

**The School Board of Sarasota County, Florida
General Fund Budget Amendment Including Federal
Stabilization Funds, February 2, 2010**

Executive Summary

Based upon the results of operations through December 31, 2009 the tables below detail the estimated changes from the original budget adopted on September 15, 2009. The budget amendment is attached to provide additional information. In summary, the results of operations through December 31, 2009 indicate a \$670,929 excess appropriation over revenues and transfers in. The changes that are detailed in the tables below are mainly related to the third calculation of the Florida Education Finance Program and the impact of the hiring freeze since the beginning of the school year.

Estimated Revenue Changes

Description	Amount Increase (Decrease)
Federal Direct – Federal Stabilization Funds (FEFP) – The increase is related to the 1,246 student increase from the third calculation of the Florida Education Finance Program.	\$359,100
State Sources – Florida Education Finance Program - The increase is related to the 1,246 student increase from the third calculation of the Florida Education Finance Program.	\$3,872,172
State Sources – Education Enhancement / Lottery – The decrease is related to prorating the original total state appropriation by the increase in student FTE state wide for an additional 12,310.33.	(\$542,314)
State Sources – Classrooms for Kids - The increase is related to the 1,246 student increase from the third calculation of the Florida Education Finance Program.	\$1,323,304
State Sources – Declining Enrollment – This allocation has been reduced to 0, due to the school district no longer qualifies for the distribution. The total student FTE reported for 2008-2009 was 41,067 and the third calculation for 2009-2010 is 41,260 for a net increase of 193 student FTE over the prior year.	(\$1,115,896)
State Sources – Instructional Materials - The increase is related to the 1,246 student increase from the third calculation of the Florida Education Finance Program.	\$62,394
State Sources – Transportation – The increase is related to transporting more students than originally estimated.	\$60,880
State Sources – Safe Schools - The increase is related to the 1,246 student increase from the third calculation of the Florida Education Finance Program.	\$8,062
State Sources – Reading Instruction - The increase is related to the 1,246 student increase from the third calculation of the Florida Education Finance Program.	\$37,727
State Sources – DJJ Supplemental Allocation – The decrease is related to the closure of Character House. The district now has only one DJJ Site, which is Gulf Coast Marine Institute operating as AMI Kids.	(\$28,524)

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Estimated Revenue Changes – continued

Description	Amount Increase (Decrease)
Local Sources – No changes are estimated at this time due to local tax collections have just begun to be received.	
Total Estimated Changes in Revenues	\$4,036,905

Estimated Appropriation Changes by Object

Description	Amount Increase (Decrease)
Salaries – The original budget funded 4,653.3 positions. As of December 31, 2009 the hiring freeze had the impact of having 4,504.2 filled with appointed individuals. This has left 149.1 positions either vacant or filled with long term substitutes. The longevity payments in December were \$338,457 below the amount budgeted. The combination of the hiring freeze and the longevity payments being less than originally estimated will save approximately 3.2% of the original salary budget.	(\$7,897,761)
Employee Benefits – The original budget for group health insurance planned for a mid year rate increase of 10%. The actual rate increase was 7.5%. This resulted in a savings of \$308,077 in health insurance premiums. The original budget for employee assistance programs including unemployment compensation was \$256,440. Governmental units remit to the Florida Department of Unemployment the exact amount of claims that are paid. The amount of unemployment benefits that are being charged to the district account has caused the budget to be increased to \$682,831. A increase of \$426,391. The costs of retirement contributions, social security / Medicare contributions and costs associated with workers compensation have all decreased based upon the total amount of salaries paid decreasing. The original total employee benefit budget was \$76,982,780 and the revised amount of \$73,749,691, or a 4.2% decrease is estimated based upon the results of operations through December 31, 2009.	(\$3,233,089)
Professional Services – The payments to charter schools are more than 50% of the professional services budget. The original budget for charter schools was \$28,015,609. The charter school enrollment was approximately 170 students below the original budget which has reduced the overall professional services estimate for 2009-2010.	(\$815,756)
Energy Services – The major components of the energy budget are electric, gasoline and diesel fuel. The original budget was \$14,925,178 and the revised estimate based on operations through December 31, 2009 is for a 7.5 % savings.	(\$1,128,896)

