

The School Board of Sarasota County, Florida

General Fund, Capital Outlay Fund, Debt Service Fund, Special Revenue (Food Service Fund), Special Revenue (Federal, State and Local Grants) Budget Amendments

For the Fiscal Year 2017-18 – Board Approved September 4, 2018

Executive Summary

The Budget amendments by fund detail the changes from the current budget for the fiscal year 2017-18. The budget amendments are based upon the actual results of operations for the 2017-18 fiscal year. Below are the individual fund amendments by fund in the state required format.

General Fund Budget Amendment Number Two

The General Fund Budget Amendment Number Two is amending the budget based upon financial information through June 30, 2018. Appropriations are being adjusted to reflect the increase in Salaries due to the negotiated settlement and a decrease in Purchased Services due to the actual charter school funded FTE. The overall appropriations are not increasing.

Capital Outlay Budget Amendment Number Two

The Capital Outlay Budget Amendment Number Two is amending the budget based upon financial information through June 30, 2018. Revenues are being adjusted to reflect increases in Capital Outlay / Debt Service, Impact Fees, Local Sales Tax and Fuel Tax. Appropriations are being amended for increases in Furniture, Fixtures and Equipment.

Debt Service Budget Amendment Number One

The Debt Service Budget Amendment Number One is amending the budget based upon financial information through June 30, 2018. The majority of the amendment change is due to new print shop copier leases.

Special Revenue Fund – Food and Nutrition Services Budget Amendment Number One

The Special Revenue Fund – Food and Nutrition Services Budget Amendment Number One is amending the budget based upon financial information through June 30, 2018. Revenues are being decreased as a result of lost working days due to Hurricane Irma.

Special Revenue Fund – Other Federal, State, and Local Grants Fund Budget Amendment Number Two

The Special Revenue Fund – Other Federal, State, and Local Grants Fund Budget Amendment Number Two is amending the budget based upon financial information through June 30, 2018. This amendment reflects the adjustments to the various grants actual revenues and appropriations for the 2017-18 fiscal year. The net impact is reducing the grants by approximately \$1.9 million. A portion of the \$1.9 million will carry forward into the 2018-19 fiscal year.

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

Fiscal Year 2017-2018 (School Board Approved September 4, 2018)

Account Definition	Original Budget	Current Budget	Increase	Decrease	2017-2018 Final Budget
Estimated Revenues					
Federal Direct	\$2,822,635	\$2,518,288	\$0	\$0	\$2,518,288
State	\$80,689,416	\$78,662,405	\$0	\$0	\$78,662,405
Local	\$336,950,761	\$337,110,119	\$0	\$0	\$337,110,119
Total Estimated Revenue	\$420,462,812	\$418,290,812	\$0	\$0	\$418,290,812
Net Increase (Decrease) In Estimated Revenues				\$0	
Estimated Appropriations (Summary by Object)					
Salaries	\$251,227,766	\$251,987,722	\$3,012,278	\$0	\$255,000,000
Employee Benefits	\$81,288,899	\$80,598,704	\$0	\$0	\$80,598,704
Purchased Services	\$83,962,249	\$84,426,636	\$0	\$3,726,286	\$80,700,350
Energy Services	\$9,861,491	\$11,165,566	\$0	\$495,566	\$10,670,000
Materials and Supplies	\$10,671,582	\$10,419,506	\$380,494	\$0	\$10,800,000
Capital Outlay	\$2,146,704	\$1,729,161	\$370,839	\$0	\$2,100,000
Other Expenses	\$1,041,759	\$1,041,759	\$458,241	\$0	\$1,500,000
Total Estimated Appropriations by Object	\$440,200,450	\$441,369,054	\$4,221,852	\$4,221,852	\$441,369,054
Net Increase (Decrease) In Estimated Appropriations by Object				\$0	
Estimated Appropriations (Summary by Function)					
Instructional Services	\$294,995,712	\$296,164,821	\$0	\$1,523,595	\$294,641,226
Pupil Personnel Services	\$25,163,051	\$25,184,815	\$15,185	\$0	\$25,200,000
Instructional Media Services	\$3,896,731	\$3,896,731	\$1,853,269	\$0	\$5,750,000
Instruction and Curriculum Development Services	\$3,177,133	\$3,159,234	\$5,866	\$0	\$3,165,100
Instructional Staff Training	\$1,063,587	\$1,056,891	\$297,609	\$0	\$1,354,500
Instructional Related Technology	\$6,059,930	\$5,696,146	\$0	\$871,346	\$4,824,800
Board of Education	\$771,501	\$1,122,835	\$81,165	\$0	\$1,204,000
Legal Services	\$398,787	\$398,787	\$0	\$52,237	\$346,550
General Administration	\$1,909,303	\$1,975,102	\$48,898	\$0	\$2,024,000
School Administration	\$19,325,017	\$19,345,017	\$1,224,983	\$0	\$20,570,000
Facilities Acquisition and Construction	\$63,675	\$29,981	\$166,019	\$0	\$196,000
Fiscal Services	\$2,269,490	\$1,980,267	\$41,783	\$0	\$2,022,050
Food Services	\$51,422	\$106,421	\$0	\$10,631	\$95,790
Central Services	\$6,105,175	\$5,996,873	\$200,627	\$0	\$6,197,500
Pupil Transportation Services	\$16,459,452	\$16,447,381	\$0	\$364,481	\$16,082,900
Operation of Plant	\$35,505,818	\$36,405,818	\$0	\$153,368	\$36,252,450
Maintenance of Plant	\$16,724,932	\$16,226,923	\$0	\$792,235	\$15,434,688
Administrative Technology Services	\$3,355,903	\$3,271,180	\$0	\$451,680	\$2,819,500
Community Services	\$2,903,831	\$2,903,831	\$284,169	\$0	\$3,188,000
Debt Service	\$0	\$0	\$0	\$0	\$0
Total Estimated Appropriations by Function	\$440,200,450	\$441,369,054	\$4,219,573	\$4,219,573	\$441,369,054
Net Increase (Decrease) In Estimated Appropriations by Function				\$0	
Other Financing Sources (Uses)					
Transfers In Charter School Capital Outlay and PECO Maintenance	\$2,179,454	\$1,950,414	\$0	\$0	\$1,950,414
Transfers In Millage Fund	\$17,704,461	\$17,704,461	\$300	\$0	\$17,704,761
Transfer in from Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers Out Self Insurance Fund	\$577,910	\$577,910	\$0	\$0	\$577,910
Total Other Financing Sources and Uses	\$19,306,005	\$19,076,965	\$300	\$0	\$19,077,265
Excess (Deficiency) of Revenues over Appropriations and Other Uses	-\$431,633	-\$4,001,277	\$300	\$0	-\$4,000,977
Fund Balance					
Beginning Gross Fund Balance	\$73,434,844	\$73,434,844	\$0	\$0	\$73,434,844
Ending Gross Fund Balance	\$73,003,211	\$69,433,567	\$300	\$0	\$69,433,867

