

**The School Board of Sarasota County, Florida**  
**General Fund, Debt Service Fund, Capital Outlay Fund, Special Revenue (Federal, State and Local Grants), Special Revenue Food & Nutrition Services, and Internal Service Fund Tentative Budget Amendments Number One**

**School Board September 8, 2020**

**Executive Summary**

The Budget Amendments by fund detail the changes from the current Tentative budget for fiscal year 2020-2021 to the 2020-2021 Adopted budget. On March 13, 2020, the Coronavirus (COVID-19) was declared a National Emergency. Preparations and adjustments have been made on a continual basis in all areas of operation in the Sarasota County school system. The information presented in the Adopted Budget that follows, does not represent budget (staffing) changes that will occur as a result of the 10-day count enrollment process. Adjustments to the budgets will be made upon the completion of this process, which will include staffing and budgetary adjustments. A budget amendment will be presented to the Board upon the completion of that process.

**General Fund Tentative Budget Amendment One**

The General Fund Tentative Budget Amendment Number One is amending the budget based upon the actual results of operation for 2019-2020. There is a slight increase in Federal revenues due to an updated projection in estimated Medicaid Administrative claims. In addition, remaining funds have rolled forward increasing the capital transfer and the associated expense in purchased services. This is mainly due to the re-keying safety project started in 2019-2020 and finishing in 2020-2021. Estimated appropriations by function have been updated based upon the actual 2019-2020 results of operations. The main function realignment is due to the School Police function being classified as Operation of Plant instead of Pupil Personnel Services.

The overall change in revenue is mainly due to an increase in Federal Revenue. This increase results in a net change of \$4,840. The net change in appropriations is an increase of \$3,097,317. This change is mainly due to the re-keying safety project moving into the 2020-2021 fiscal year from 2019-2020. As a result of 2019-2020 operations, fund balance has increased \$9,593,559 overall with an ending financial condition ratio of 15.21% in 2019-2020 and 10.14% in 2020-2021.

**Debt Service Fund Tentative Budget Amendment One**

The Debt Service Fund Tentative Budget Amendment Number One is amending the budget based upon the actual results of operation for 2019-2020 and financial information through August 31, 2020. The majority of the amendment change is due to the SBE bond refunding, HP lease purchase finalized after tentative budget, the arbitrage requirement and a decrease in the Federal subsidy from QZAB.

**The School Board of Sarasota County, Florida**  
**General Fund, Debt Service Fund, Capital Outlay Fund, Special Revenue (Federal, State and Local Grants), Special Revenue Food & Nutrition Services, and Internal Service Fund Tentative Budget Amendments Number One**

**School Board September 8, 2020**

**Capital Outlay Fund Tentative Budget Amendment One**

The Capital Outlay Fund Tentative Budget Amendment Number One is amending the budget based upon the actual results of operation for 2019-2020 and financial information through August 31, 2020. Appropriations are being amended for the rollforward of existing purchase orders and projects. The transfers to debt service and general fund also increased.

**Special Revenue (Federal, State and Local) Grants Fund Tentative Budget Amendment One**

The Special Revenue (Federal, State and Local) Grants Fund Tentative Budget Amendment Number One is amending the budget based upon the actual results of operation for 2019-2020. The increase of reimbursable Federal Grants is roll over grants after actuals for 2019-2020 were completed. Department of Education (DOE) changed the classification of the Federal CARES Grants effective 2020-2021 decreasing Other Federal Programs to CARES Funds. Variances in line item expensed are due to the multiple changes being made from Tentative to Final for allowable expenditures specifically in the CARES Act Funding.

**Special Revenue Food & Nutrition Services Fund Tentative Budget Amendment One**

The Special Revenue – Food & Nutrition Services Fund Tentative Budget Amendment Number One is amending the budget based upon the actual results of operation for 2019-2020. Revenue and appropriations decreased in the previous year due to the Covid-19.

**Internal Services Fund Tentative Budget Amendment One**

The Internal Services Fund Tentative Budget Amendment Number One is amending the budget based on the actual results of operation for 2019-2020. There is a slight decrease in Benefit Administration Services due to a decrease in the number of employees not contributing to the Flex Savings Account. Dental Plan services and Group Health revenue decreased due to the number of employees on Personal or Medical Leave for 2020-2021 school year because of Covid-19. Salaries in Appropriations increased slightly due to the cost of actual salaries. Purchased Services decreased due to a new 3 year contract for administration services that is a lower cost, stop loss insurance that was less than estimated, and an auditor contract which will not be done in 2020-2021 school year.

**The School Board of Sarasota County, Florida**  
**General Fund Tentative**  
**Budget Amendment Number One**  
**Fiscal Year 2020-2021 (School Board Approved 9/8/2020)**

