

**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 2014-2015

Board Approved September 16, 2014

Executive Summary

The Tentative Budget Amendments detail the changes from the Tentative Budget approved on July 29, 2014, and the Final Budget being approved on September 16, 2014, for the fiscal year 2014-2015. The majority of the changes are related to the completion of the Annual Financial Report for the fiscal year 2013-2014. 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 29, 2014.

Revenue Changes

Description	Increase (Decrease)
Federal Direct – The decrease is related to the closing of the 2013-2014 fiscal year and revising the estimated amount to be received from Medicaid.	(\$92,574)
State – The majority of the increase is due to estimating the amount paid for ESE McKay scholarships will be less than originally estimated based upon final results of operations for 2013-2014.	\$281,238
Local – The majority of the decrease is related to the closing of the 2013-2014 fiscal year and revising the estimated amount to be received from course fees.	(\$362,668)
Net Decrease in Estimated Revenues	(\$174,004)

Appropriation Changes by Object

Description	Increase (Decrease)
Salaries – The of the decrease is related to the closing of the 2013-2014 fiscal year.	(\$153,936)
Employee Benefits – The decrease is based upon revising the health insurance costs, based upon the results of operations through June 30, 2014.	(\$1,996,500)
Purchased Services – The decrease is related to the closing of the 2013-2014 fiscal year.	(\$373,257)
Energy Services – Based upon the amounts spent in the fiscal year 2013-2014 the amount to be spent in the area of electricity is being decreased.	(\$68,542)
Materials and Supplies – The estimate for materials and supplies has been increased based upon the actual expenditures incurred for 2013-2014.	\$23,915

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Board Approved September 16, 2014**

Appropriation Changes by Object – continued

Description	Increase (Decrease)
Capital Outlay and Other Expenses – Based upon the actual results of operations for the fiscal year 2013-2014 the estimate has been decreased for 2014-2015.	(\$121,733)
Other Expenses - Based upon the actual results of operations for the fiscal year 2013-2014 the estimate for dues and fees have been increased for 2014-2015.	(\$26,535)
Net Decrease in Appropriations	(\$2,716,588)

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, 2015

Description	Amount
Tentative Ending Gross Fund Balance as of June 30, 2015 estimated based on information as of June 30, 2014	\$46,803,452
Add the increase to the beginning fund balance of July 1, 2014 based upon the unaudited results of operations for the fiscal year 2013-2014.	\$709,130
Less the decrease in the Estimated Revenues for 2014-2015 between the Tentative and Final Adoption of the Budget.	(\$174,004)
Less the decrease in the Estimated Transfers in From the Capital Fund	(\$2,635,354)
Add the Decrease in Estimated Appropriations for 2014-2015 between the Tentative and Final Adoption of the Budget.	\$2,716,588
Revised Final Ending Gross Fund Balance as of June 30, 2015	\$47,419,812

Unassigned Fund Balance as of June 30, 2015

Description	Increase (Decrease)
Tentative Unassigned Fund Balance as of June 30, 2015 estimated based on information as of June 30, 2014	\$36,559,403
Add the increase in the beginning fund balance as described above.	\$709,130
Less the decrease in the Estimated Revenues for 2014-2015 between the Tentative and Final Adoption of the Budget.	(\$174,004)
Less the decrease in the Estimated Transfers in From the Capital Fund	(\$2,635,354)
Add the Decrease in Estimated Appropriations for 2014-2015 between the Tentative and Final Adoption of the Budget.	\$2,716,558
Less Increase in Assigned Fund Balance	(\$1,779,639)
Revised Final Ending Unassigned Fund Balance as of June 30, 2015 (8.68% of Appropriations)	\$35,396,094