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Estimated Appropriation Changes by Object – continued

Description	Amount Increase (Decrease)
Materials and Supplies – In 2007-2008 the actual amount spent for materials and supplies was \$12,370,619. The original budget for 2009-2010 was \$10,937,383, a reduction from 2007-2008 of 13.2%. At this time the original budget for 2009-2010 is not being revised so there is enough reserve to early fund textbooks in the spring for delivery to start the 2010-2011 school year.	0
Capital Outlay – The original budget for capital appropriations was \$2,469,305. Based upon expenditures through December 31, 2009 the anticipated expenditures are anticipated to decrease 8.4%.	(\$208,007)
Other Expenses – The other expenses majority of appropriations are for dues and fees. The original budget of \$291,574 as of December 31, 2009 is projected to be the amount that will be expended.	0
Total Reduction in Appropriations	(\$13,283,509)

Changes to Gross Ending Fund Balance

Description	Amount Increase (Decrease)
Add Increase to Estimated Revenues	\$4,036,905
Add Appropriations are estimated to decrease	\$13,283,509
Less a Decrease in Estimated Transfers From Capital – The decrease is related to the decrease in capital outlay and maintenance appropriations that are transferred from the capital fund	(\$188,288)
Net Increase to the Ending Budgeted Gross Fund Balance at 6/30/2010	\$17,132,126

In summary the original budget adopted September 15, 2009 had the ending gross fund balance decreasing by \$17,803,057. This estimated increase based upon results of operations through December 31, 2009 will have the net impact of reducing the estimated ending gross fund balance as of June 30, 2010 by a net amount of \$670,929. The beginning gross fund balance adopted September 15, 2009 in the amount of \$58,870,401 will now be reduced by the \$670,929 for a gross ending fund balance of \$58,199,472.

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Estimated Appropriation Changes by Function

The explanation for the reduction in estimated appropriations has been detailed by object in the above section. The state requires appropriations to be summarized by function also. Below are the changes by function with a brief explanation of the type expenditure that is recorded through each function.

Description	Amount Increase (Decrease)
Instructional Services – This function includes activities dealing directly with the teaching of students.	(\$5,341,141)
Pupil Personnel Services – This function includes the activities pertaining to student attendance, guidance services, health services, and psychological services.	(\$1,068,186)
Instructional Media Services – This function includes textbooks, the costs associated with media centers and central media operations.	(\$543,829)
Instruction and Curriculum Development – 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.	(\$923,663)
Instructional Staff Training – This function includes all activities designed to contribute to the professional or occupational growth and competence of members of the instructional staff.	(\$2,420,530)
Instruction Related Technology – This function includes all activities associated with the use of technology for student instruction.	(\$170,048)
Board of Education and Legal Services – Consists of the activities of the elected School Board Members, Board Attorney, cost of independent auditors, negotiators, lobbyists, etc.	(\$8,959)
General Administration – Consists of those activities performed by the Superintendent’s office and assistant superintendents in general direction and management of all affairs of the school system.	(\$7,073)
School Administration – 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.	(\$610,540)
Fiscal Services – Consists of those activities concerned with fiscal operation of the school district. Includes budgeting, receiving and disbursing cash, financial accounting, payroll, inventory control, and internal auditing.	(\$198,886)
Central Services – The functions of Planning, Research, Development, and evaluation services, human resources, and internal services associated with buying material, supplies, equipment etc.	(\$774,980)

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Description	Amount Increase (Decrease)
Pupil Transportation Services – 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.	(\$955,680)
Operation of Plant – Major components of this function are custodial services, utilities including telephone, insurance costs, caring for grounds, and school security.	(\$158,478)
Maintenance of Plant – Consists of activities that keep the buildings and equipment of the school district at an acceptable level of efficiency through repairs or preventative maintenance.	(\$180,029)
Administrative Technology Services – Consists of those technology services that provide support of the school district’s information technology systems that are used district wide.	\$169,973
Community Services – 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.	(\$80,459)
Total Appropriation Changes	(\$13,283,509)

Other Information

The table below compares the percentage between the actual expenditures for 2008-2009 and the estimate for 2009-2010.