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Summary of all Capital Outlay Funds Budget
Budget Amendment Number Two Final
Fiscal Year 2017-2018 (School Board Approved 9/4/2018)

Account Definition	Original Budget	Current Budget	Increase	Decrease	2017-2018 Final Budget
Estimated Revenues					
Capital Outlay / Debt Service Distributed to Districts	\$116,992	\$116,992	\$50,600	\$0	\$167,592
Public Education Capital Outlay	\$777,187	\$777,187	\$0	\$6,195	\$770,992
County Impact Fees	\$3,500,000	\$3,500,000	\$3,571,303	\$0	\$7,071,303
District Local Capital Improvement Tax	\$84,758,433	\$84,758,433	\$0	\$0	\$84,758,433
Interest Income	\$105,646	\$105,646	\$1,151,370	\$0	\$1,257,016
Charter School Capital	\$1,402,267	\$1,402,267	\$0	\$222,845	\$1,179,422
Local Sales Tax	\$19,844,823	\$19,844,823	\$6,004	\$0	\$19,850,827
Fuel Tax Refund	\$0	\$0	\$140,407	\$0	\$140,407
Miscellaneous Local Sources	\$1,323,475	\$1,323,475	\$0	\$231,582	\$1,091,893
Total Estimated Revenues	\$111,828,823	\$111,828,823	\$4,919,684	\$460,622	\$116,287,885
Net Increase (Decrease) in Revenues			\$4,459,062		
Appropriations: (Summary by Object)					
Audio Visual Materials	\$1,000	\$1,000	\$0	\$1,000	\$0
Buildings and Fixed Equipment	\$10,286,408	\$11,241,163	\$0	\$6,280,358	\$4,960,805
Furniture, Fixtures, and Equipment	\$15,018,277	\$13,249,815	\$8,018,812	\$0	\$21,268,627
Motor Vehicles (Including Buses)	\$5,861,892	\$5,846,504	\$0	\$3,167,596	\$2,678,908
Land	\$9,203,237	\$9,158,562	\$0	\$9,066,839	\$91,723
Improvements Other Than Buildings	\$9,419,870	\$10,118,561	\$0	\$1,793,226	\$8,325,335
Remodeling and Renovations	\$67,237,122	\$67,444,542	\$0	\$6,582,387	\$60,862,155
Dues and Fees	\$4,000	\$4,000	\$3,761	\$0	\$7,761
Computer Software	\$390,690	\$476,157	\$0	\$208,827	\$267,330
Total Appropriations by Object	\$117,422,496	\$117,540,304	\$8,022,573	\$27,100,233	\$98,462,644
Net Increase (Decrease) in Appropriations			-\$19,077,660		
Other Financing Sources					
Capital Lease Agreement	\$0	\$0	\$11,623,156	\$0	\$11,623,156
Loss Recovery	\$0	\$0	\$3,521	\$0	\$3,521
Total Other Financing Sources	\$0	\$0	\$11,626,677	\$0	\$11,626,677
Net Increase (Decrease) in Other Financing Sources			\$11,626,677		
Transfers Out					
Transfers To General Fund	\$19,883,915	\$19,883,915	\$0	\$803,877	\$19,080,038
Transfers To Debt Service	\$28,425,650	\$28,425,650	\$0	\$1,201,164	\$27,224,486
Total Transfers Out	\$48,309,565	\$48,309,565	\$0	\$2,005,041	\$46,304,524
Net Increase (Decrease) in Transfers Out			(\$2,005,041)		
Excess (Deficiency) of Revenues over Appropriations and Other Uses	(\$53,903,238)	(\$54,021,046)	\$8,523,788	(\$28,644,652)	(\$16,852,606)
Beginning Gross Fund Balance	\$64,613,605	\$64,613,605	\$0	\$0	\$64,613,605
Ending Gross Fund Balance	\$10,710,367	\$10,592,559	\$37,168,440	\$0	\$47,760,999

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Capital Outlay Budget Amendment by Individual Fund Source
Budget Amendment Number Two Final
Fiscal Year 2017-2018 (School Board Approved 9/4/2018)