**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)**

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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, an increase in fees related to required compliance review, and changes related to the final results of operations for 2013-2014. In summary, the major change between the Tentative Budget and the Final Budget is a reduction of \$86,597 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 2013-2014. The projects that are the major components of this amendment are the Sarasota High construction, Bay Haven Elementary construction, and the Venice High Performing Arts Center. 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 increasing revenues, appropriations and the beginning gross fund balance to recognize the final results of operations for the 2013-2014 fiscal year. Overall the ending estimated 6/30/15 gross fund balance / net position of the fund increases by \$403,010. 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 2013-2014 fiscal year. The final results of operations for the 2013-2014 fiscal year are decreasing the June 30, 2014, ending gross fund balance to \$5,130,965 or to 29.88% 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 \$2,561,133. The major components of the increase are local grant sources. The major contributors are the Gulf Coast Venice Foundation, the Sarasota Community Foundation, the Education Foundation of Sarasota County, Children First, and the Patterson Foundation. 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 2014-2015 (School Board Approved September 16, 2014)

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2014-2015 Budget
Estimated Revenues					
Federal Direct	\$2,381,372	\$2,381,372	\$0	\$92,574	\$2,288,798
State	\$77,449,244	\$77,449,244	\$281,238	\$0	\$77,730,482
Local	\$292,709,422	\$292,709,422	\$0	\$362,668	\$292,346,754
Total Estimated Revenue	\$372,540,038	\$372,540,038	\$281,238	\$455,242	\$372,366,034
Net Increase (Decrease) In Estimated Revenues				(\$174,004)	
Estimated Appropriations (Summary by Object)					
Salaries	\$230,538,678	\$230,538,678	\$0	\$153,936	\$230,384,742
Employee Benefits	\$72,297,031	\$72,297,031	\$0	\$1,996,500	\$70,300,531
Purchased Services	\$69,836,229	\$69,836,229	\$0	\$373,257	\$69,462,972
Energy Services	\$11,983,428	\$11,983,428	\$0	\$68,542	\$11,914,886
Materials and Supplies	\$10,760,216	\$10,760,216	\$23,915	\$0	\$10,784,131
Capital Outlay	\$2,104,066	\$2,104,066	\$0	\$121,733	\$1,982,333
Other Expenses	\$709,199	\$709,199	\$0	\$26,535	\$682,664
Total Estimated Appropriations by Object	\$398,228,847	\$398,228,847	\$23,915	\$2,740,503	\$395,512,259
Net Increase (Decrease) In Estimated Appropriations by Object				(\$2,716,588)	
Estimated Appropriations (Summary by Function)					
Instructional Services	\$266,661,613	\$266,661,613	\$0	\$5,820,452	\$260,841,161
Pupil Personnel Services	\$21,849,959	\$21,849,959	\$0	\$34,690	\$21,815,269
Instructional Media Services	\$3,315,895	\$3,315,895	\$0	\$26,380	\$3,289,515
Instruction and Curriculum Development Services	\$2,789,506	\$2,789,506	\$0	\$21,658	\$2,767,848
Instructional Staff Training	\$1,205,775	\$1,205,775	\$2,099	\$0	\$1,207,874
Instructional Related Technology	\$3,036,318	\$3,036,318	\$16,588	\$0	\$3,052,906
Board of Education	\$593,104	\$593,104	\$28,693	\$0	\$621,797
Legal Services	\$234,906	\$234,906	\$23,393	\$0	\$258,299
General Administration	\$1,525,327	\$1,525,327	\$27,711	\$0	\$1,553,038
School Administration	\$18,142,341	\$18,142,341	\$0	\$98,212	\$18,044,129
Facilities Acquisition and Construction	\$23,744	\$23,744	\$50	\$0	\$23,794
Fiscal Services	\$1,950,536	\$1,950,536	\$3,554	\$0	\$1,954,090
Food Services	\$69,494	\$69,494	\$30	\$0	\$69,524
Central Services	\$6,038,738	\$6,038,738	\$0	\$53,615	\$5,985,123
Pupil Transportation Services	\$17,506,547	\$17,506,547	\$0	\$184,729	\$17,321,818
Operation of Plant	\$31,926,618	\$31,926,618	\$3,367,840	\$0	\$35,294,458
Maintenance of Plant	\$14,702,371	\$14,702,371	\$54,673	\$0	\$14,757,044
Administrative Technology Services	\$3,909,275	\$3,909,275	\$0	\$52,766	\$3,856,509
Community Services	\$2,746,780	\$2,746,780	\$51,283	\$0	\$2,798,063
Debt Service			\$0	\$0	
Total Estimated Appropriations by Function	\$398,228,847	\$398,228,847	\$3,575,914	\$6,292,502	\$395,512,259
Net Increase (Decrease) In Estimated Appropriations by Function				(\$2,716,588)	
Other Financing Sources (Uses)					
Transfers In Public Education Capital Outlay	\$1,927,630	\$1,927,630	\$878,918	\$0	\$2,806,548
Transfers In Millage Fund	\$20,940,776	\$20,940,776	\$0	\$3,514,272	\$17,426,504
Transfers Out Self Insurance Fund	\$550,279	\$550,279	\$0	\$0	\$550,279
Total Other Financing Sources and Uses	\$22,318,127	\$22,318,127	\$0	\$2,635,354	\$19,682,773
Excess (Deficiency) of Revenues over Appropriations and Other Uses	-\$3,370,682	-\$3,370,682	\$0	\$92,770	-\$3,463,452
Fund Balance					
Beginning Gross Fund Balance	\$50,174,134	\$50,174,134	\$709,130	\$0	\$50,883,264
Ending Gross Fund Balance	\$46,803,452	\$46,803,452	\$709,130	\$92,770	\$47,419,812

