA) 3230	10,560,516	10,560,516	0	0	10,560,516
Elem. & Secondary Educ Act Title 1 3240	8,696,211	8,696,211	485,960	0	9,182,171
Language Instruction Title III 3241 (Adult General Education 3251 Changed to 3221)	325,046	325,046	48,000	0	373,046
Local Gifts Grants and Bequests Fund (420) 3440		0	0	0	
Miscellaneous Federal Through State 3299		0	220,835	0	220,835
<b>Total Federal Through State and Local (Fund 420)</b>	<b>21,988,388</b>	<b>21,988,388</b>	<b>817,517</b>	<b>62,722</b>	<b>22,743,183</b>
<b>Federal Through State and Local (Fund 490)</b>					
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	2,371,414	2,371,414	592,162	0	2,963,576
Miscellaneous Federal Through State 3299		0	0	0	
<b>Total Federal Through State and Local (Fund 490)</b>	<b>2,371,414</b>	<b>2,371,414</b>	<b>592,162</b>	<b>0</b>	<b>2,963,576</b>
<b>Federal Through State and Local State Stabilization Funds (Fund 431)</b>					
State Fiscal Stabilization Funds K-12 3210	0	0	0	0	0
State Fiscal Stabilization Funds Workforce 3211	0	0	0	0	0
State Fiscal Stabilization Funds Excellent Tcr 3213	0	0	0	0	0
Other Federal Thru State 3290	0	0	0	0	0
<b>Total Federal Through State and Local State Stabilization Funds (Fund 431)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Federal Through State and Local Targeted ARRA Stimulus Funds (Fund 432)</b>					
Individuals with Disabilities (IDEA) 3230	0	0	0	0	0
Title 1 3240	0	0	0	0	0
Miscellaneous Federal Through State and Local 3299	0	0	0	0	0
<b>Total Federal Through State and Local Targeted ARRA Stimulus Funds (Fund 432)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA**  
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<b>Federal Through State and Local Other ARRA Stimulus Funds (Fund 433)</b>					
Other Food Services 3269	0	0	0	0	0
<b>Total Federal Through State and Local Other ARRA Stimulus Funds (Fund 433)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ARRA Race To The Top (Fund 434)</b>					
Race To The Top	0	0	393,151	0	393,151
<b>Total Federal Through State and Education Jobs Funds (Fund 434)</b>	<b>0</b>	<b>0</b>	<b>393,151</b>	<b>0</b>	<b>393,151</b>
<b>Education Jobs Fund (Fund 435)</b>					
Education Jobs Fund	0	0	0	0	0
<b>Total Federal Through State and Education Jobs Funds (Fund 435)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Estimated Revenues all Funds</b>	<b>25,164,802</b>	<b>25,164,802</b>	<b>2,179,802</b>	<b>0</b>	<b>27,344,604</b>
<b>Net Increase (Decrease) in Revenues All Funds</b>			<b>2,179,802</b>		
<b>Appropriations: (Summary by Object) Fund 420</b>					
Salaries	13,626,570	13,626,570	623,977	0	14,250,547
Employee Benefits	3,980,734	3,980,734	52,928	0	4,033,662
Purchased Services	2,680,087	2,680,087	146,893	0	2,826,980
Energy Services		0	0	0	
Materials and Supplies	677,107	677,107	0	109,380	567,727
Capital Outlay	106,266	106,266	41,389	0	147,655
Other Expenses	1,722,624	1,722,624	438,682	0	2,161,306
<b>Total Appropriations by Object Fund 420</b>	<b>22,793,388</b>	<b>22,793,388</b>	<b>1,303,869</b>	<b>109,380</b>	<b>23,987,877</b>
<b>Net Increase (Decrease) in Appropriations Fund 420</b>			<b>1,194,489</b>		
<b>Appropriations: (Summary by Object) Fund 490</b>					
Salaries	213,942	213,942	365,211	0	579,153
Employee Benefits	42,471	42,471	109,186	0	151,657
Purchased Services		0	15,336	0	15,336
Energy Services		0	2,000	0	2,000
Materials and Supplies	38,600	38,600	55,115	0	93,715
Capital Outlay	2,076,401	2,076,401	16,264	0	2,092,665
Other Expenses		0	29,050	0	29,050
<b>Total Appropriations by Object Fund 490</b>	<b>2,371,414</b>	<b>2,371,414</b>	<b>592,162</b>	<b>0</b>	<b>2,963,576</b>
<b>Net Increase (Decrease) in Appropriations Fund 490</b>			<b>592,162</b>		
<b>Appropriations: (Summary by Object) Fund 431 State Fiscal Stabilization Funds</b>					
Salaries	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Purchased Services	0	0	0	0	0
Energy Services	0	0	0	0	0
Materials and Supplies	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Other Expenses	0	0	0	0	0
<b>Total Appropriations by Object Fund 431</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase (Decrease) in Appropriations Fund 431</b>			<b>0</b>		

**THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA**  
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Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2015-16 Budget
<b>Appropriations: (Summary by Object) Fund 432 Targeted ARRA Stimulus Funds</b>					
Salaries	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Purchased Services	0	0	0	0	0
Energy Services	0	0	0	0	0
Materials and Supplies	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Other Expenses	0	0	0	0	0
<b>Total Appropriations by Object Fund 432</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase (Decrease) in Appropriations Fund 432</b>			0		
<b>Appropriations: (Summary by Object) Fund 433 Targeted ARRA Stimulus Grants</b>					
Salaries	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Purchased Services	0	0	0	0	0
Energy Services	0	0	0	0	0
Materials and Supplies	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Other Expenses	0	0	0	0	0
<b>Total Appropriations by Object Fund 433</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase (Decrease) in Appropriations Fund 433</b>			0		
<b>Appropriations: (Summary by Object) Fund 434 ARRA Race To The Top</b>					
Salaries		0	0	0	
Employee Benefits		0	0	0	
Purchased Services		0	0	0	
Energy Services		0	0	0	
Materials and Supplies		0	0	0	
Capital Outlay		0	0	0	
Other Expenses	0	0	0	0	
<b>Total Appropriations by Object Fund 434</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase (Decrease) in Appropriations Fund 434</b>			0		
<b>Appropriations: (Summary by Object) Fund 435 Targeted ARRA Stimulus Grants</b>					
Salaries		0	0	0	
Employee Benefits		0	0	0	
Purchased Services		0	393,151	0	393,151
Energy Services		0	0	0	
Materials and Supplies		0	0	0	
Capital Outlay		0	0	0	
Other Expenses		0	0	0	
<b>Total Appropriations by Object Fund 435</b>	<b>0</b>	<b>0</b>	<b>393,151</b>	<b>0</b>	<b>393,151</b>
<b>Net Increase (Decrease) in Appropriations Fund 435</b>			393,151		

**THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA**  
**Special Revenue Funds - Other (Federal, State, and Local Grants)**  
**Tentative Budget Amendment Number One**  
**Fiscal Year 2015-2016 (School Board Approved 9/15/15)**

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2015-16 Budget
<b>Total Appropriations by Object Fund All Funds</b>	<b>25,164,802</b>	<b>25,164,802</b>	<b>2,289,182</b>	<b>109,380</b>	<b>27,344,604</b>
<b>Net Increase (Decrease) in Appropriations by Object All Funds</b>			<b>2,179,802</b>		
<b>Appropriations: (Summary by Function) Fund 420</b>					
Instructional Services	14,489,105	14,489,105	14,115	0	14,503,220
Pupil Personnel Services	2,739,475	2,739,475	568,901	0	3,308,376
Instructional Media Services		0	0	0	
Instr. & Curriculum Development Ser.	544,181	544,181	339,248	0	883,429
Instructional Staff Training	3,224,675	3,224,675	100,854	0	3,325,529
Instruction Related Technology		0	0	0	
Board of Education		0	0	0	
Legal Services		0	0	0	
General Administration	937,507	937,507	107,113	0	1,044,620
School Administration	13,000	13,000	0	12,480	520
Facilities Acquisition & Construction		0	0	0	
Fiscal Services	31,152	31,152	0	0	31,152
Food Service		0	0	0	
Central Services		0	41,531	0	41,531
Pupil Transportation Services	9,293	9,293	35,207	0	44,500
Operation of Plant		0	0	0	
Maintenance of Plant		0	0	0	
Administrative Technology Services		0	0	0	
Community Services	805,000	805,000	0	0	805,000
Debt Service		0	0	0	
<b>Total Appropriations by Function</b>	<b>22,793,388</b>	<b>22,793,388</b>	<b>1,206,969</b>	<b>12,480</b>	<b>23,987,877</b>
<b>Net Increase (Decrease) in Appropriations Fund 420</b>			<b>1,194,489</b>		

**THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA**  
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Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2015-16 Budget
<b>Appropriations: (Summary by Function) Fund 490</b>					
Instructional Services	2,350,000	2,350,000	203,663	0	2,553,663
Pupil Personnel Services		0	82,500	0	82,500
Instructional Media Services		0	0	0	
Instr. & Curriculum Development Ser.	21,414	21,414	0	1	21,413
Instructional Staff Training		0	247,000	0	247,000
Instruction Related Technology		0	0	0	
Board of Education		0	0	0	
Legal Services		0	0	0	
General Administration		0	0	0	
School Administration		0	2,000	0	2,000
Facilities Acquisition & Construction		0	0	0	
Fiscal Services		0	0	0	
Food Service		0	0	0	
Central Services		0	0	0	
Pupil Transportation Services		0	27,000	0	27,000
Operation of Plant		0	0	0	
Maintenance of Plant		0	0	0	
Administrative Technology Services		0	0	0	
Community Services		0	30,000	0	30,000
Debt Service		0	0	0	
<b>Total Appropriations by Function</b>	<b>2,371,414</b>	<b>2,371,414</b>	<b>592,163</b>	<b>1</b>	<b>2,963,576</b>
<b>Net Increase (Decrease) in Appropriations Fund 490</b>			<b>592,162</b>		
<b>Appropriations: (Summary by Function) Fund 431 State Stabilization Funding</b>					
Instructional Services		0	0	0	
Pupil Personnel Services		0	0	0	
Instructional Media Services		0	0	0	
Instr. & Curriculum Development Ser.		0	0	0	
Instructional Staff Training		0	0	0	
Instruction Related Technology		0	0	0	
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	0	0	
Food Service		0	0	0	
Central Services		0	0	0	
Pupil Transportation Services		0	0	0	
Operation of Plant		0	0	0	
Maintenance of Plant		0	0	0	
Administrative Technology Services		0	0	0	
Community Services		0	0	0	
Debt Service		0	0	0	
<b>Total Appropriations by Function</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase (Decrease) in Appropriations Fund 431 State Stabilization Funding</b>			<b>0</b>		

**THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA**  
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Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2015-16 Budget
<b>Appropriations: (Summary by Function) Fund 432 &amp; 433 AARA Stimulus IDEA, Title 1, and AARA Grant Funds</b>					
Instructional Services		0	0	0	
Pupil Personnel Services		0	0	0	
Instructional Media Services		0	0	0	
Instr. & Curriculum Development Ser.		0	0	0	
Instructional Staff Training		0	0	0	
Instruction Related Technology		0	0	0	
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	0	0	
Food Service		0	0	0	
Central Services		0	0	0	
Pupil Transportation Services		0	0	0	
Operation of Plant		0	0	0	
Maintenance of Plant		0	0	0	
Administrative Technology Services		0	0	0	
Community Services		0	0	0	
Debt Service		0	0	0	
<b>Total Appropriations by Function</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase (Decrease) in Appropriations Fund 432 &amp; 433</b>			<b>0</b>		
<b>Appropriations: (Summary by Function) Fund 434 AARA Race To The Top</b>					
Instructional Services		0	0	0	
Pupil Personnel Services		0	0	0	
Instructional Media Services		0	0	0	
Instr. & Curriculum Development Ser.		0	0	0	
Instructional Staff Training		0	0	0	
Instruction Related Technology		0	393,151	0	393,151
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	0	0	
Food Service		0	0	0	
Central Services		0	0	0	
Pupil Transportation Services		0	0	0	
Operation of Plant		0	0	0	
Maintenance of Plant		0	0	0	
Administrative Technology Services		0	0	0	
Community Services		0	0	0	
Debt Service		0	0	0	
<b>Total Appropriations by Function</b>	<b>0</b>	<b>0</b>	<b>393,151</b>	<b>0</b>	<b>393,151.00</b>
<b>Net Increase (Decrease) in Appropriations Fund 434</b>			<b>393,151</b>		

**THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA**  
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Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2015-16 Budget
<b>Appropriations: (Summary by Function) Fund 435 AARA Education Jobs Fund</b>					
Instructional Services		0	0	0	0
Pupil Personnel Services		0	0	0	0
Instructional Media Services		0	0	0	0
Instr. & Curriculum Development Ser.		0	0	0	0
Instructional Staff Training		0	0	0	0
Instruction Related Technology		0	0	0	0
Board of Education		0	0	0	0
Legal Services		0	0	0	0
General Administration		0	0	0	0
School Administration		0	0	0	0
Facilities Acquisition & Construction		0	0	0	0
Fiscal Services		0	0	0	0
Food Service		0	0	0	0
Central Services		0	0	0	0
Pupil Transportation Services		0	0	0	0
Operation of Plant		0	0	0	0
Maintenance of Plant		0	0	0	0
Administrative Technology Services		0	0	0	0
Community Services		0	0	0	0
Debt Service		0	0	0	0
<b>Total Appropriations by Function</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase (Decrease) in Appropriations Fund 435</b>			<b>0</b>		
<b>Total Appropriations by Function All Funds</b>	<b>25,164,802</b>	<b>25,164,802</b>	<b>2,192,283</b>	<b>12,481</b>	<b>27,344,604</b>
<b>Net Increase (Decrease) in Appropriations by Function All Funds</b>			<b>2,179,802</b>		
<b>Other Financing Sources (Uses)</b>					
Transfer In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Excess (Deficiency) of Revenues over Appropriations and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Gross Fund Balance</b>		<b>0</b>	<b>65,335</b>	<b>0</b>	<b>65,335</b>
<b>Ending Gross Fund Balance</b>	<b>0</b>	<b>0</b>	<b>65,335</b>	<b>0</b>	<b>65,335</b>