Account Definition	Original Budget	Current Budget	Increase	Decrease	2017-2018 Final Budget
Public Education Capital Outlay (PECO) Estimated Revenues					
Public Education Capital Outlay	\$777,187	\$777,187	\$0	\$6,195	\$770,992
Total Estimated Revenues	\$777,187	\$777,187	\$0	\$6,195	\$770,992
Net Increase (Decrease) in Revenues			-\$6,195		
Transfers Out					
Transfers To General Fund	\$777,187	\$777,187	\$0	\$6,195	\$770,992
Total Transfers Out	\$777,187	\$777,187	\$0	\$6,195	\$770,992
Net Increase (Decrease) in Transfers Out			-\$6,195		
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
Budget Amendment Number Two Final
Fiscal Year 2017-2018 (School Board Approved 9/4/2018)

Account Definition	Original Budget	Current Budget	Increase	Decrease	2017-2018 Final Budget
Capital Outlay and Debt Service Estimated Revenues and Financing Sources					
CO & DS Distributed to Districts	\$116,992	\$116,992	\$50,600	\$0	\$167,592
Interest Income	\$5,646	\$5,646	\$16,544	\$0	\$22,190
Total Estimated Revenues	\$122,638	\$122,638	\$67,144	\$0	\$189,782
Net Increase (Decrease) in Revenues			\$67,144		
Capital Outlay and Debt Service Appropriations: (Summary by Object)					
Buildings and Fixed Equipment	\$137,736	\$137,736	\$67,152	\$0	\$204,888
Dues and Fees	\$1,500	\$1,500	\$0	\$8	\$1,492
Total Appropriations by Object	\$139,236	\$139,236	\$67,152	\$8	\$206,380
Net Increase (Decrease) in Appropriations			\$67,144		
Excess (Deficiency) of Revenues over Appropriations and Other Uses	-\$16,598	-\$16,598	(\$8)	(\$8)	(\$16,598)
Beginning Gross Fund Balance	\$16,598	\$16,598	\$0	\$0	\$16,598
Ending Gross Fund Balance	\$0	\$0	\$0	\$0	\$0

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Capital Outlay Budget Amendment by Individual Fund Source
Budget Amendment Number Two Final
Fiscal Year 2017-2018 (School Board Approved 9/4/2018)

Account Definition	Original Budget	Current Budget	Increase	Decrease	2017-2018 Final Budget
Capital 1.5 Mill Levy Section 236.25(2) Estimated Revenues					
Local Property Taxes	\$84,758,433	\$84,758,433	\$0	\$0	\$84,758,433
Interest Income	\$0	\$0	\$946,077	\$0	\$946,077
Total Estimated Revenues	\$84,758,433	\$84,758,433	\$946,077	\$0	\$85,704,510
Net Increase (Decrease) in Revenues			\$946,077		
Capital 1.5 Mill Levy Section 236.25 (2) Appropriations: (Summary by Object)					
Audio Visual Materials	\$1,000	\$1,000	\$0	\$1,000	\$0
Buildings and Fixed Equipment	\$7,024,040	\$6,944,869	\$0	\$5,506,978	\$1,437,891
Furniture, Fixtures, and Equipment	\$3,160,034	\$2,309,157	\$0	\$1,047,081	\$1,262,076
Motor Vehicles (Including Buses)	\$5,125,087	\$5,125,087	\$0	\$2,646,577	\$2,478,510
Land	\$3,786,894	\$3,786,894	\$0	\$3,695,171	\$91,723
Improvements Other Than Buildings	\$5,296,314	\$5,922,424	\$0	\$1,105,110	\$4,817,314
Remodeling and Renovations	\$43,309,078	\$43,517,173	\$0	\$963,048	\$42,554,125
Dues and Fees	\$2,500	\$2,500	\$3,769	\$0	\$6,269
Computer Software	\$0	\$17,969	\$0	\$17,969	\$0
Total Appropriations by Object	\$67,704,947	\$67,627,073	\$3,769	\$14,982,934	\$52,647,908
Net Increase (Decrease) in Appropriations			(\$14,979,165)		
Other Financing Sources					
Loss Recovery	\$0	\$0	\$3,521	\$0	\$3,521
Total Other Financing Sources (Uses)	\$0	\$0	\$3,521	\$0	\$3,521
Net Increase (Decrease) in Other Financing Sources			\$3,521		
Transfers Out					
Transfers To General Fund	\$17,704,461	\$17,704,461	\$0	\$574,837	\$17,129,624
Transfers To Debt Service	\$28,425,650	\$28,425,650	\$0	\$1,201,164	\$27,224,486
Total Transfers Out	\$46,130,111	\$46,130,111	\$0	\$1,776,001	\$44,354,110
Net Increase (Decrease) in Transfers Out			(\$1,776,001)		
Excess (Deficiency) of Revenues over Appropriations and Other Uses	(\$29,076,625)	(\$28,998,751)	\$942,308	(\$16,758,935)	(\$11,293,987)
Beginning Gross Fund Balance	\$36,208,260	\$36,208,260	\$0	\$0	\$36,208,260
Ending Gross Fund Balance	\$7,131,635	\$7,209,509	\$17,704,764	\$0	\$24,914,273

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Capital Outlay Budget Amendment by Individual Fund Source
Budget Amendment Number Two Final
Fiscal Year 2017-2018 (School Board Approved 9/4/2018)