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

Summary of All Debt Service Funds
Fiscal Year 2014-2015 (School Board Approved 9/16/14)

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2013-2014 Budget
Estimated Revenues					
Capital Outlay / Debt Service Withheld for Bonds	1,726,708	1,726,708	0	590	1,726,118
Racing Commission Funds	0	0	0	0	0
Interest Income	0	0	0	0	0
Total Estimated Revenues	1,726,708	1,726,708	0	590	1,726,118
Net Increase (Decrease) in Revenues			-590		
Appropriations: (Summary by Object)					
Principal Redemption	22,796,382	22,796,382	0	1,000	22,795,382
Interest Expense	8,727,106	8,727,106	410	0	8,727,516
Miscellaneous Expense	0	0	0	0	0
Dues and Fees	16,100	16,100	4,000	0	20,100
Total Appropriations by Object	31,539,588	31,539,588	4,410	1,000	31,542,997
Net Increase (Decrease) in Appropriations			3,410		
Other Financing Sources (Uses)					
Transfer In From Capital	30,150,556	30,150,556	0	86,567	30,063,989
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	1,936,514	1,936,514			1,936,514
Transfers To Capital / Operating		0	0	0	0
Total Other Financing Sources (Uses)	32,087,071	32,087,071	0	86,567	32,000,503
Excess (Deficiency) of Revenues over					
Appropriations and Other Uses	2,274,190	2,274,190	-4,410	86,157	2,183,623
Beginning Gross Fund Balance	10,920,724	10,920,724	167,238	0	11,087,962
Ending Gross Fund Balance	13,194,914	13,194,914	76,672	0	13,271,586

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Summary of all Capital Outlay Funds Budget
Tentative Budget Amendment
Fiscal Year 2014-2015 (School Board Approved 9/16/2014)