Appropriation by Function	2008-09 Percent of Each Function to Total Appropriations	2009-10 Percent of Each Function to Total Appropriations
Instructional Services	63.42%	65.25%
Pupil Personnel Services	6.22%	6.08%
Instructional Media Services	1.51%	1.38%
Instruction and Curriculum Development	.93%	.70%
Instructional Staff Training	1.14%	.55%
Instruction Related Technology	.71%	.42%
Board of Education and Legal Services	.29%	.36%
General Administration	.49%	.49%
School Administration	4.56%	4.46%
Fiscal Services	.55%	.51%
Central Services	1.59%	1.44%
Pupil Transportation Services	4.40%	4.08%
Operation of Plant	9.00%	9.05%
Maintenance of Plant	4.41%	4.42%
Administrative Technology Services	.50%	.55%
Community Services	.28%	.26%
Total Appropriation Changes	100.00%	100.00%

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
General Fund Budget Amendment Number One (Approved February 2, 2010)
Fiscal Year 2009-2010

Account Definition	Original Budget	Current Budget	Increase	Decrease	Amended Budget
Estimated Revenues					
Federal Direct	328,167	328,167			328,167
Federal Through State and Local	16,015,429	16,015,429	359,100		16,374,529
State	62,622,517	62,622,517	3,677,805		66,300,322
Local	285,202,405	285,202,405			285,202,405
Total Estimated Revenues	364,168,518	364,168,518	4,036,905		368,205,423
Net Increase (Decrease) in Revenues			4,036,905		
Appropriations: (Summary by Object)					
Salaries	245,888,207	245,888,207		7,897,761	237,990,446
Employee Benefits	76,982,780	76,982,780		3,233,089	73,749,691
Purchased Services	51,915,523	51,915,523		815,756	51,099,767
Energy Services	14,925,178	14,925,178		1,128,896	13,796,282
Materials and Supplies	10,937,383	10,937,383			10,937,383
Capital Outlay	2,469,305	2,469,305		208,007	2,261,298
Other Expenses	291,573	291,573			291,573
Total Appropriations by Object	403,409,949	403,409,949		13,283,509	390,126,440
Net Increase (Decrease) in Appropriations			(13,283,509)		
Appropriations: (Summary by Function)					
Instructional Services	259,905,555	259,905,555		5,354,141	254,551,414
Pupil Personnel Services	24,792,683	24,792,683		1,068,186	23,724,497
Instructional Media Services	5,940,106	5,940,106		543,829	5,396,277
Instr. & Curriculum Development Ser.	3,649,630	3,649,630		923,663	2,725,967
Instructional Staff Training	4,554,215	4,554,215		2,420,530	2,133,685
Instruction Related Technology	1,815,801	1,815,801		170,048	1,645,753
Board of Education	885,368	885,368			885,368
Legal Services	542,659	542,659		8,959	533,700
General Administration	1,919,157	1,919,157		7,073	1,912,084
School Administration	17,998,270	17,998,270		610,540	17,387,730
Facilities Acquisition & Construction	9,893	9,893			9,893
Fiscal Services	2,170,541	2,170,541		196,886	1,973,655
Food Services	14,338	14,338			14,338
Central Services	6,397,940	6,397,940		774,980	5,622,960
Pupil Transportation Services	16,859,024	16,859,024		955,680	15,903,344
Operation of Plant	35,453,319	35,453,319		158,478	35,294,841
Maintenance of Plant	17,417,749	17,417,749		180,029	17,237,720
Administrative Technology Services	1,983,379	1,983,379	169,973		2,153,352
Community Services	1,100,320	1,100,320		80,459	1,019,861
Debt Service					
Total Appropriations by Function	403,409,949	403,409,949	169,973	13,453,482	390,126,440
Net Increase (Decrease) in Appropriations			(13,283,509)		
Other Financing Sources (Uses)					
Transfer In	22,103,557	22,103,557		188,288	21,915,269
Transfers Out	665,181	665,181			665,181
Total Other Financing Sources (Uses)	21,438,376	21,438,376		188,288	21,250,088
Excess (Deficiency) of Revenues over Appropriations and Other Uses	(17,803,055)	(17,803,055)			(670,929)
Beginning Gross Fund Balance	58,870,401	58,870,401			58,870,401
Ending Gross Fund Balance	41,067,346	41,067,346	17,132,126		58,199,472