Account Definition	2020-2021 Tentative Budget	Current Budget	Increase	Decrease	2020-2021 Adopted Budget
<b>Estimated Revenues</b>					
Federal Direct	1,715,041	1,715,041	134,840	-	1,849,881
State	79,435,605	79,435,605	-	-	79,435,605
Local	374,629,299	374,629,299	-	130,000	374,499,299
Total Estimated Revenue	455,779,945	455,779,945	134,840	130,000	455,784,785
Net Increase (Decrease) In Estimated Revenues				4,840	
<b>Estimated Appropriations (Summary by Object)</b>					
Salaries	286,906,279	286,906,279	-	-	286,906,279
Employee Benefits	97,156,759	97,156,759	-	-	97,156,759
Purchased Services	90,374,702	90,374,702	2,882,442	-	93,257,144
Energy Services	10,574,728	10,574,728	-	-	10,574,728
Materials and Supplies	14,688,025	14,688,025	464,875	-	15,152,900
Capital Outlay	1,864,583	1,864,583	-	-	1,864,583
Other Expenses	2,323,034	2,323,034	-	250,000	2,073,034
Total Estimated Appropriations by Object	503,888,110	503,888,110	3,347,317	250,000	506,985,427
Net Increase (Decrease) In Estimated Appropriations by Object				3,097,317	
<b>Estimated Appropriations (Summary by Function)</b>					
Instructional Services	335,040,673	335,040,673	-	410,772	334,629,901
Pupil Personnel Services	32,145,673	32,145,673	-	5,118,274	27,027,399
Instructional Media Services	5,102,832	5,102,832	2,227,467	-	7,330,299
Instruction and Curriculum Development Services	3,520,975	3,520,975	109,248	-	3,630,223
Instructional Staff Training	1,490,067	1,490,067	-	55,598	1,434,469
Instructional Related Technology	5,697,809	5,697,809	-	138,579	5,559,230
Board of Education	775,366	775,366	347,384	-	1,122,750
Legal Services	1,032,665	1,032,665	-	-	1,032,665
General Administration	2,793,771	2,793,771	-	730,109	2,063,662
School Administration	22,413,317	22,413,317	-	276,802	22,136,515
Facilities Acquisition and Construction	119,364	119,364	36,306	-	155,670
Fiscal Services	2,048,749	2,048,749	255,737	-	2,304,486
Food Services	103,490	103,490	-	36,606	66,884
Central Services	7,291,292	7,291,292	-	166,813	7,124,479
Pupil Transportation Services	19,628,469	19,628,469	-	416,863	19,211,606
Operation of Plant	38,852,800	38,852,800	6,750,672	-	45,603,472
Maintenance of Plant	19,958,601	19,958,601	1,445,121	-	21,403,722
Administrative Technology Services	2,746,557	2,746,557	531,898	-	3,278,455
Community Services	3,125,640	3,125,640	-	1,256,100	1,869,540
Debt Service			-	-	
Total Estimated Appropriations by Function	503,888,110	503,888,110	11,703,833	8,606,516	506,985,427
Net Increase (Decrease) In Estimated Appropriations by Function				3,097,317	
<b>Other Financing Sources (Uses)</b>					
Transfers In Public Education Capital Outlay	3,333,014	3,333,014	-	-	3,333,014
Transfers In Millage Fund	23,008,024	23,008,024	3,097,317	-	26,105,341
Transfers Out Self Insurance Fund	-	-	-	-	-
Total Other Financing Sources and Uses	26,341,038	26,341,038	3,097,317	-	29,438,355
Excess (Deficiency) of Revenues over Appropriations and Other Uses	(21,767,127)	(21,767,127)	4,840	-	(21,762,287)
<b>Fund Balance</b>					
Beginning Gross Fund Balance	77,250,616	77,250,616	9,593,559	-	86,844,175
Ending Gross Fund Balance	55,483,489	55,483,489	9,598,399	-	65,081,888

**THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA**  
**Summary of All Debt Service Funds**  
**Debt Service Fund Budget Amendment - Number One**  
**Fiscal Year 2020-2021 (School Board Approved 9/8/20)**

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2020-2021 Final Amended Budget
<b>Estimated Revenues</b>					
Capital Outlay / Debt Service Withheld for Bonds	598,830	598,830	-	184,507	414,323
Federal Direct Rebate	1,957,382	1,957,382	-	32,945	1,924,437
Interest Income / Rebate	-	-	-	-	-
<b>Total Estimated Revenues</b>	<b>2,556,212</b>	<b>2,556,212</b>	<b>-</b>	<b>217,452</b>	<b>2,338,760</b>
<b>Net Increase (Decrease) in Revenues</b>			(217,452)		
<b>Appropriations: (Summary by Object)</b>					
Principal Redemption	23,387,772	23,387,772	2,221,576	-	25,609,348
Interest Expense	5,674,973	5,674,973	220,225	-	5,895,198
Dues and Fees	30,000	30,000	2,500	-	32,500
<b>Total Appropriations by Object</b>	<b>29,092,745</b>	<b>29,092,745</b>	<b>2,444,301</b>	<b>-</b>	<b>31,537,046</b>
<b>Net Increase (Decrease) in Appropriations</b>			2,444,301		
<b>Other Financing Sources (Uses)</b>					
Transfer In From Capital	28,566,010	28,566,010	2,492,260	-	31,058,270
<b>Total Other Financing Sources (Uses)</b>	<b>28,566,010</b>	<b>28,566,010</b>	<b>2,492,260</b>	<b>-</b>	<b>31,058,270</b>
<b>Excess (Deficiency) of Revenues over Appropriations and Other Uses</b>	<b>2,029,477</b>	<b>2,029,477</b>	<b>47,959</b>	<b>217,452</b>	<b>1,859,984</b>
<b>Beginning Gross Fund Balance</b>	<b>26,729,277</b>	<b>26,729,277</b>	<b>3,066,382</b>	<b>-</b>	<b>29,795,659</b>
<b>Ending Gross Fund Balance</b>	<b>28,758,754</b>	<b>28,758,754</b>	<b>2,896,889</b>	<b>-</b>	<b>31,655,643</b>

**THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA**  
**Debt Service Fund Budget Amendment - Number One**  
**Debt Service Budget Amendment by Individual Fund Source**  
**Fiscal Year 2020-2021 (School Board Approved 9/8/20)**

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2020-2021 Final Amended Budget
<b>State Board of Education Bond Estimated Revenues</b>					
Capital Outlay / Debt Service Withheld for Bonds	598,830	598,830	-	184,507	414,323
<b>Total Estimated Revenues</b>	<b>598,830</b>	<b>598,830</b>	<b>-</b>	<b>184,507</b>	<b>414,323</b>
<b>Net Increase (Decrease) in Revenues</b>			(184,507)		
<b>State Board of Education Bond Appropriations by Object</b>					
Principal Redemption	362,000	362,000	-	12,000	350,000
Interest Expense	129,290	129,290	-	3,014	126,276
Miscellaneous Expense	-	-	-	-	-
Dues and Fees	2,500	2,500	-	-	2,500
<b>Total Appropriations by Object</b>	<b>493,790</b>	<b>493,790</b>	<b>-</b>	<b>15,014</b>	<b>478,776</b>
<b>Net Increase (Decrease) in Appropriations</b>			(15,014)		
<b>Excess (Deficiency) of Revenues over Appropriations and Other Uses</b>	<b>105,040</b>	<b>105,040</b>	<b>-</b>	<b>169,493</b>	<b>(64,453)</b>
Beginning Gross Fund Balance	-	-	64,454	-	64,454
Ending Gross Fund Balance	105,040	105,040	-	105,039	1

**THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA**  
**Debt Service Fund Budget Amendment - Number One**  
**Debt Service Budget Amendment by Individual Fund Source**  
**Fiscal Year 2020-2021 (School Board Approved 9/8/20)**