Account Definition	Original Budget	Current Budget	Increase	Decrease	2017-2018 Final Budget
Local County Sales Tax Estimated Revenues and Financing Sources					
Local Sales Tax	\$19,844,823	\$19,844,823	\$6,004	\$0	\$19,850,827
Interest Income	\$100,000	\$100,000	\$64,893	\$0	\$164,893
Total Estimated Revenues	\$19,944,823	\$19,944,823	\$70,897	\$0	\$20,015,720
Net Increase (Decrease) in Revenues			\$70,897		
Local County Sales Tax Appropriations: (Summary by Object)					
Buildings and Fixed Equipment	\$2,814,667	\$2,814,189	\$0	\$389,802	\$2,424,387
Furniture, Fixtures, and Equipment	\$10,885,670	\$10,940,658	\$0	\$2,557,263	\$8,383,395
Motor Vehicles (Including Buses)	\$736,805	\$721,417	\$0	\$521,019	\$200,398
Improvements Other Than Buildings	\$3,729,151	\$3,789,514	\$0	\$851,774	\$2,937,740
Remodeling and Renovations	\$23,928,044	\$23,927,369	\$0	\$5,670,688	\$18,256,681
Computer Software	\$390,690	\$458,188	\$0	\$190,858	\$267,330
Total Appropriations by Object	\$42,485,027	\$42,651,335	\$0	\$10,181,404	\$32,469,931
Net Increase (Decrease) in Appropriations			-\$10,181,404		
Excess (Deficiency) of Revenues over Appropriations and Other Uses	(\$22,540,204)	(\$22,706,512)	\$70,897	(\$10,181,404)	(\$12,454,211)
Beginning Gross Fund Balance	\$25,101,031	\$25,101,031	\$0	\$0	\$25,101,031
Ending Gross Fund Balance	\$2,560,827	\$2,394,519	\$10,252,301	\$0	\$12,646,820

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Capital Outlay Budget Amendment by Individual Fund Source
Budget Amendment Number Two Final
Fiscal Year 2017-2018 (School Board Approved 9/4/2018)

Account Definition	Original Budget	Current Budget	Increase	Decrease	2017-2018 Final Budget
County Impact Fees 1(g), Florida Constitution (1968) section 125.01 Florida Statutes					
Impact Fees	\$3,500,000	\$3,500,000	\$3,571,303	\$0	\$7,071,303
Interest Income	\$0	\$0	\$112,885	\$0	\$112,885
Total Estimated Revenues	\$3,500,000	\$3,500,000	\$3,684,188	\$0	\$7,184,188
Net Increase (Decrease) in Revenues			\$3,684,188		
County Impact Fees Appropriations: (Summary by Object)					
Buildings and Fixed Equipment	\$309,965	\$354,640	\$0	\$122,220	\$232,420
Land	\$5,416,343	\$5,371,668	\$0	\$5,371,668	\$0
Remodeling and Renovations	\$0	\$0	\$51,349	\$0	\$51,349
Total Appropriations by Object	\$5,726,308	\$5,726,308	\$51,349	\$5,493,888	\$283,769
Net Increase (Decrease) in Appropriations			-\$5,442,539		
Excess (Deficiency) of Revenues over Appropriations and Other Uses	(\$2,226,308)	(\$2,226,308)	\$3,632,839	(\$5,493,888)	\$6,900,419
Beginning Gross Fund Balance	\$2,226,308	\$2,226,308	\$0	\$0	\$2,226,308
Ending Gross Fund Balance	\$0	\$0	\$9,126,727	\$0	\$9,126,727

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Capital Outlay Budget Amendment by Individual Fund Source
Budget Amendment Number Two Final
Fiscal Year 2017-2018 (School Board Approved 9/4/2018)

Account Definition	Original Budget	Current Budget	Increase	Decrease	2017-2018 Final Budget
Other (Interlocal Agreements, Fuel Taxes, Charter School, Etc.) Estimated Revenues and Financing Sources					
Charter School Capital	\$1,402,267	\$1,402,267	\$0	\$222,845	\$1,179,422
Fuel Taxes	\$0	\$0	\$140,407	\$0	\$140,407
Miscellaneous Local Sources	\$1,323,475	\$1,323,475	\$0	\$231,582	\$1,091,893
Interest Income	\$0	\$0	\$10,971	\$0	\$10,971
Total Estimated Revenues	\$2,725,742	\$2,725,742	\$151,378	\$454,427	\$2,422,693
Net Increase (Decrease) in Revenues			-\$303,049		
Other (Interlocal Agreements, Fuel Taxes, Charter School, Etc.) Appropriations: (Summary by Object)					
Buildings and Fixed Equipment	\$0	\$989,729	\$0	\$328,510	\$661,219
Furniture, Fixtures, and Equipment	\$972,573	\$0	\$11,623,156	\$0	\$11,623,156
Improvements Other Than Buildings	\$394,405	\$406,623	\$163,658	\$0	\$570,281
Total Appropriations by Object	\$1,366,978	\$1,396,352	\$11,786,814	\$328,510	\$12,854,656
Net Increase (Decrease) in Appropriations			\$11,458,304		
Other Financing Sources					
Capital Lease Agreement	\$0	\$0	\$11,623,156	\$0	\$11,623,156
Total Other Financing Sources (Uses)	\$0	\$0	\$11,623,156	\$0	\$11,623,156
Net Increase (Decrease) in Other Financing Sources			\$11,623,156		
Transfers Out					
Transfer (Out) To General Fund	\$1,402,267	\$1,402,267	\$0	\$222,845	\$1,179,422
Total Transfers Out	\$1,402,267	\$1,402,267	\$0	\$222,845	\$1,179,422
Net Increase (Decrease) in Transfers Out			-\$222,845		
Excess (Deficiency) of Revenues over Appropriations and Other Uses	(\$43,503)	(\$72,877)	(\$12,280)	(\$96,928)	\$11,771
Beginning Gross Fund Balance	\$1,061,408	\$1,061,408	\$0	\$0	\$1,061,408
Ending Gross Fund Balance	\$1,017,905	\$988,531	\$84,648	\$0	\$1,073,179

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Debt Service Fund Final Budget Amendment Number One
Summary of All Debt Service Funds
Fiscal Year 2017-2018 (School Board Approved 9/4/18)