The School Board of Sarasota County, Florida
Capital Outlay Fund Budget Amendment
February 2, 2010

Executive Summary

The most significant change to the Capital Outlay Fund from the original budget adopted September 15, 2009 was initiated by the state auditor's office. They requested that the Millage Levy Fund include only revenues from the 1.5 mills. As a result, \$1,000,000 in estimated expense reimbursement from the City of North Port for sidewalks at Atwater Elementary and \$100,000 in estimated Fuel Tax refunds have been moved from the Millage Levy Revenue section to the Other Capital Fund that includes appropriations ear marked for charter schools.

In addition, an inter-fund transfer of \$948,464 from the Certificates of Participation fund (COPS) to the Millage Fund was made to reimburse the fund for expenses incurred in the prior year for Atwater Elementary and the Sarasota County Technical Institute.

To provide additional information, the summary budget amendment of all capital funds is attached, as well as the individual funds in which changes were made.

Changes to the Ending Gross Fund Balance

Description	Amount Increase (Decrease)
Deduct Decrease to Estimated Revenues	(\$6,364)
Add Estimated Decrease in Appropriations	\$808,941
Add Decrease in Transfers to the General Fund	\$188,288
Net Increase to the Ending Budgeted Gross Fund Balance at 6/30/2010	\$990,865

In summary the original budget adopted September 15, 2009 had the estimated ending gross fund balance as of June 30, 2010 at \$35,019,052. The budget amendment will increase the estimated ending gross fund balance as of June 30, 2010 to \$36,009,916.

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Summary of all Capital Outlay Funds Budget
Budget Amendment Number One (School Board Approved February 2, 2010)
Fiscal Year 2009-2010

