

**The School Board of Sarasota County, Florida**  
**General Fund Budget Amendment Number One For the Fiscal**  
**Year 2010-2011 Including Federal Stabilization Funds,**  
**February 15, 2011**

**Executive Summary**

Based upon the results of operations through December 31, 2010, the tables below detail the budget changes from the original budget adopted September 14, 2010. In summary, the projected results of operations for the fiscal year ended June 30, 2011 have increased the estimated ending gross fund balance by \$1,403,880. The budget amendment in the state required format is attached to provide additional information.

**Estimated Revenue Changes**

Description	Amount Increase (Decrease)
<b>Federal Direct</b> – Federal Stabilization Funds (FEFP) – The decrease is related to the reduction in the number of students reported for funding.	(\$236,179)
<b>State Sources</b> – Florida Education Finance Program - The decrease is related to the third calculation of the Florida Education Finance Program in which the FTE reported for funding decreased by 804 students.	(\$2,060,264)
<b>Total Revenues</b>	(\$2,296,443)

**Estimated Appropriation Changes by Object**

Description	Amount Increase (Decrease)
<b>Salaries</b> – The majority of the decrease in estimated salaries is a reduction in the amount paid out for longevity and the hiring freeze.	(\$340,911)
<b>Salaries – Stabilization Funds</b> - The allocation of stabilization funds was increased based upon allocation of a smaller portion to purchased services.	\$83,821
<b>Employee Benefits</b> – The majority of the decrease is the impact of the hiring freeze that utilizes substitutes who do not receive benefits.	(\$754,387)
<b>Purchased Services</b> – The majority of the reduction is due to the charter school enrollments are below the original budget.	(\$286,969)
<b>Purchased Services – Stabilization Funds</b> - The decrease is related to changing the funding source for one of the alternative schools.	(\$320,000)
<b>Energy Services</b> – The major component of the reduction is a savings in the electricity budget.	(\$1,302,859)
<b>Materials and Supplies</b> – The majority of the estimated decrease is related to consumable supplies.	(\$790,364)
<b>Capital Outlay</b> – Estimated software expenditures will exceed the original budget.	\$29,421
<b>Other Expenses</b> – Estimated expenditures for dues and fees is anticipated to be below the original budget.	(\$18,075)
<b>Total Reduction in Appropriations</b>	(\$3,700,323)

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**Changes to the Estimated June 30, 2011 Ending Gross Fund Balance**

Description	Amount Increase (Decrease)
<b>Less Reduction to Estimated Revenues</b>	<b>(\$2,296,443)</b>
<b>Add Decrease to Appropriations</b>	<b>\$3,700,323</b>
<b>Net Increase to the Ending Budgeted Gross Fund Balance at 6/30/2010.</b> This increase has raised the unassigned fund balance amount that is above the ten percent reserve to \$10,056,486.	<b>\$1,403,880</b>

**Estimated Appropriation Changes by Function**

The state requires appropriations to be summarized by both function and object. In the tables above, the appropriation decrease has been detailed by object. Below are the changes by function with a brief explanation of the type expenditure that is recorded through each function and the related objects that are a majority of the reduction by function.

Description	Amount Increase (Decrease)
<b>Instructional Services</b> – This function includes activities dealing directly with the teaching of students. The major components of the decrease is the hiring freeze in salaries and employee benefits, the reduction of consumable supplies expenditures, and transfer of the before and after school programs to the function of Community Services.	(\$1,926,922)
<b>Instructional Services – Stabilization Funds</b> - The allocation of stabilization funds was decreased due to the number of students decreased from the original budget. This decrease is a direct result of the third calculation of the Florida Education Finance Program that reduced our budget by 804 students.	(\$236,179)
<b>Pupil Personnel Services</b> - This function includes the activities pertaining to student attendance, guidance services, health services, and psychological services. The major component of the decrease is the impact of the hiring freeze.	(\$191,524)
<b>Instructional Media Services</b> – This function includes library books, media software, audio visual equipment, etc. The major reason for the increase is the replacement of library books in media centers and software purchases.	\$246,846
<b>Instruction and Curriculum Development</b> – Included are activities associated with activities designed to aid teachers in developing curriculum, including techniques to motivate students and the central curriculum operations of the district. The major component of the decrease is the impact of the hiring freeze.	(\$27,279)