Account Definition	Original Budget	Current Budget	Increase	Decrease	2017-2018 Budget
Estimated Revenues					
Capital Outlay / Debt Service Withheld for Bonds	1,659,916	1,659,916	0	28,567	1,631,349
Interest Income / Rebate	1,949,172	1,949,172	39,253	0	1,988,425
Total Estimated Revenues	3,609,088	3,609,088	39,253	28,567	3,619,774
Net Increase (Decrease) in Revenues			10,686		
Appropriations: (Summary by Object)					
Principal Redemption	24,468,043	24,468,043	0	1,074,432	23,393,611
Interest Expense	5,515,540	5,515,540	0	149,378	5,366,162
Miscellaneous Expense	866,736	866,736	0	0	866,736
Dues and Fees	20,000	20,000	0	1,330	18,670
Total Appropriations by Object	30,870,319	30,870,319	0	1,225,140	29,645,179
Net Increase (Decrease) in Appropriations			-1,225,140		
Other Financing Sources (Uses)					
Transfer In From Capital	28,425,649	28,425,649	0	1,201,163	27,224,486
Total Other Financing Sources (Uses)	28,425,649	28,425,649	0	1,201,163	27,224,486
Excess (Deficiency) of Revenues over					
Appropriations and Other Uses	1,164,418	1,164,418	39,253	4,590	1,199,081
Beginning Gross Fund Balance	19,911,657	19,911,657	0	0	19,911,657
Ending Gross Fund Balance	21,076,075	21,076,075	34,663	0	21,110,738

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Debt Service Fund Final Budget Amendment Number One
Debt Service Budget Amendment by Individual Fund Source
Fiscal Year 2017-2018 (School Board Approved 9/4/18)

Account Definition	Original Budget	Current Budget	Increase	Decrease	2017-2018 Budget
State Board of Education Bond Estimated Revenues					
Capital Outlay / Debt Service Withheld for Bonds	1,659,916	1,659,916	0	28,567	1,631,349
Total Estimated Revenues	1,659,916	1,659,916	0	28,567	1,631,349
Net Increase (Decrease) in Revenues			-28,567		
State Board of Education Bond Appropriations by Object					
Principal Redemption	1,407,000	1,407,000	0	0	1,407,000
Interest Expense	252,917	252,917	0	26,610	226,307
Miscellaneous Expense	866,736	866,736	0	0	866,736
Dues and Fees	2,500	2,500	0	1,330	1,170
Total Appropriations by Object	2,529,153	2,529,153	0	27,940	2,501,213
Net Increase (Decrease) in Appropriations			-27,940		
Excess (Deficiency) of Revenues over					
Appropriations and Other Uses	-869,237	-869,237	0	627	-869,864
Beginning Gross Fund Balance	968,827	968,827	0	0	968,827
Ending Gross Fund Balance	99,590	99,590	0	627	98,963

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Debt Service Fund Final Budget Amendment Number One
Debt Service Budget Amendment by Individual Fund Source
Fiscal Year 2017-2018 (School Board Approved 9/4/18)

	Original	Current			2017-2018
Account Definition	Budget	Budget	Increase	Decrease	Budget
Equipment Lease Purchase Estimated Revenues (Fund Source 2290)					
Equipment Lease Purchase Appropriations by Object (Fund Source 2290)					
Principal Redemption	11,966,043	11,966,043	0	1,074,432	10,891,611
Interest Expense	859,526	859,526	0	122,768	736,758
Total Appropriations by Object	12,825,569	12,825,569	0	1,197,200	11,628,369
Net Increase (Decrease) in Appropriations			-1,197,200		
Equipment Lease Purchase Other Financing Sources (Uses)					
Transfer In From Capital	12,825,569	12,825,569	0	1,197,200	11,628,369
Total Other Financing Sources (Uses)	12,825,569	12,825,569	0	1,197,200	11,628,369
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 Final Budget Amendment Number One
Debt Service Budget Amendment by Individual Fund Source
Fiscal Year 2017-2018 (School Board Approved 9/4/18)

	Original	Current			2017-2018
Account Definition	Budget	Budget	Increase	Decrease	Budget
Qualified School Construction Bonds Estimated Revenues (Fund Source 2296)					
Federal Direct Subsidy	1,949,172	1,949,172	0	137	1,949,035
Interest Income	0	0	0	0	0
Total Estimated Revenues	1,949,172	1,949,172	0	137	1,949,035
Net Increase (Decrease) in Revenues			-137		
Qualified School Construction Bond Appropriations by Object (Fund Source 2296)					
Interest Expense	2,125,484	2,125,484	0	0	2,125,484
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 Bond Other Financing Sources (Fund Source 2296)					
Transfer In From Capital	2,216,967	2,216,967	0	1,665	2,215,302
Total Other Financing Sources (Uses)	2,216,967	2,216,967	0	1,665	2,215,302
Excess (Deficiency) of Revenues over					
Appropriations and Other Uses	2,033,655	2,033,655	0	1,802	2,031,853
Beginning Gross Fund Balance	17,823,568	17,823,568	0	0	17,823,568
Ending Gross Fund Balance	19,857,223	19,857,223	0	1,802	19,855,421

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Debt Service Fund Final Budget Amendment Number One
Debt Service Budget Amendment by Individual Fund Source
Fiscal Year 2017-2018 (School Board Approved 9/4/18)