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2014-2015 Budget
Estimated Revenues					
Capital Outlay / Debt Service Distributed to Districts	\$184,584	\$184,584	\$0	\$0	\$184,584
Public Education Capital Outlay	\$3,000,000	\$3,000,000	\$730,373	\$0	\$3,730,373
County Impact Fees	\$200,000	\$200,000	\$0	\$0	\$200,000
District Local Capital Improvement Tax	\$67,652,881	\$67,652,881	\$0	\$0	\$67,652,881
Interest Income	\$158,069	\$158,069	\$0	\$0	\$158,069
Charter School Capital	\$1,927,630	\$1,927,630	\$148,545	\$0	\$2,076,175
Local Sales Tax	\$16,712,081	\$16,712,081	\$0	\$0	\$16,712,081
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
Total Estimated Revenues	\$89,835,245	\$89,835,245	\$878,918	\$0	\$90,714,163
Net Increase (Decrease) in Revenues			\$878,918		
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	\$11,455,604	\$11,455,604	\$23,047,932	\$0	\$34,503,536
Furniture, Fixtures, and Equipment	\$8,493,053	\$8,493,053	\$0	\$0	\$8,493,053
Motor Vehicles (Including Buses)	\$4,358,750	\$4,358,750	\$1,356,725	\$0	\$5,715,475
Land	\$2,559,629	\$2,559,629	\$31,110	\$0	\$2,590,739
Improvements Other Than Buildings	\$5,836,671	\$5,836,671	\$1,536,047	\$0	\$7,372,718
Remodeling and Renovations	\$19,195,769	\$19,195,769	\$33,448,745	\$0	\$52,644,514
Dues and Fees	\$5,000	\$5,000	\$0	\$0	\$5,000
Computer Software	\$1,547,729	\$1,547,729	\$0	\$0	\$1,547,729
Total Appropriations by Object	\$53,452,205	\$53,452,205	\$59,420,559	\$0	\$112,872,764
Net Increase (Decrease) in Appropriations			\$59,420,559		
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	\$22,868,406	\$22,868,406	\$0	\$2,635,354	\$20,233,052
Capital Transfers Between Capital Funds	\$0	\$0	\$0	\$0	\$0
Transfers To Debt Service	\$30,150,557	\$30,150,557	\$0	\$86,568	\$30,063,989
Total Transfers Out	\$53,018,963	\$53,018,963	\$0	\$2,721,922	\$50,297,041
Net Increase (Decrease) in Transfers Out			(\$2,721,922)		
Excess (Deficiency) of Revenues over Appropriations and Other Uses	(\$16,635,923)	(\$16,635,923)	(\$58,541,641)	(\$2,721,922)	(\$72,455,643)
Beginning Gross Fund Balance	\$38,044,212	\$38,044,212	\$52,941,783	\$0	\$90,985,995
Ending Gross Fund Balance	\$21,408,289	\$21,408,289	\$0	\$2,877,937	\$18,530,352

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Internal Service Fund - Self Insurance Fund
Tentative Budget Amendment
Fiscal Year 2014-2015 (Board Approved 9/16/2014)

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2014-2015 Budget
Estimated Revenues					
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	\$2,295,000	\$2,295,000	\$55,000	\$0	2,350,000
Interest Income	\$38,492	\$38,492	\$8,958	\$0	47,450
Inc (Dec) - Fair Value Invest			\$0	\$0	0
Total Estimated Revenues	\$5,108,492	\$5,108,492	\$63,958	\$0	5,172,450
Net Increase (Decrease) in Revenues			\$63,958		
Appropriations: (Summary by Object)					
Salaries	\$312,795	\$312,795	\$0	\$0	312,795
Employee Benefits	\$83,000	\$83,000	\$0	\$0	83,000
Purchased Services	\$797,464	\$797,464	\$0	\$14,000	783,464
Energy Services	\$0	\$0	\$0	\$0	0
Materials and Supplies	\$200	\$200	\$0	\$0	200
Capital Outlay	\$0	\$0	\$0	\$0	0
Other Expenses	\$6,010,759	\$6,010,759	\$109,500	\$0	6,120,259
Total Appropriations by Object	\$7,204,218	\$7,204,218	\$109,500	\$14,000	7,299,718
Net Increase (Decrease) in Appropriations			\$95,500		
Other Financing Sources (Uses)					
Transfer In From General Fund	\$550,279	\$550,279	\$0	\$0	550,279
Transfers Out To General Fund	\$0	\$0	\$0	\$0	0
Total Other Financing Sources	\$550,279	\$550,279	\$0	\$0	550,279
Excess (Deficiency) of Revenues over Appropriations and Other Uses	-\$1,545,447	-\$1,545,447	\$0	\$31,542	(1,576,989)
Beginning Gross Fund Balance	\$13,180,049	\$13,180,049	\$434,552	\$0	13,614,601
Ending Gross Fund Balance	\$11,634,602	\$11,634,602	\$403,010	\$0	12,037,612