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2020-2021 Final Amended Budget
<b>Equipment Lease Purchase Appropriations by Object (Fund Source 2290)</b>					
Principal Redemption	9,126,342	9,126,342	2,233,576	-	11,359,918
Interest Expense	782,343	782,343	223,239	-	1,005,582
Miscellaneous Expense	-	-	-	-	-
Dues and Fees	-	-	-	-	-
<b>Total Appropriations by Object</b>	<b>9,908,685</b>	<b>9,908,685</b>	<b>2,456,815</b>	<b>-</b>	<b>12,365,500</b>
<b>Net Increase (Decrease) in Appropriations</b>			<b>2,456,815</b>		
<b>Equipment Lease Purchase Other Financing Sources (Uses)</b>					
Transfer In From Capital	9,908,685	9,908,685	2,456,815	-	12,365,500
<b>Total Other Financing Sources (Uses)</b>	<b>9,908,685</b>	<b>9,908,685</b>	<b>2,456,815</b>	<b>-</b>	<b>12,365,500</b>
Excess (Deficiency) of Revenues over Appropriations and Other Uses	-	-	-	-	-
Beginning Gross Fund Balance	-	-	-	-	-
Ending Gross Fund Balance	-	-	-	-	-

**THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA**  
**Debt Service Fund Budget Amendment - Number One**  
**Debt Service Budget Amendment by Individual Fund Source**  
**Fiscal Year 2020-2021 (School Board Approved 9/8/20)**

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2020-2021 Final Amended Budget
<b>Qualified School Construction Bonds Estimated Revenues (Fund Source 2296)</b>					
Capital Outlay / Debt Service Withheld for Bonds	-	-	-	-	-
Racing Commission Funds	-	-	-	-	-
Federal Direct Subsidy	1,957,382	1,957,382	-	32,945	1,924,437
Interest Income	-	-	-	-	-
<b>Total Estimated Revenues</b>	<b>1,957,382</b>	<b>1,957,382</b>	<b>-</b>	<b>32,945</b>	<b>1,924,437</b>
<b>Net Increase (Decrease) in Revenues</b>			(32,945)		
<b>Qualified School Construction Bond Appropriations by Object (Fund Source 2296)</b>					
Principal Redemption	-	-	-	-	-
Interest Expense	2,125,485	2,125,485	-	-	2,125,485
Dues and Fees	9,500	9,500	-	-	9,500
<b>Total Appropriations by Object</b>	<b>2,134,985</b>	<b>2,134,985</b>	<b>-</b>	<b>-</b>	<b>2,134,985</b>
<b>Net Increase (Decrease) in Appropriations</b>			-		
<b>Qualified School Construction Bond Other Financing Sources (Fund Source 2296)</b>					
Transfer In From Capital	2,102,040	2,102,040	32,945	-	2,134,985
<b>Total Other Financing Sources (Uses)</b>	<b>2,102,040</b>	<b>2,102,040</b>	<b>32,945</b>	<b>-</b>	<b>2,134,985</b>
<b>Excess (Deficiency) of Revenues over Appropriations and Other Uses</b>	<b>1,924,437</b>	<b>1,924,437</b>	<b>32,945</b>	<b>32,945</b>	<b>1,924,437</b>
<b>Beginning Gross Fund Balance</b>	<b>26,729,277</b>	<b>26,729,277</b>	<b>1,749,572</b>	<b>-</b>	<b>28,478,849</b>
<b>Ending Gross Fund Balance</b>	<b>28,653,714</b>	<b>28,653,714</b>	<b>1,749,572</b>	<b>-</b>	<b>30,403,286</b>

**THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA**  
**Debt Service Fund Budget Amendment - Number One**  
**Debt Service Budget Amendment by Individual Fund Source**  
**Fiscal Year 2020-2021 (School Board Approved 9/8/20)**

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2020-2021 Final Amended Budget
<b>Certificates of Participation 2016A Estimated Revenues (Fund 2298)</b>					
Capital Outlay / Debt Service Withheld for Bonds		-	-	-	-
Racing Commission Funds	-	-	-	-	-
Interest Income	-	-	-	-	-
<b>Total Estimated Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase (Decrease) in Revenues</b>					
<b>Certificates of Participation 2016A Appropriations by Object (Fund 2298)</b>					
Principal Redemption	12,375,000	12,375,000	-	-	12,375,000
Interest Expense	993,105	993,105	-	-	993,105
Dues and Fees	8,000	8,000	-	-	8,000
<b>Total Appropriations by Object</b>	<b>13,376,105</b>	<b>13,376,105</b>	<b>-</b>	<b>-</b>	<b>13,376,105</b>
<b>Net Increase (Decrease) in Appropriations</b>					
<b>Certificates of Participation 2016A Other Financing Sources (Uses) (Fund 2298)</b>					
Transfer In From Capital	13,376,105	13,376,105	-	-	13,376,105
<b>Total Other Financing Sources (Uses)</b>	<b>13,376,105</b>	<b>13,376,105</b>	<b>-</b>	<b>-</b>	<b>13,376,105</b>
<b>Excess (Deficiency) of Revenues over</b>					
<b>Appropriations and Other Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Gross Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Gross Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA**  
**Debt Service Fund Budget Amendment - Number One**  
**Debt Service Budget Amendment by Individual Fund Source**  
**Fiscal Year 2020-2021 (School Board Approved 9/8/20)**

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2020-2021 Final Amended Budget
<b>Certificates of Participation 2021 Estimated Revenues (Fund 2291)</b>					
Capital Outlay / Debt Service Withheld for Bonds		-	-	-	-
Racing Commission Funds		-	-	-	-
Interest Income		-	-	-	-
<b>Total Estimated Revenues</b>	-	-	-	-	-
<b>Net Increase (Decrease) in Revenues</b>			-		
<b>Certificates of Participation 2021 Appropriations by Object (Fund 2291)</b>					
Principal Redemption	1,524,430	1,524,430	-	-	1,524,430
Interest Expense	1,644,750	1,644,750	-	-	1,644,750
Dues and Fees	10,000	10,000	-	-	10,000
<b>Total Appropriations by Object</b>	<b>3,179,180</b>	<b>3,179,180</b>	-	-	<b>3,179,180</b>
<b>Net Increase (Decrease) in Appropriations</b>			-		
<b>Certificates of Participation 2021 Other Financing Sources (Uses) (Fund 2291)</b>					
Transfer In From Capital	3,179,180	3,179,180	-	-	3,179,180
<b>Total Other Financing Sources (Uses)</b>	<b>3,179,180</b>	<b>3,179,180</b>	-	-	<b>3,179,180</b>
<b>Excess (Deficiency) of Revenues over Appropriations and Other Uses</b>	-	-	-	-	-
<b>Beginning Gross Fund Balance</b>	-	-	-	-	-
<b>Ending Gross Fund Balance</b>	-	-	-	-	-

**THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA**  
**Debt Service Fund Budget Amendment - Number One**  
**Debt Service Budget Amendment by Individual Fund Source**  
**Fiscal Year 2020-2021 (School Board Approved 9/8/20)**

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2020-2021 Final Amended Budget
<b>QZAB (Defeased) Revenues (Fund 2293)</b>					
<b>Beginning Gross Fund Balance</b>	-	-	1,252,356	-	1,252,356
<b>Ending Gross Fund Balance</b>	-	-	1,252,356	-	1,252,356

**THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA**  
**Debt Service Fund Budget Amendment - Number One**  
**Debt Service Budget Amendment by Individual Fund Source**  
**Fiscal Year 2020-2021 (School Board Approved 9/8/20)**

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2020-2021 Final Amended Budget
<b>Certificates of Participation 2010B Appropriations by Object (Fund 2297)</b>					
Dues and Fees	-	-	2,500	-	2,500
<b>Total Appropriations by Object</b>	-	-	<b>2,500</b>	-	<b>2,500</b>
<b>Net Increase (Decrease) in Appropriations</b>			2,500		
<b>Certificates of Participation 2010B Other Financing Sources (Uses) (Fund 2297)</b>					
Transfer In From Capital	-	-	2,500	-	2,500
<b>Total Other Financing Sources (Uses)</b>	-	-	<b>2,500</b>	-	<b>2,500</b>
<b>Excess (Deficiency) of Revenues over</b>					
<b>Appropriations and Other Uses</b>	-	-	-	-	-
<b>Beginning Gross Fund Balance</b>					
	-	-	-	-	-
<b>Ending Gross Fund Balance</b>					
	-	-	-	-	-

**THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA**  
**Summary of all Capital Outlay Funds Budget**  
**Tentative to Final Budget Amendment Number One**  
**Fiscal Year 2020-2021 (School Board Approved 09/8/2020)**

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2020-2021 Final Budget
<b>Estimated Revenues</b>					
Capital Outlay / Debt Service Distributed to Districts	975,854	975,854	-	-	975,854
County Impact Fees	4,300,000	4,300,000	-	-	4,300,000
District Local Capital Improvement Tax	99,842,435	99,842,435	-	-	99,842,435
Interest Income	131,618	131,618	-	-	131,618
Charter School Capital	3,333,014	3,333,014	-	-	3,333,014
Local Sales Tax	19,202,033	19,202,033	-	-	19,202,033
Loan Proceeds	65,790,000	65,790,000	-	-	65,790,000
<b>Total Estimated Revenues</b>	<b>193,574,954</b>	<b>193,574,954</b>	-	-	<b>193,574,954</b>
<b>Net Increase (Decrease) in Revenues</b>			-		
<b>Transfers In</b>					
Transfer (In) From Group Insurance Fund	6,812,967	6,812,967	-	-	6,812,967
<b>Total Transfers In</b>	<b>6,812,967</b>	<b>6,812,967</b>	-	-	<b>6,812,967</b>
<b>Net Increase (Decrease) in Transfers In</b>			-		
<b>Appropriations: (Summary by Object)</b>					
Buildings and Fixed Equipment	64,280,972	64,280,972	25,146,628	-	89,427,600
Furniture, Fixtures, and Equipment	15,156,700	15,156,700	2,367,607	-	17,524,307
Motor Vehicles (Including Buses)	4,071,000	4,071,000	3,450,681	-	7,521,681
Land	4,890,840	4,890,840	19,807,051	-	24,697,891
Improvements Other Than Buildings	5,888,286	5,888,286	4,677,067	-	10,565,353
Remodeling and Renovations	57,008,468	57,008,468	18,048,690	-	75,057,158
Dues and Fees	8,000	8,000	-	-	8,000
Charter Millage	1,633,464	1,633,464	85,855	-	1,719,319
Computer Software	3,000	3,000	36,494	-	39,494
<b>Total Appropriations by Object</b>	<b>152,940,730</b>	<b>152,940,730</b>	<b>73,620,073</b>	-	<b>226,560,803</b>
<b>Net Increase (Decrease) in Appropriations</b>			73,620,073		
<b>Transfers Out</b>					
Transfers To General Fund	26,341,038	26,341,038	3,097,317	-	29,438,355
Transfers To Debt Service	28,566,010	28,566,010	2,492,260	-	31,058,270
<b>Total Transfers Out</b>	<b>54,907,048</b>	<b>54,907,048</b>	<b>5,589,577</b>	-	<b>60,496,625</b>
<b>Net Increase (Decrease) in Transfers Out</b>			5,589,577		
<b>Excess (Deficiency) of Revenues over Appropriations and Other Uses</b>	<b>(7,459,857)</b>	<b>(7,459,857)</b>	<b>(79,209,650)</b>	-	<b>(86,669,507)</b>
<b>Beginning Gross Fund Balance</b>	<b>33,689,821</b>	<b>33,689,821</b>	<b>89,821,716</b>	-	<b>123,511,537</b>
<b>Ending Gross Fund Balance</b>	<b>26,229,964</b>	<b>26,229,964</b>	<b>10,612,066</b>	-	<b>36,842,030</b>

**THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA**  
**Capital Outlay Budget Amendment by Individual Fund Source**  
**Tentative to Final Budget Amendment Number One**  
**Fiscal Year 2020-2021 (School Board Approved 09/8/2020)**