Account Definition	Original Budget	Current Budget	Increase	Decrease	2017-2018 Budget
Certificates of Participation 2016A Estimated Revenues (Fund 2298)					
Interest Income		0	575	0	575
Total Estimated Revenues	0	0	575	0	575
Net Increase (Decrease) in Revenues			575		
Certificates of Participation 2016A Appropriations by Object (Fund 2298)					
Principal Redemption	1,400,000	1,400,000	0	0	1,400,000
Interest Expense	1,165,626	1,165,626	0	0	1,165,626
Dues and Fees	5,500	5,500	0	0	5,500
Total Appropriations by Object	2,571,126	2,571,126	0	0	2,571,126
Net Increase (Decrease) in Appropriations			0		
Certificates of Participation 2016A Other Financing Sources (Uses) (Fund 2298)					
Transfer In From Capital	2,571,126	2,571,126	0	575	2,570,551
Total Other Financing Sources (Uses)	2,571,126	2,571,126	0	575	2,570,551
Excess (Deficiency) of Revenues over					
Appropriations and Other Uses	0	0	575	575	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 Final Budget Amendment Number One
Debt Service Budget Amendment by Individual Fund Source
Fiscal Year 2017-2018 (School Board Approved 9/4/18)

Account Definition	Original Budget	Current Budget	Increase	Decrease	2017-2018 Budget
Certificates of Participation 2009 Estimated Revenues (Fund 2294)					
Interest Income		0	1,369	0	1,369
Total Estimated Revenues	0	0	1,369	0	1,369
Net Increase (Decrease) in Revenues			1,369		
Certificates of Participation 2009 Appropriations by Object (Fund 2294)					
Principal Redemption	5,150,000	5,150,000	0	0	5,150,000
Interest Expense	495,887	495,887	0	0	495,887
Dues and Fees	2,500	2,500	0	0	2,500
Total Appropriations by Object	5,648,387	5,648,387	0	0	5,648,387
Net Increase (Decrease) in Appropriations			0		
Certificates of Participation 2009 Other Financing Sources (Uses) (Fund 2294)					
Transfer In From Capital	5,648,387	5,648,387	0	1,369	5,647,018
Total Other Financing Sources (Uses)	5,648,387	5,648,387	0	1,369	5,647,018
Excess (Deficiency) of Revenues over					
Appropriations and Other Uses	0	0	1,369	1,369	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 Final Budget Amendment Number One
Debt Service Budget Amendment by Individual Fund Source
Fiscal Year 2017-2018 (School Board Approved 9/4/18)

Account Definition	Original Budget	Current Budget	Increase	Decrease	2017-2018 Budget
QZAB (Defeased) Revenues (Fund 2293)					
Interest Income	0	0	37,092	0	37,092
Total Estimated Revenues	0	0	37,092	0	37,092
Net Increase (Decrease) in Revenues			37,092		
Excess (Deficiency) of Revenues over					
Appropriations and Other Uses	0	0	37,092	0	37,092
Beginning Gross Fund Balance	1,119,262	1,119,262	0	0	1,119,262
Ending Gross Fund Balance	1,119,262	1,119,262	37,092	0	1,156,354

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Debt Service Fund Final Budget Amendment Number One
Debt Service Budget Amendment by Individual Fund Source
Fiscal Year 2017-2018 (School Board Approved 9/4/18)

	Original	Current			2017-2018
Account Definition	Budget	Budget	Increase	Decrease	Budget
Certificates of Participation 2010B Estimated Revenues (Fund 2297)					
Interest Income	0	0	354	0	354
Total Estimated Revenues	0	0	354	0	354
Net Increase (Decrease) in Revenues			354		
Certificates of Participation 2010B Appropriations by Object (Fund 2297)					
Principal Redemption	4,545,000	4,545,000	0	0	4,545,000
Interest Expense	616,100	616,100	0	0	616,100
Dues and Fees	2,500	2,500	0	0	2,500
Total Appropriations by Object	5,163,600	5,163,600	0	0	5,163,600
Net Increase (Decrease) in Appropriations			0		
Certificates of Participation 2010B Other Financing Sources (Uses) (Fund 2297)					
Transfer In From Capital	5,163,600	5,163,600	0	354	5,163,246
Total Other Financing Sources (Uses)	5,163,600	5,163,600	0	354	5,163,246
Excess (Deficiency) of Revenues over					
Appropriations and Other Uses	0	0	354	354	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
Special Revenue Funds - Food and Nutrition Services
Budget Amendment Number One
Fiscal Year 2017-2018 (School Board Approved September 4, 2018)

Account Definition	Original Budget	Current Budget	Increase	Decrease	2017-2018 Final Budget
Estimated Revenues					
National School Lunch Act	\$12,366,127	\$12,366,127	\$289,248	\$0	\$12,655,375
USDA Donated Foods	\$1,200,000	\$1,200,000	\$0	\$0	\$1,200,000
Fresh Fruit & Vegetable & Grants	\$123,800	\$123,800	\$0	\$5,500	\$118,300
State School Breakfast Supplement	\$61,057	\$61,057	\$1,364	\$0	\$62,421
State School Lunch Supplement	\$101,525	\$101,525	\$0	\$2,761	\$98,764
State Miscellaneous Income	\$0	\$0	\$0	\$0	
Interest Income	\$23,145	\$23,145	\$6,272	\$0	\$29,417
Food Service Local Collections	\$4,984,377	\$4,984,377	\$0	\$463,762	\$4,520,615
Local Miscellaneous Income	\$53,956	\$53,956	\$69,038	\$0	\$122,994
Total Estimated Revenues	\$18,913,987	\$18,913,987	\$365,922	\$472,023	\$18,807,886
Net Increase (Decrease) in Revenues			(\$106,101)		
Appropriations: (Summary by Object)					
Salaries	\$5,643,665	\$5,643,665	\$0	\$0	\$5,643,665
Employee Benefits	\$3,526,614	\$3,526,614	\$0	\$0	\$3,526,614
Purchased Services	\$737,161	\$737,161	\$0	\$0	\$737,161
Energy Services	\$51,129	\$51,129	\$0	\$0	\$51,129
Materials and Supplies	\$9,499,062	\$9,499,062	\$0	\$0	\$9,499,062
Capital Outlay	\$386,500	\$386,500	\$0	\$0	\$386,500
Other Expenses	\$554,127	\$554,127	\$0	\$0	\$554,127
Total Appropriations by Object	\$20,398,258	\$20,398,258	\$0	\$0	\$20,398,258
Net Increase (Decrease) in Appropriations			\$0		
Excess (Deficiency) of Revenues over Appropriations		-\$1,484,271	-\$1,484,271	\$0	\$106,101
Beginning Gross Fund Balance					
	\$4,487,258	\$4,487,258	\$0	\$0	\$4,487,258
Ending Gross Fund Balance					
	\$3,002,987	\$3,002,987	\$0	\$106,101	\$2,896,886