Account Definition	Original Budget	Current Budget	Increase	Decrease	Amended Budget
Estimated Revenues					
Capital Outlay / Debt Service Distributed to Districts	317,149	317,149	0	0	317,149
Public Education Capital Outlay	784,890	784,890	0	0	784,890
County Impact Fees	800,000	800,000	0	0	800,000
District Local Capital Improvement Tax	70,251,270	70,251,270	0	0	70,251,270
Interest Income	70,000	70,000	0	40,000	30,000
Charter School Capital	1,630,274	1,630,274	0	0	1,630,274
School Infrastructure Thrift	0	0	0	0	0
Local Sales Tax	12,000,000	12,000,000	0	0	12,000,000
Fuel Tax Refund	100,000	100,000	0	0	100,000
F.P.& L. Rebates	0	0	0	0	0
City of NorthPort (N/P High)	0	0	0	0	0
County / City Of Sarasota	0	0	0	0	0
Miscellaneous Local Sources	1,000,000	1,000,000	33,636	0	1,033,636
Total Estimated Revenues	86,953,583	86,953,583	33,636	40,000	86,947,219
Net Increase (Decrease) in Revenues			(6,364)		
Appropriations: (Summary by Object)					
Library Books (New Libraries)	533,557	533,557	0	211,773	321,784
Audio Visual Materials	20,725	20,725	637	0	21,362
Buildings and Fixed Equipment	233,290,850	233,290,850	0	1,561,874	231,728,976
Furniture, Fixtures, and Equipment	11,029,673	11,029,673	0	654,136	10,375,537
Motor Vehicles (Including Buses)	2,945,098	2,945,098	1,649	0	2,946,747
Land	4,000,000	4,000,000	0	0	4,000,000
Improvements Other Than Buildings	19,806,579	19,806,579	0	5,337,296	14,469,283
Dues and Fees	4,700	4,700	0	0	4,700
Remodeling and Renovations	14,690,235	14,690,235	7,022,470	0	21,712,705
Computer Software	8,255,633	8,255,633	0	68,618	8,187,015
Total Appropriations by Object	294,577,050	294,577,050	7,024,756	7,833,697	293,768,109
Net Increase (Decrease) in Appropriations			(808,941)		
Other Financing Sources (Uses)					
Sale of Capital Outlay Bonds / Effort Index Grants	0	0	0	0	0
Proceeds of Loans	138,126,000	138,126,000	0	0	138,126,000
Sale of Fixed Assets	0	0	0	0	0
Transfer (Out) To General Fund	(22,103,557)	(22,103,557)	188,288	0	(21,915,269)
Transfer (Out) To Debt Service	(27,793,287)	(27,793,287)	0	0	(27,793,287)
Transfer (Out) Between Capital Funds	0	0	0	0	0
Total Other Financing Sources (Uses)	88,229,156	88,229,156	188,288	0	88,417,444
Excess (Deficiency) of Revenues over Appropriations and Other Uses	(119,394,311)	(119,394,311)	(6,802,832)	(7,793,697)	(118,403,446)
Beginning Gross Fund Balance	154,413,362	154,413,362	0	0	154,413,362
Ending Gross Fund Balance	35,019,051	35,019,051	990,865	0	36,009,916

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Capital Outlay Budget Amendment by Individual Fund Source
Budget Amendment Number One (School Board Approved February 2, 2010)
Fiscal Year 2009-2010

Account Definition	Original Budget	Current Budget	Increase	Decrease	Amended Budget
Capital Outlay and Debt Service Revenues and Financing Sources					
CO & DS Distributed to Districts	317,149	317,149	0	0	317,149
Interest Income	0	0	0	0	0
Total Estimated Revenues	317,149	317,149	0	0	317,149
Net Increase (Decrease) in Revenues and other Financing Sources			0		
Capital Outlay and Debt Service 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	317,149	317,149	0	17,149	300,000
Furniture, Fixtures, and Equipment	0	0	0	0	0
Motor Vehicles (Including Buses)	0	0	0	0	0
Land	0	0	0	0	0
Improvements Other Than Buildings	0	0	0	0	0
Remodeling and Renovations	0	0	0	0	0
Computer Software	0	0	0	0	0
Total Appropriations by Object	317,149	317,149	0	17,149	300,000
Net Increase (Decrease) in Appropriations			(17,149)		
Excess (Deficiency) of Revenues over Appropriations and Other Uses	0	0	0	(17,149)	17,149
Beginning Gross Fund Balance	0	0	0	0	0
Ending Gross Fund Balance	0	0	17,149	0	17,149

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Capital Outlay Budget Amendment by Individual Fund Source
Budget Amendment Number One (School Board Approved February 2, 2010)
Fiscal Year 2009-2010