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Special Revenue Funds - Food and Nutrition Services
Tentative Budget Amendment
Fiscal Year 2014-2015 (Board Approved 9/16/2014)

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2014-2015 Budget
Estimated Revenues					
National School Lunch Act	\$12,236,425	\$12,236,425	\$0	\$297,229	\$11,939,196
USDA Donated Foods	\$1,100,000	\$1,100,000	\$50,000	\$0	\$1,150,000
Fresh Fruit & Vegetable Grant	\$85,000	\$85,000	\$96,230	\$0	\$181,230
State School Breakfast Supplement	\$68,736	\$68,736	\$0	\$2,304	\$66,432
State School Lunch Supplement	\$111,819	\$111,819	\$0	\$3,000	\$108,819
State Miscellaneous Income	\$6,696	\$6,696	\$0	\$6,696	\$0
Interest Income	\$3,827	\$3,827	\$1,000	\$0	\$4,827
Food Service Local Collections	\$5,216,697	\$5,216,697	\$0	\$209,999	\$5,006,698
Local Miscellaneous Income	\$13,600	\$13,600	\$0	\$0	\$13,600
Total Estimated Revenues	\$18,842,800	\$18,842,800	\$147,230	\$519,228	\$18,470,802
Net Increase (Decrease) in Revenues			(\$371,998)		
Appropriations: (Summary by Object)					
Salaries	\$5,127,070	\$5,127,070	\$42,180	\$0	\$5,169,250
Employee Benefits	\$3,072,416	\$3,072,416	\$0	\$420	\$3,071,996
Purchased Services	\$500,563	\$500,563	\$0	\$1	\$500,562
Energy Services	\$63,099	\$63,099	\$0	\$0	\$63,099
Materials and Supplies	\$8,782,752	\$8,782,752	\$1	\$0	\$8,782,753
Capital Outlay	\$422,500	\$422,500	\$0	\$0	\$422,500
Other Expenses	\$419,557	\$419,557	\$0	\$0	\$419,557
Total Appropriations by Object	\$18,387,956	\$18,387,956	\$42,181	\$421	\$18,429,717
Net Increase (Decrease) in Appropriations			\$41,760		
Excess (Deficiency) of Revenues over Appropriations	\$454,844	\$454,844	\$0	\$413,759	\$41,085
Beginning Gross Fund Balance	\$5,432,755	\$5,432,755	\$0	\$301,790	\$5,130,965
Ending Gross Fund Balance	\$5,887,599	\$5,887,599	\$0	\$715,549	\$5,172,050

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Special Revenue Funds - Other (Federal, State, and Local Grants)
Tentative Budget Amendment (School Board Approved 9/16/14)
Fiscal Year 2014-2015