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Special Revenue Funds - Other (Federal, State, and Local Grants)
Budget Amendment Number Two
Fiscal Year 2017-2018 (School Board Approved 09/04/18)

Account Definition	Original Budget	Current Amended Budget	Increase	Decrease	2017-18 Final Budget
Estimated Revenues					
Federal Direct (Fund 420)					
Workforce Innovation & Opportunity 3171 (Formerly Workforce Investment Act 3170)	\$85,000	\$85,000	\$0	\$0	\$85,000
Community Action Programs 3180	\$0	\$0	\$0	\$0	
Pell Grants (3192)	\$664,715	\$664,715	\$0	\$41,856	\$622,859
Miscellaneous Federal Direct 3199	\$425,908	\$1,321,357	\$0	\$870,535	\$450,822
Total Federal Direct (Fund 420)	\$1,175,623	\$2,071,072	\$0	\$912,391	\$1,158,681
Other Federal Programs (Fund 420)					
Career & Technical Education (Formerly Titled Vocational Education Acts) 3201	\$412,701	\$425,402	\$0	\$3,604	\$421,798
Workforce Innovation & Opportunity 3220	\$0	\$0	\$0	\$0	\$0
Adult General Education 3221	\$332,308	\$333,474	\$0	\$1,166	\$332,308
English Literacy & Civics Education 3222	\$60,525	\$60,525	\$0	\$0	\$60,525
Teacher & Principal Train. & Recruit. 3225	\$1,136,818	\$1,136,818	\$26,494	\$0	\$1,163,312
Eisenhower Math and Science 3226	\$0	\$0	\$0	\$0	\$0
Drug Free Schools 3227	\$0	\$205,323	\$0	\$205,323	\$0
Individuals with Disabilities (IDEA) 3230	\$10,560,451	\$10,567,206	\$0	\$88,824	\$10,478,382
Title 1 3240	\$8,687,265	\$8,936,176	\$0	\$1,195,809	\$7,740,367
Language Instruction Title III 3241	\$445,235	\$447,080	\$0	\$67,185	\$379,895
(21st Century Schools Title IV 3242)	\$0	\$0	\$98,179	\$0	\$98,179
Local Gifts Grants and Bequests Fund (420) 3440	\$0	\$0	\$0	\$0	
Miscellaneous Federal Through State 3299	\$80,000	\$107,227	\$0	\$27,227	\$80,000
Total Other Federal Programs (Fund 420)	\$21,715,303	\$22,219,231	\$124,673	\$1,589,138	\$20,754,766
Miscellaneous Special Revenue (Fund 490)					
Vocational Education Acts 3201	\$0	\$0	\$0	\$0	
Vocational Investment Act 3220	\$0	\$0	\$0	\$0	
Eisenhower Math and Science 3226	\$0	\$0	\$0	\$0	
Drug Free Schools 3227	\$0	\$0	\$0	\$0	
Individuals with Disabilities (IDEA) 3230	\$0	\$0	\$0	\$0	
Title 1 3240	\$0	\$0	\$0	\$0	
Adult General Education 3251	\$0	\$0	\$0	\$0	
Local Gifts Grants and Bequests Fund (490) 3440	\$2,874,068	\$2,833,227	\$257,078	\$0	\$3,090,305
Miscellaneous Federal Through State 3299	\$0	\$0	\$0	\$0	
Total Miscellaneous Special Revenue (Fund 490)	\$2,874,068	\$2,833,227	\$257,078	\$0	\$3,090,305

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Special Revenue Funds - Other (Federal, State, and Local Grants)
Budget Amendment Number Two
Fiscal Year 2017-2018 (School Board Approved 09/04/18)

Account Definition	Original Budget	Current Amended Budget	Increase	Decrease	2017-18 Final Budget
Total Estimated Revenues all Funds	\$25,764,994	\$27,123,530	\$0	\$2,119,778	\$25,003,752
Net Increase (Decrease) in Revenues All Funds			(\$2,119,778)		
Appropriations: (Summary by Object) Federal Direct and Other Federal Programs (Fund 420)					
Salaries	\$12,500,597	\$12,631,038	\$365,120	\$0	\$12,996,158
Employee Benefits	\$4,186,047	\$4,721,970	\$0	\$470,618	\$4,251,352
Purchased Services	\$2,254,663	\$3,544,729	\$0	\$718,394	\$2,826,335
Energy Services	\$0	\$412	\$0	\$412	\$0
Materials and Supplies	\$1,066,411	\$989,931	\$0	\$434,479	\$555,452
Capital Outlay	\$263,986	\$218,607	\$0	\$46,996	\$171,611
Other Expenses	\$2,619,222	\$2,183,616	\$0	\$915,807	\$1,267,809
Total Appropriations by Object Fund 420	\$22,890,926	\$24,290,303	\$365,120	\$2,586,706	\$22,068,717
Net Increase (Decrease) in Appropriations Fund 420			(\$2,221,586)		
Appropriations: (Summary by Object) Miscellaneous Special Revenue (Fund 490)					
Salaries	\$1,431,755	\$1,067,144	\$211,738	\$0	\$1,278,882
Employee Benefits	\$309,794	\$141,012	\$156,747	\$0	\$297,759
Purchased Services	\$61,000	\$269,778	\$42,151	\$0	\$311,929
Energy Services	\$0	\$5,422	\$6,472	\$0	\$11,894
Materials and Supplies	\$25,800	\$260,761	\$0	\$153,243	\$107,518
Capital Outlay	\$1,045,719	\$1,082,486	\$0	\$606	\$1,081,880
Other Expenses	\$0	\$6,624	\$0	\$1,231	\$5,393
Total Appropriations by Object Fund 490	\$2,874,068	\$2,833,227	\$417,108	\$155,080	\$3,095,255
Net Increase (Decrease) in Appropriations Fund 490			\$262,028		