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2020-2021 Final Budget
<b>Capital Outlay and Debt Service Estimated Revenues and Financing Sources</b>					
CO & DS Distributed to Districts	975,854	975,854	-	-	975,854
Interest Income	31,618	31,618	-	-	31,618
<b>Total Estimated Revenues</b>	<b>1,007,472</b>	<b>1,007,472</b>	<b>-</b>	<b>-</b>	<b>1,007,472</b>
<b>Net Increase (Decrease) in Revenues</b>			<b>-</b>		
<b>Capital Outlay and Debt Service Appropriations: (Summary by Object)</b>					
Buildings and Fixed Equipment	1,005,972	1,005,972	1,001,728	-	2,007,700
Dues and Fees	1,500	1,500	-	-	1,500
<b>Total Appropriations by Object</b>	<b>1,007,472</b>	<b>1,007,472</b>	<b>1,001,728</b>	<b>-</b>	<b>2,009,200</b>
<b>Net Increase (Decrease) in Appropriations</b>			<b>1,001,728</b>		
<b>Excess (Deficiency) of Revenues over Appropriations and Other Uses</b>	<b>-</b>	<b>-</b>	<b>(1,001,728)</b>	<b>-</b>	<b>(1,001,728)</b>
<b>Beginning Gross Fund Balance</b>	<b>-</b>	<b>-</b>	<b>1,001,728</b>	<b>-</b>	<b>1,001,728</b>
<b>Ending Gross Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA**  
**Capital Outlay Budget Amendment by Individual Fund Source**  
**Tentative to Final Budget Amendment Number One**  
**Fiscal Year 2020-2021 (School Board Approved 09/8/2020)**

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2020-2021 Final Budget
<b>Capital 1.5 Mill Levy Section 236.25(2) Estimated Revenues</b>					
Local Property Taxes	99,842,435	99,842,435	-	-	99,842,435
<b>Total Estimated Revenues</b>	<b>99,842,435</b>	<b>99,842,435</b>	-	-	<b>99,842,435</b>
<b>Net Increase (Decrease) in Revenues</b>			-		
<b>Capital 1.5 Mill Levy Section 236.25 (2) Appropriations: (Summary by Object)</b>					
Buildings and Fixed Equipment	8,225,000	8,225,000	24,068,703	-	32,293,703
Furniture, Fixtures, and Equipment	8,630,554	8,630,554	650,189	-	9,280,743
Motor Vehicles (Including Buses)	3,500,000	3,500,000	2,956,450	-	6,456,450
Improvements Other Than Buildings	2,743,286	2,743,286	1,466,523	-	4,209,809
Remodeling and Renovations	34,236,270	34,236,270	12,818,054	-	47,054,324
Dues and Fees	6,500	6,500	-	-	6,500
Charter Millage	1,633,464	1,633,464	85,855	-	1,719,319
<b>Total Appropriations by Object</b>	<b>58,975,074</b>	<b>58,975,074</b>	<b>42,045,774</b>	-	<b>101,020,848</b>
<b>Net Increase (Decrease) in Appropriations</b>			42,045,774		
<b>Transfers Out</b>					
Transfers To General Fund	23,008,024	23,008,024	3,097,317	-	26,105,341
Transfers To Debt Service	28,566,010	28,566,010	2,492,260	-	31,058,270
<b>Total Transfers Out</b>	<b>51,574,034</b>	<b>51,574,034</b>	<b>5,589,577</b>	-	<b>57,163,611</b>
<b>Net Increase (Decrease) in Transfers Out</b>			5,589,577		
<b>Excess (Deficiency) of Revenues over Appropriations and Other Uses</b>					
	<b>(10,706,673)</b>	<b>(10,706,673)</b>	<b>(47,635,351)</b>	-	<b>(58,342,024)</b>
<b>Beginning Gross Fund Balance</b>					
	<b>28,213,165</b>	<b>28,213,165</b>	<b>46,237,722</b>	-	<b>74,450,887</b>
<b>Ending Gross Fund Balance</b>					
	<b>17,506,492</b>	<b>17,506,492</b>	-	<b>1,397,629</b>	<b>16,108,863</b>

**THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA**  
**Capital Outlay Budget Amendment by Individual Fund Source**  
**Tentative to Final Budget Amendment Number One**  
**Fiscal Year 2020-2021 (School Board Approved 09/8/2020)**

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2020-2021 Final Budget
<b>Local County Sales Tax Estimated Revenues and Financing Sources</b>					
Local Sales Tax	19,202,033	19,202,033	-	-	19,202,033
Interest Income	100,000	100,000	-	-	100,000
<b>Total Estimated Revenues</b>	<b>19,302,033</b>	<b>19,302,033</b>	-	-	<b>19,302,033</b>
<b>Net Increase (Decrease) in Revenues</b>			-		
<b>Local County Sales Tax Appropriations: (Summary by Object)</b>					
Buildings and Fixed Equipment	50,000	50,000	8,897	-	58,897
Furniture, Fixtures, and Equipment	6,526,146	6,526,146	1,717,418	-	8,243,564
Motor Vehicles (Including Buses)	571,000	571,000	494,231	-	1,065,231
Improvements Other Than Buildings	2,895,000	2,895,000	2,245,102	-	5,140,102
Remodeling and Renovations	11,982,198	11,982,198	4,058,442	-	16,040,640
Computer Software	3,000	3,000	34,719	-	37,719
<b>Total Appropriations by Object</b>	<b>22,027,344</b>	<b>22,027,344</b>	<b>8,558,809</b>	-	<b>30,586,153</b>
<b>Net Increase (Decrease) in Appropriations</b>			8,558,809		
<b>Excess (Deficiency) of Revenues over Appropriations and Other Uses</b>					
	<b>(2,725,311)</b>	<b>(2,725,311)</b>	<b>(8,558,809)</b>	-	<b>(11,284,120)</b>
<b>Beginning Gross Fund Balance</b>	<b>4,219,268</b>	<b>4,219,268</b>	<b>20,304,705</b>	-	<b>24,523,973</b>
<b>Ending Gross Fund Balance</b>	<b>1,493,957</b>	<b>1,493,957</b>	<b>11,745,896</b>	-	<b>13,239,853</b>

**THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA**  
**Capital Outlay Budget Amendment by Individual Fund Source**  
**Tentative to Final Budget Amendment Number One**  
**Fiscal Year 2020-2021 (School Board Approved 09/8/2020)**

Account Definition	Tentative Budget	Budget	Current Increase	Decrease	2020-2021 Final Budget
<b>Certificates of Participation Estimated Revenues and Financing Sources</b>					
Loan Proceeds	65,790,000	65,790,000	-	-	65,790,000
<b>Total Estimated Revenues</b>	<b>65,790,000</b>	<b>65,790,000</b>	<b>-</b>	<b>-</b>	<b>65,790,000</b>
Net Increase (Decrease) in Revenues			-		
<b>Certificates of Participation Appropriations: (Summary by Object)</b>					
Buildings and Fixed Equipment	55,000,000	55,000,000	-	-	55,000,000
Remodeling and Renovations	10,790,000	10,790,000	-	-	10,790,000
<b>Total Appropriations by Object</b>	<b>65,790,000</b>	<b>65,790,000</b>	<b>-</b>	<b>-</b>	<b>65,790,000</b>
Net Increase (Decrease) in Appropriations			-		
Excess (Deficiency) of Revenues over Appropriations and Other Uses	-	-	-	-	-
Beginning Gross Fund Balance	-	-	-	-	-
Ending Gross Fund Balance	-	-	-	-	-

**THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA**  
**Capital Outlay Budget Amendment by Individual Fund Source**  
**Tentative to Final Budget Amendment Number One**  
**Fiscal Year 2020-2021 (School Board Approved 09/8/2020)**

<b>Account Definition</b>	<b>Tentative Budget</b>	<b>Current Budget</b>	<b>Increase</b>	<b>Decrease</b>	<b>2020-2021 Final Budget</b>
<b>County Impact Fees 1(g), Florida Constitution (1968) section 125.01 Florida Statutes</b>					
<b>Impact Fees</b>	4,300,000	4,300,000	-	-	4,300,000
<b>Total Estimated Revenues</b>	<b>4,300,000</b>	<b>4,300,000</b>	-	-	<b>4,300,000</b>
<b>Net Increase (Decrease) in Revenues</b>			-		
<b>County Impact Fees Appropriations: (Summary by Object)</b>					
<b>Buildings and Fixed Equipment</b>	-	-	67,300	-	67,300
<b>Land</b>	4,890,840	4,890,840	19,807,051	-	24,697,891
<b>Total Appropriations by Object</b>	<b>4,890,840</b>	<b>4,890,840</b>	<b>19,874,351</b>	-	<b>24,765,191</b>
<b>Net Increase (Decrease) in Appropriations</b>			19,874,351		
<b>Excess (Deficiency) of Revenues over Appropriations and Other Uses</b>					
	(590,840)	(590,840)	(19,874,351)	-	(20,465,191)
<b>Beginning Gross Fund Balance</b>					
	590,840	590,840	21,896,437	-	22,487,277
<b>Ending Gross Fund Balance</b>					
	-	-	2,022,086	-	2,022,086

**THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA**  
**Capital Outlay Budget Amendment by Individual Fund Source**  
**Tentative to Final Budget Amendment Number One**  
**Fiscal Year 2020-2021 (School Board Approved 09/8/2020)**

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2020-2021 Final Budget
<b>Other (Interlocal Agreements, Fuel Taxes, Charter School, Etc.) Estimated Revenues and Financing Sources</b>					
Charter School Capital	3,333,014	3,333,014	-	-	3,333,014
<b>Total Estimated Revenues</b>	<b>3,333,014</b>	<b>3,333,014</b>	-	-	<b>3,333,014</b>
<b>Net Increase (Decrease) in Revenues</b>			-		
<b>Transfers In</b>					
Transfer (In) From Group Insurance Fund	6,812,967	6,812,967	-	-	6,812,967
<b>Total Transfers In</b>	<b>6,812,967</b>	<b>6,812,967</b>	-	-	<b>6,812,967</b>
<b>Net Increase (Decrease) in Transfers In</b>			-		
<b>Other (Interlocal Agreements, Fuel Taxes, Charter School, Etc.) Appropriations: (Summary by Object)</b>					
Improvements Other Than Buildings	250,000	250,000	965,442	-	1,215,442
Remodeling and Renovations	-	-	1,172,194	-	1,172,194
Computer Software	-	-	1,775	-	1,775
<b>Total Appropriations by Object</b>	<b>250,000</b>	<b>250,000</b>	<b>2,139,411</b>	-	<b>2,389,411</b>
<b>Net Increase (Decrease) in Appropriations</b>			2,139,411		
<b>Transfers Out</b>					
Transfer (Out) To General Fund	3,333,014	3,333,014	-	-	3,333,014
<b>Total Transfers Out</b>	<b>3,333,014</b>	<b>3,333,014</b>	-	-	<b>3,333,014</b>
<b>Net Increase (Decrease) in Transfers Out</b>			-		
<b>Excess (Deficiency) of Revenues over Appropriations and Other Uses</b>					
	6,562,967	6,562,967	(2,139,411)	-	4,423,556
<b>Beginning Gross Fund Balance</b>	<b>666,548</b>	<b>666,548</b>	<b>381,124</b>	-	<b>1,047,672</b>
<b>Ending Gross Fund Balance</b>	<b>7,229,515</b>	<b>7,229,515</b>	-	<b>1,758,287</b>	<b>5,471,228</b>

**THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA**  
**Special Revenue Funds - Other (Federal, State, and Local Grants)**