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2014-15 Budget
Estimated Revenues					
Federal Direct (Fund 425)					
Workforce Investment Act 3170	715,000	715,000	90,000	0	805,000
Community Action Programs 3180		0	0	0	
Miscellenaous Federal Direct 3199		0	0	0	
Total Federal Direct (Fund 425)	715,000	715,000	90,000	0	805,000
Federal Through State (Funds 421, 424, 426)					
Vocational Education Acts 3201		0	0	0	
Vocational Investment Act 3220	470,567	470,567	0	0	470,567
Eisenhower Math and Science 3226	1,760,270	1,760,270	0	0	1,760,270
Drug Free Schools 3227		0	0	0	
Individuals with Disabilities (IDEA) 3230	10,204,463	10,204,463	0	0	10,204,463
Title 1 3240	9,104,342	9,104,342	65,944	0	9,170,286
Adult General Education 3251	361,697	361,697	0	36,386	325,311
Miscelleaneous Federal Through State 3299	501,701	501,701	78,039	0	579,740
Total Federal Through State (Funds 421, 424, 426)	22,403,040	22,403,040	143,983	36,386	22,510,637
Miscellaneous Local (Fund 490)					
Local Gifts Grants and Bequests Fund (490) 3440	708,500	708,500	2,109,832	0	2,818,332
Total Miscellaneous Local (Fund 490)	708,500	708,500	2,109,832	0	2,818,332
ARRA - Race To The Top (Fund 434)					
Race To The Top	1,367,936	1,367,936	253,704	0	1,621,640
Total ARRA - Race to the Top (Fund 434)	1,367,936	1,367,936	253,704	0	1,621,640
Total Estimated Revenues all Funds	25,194,476	25,194,476	2,561,133	0	27,755,609
Net Increase (Decrease) in Revenues All Funds			2,561,133		

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Special Revenue Funds - Other (Federal, State, and Local Grants)
Tentative Budget Amendment (School Board Approved 9/16/14)
Fiscal Year 2014-2015

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2014-15 Budget
Appropriations: (Summary by Object) Funds 421, 424, 425, 426					
Salaries	13,756,514	13,756,514	1,493,629	0	15,250,143
Employee Benefits	3,927,876	3,927,876	0	1,318,290	2,609,586
Purchased Services	2,689,581	2,689,581	0	176,259	2,513,322
Energy Services	0	0	0	0	
Materials and Supplies	494,897	494,897	88,472	0	583,369
Capital Outlay	609,130	609,130	0	328,738	280,392
Other Expenses	1,640,042	1,640,042	438,783	0	2,078,825
Total Appropriations by Object (Funds 421, 424, 425, 426)	23,118,040	23,118,040	2,020,884	1,823,287	23,315,637
Net Increase (Decrease) in Appropriations Fund 420			197,597		
Appropriations: (Summary by Object) Fund 490					
Salaries	383,500	383,500	453,112	0	836,612
Employee Benefits	0	0	73,598	0	73,598
Purchased Services	0	0	99,142	0	99,142
Energy Services	0	0	0	0	
Materials and Supplies	0	0	318,000	0	318,000
Capital Outlay	325,000	325,000	1,163,939	0	1,488,939
Other Expenses	0	0	2,041	0	2,041
Total Appropriations by Object (Fund 490)	708,500	708,500	2,109,832	0	2,818,332
Net Increase (Decrease) in Appropriations Fund 490			2,109,832		
Appropriations: (Summary by Object) Fund 434					
Salaries	176,355	176,355	5,394	0	181,749
Employee Benefits	51,333	51,333	0	187	51,146
Purchased Services	907,194	907,194	247,023	0	1,154,217
Energy Services	0	0	0	0	
Materials and Supplies	19,090	19,090	0	1,241	17,849
Capital Outlay	213,964	213,964	2,715	0	216,679
Other Expenses	0	0	0	0	
Total Appropriations by Object (Fund 434)	1,367,936	1,367,936	255,132	1,428	1,621,640
Net Increase (Decrease) in Appropriations Fund 434			253,704		
Total Appropriations by Object All Funds	25,194,476	25,194,476	4,385,848	1,824,715	27,755,609
Net Increase (Decrease) in Appropriations by Object All Funds			2,561,133		