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Special Revenue Funds - Other (Federal, State, and Local Grants)
Budget Amendment Number Two
Fiscal Year 2017-2018 (School Board Approved 09/04/18)

Account Definition	Original Budget	Current Amended Budget	Increase	Decrease	2017-18 Final Budget
Total Appropriations by Object All Funds	\$25,764,994	\$27,123,530	\$782,228	\$2,741,786	\$25,163,972
Net Increase (Decrease) in Appropriations by Object All Funds			(\$1,959,558)		
Appropriations: (Summary by Function) Federal Direct and Other Federal Programs (Fund 420)					
Instructional Services	\$14,437,489	\$13,487,779	\$110,781	\$0	\$13,598,560
Pupil Personnel Services	\$2,842,610	\$4,177,718	\$0	\$357,148	\$3,820,570
Instructional Media Services	\$0	\$0	\$0	\$0	\$0
Instr. & Curriculum Development Ser.	\$886,912	\$1,066,522	\$0	\$489,613	\$576,909
Instructional Staff Training	\$2,541,892	\$3,081,246	\$0	\$461,654	\$2,619,592
Instruction Related Technology	\$0	\$0	\$0	\$0	\$0
Board of Education	\$0	\$0	\$0	\$0	\$0
Legal Services	\$0	\$0	\$0	\$0	\$0
General Administration	\$1,172,848	\$1,473,354	\$0	\$851,606	\$621,748
School Administration	\$0	\$11,951	\$0	\$11,951	\$0
Facilities Acquisition & Construction	\$0	\$0	\$0	\$0	\$0
Fiscal Services	\$74,080	\$0	\$10,127	\$0	\$10,127
Food Service	\$0	\$0	\$0	\$0	\$0
Central Services	\$153,380	\$208,295	\$0	\$104,783	\$103,512
Pupil Transportation Services	\$32,000	\$33,722	\$0	\$23,882	\$9,840
Operation of Plant	\$0	\$0	\$0	\$0	\$0
Maintenance of Plant	\$0	\$0	\$0	\$0	\$0
Administrative Technology Services	\$0	\$0	\$0	\$0	\$0
Community Services	\$749,715	\$749,715	\$0	\$41,856	\$707,859
Debt Service	\$0	\$0	\$0	\$0	\$0
Total Appropriations by Function (Fund 420)	\$22,890,926	\$24,290,303	\$120,908	\$2,342,493	\$22,068,717
Net Increase (Decrease) in Appropriations Fund 420			(\$2,221,585)		

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Special Revenue Funds - Other (Federal, State, and Local Grants)
Budget Amendment Number Two
Fiscal Year 2017-2018 (School Board Approved 09/04/18)

Account Definition	Original Budget	Current Amended Budget	Increase	Decrease	2017-18 Final Budget
Appropriations: (Summary by Function) Miscellaneous Special Revenue (Fund 490)					
Instructional Services	\$2,158,814	\$1,751,173	\$353,914	\$0	\$2,105,087
Pupil Personnel Services	\$0	\$63,927	\$0	\$17,550	\$46,377
Instructional Media Services	\$0	\$877	\$0	\$0	\$877
Instr. & Curriculum Development Ser.	\$23,751	\$48,927	\$22,400	\$0	\$71,327
Instructional Staff Training	\$626,503	\$608,270	\$0	\$62,557	\$545,713
Instruction Related Technology	\$0	\$0	\$0	\$0	
Board of Education	\$0	\$0	\$0	\$0	
Legal Services	\$0	\$0	\$0	\$0	
General Administration	\$0	\$175	\$0	\$0	\$175
School Administration	\$0	\$0	\$637	\$0	\$637
Facilities Acquisition & Construction	\$0	\$0	\$3,194	\$0	\$3,194
Fiscal Services	\$0	\$0	\$0	\$0	\$0
Food Service	\$0	\$0	\$0	\$0	
Central Services	\$65,000	\$178,690	\$0	\$127,047	\$51,643
Pupil Transportation Services	\$0	\$7,663	\$10,438	\$0	\$18,101
Operation of Plant	\$0	\$0	\$468	\$0	\$468
Maintenance of Plant	\$0	\$0	\$0	\$0	
Administrative Technology Services	\$0	\$0	\$0	\$0	
Community Services	\$0	\$173,525	\$78,131	\$0	\$251,656
Debt Service	\$0	\$0	\$0	\$0	
Total Appropriations by Function (Fund 490)	\$2,874,068	\$2,833,227	\$469,182	\$207,154	\$3,095,255
Net Increase (Decrease) in Appropriations Fund 490			\$262,028		

Total Appropriations by Function All Funds	\$25,764,994	\$27,123,530	\$590,090	\$2,549,647	\$25,163,972
Net Increase (Decrease) in Appropriations by Function All Funds			(\$1,959,557)		
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	-\$160,220
Beginning Gross Fund Balance	\$231,739	\$231,739			\$231,739
Ending Gross Fund Balance	\$231,739	\$231,739	\$0	\$0	\$71,519