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Description	Amount Increase (Decrease)
<b>Instructional Staff Training</b> – Consists of activities designed to contribute to the professional growth and competence of instructional staff. Based upon the results of operations through December 2010, the expenditures will exceed the original budget. The expenditures are anticipated to be approximately the same as 2009-2010.	\$132,253
<b>Instructional Related Technology</b> – Consists of those activities that support the technology used in the instructional programs. This includes staff costs, equipment and software costs. Based upon the results of operations through December 2010, the expenditures will be below the original budget.	(\$50,098)
<b>General Administration</b> – Consists of those activities performed by the Superintendent’s office, Assistant Superintendents, and Executive Directors in general direction and management of all affairs of the school system. Based upon the results of operations through December 2010, the expenditures will be below the original budget.	(\$235,039)
<b>School Administration</b> – Consists of those activities concerned with directing and managing the operation of a particular school. This includes Principal, Assistant Principal and those clerical staff needed for management of the school. The major component of the decrease is the impact of the hiring freeze.	(\$346,734)
<b>Central Services</b> – The functions of Planning, Research, Development, and evaluation services, human resources, and internal services associated with buying material, supplies, equipment etc. Based upon the results of operations through December 2010, the expenditures will exceed the original budget. The majority of the increase is in salaries and purchased services.	\$326,931
<b>Pupil Transportation Services</b> – Consists of those activities which have as their purpose the transportation of students to and from school activities, either between home and school or for other school activities. The major component of the decrease is the impact of the hiring freeze.	(\$379,997)
<b>Operation of Plant</b> – Major components of this function are custodial services, utilities including telephone, insurance costs, caring for grounds, and school security. The major components are the hiring freeze and energy savings.	(\$1,996,233)
<b>Maintenance of Plant</b> – Consists of activities that keep the buildings and equipment of the school district at an acceptable level of efficiency through repairs or preventative maintenance. The major component of the decrease is the impact of the hiring freeze.	(\$427,799)

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Description	Amount Increase (Decrease)
<b>Administrative Technology Services</b> – Consists of those technology services that provide support of the school district’s information technology systems that are used district wide. The majority of the increase is in purchased services.	\$749,161
<b>Community Services</b> – Consists of those activities that are not related to providing instruction to students. These include child care programs and adult education and community welfare activities. Not all of the after and before school programs were being charged to this function. The correction has been made and this reduces the instructional function that was being charged and increases Community Services.	\$662,290
<b>Total Appropriation Changes by Function</b>	(\$3,700,323)

**The School Board of Sarasota County, Florida**  
**General Fund Including Federal Stabilization Funds Budget Amendment**  
**Number One**  
**Fiscal Year 2010-2011 (School Board Approved February 15, 2011)**