**Tentative Budget Amendment Number One**

**Fiscal Year 2020-2021(School Board Approved 9/8/2020)**

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2020-2021 Final Budget
<b>Estimated Revenues</b>					
<b>Federal Direct (Fund 420)</b>					
Workforce Innovation & Opportunity 3171 (Formerly Investment Act) 3170	85,000	85,000	-	-	85,000
Pell Grants (3192)	929,690	929,690	18,035	-	947,725
Miscellaneous Federal Direct 3199	1,008,013	1,008,013	653,119	-	1,661,132
<b>Total Federal Direct (Fund 420 &amp; 490)</b>	<b>2,022,703</b>	<b>2,022,703</b>	<b>671,154</b>	<b>-</b>	<b>2,693,857</b>
<b>Other Federal Programs (Fund 420)</b>					
Career & Technical Education (Formerly Vocational Education Acts 3201)	492,599	492,599	39,310	-	531,909
Adult General Education 3221	332,308	332,308	-	-	332,308
English Literacy & Civics Education 3222	60,525	60,525	-	-	60,525
Teacher & Principal Train. & Recruiting 3225	1,303,670	1,303,670	-	-	1,303,670
Individuals with Disabilities (IDEA) 3230	11,111,701	11,111,701	49,429	-	11,161,130
Elem. & Secondary Educ Act Title 1 3240	9,133,535	9,133,535	448,649	-	9,582,184
Language Instruction Title III 3241	504,947	504,947	5,493	-	510,440
(21st Century Schools Title IV 3242)	605,000	605,000	185	-	605,185
Other Federal Through State 3299	7,331,502	7,331,502	-	7,123,061	208,441
<b>Total Federal Through State and Local (Fund 420)</b>	<b>30,875,787</b>	<b>30,875,787</b>	<b>543,066</b>	<b>7,123,061</b>	<b>24,295,792</b>
<b>Miscellaneous Special Revenue (Fund 490)</b>					
Local Gifts Grants and Bequests Fund (490) 3440	937,292	937,292	148,622	-	1,085,914
<b>Total Federal Through State and Local (Fund 490)</b>	<b>937,292</b>	<b>937,292</b>	<b>148,622</b>	<b>-</b>	<b>1,085,914</b>
<b>Coronavirus Aid, Relief and Economic Security (CARES Funds (Fund 441)</b>					
Elementary and Secondary School Emergency Relief (ESSER)	-	-	6,580,072	-	6,580,072
<b>Total Federal Through State and Local State CARES Funds (Fund 441)</b>	<b>-</b>	<b>-</b>	<b>6,580,072</b>	<b>-</b>	<b>6,580,072</b>
<b>Other CARES Act Relief Sources (Fund 442)</b>					
Governor's Emergency Education Relief (GEER)	-	-	513,155	-	513,155
CARES Education Stabilization	-	-	106,807	-	106,807
<b>Total Other CARES Act Relief Sources</b>	<b>-</b>	<b>-</b>	<b>619,962</b>	<b>-</b>	<b>619,962</b>
<b>Total Estimated Revenues all Funds</b>	<b>33,835,782</b>	<b>33,835,782</b>	<b>1,439,815</b>	<b>-</b>	<b>35,275,597</b>
<b>Net Increase (Decrease) in Revenues All Funds</b>			<b>1,439,815</b>		
<b>Appropriations: (Summary by Object) Federal Direct and Other Federal Programs (Fund 420)</b>					
Salaries	18,202,360	18,202,360	725,357	-	18,927,717
Employee Benefits	6,423,054	6,423,054	-	330,524	6,092,530
Purchased Services	4,913,318	4,913,318	333,717	-	5,247,035
Materials and Supplies	737,621	737,621	-	67,163	670,458
Capital Outlay	411,460	411,460	110,608	-	522,068
Other Expenses	2,210,677	2,210,677	519,198	-	2,729,875
<b>Total Appropriations by Object Fund 420</b>	<b>32,898,490</b>	<b>32,898,490</b>	<b>1,688,880</b>	<b>397,687</b>	<b>34,189,683</b>
<b>Net Increase (Decrease) in Appropriations Fund 420</b>			<b>1,291,193</b>		
<b>Appropriations: (Summary by Object) Miscellaneous Special Revenue (Fund 490)</b>					
Salaries	307,834	307,834	-	18,748	289,086
Employee Benefits	51,576	51,576	-	6,383	45,193
Purchased Services	255,566	255,566	74,143	-	329,709
Materials and Supplies	285,006	285,006	56,719	-	341,725
Capital Outlay	550	550	15,572	-	16,122
Other Expenses	36,760	36,760	27,319	-	64,079
<b>Total Appropriations by Object Fund 490</b>	<b>937,292</b>	<b>937,292</b>	<b>173,753</b>	<b>25,131</b>	<b>1,085,914</b>
<b>Net Increase (Decrease) in Appropriations Fund 490</b>			<b>148,622</b>		
<b>Total Appropriations by Object Fund All Funds</b>	<b>33,835,782</b>	<b>33,835,782</b>	<b>1,862,633</b>	<b>422,818</b>	<b>35,275,597</b>
<b>Net Increase (Decrease) in Appropriations by Object All Funds</b>			<b>1,439,815</b>		

**THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA**  
**Special Revenue Funds - Other (Federal, State, and Local Grants)**

**Tentative Budget Amendment Number One**

**Fiscal Year 2020-2021(School Board Approved 9/8/2020)**

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2020-2021 Final Budget
<b>Appropriations: (Summary by Function) Federal Direct and Other Federal Programs (Fund 420)</b>					
Instructional Services	21,492,394	21,492,394	65,243	-	21,557,637
Pupil Personnel Services	5,014,912	5,014,912	583,263	-	5,598,175
Instructional Media Services	555	555	-	-	555
Instr. & Curriculum Development Ser.	843,844	843,844	-	44,856	798,988
Instructional Staff Training	3,289,946	3,289,946	511,417	-	3,801,363
Instruction Related Technology	6,021	6,021	12,737	-	18,758
General Administration	1,083,226	1,083,226	20,704	-	1,103,930
School Administration	6,358	6,358	545	-	6,903
Fiscal Services	-	-	28,471	-	28,471
Central Services	43,252	43,252	22,500	-	65,752
Pupil Transportation Services	8,910	8,910	72,429	-	81,339
Operation of Plant	-	-	2,665	-	2,665
Maintenance of Plant	-	-	91,680	-	91,680
Community Services	1,109,035	1,109,035	-	75,568	1,033,467
<b>Total Appropriations by Function (Fund 420)</b>	<b>32,898,453</b>	<b>32,898,453</b>	<b>1,411,654</b>	<b>120,424</b>	<b>34,189,683</b>
<b>Net Increase (Decrease) in Appropriations Fund 420</b>			<b>1,291,230</b>		

<b>Appropriations: (Summary by Function) Miscellaneous Special Revenue (Fund 490)</b>					
Instructional Services	328,980	328,980	-	17,713	311,267
Pupil Personnel Services	37,460	37,460	1,490	-	38,950
Instructional Media Services	2,418	2,418	-	-	2,418
Instr. & Curriculum Development Ser.	74,711	74,711	20,284	-	94,995
Instructional Staff Training	182,752	182,752	146,448	-	329,200
Facilities Acquisition & Construction	-	-	236	-	236
Central Services	181,712	181,712	-	1,497	180,215
Pupil Transportation Services	10,931	10,931	-	225	10,706
Community Services	118,365	118,365	-	438	117,927
<b>Total Appropriations by Function (Fund 490)</b>	<b>937,329</b>	<b>937,329</b>	<b>168,458</b>	<b>19,873</b>	<b>1,085,914</b>
<b>Net Increase (Decrease) in Appropriations Fund 490</b>			<b>148,585</b>		
<b>Total Appropriations by Function All Funds</b>	<b>33,835,782</b>	<b>33,835,782</b>	<b>1,580,112</b>	<b>140,297</b>	<b>35,275,597</b>
<b>Net Increase (Decrease) in Appropriations by Function All Funds</b>			<b>1,439,815</b>		
<b>Beginning Gross Fund Balance</b>	<b>68,548</b>	<b>68,548</b>	<b>5,468</b>	<b>-</b>	<b>74,016</b>
<b>Ending Gross Fund Balance</b>	<b>68,548</b>	<b>68,548</b>	<b>5,468</b>	<b>-</b>	<b>74,016</b>

**THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA**  
**Special Revenue Funds - Food and Nutrition Services**  
**Tentative Budget Amendment Number One**  
**Fiscal Year 2020-2021 (School Board Approved 9/8/20)**

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2020-2021 Final Budget
<b>Estimated Revenues</b>					
National School Lunch Act	\$12,376,137	\$12,376,137	\$0	\$0	\$12,376,137
USDA Donated Foods	\$1,500,000	\$1,500,000	\$0	\$0	\$1,500,000
Fresh Fruit & Vegetable & Grants	\$116,393	\$116,393	\$0	\$0	\$116,393
State School Breakfast Supplement	\$59,000	\$59,000	\$0	\$0	\$59,000
State School Lunch Supplement	\$97,000	\$97,000	\$0	\$0	\$97,000
Interest Income	\$25,000	\$25,000	\$0	\$0	\$25,000
Food Service Local Collections	\$5,474,133	\$5,474,133	\$0	\$0	\$5,474,133
Local Miscellaneous Income	\$57,000	\$57,000	\$0	\$0	\$57,000
<b>Total Estimated Revenues</b>	<b>\$19,704,663</b>	<b>\$19,704,663</b>	<b>\$0</b>	<b>\$0</b>	<b>\$19,704,663</b>
<b>Net Increase (Decrease) in Revenues</b>			<b>\$0</b>		
<b>Appropriations: (Summary by Object)</b>					
Salaries	\$6,328,104	\$6,328,104	\$0	\$0	\$6,328,104
Employee Benefits	\$3,992,650	\$3,992,650	\$0	\$0	\$3,992,650
Purchased Services	\$509,390	\$509,390	\$0	\$0	\$509,390
Energy Services	\$53,162	\$53,162	\$0	\$0	\$53,162
Materials and Supplies	\$9,178,240	\$9,178,240	\$0	\$0	\$9,178,240
Capital Outlay	\$20,000	\$20,000	\$0	\$0	\$20,000
Other Expenses	\$35,000	\$35,000	\$0	\$0	\$35,000
<b>Total Appropriations by Object</b>	<b>\$20,116,546</b>	<b>\$20,116,546</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,116,546</b>
<b>Net Increase (Decrease) in Appropriations</b>			<b>\$0</b>		
<b>Excess (Deficiency) of Revenues over Appropriations</b>	<b>(\$411,883)</b>	<b>(\$411,883)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$411,883)</b>
<b>Beginning Gross Fund Balance</b>	<b>\$491,782</b>	<b>\$491,782</b>	<b>\$0</b>	<b>\$0</b>	<b>\$491,782</b>
<b>Ending Gross Fund Balance</b>	<b>\$79,899</b>	<b>\$79,899</b>	<b>\$0</b>	<b>\$0</b>	<b>\$79,899</b>

**THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA**  
**Internal Service Fund - Self Insurance Fund**  
**Tentative Budget Amendment Number One**  
**Fiscal Year 2020-2021 (Board approved 9/08/2020)**

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2020-2021 Final Budget
<b>Estimated Revenues</b>					
Workers' Compensation Services	\$2,557,266	\$2,557,266	\$16,733	\$0	\$2,573,999
Benefit Administration Services	\$228,163	\$228,163	\$0	\$34,376	\$193,787
Dental Plan Services	\$2,663,024	\$2,663,024	\$0	\$98,657	\$2,564,367
Group Health Employer Contributions	\$48,080,101	\$48,080,101	\$0	\$3,304,096	\$44,776,005
Group Health Employee Contributions	\$9,348,454	\$9,348,454	\$0	\$543,611	\$8,804,843
Group Health Other Operating Revenue	\$2,280,713	\$2,280,713	\$0	\$0	\$2,280,713
Interest Income	\$309,111	\$309,111	\$4,450	\$0	\$313,561
Inc (Dec) - Fair Value Invest	\$0	\$0	\$0	\$0	\$0
<b>Total Estimated Revenues</b>	<b>\$65,466,832</b>	<b>\$65,466,832</b>	<b>\$21,183</b>	<b>\$3,980,740</b>	<b>\$61,507,275</b>
<b>Net Increase (Decrease) in Revenues</b>			<b>-\$3,959,557</b>		
<b>Appropriations: (Summary by Object)</b>					
Salaries	\$307,134	\$307,134	\$23,688	\$0	\$330,822
Employee Benefits	\$105,388	\$105,388	\$0	\$1,275	\$104,113
Purchased Services	\$6,895,483	\$6,895,483	\$0	\$2,731,491	\$4,163,992
Energy Services	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	\$1,540	\$1,540	\$0	\$0	\$1,540
Other Expenses	\$57,388,913	\$57,388,913	\$2,342,784	\$0	\$59,731,697
<b>Total Appropriations by Object</b>	<b>\$64,698,458</b>	<b>\$64,698,458</b>	<b>\$2,366,472</b>	<b>\$2,732,766</b>	<b>\$64,332,164</b>
<b>Net Increase (Decrease) in Appropriations</b>			<b>(\$366,294)</b>		
<b>Other Financing Sources (Uses)</b>					
Transfer In From General Fund	\$0	\$0	\$0	\$0	\$0
Transfers Out To Capital Fund	\$6,812,967	\$6,812,967	\$0	\$0	\$6,812,967
<b>Total Other Financing Sources</b>	<b>\$6,812,967</b>	<b>\$6,812,967</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,812,967</b>
<b>Excess (Deficiency) of Revenues over Appropriations and Other Uses</b>	<b>\$7,581,341</b>	<b>\$7,581,341</b>	<b>\$0</b>	<b>\$3,593,263</b>	<b>\$3,988,078</b>
<b>Beginning Net position</b>	<b>\$31,506,360</b>	<b>\$31,506,360</b>	<b>\$3,589,989</b>	<b>\$0</b>	<b>\$35,096,349</b>
<b>Ending Net Position</b>	<b>\$39,087,701</b>	<b>\$39,087,701</b>	<b>\$0</b>	<b>\$3,274</b>	<b>\$39,084,427</b>