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Special Revenue Funds - Other (Federal, State, and Local Grants)
Tentative Budget Amendment (School Board Approved 9/16/14)
Fiscal Year 2014-2015

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2014-15 Budget
Appropriations: (Summary by Function) Funds 421, 424, 425, 426					
Instructional Services	14,429,445	14,429,445	0	36,957	14,392,488
Pupil Personnel Services	2,500,511	2,500,511	188,212	0	2,688,723
Instructional Media Services	10,000	10,000	0	0	10,000
Instr. & Curriculum Development Ser.	775,324	775,324	183,611	0	958,935
Instructional Staff Training	3,690,150	3,690,150	0	202,608	3,487,542
Instruction Related Technology	7,444	7,444	0	0	7,444
Board of Education		0	0	0	
Legal Services		0	0	0	
General Administration	902,906	902,906	4,339	0	907,245
School Administration		0	0	0	
Facilities Acquisition & Construction	17,180	17,180	0	0	17,180
Fiscal Services		0	0	0	
Food Service		0	0	0	
Central Services		0	0	0	
Pupil Transportation Services	70,000	70,000	0	29,000	41,000
Operation of Plant	80	80	0	0	80
Maintenance of Plant		0	0	0	
Administrative Technology Services		0	0	0	
Community Services	715,000	715,000	90,000	0	805,000
Debt Service		0	0	0	0
Total Appropriations by Function (Funds 421, 424, 425, 426)	23,118,040	23,118,040	466,162	268,565	23,315,637
Net Increase (Decrease) in Appropriations Fund 420			197,597		
Appropriations: (Summary by Function) Fund 490					
Instructional Services	587,900	587,900	1,643,280	0	2,231,180
Pupil Personnel Services	45,600	45,600	8,705	0	54,305
Instructional Media Services		0	0	0	
Instr. & Curriculum Development Ser.		0	46,179	0	46,179
Instructional Staff Training		0	314,150	0	314,150
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	24,683	0	24,683
Facilities Acquisition & Construction		0	0	0	
Fiscal Services		0	34,963	0	34,963
Food Service		0	0	0	
Central Services	75,000	75,000	31,425	0	106,425
Pupil Transportation Services		0	6,041	0	6,041
Operation of Plant		0	0	0	
Maintenance of Plant		0	0	0	
Administrative Technology Services		0	0	0	
Community Services		0	406	0	406
Debt Service		0	0	0	
490)	708,500	708,500	2,109,832	0	2,818,332
Net Increase (Decrease) in Appropriations Fund 490			2,109,832		

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Special Revenue Funds - Other (Federal, State, and Local Grants)
Tentative Budget Amendment (School Board Approved 9/16/14)
Fiscal Year 2014-2015

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2014-15 Budget
Appropriations: (Summary by Function) Fund 434					
Instructional Services		0	0	0	
Pupil Personnel Services		0	0	0	
Instructional Media Services		0	0	0	
Instr. & Curriculum Development Ser.	1,599	1,599	0	0	1,599
Instructional Staff Training	209,685	209,685	116,444	0	326,129
Instruction Related Technology	507,452	507,452	120,279	0	627,731
Board of Education	18,750	18,750	0	0	18,750
Legal Services		0	0	0	
General Administration		0	0	0	
School Administration		0	0	0	
Facilities Acquisition & Construction		0	0	0	
Fiscal Services	47,175	47,175	0	0	47,175
Food Service		0	0	0	
Central Services	583,275	583,275	16,981	0	600,256
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	
Total Appropriations by Function (Fund 434)	1,367,936	1,367,936	253,704	0	1,621,640.00
Net Increase (Decrease) in Appropriations Fund 434			253,704		
Total Appropriations by Function All Funds	25,194,476	25,194,476	2,829,698	268,565	27,755,609
Net Increase (Decrease) in Appropriations by Function All Funds			2,561,133		
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	0	0	0	0	0
Ending Gross Fund Balance	0	0	0	0	0