Account Definition	Original Budget	Current Budget	Increase	Decrease	2010-2011 Amended Budget
<b>Estimated Revenues</b>					
Federal Direct	\$1,486,624	\$1,486,624	\$0	\$0	\$1,486,624
Federal Stabilization FEFP	\$13,902,882	\$13,902,882	\$0	\$236,179	\$13,666,703
Federal Stabilization Work Force Development	\$635,711	\$635,711	\$0	\$0	\$635,711
State	\$63,514,592	\$63,514,592	\$0	\$2,060,264	\$61,454,328
Local	\$282,381,115	\$282,381,115	\$0	\$0	\$282,381,115
<b>Total Estimated Revenue</b>	<b>\$361,920,924</b>	<b>\$361,920,924</b>	<b>\$0</b>	<b>\$2,296,443</b>	<b>\$359,624,481</b>
Net Increase (Decrease) In Estimated Revenues				(\$2,296,443)	
<b>Estimated Appropriations (Summary by Object)</b>					
Salaries	\$226,408,460	\$226,408,460	\$0	\$340,911	\$226,067,549
Salaries Stabilization Funds	\$8,974,987	\$8,974,987	\$83,821	\$0	\$9,058,808
Employee Benefits	\$72,584,662	\$72,584,662	\$0	\$754,387	\$71,830,275
Employee Benefits Stabilization	\$3,136,675	\$3,136,675	\$0	\$0	\$3,136,675
Purchased Services	\$52,115,452	\$52,115,452	\$0	\$286,969	\$51,828,483
Purchased Services Stabilization	\$2,426,931	\$2,426,931	\$0	\$320,000	\$2,106,931
Energy Services	\$12,047,032	\$12,047,032	\$0	\$1,302,859	\$10,744,173
Materials and Supplies	\$12,109,364	\$12,109,364	\$0	\$790,364	\$11,319,000
Capital Outlay	\$2,010,213	\$2,010,213	\$29,421	\$0	\$2,039,634
Other Expenses	\$337,220	\$337,220	\$0	\$18,075	\$319,145
<b>Total Estimated Appropriations by Object</b>	<b>\$392,150,996</b>	<b>\$392,150,996</b>	<b>\$113,242</b>	<b>\$3,813,564</b>	<b>\$388,450,673</b>
Net Increase (Decrease) In Estimated Appropriations by Object				(\$3,700,322)	
<b>Estimated Appropriations (Summary by Function)</b>					
Instructional Services	\$242,296,495	\$242,296,495	\$0	\$1,926,922	\$240,369,573
Instructional Services Stabilization	\$12,675,879	\$12,675,879	\$0	\$236,179	\$12,439,700
Pupil Personnel Services	\$22,007,231	\$22,007,231	\$0	\$191,524	\$21,815,707
Pupil Personnel Services Stabilization	\$90,142	\$90,142	\$0	\$0	\$90,142
Instructional Media Services	\$5,137,578	\$5,137,578	\$246,846	\$0	\$5,384,424
Instructional Media Services Stabilization	\$157,373	\$157,373	\$0	\$0	\$157,373
Instruction and Curriculum Development Services	\$2,194,346	\$2,194,346	\$0	\$27,279	\$2,167,067
Instruction and Curriculum Development Services Stabilization	\$545,382	\$545,382	\$0	\$0	\$545,382
Instructional Staff Training	\$1,442,521	\$1,442,521	\$132,253	\$0	\$1,574,774
Instructional Staff Training Stabilization	\$250,909	\$250,909	\$0	\$0	\$250,909
Instructional Related Technology	\$1,445,470	\$1,445,470	\$0	\$50,098	\$1,395,372
Board of Education	\$870,429	\$870,429	\$0	\$0	\$870,429
Legal Services	\$602,383	\$602,383	\$0	\$0	\$602,383
General Administration	\$2,125,277	\$2,125,277	\$0	\$235,039	\$1,890,238
School Administration	\$17,983,166	\$17,983,166	\$0	\$346,734	\$17,636,432
Facilities Acquisition and Construction	\$0	\$0	\$0	\$0	\$0
Fiscal Services	\$2,022,865	\$2,022,865	\$0	\$0	\$2,022,865
Food Services	\$73,669	\$73,669	\$0	\$0	\$73,669
Central Services	\$5,550,847	\$5,550,847	\$326,931	\$0	\$5,877,778
Pupil Transportation Services	\$16,988,911	\$16,988,911	\$0	\$379,997	\$16,608,914
Operation of Plant	\$36,403,034	\$36,403,034	\$0	\$1,996,233	\$34,406,801
Operation of Plant Stabilization	\$818,908	\$818,908	\$0	\$0	\$818,908
Maintenance of Plant	\$17,021,891	\$17,021,891	\$0	\$427,799	\$16,594,092
Administrative Technology Services	\$2,367,767	\$2,367,767	\$749,161	\$0	\$3,116,928
Community Services	\$1,078,524	\$1,078,524	\$662,291	\$0	\$1,740,815
Debt Service	\$0	\$0	\$0	\$0	\$0
<b>Total Estimated Appropriations by Function</b>	<b>\$392,150,997</b>	<b>\$392,150,997</b>	<b>\$2,117,482</b>	<b>\$5,817,804</b>	<b>\$388,450,674</b>
Net Increase (Decrease) In Estimated Appropriations by Function				(\$3,700,322)	
<b>Other Financing Sources (Uses)</b>					
Transfers In Public Education Capital Outlay	\$2,149,547	\$2,149,547	\$0	\$0	\$2,149,547
Transfers In Millage Fund	\$18,956,919	\$18,956,919	\$0	\$0	\$18,956,919
Transfers Out Self Insurance Fund	\$698,812	\$698,812	\$0	\$0	\$698,812
Total Other Financing Sources and Uses	\$20,407,654	\$20,407,654	\$0	\$0	\$20,407,654
Excess (Deficiency) of Revenues over Appropriations and Other Uses	-\$9,822,418	-\$9,822,418	\$1,403,880	\$0	-\$8,418,538
<b>Fund Balance</b>					
Beginning Gross Fund Balance	\$66,907,356	\$66,907,356	\$0	\$0	\$66,907,356
Ending Gross Fund Balance	\$57,084,938	\$57,084,938	\$1,403,880	\$0	\$58,488,818