Account Definition	Original Budget	Current Budget	Increase	Decrease	Amended Budget
Local County Sales Tax Estimated Revenues					
Local Sales Tax	12,000,000	12,000,000	0	0	12,000,000
Interest Income	0	0	0	0	0
Total Estimated Revenues	12,000,000	12,000,000	0	0	12,000,000
Net Increase (Decrease) in Revenues and other Financing Sources			0		
Local County Sales Tax Appropriations: (Summary by Object)					
Library Books (New Libraries)	0	0	0	0	0
Audio Visual Materials	0	0	1,362	0	1,362
Buildings and Fixed Equipment	4,576,516	4,576,516	5,893,132	0	10,469,648
Furniture, Fixtures, and Equipment	3,455,397	3,455,397	0	9,657	3,445,740
Motor Vehicles (Including Buses)	890,806	890,806	1,649	0	892,455
Land	0	0	0	0	0
Improvements Other Than Buildings	13,674,046	13,674,046	0	5,803,876	7,870,170
Remodeling and Renovations	5,759,820	5,759,820	0	26,768	5,733,052
Computer Software	5,636,121	5,636,121	0	127,341	5,508,780
Total Appropriations by Object	33,992,706	33,992,706	5,896,143	5,967,642	33,921,207
Net Increase (Decrease) in Appropriations			(71,499)		
Transfers Out					
Transfer (Out) To General Fund	0	0	0	0	
Transfer (Out) To Debt Service	0	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0	0
Excess (Deficiency) of Revenues over Appropriations and Other Uses	-21,992,706	-21,992,706	-5,896,143	-5,967,642	-21,921,207
Beginning Gross Fund Balance	29,497,531	29,497,531	0	0	29,497,531
Ending Gross Fund Balance	7,504,825	7,504,825	71,499	0	7,576,324

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Capital Outlay Budget Amendment by Individual Fund Source
Budget Amendment Number One (School Board Approved February 2, 2010)
Fiscal Year 2009-2010

Account Definition	Original Budget	Current Budget	Increase	Decrease	Amended Budget
Capital 1.5 Mill Levy Section 236.25(2) Estimated Revenues					
Local Property Taxes	70,251,270	70,251,270	0	0	70,251,270
Fuel Tax Refund	100,000	100,000	0	100,000	0
City of North Port Contribution for North Port High	0	0	0	0	0
F.P.& L Rebates	0	0	0	0	0
County / City of Sarasota Reimbursements	0	0	0	0	0
Venice High Foundation	0	0	0	0	0
Other Miscellaneous Sources	1,000,000	1,000,000	0	1,000,000	0
Interest Income	0	0	0	0	0
Total Estimated Revenues	71,351,270	71,351,270	0	1,100,000	70,251,270
Net Increase (Decrease) in Revenues and other Financing Sources			(1,100,000)		
Capital 1.5 Mill Levy Section 236.25 (2) Appropriations: (Summary by Object)					
Library Books (New Libraries)	527,277	527,277	0	211,773	315,504
Audio Visual Materials	20,725	20,725	0	725	20,000
Buildings and Fixed Equipment	35,950,108	35,950,108	0	7,465,246	28,484,862
Furniture, Fixtures, and Equipment	5,713,103	5,713,103	0	397,965	5,315,138
Motor Vehicles (Including Buses)	2,054,292	2,054,292	0	0	2,054,292
Land	0	0	0	0	0
Improvements Other Than Buildings	4,854,827	4,854,827	0	589,667	4,265,160
Remodeling and Renovations	8,930,415	8,930,415	7,049,238	0	15,979,653
Dues and Fees	4,700	4,700	0	0	4,700
Computer Software	2,544,512	2,544,512	58,723	0	2,603,235
Total Appropriations by Object	60,599,959	60,599,959	7,107,961	8,665,376	59,042,544
Net Increase (Decrease) in Appropriations			(1,557,415)		
Transfers Out					
Transfer (Out) To General Fund	19,688,393	19,688,393	0	188,288	19,500,105
Transfer (Out) To Debt Service	27,793,287	27,793,287	0	0	27,793,287
Transfer (Out) Between Capital Funds			0	948,464	(948,464)
Total Other Financing Sources (Uses)	47,481,680	47,481,680	0	1,136,752	46,344,928
Excess (Deficiency) of Revenues over Appropriations and Other Uses	(36,730,369)	(36,730,369)	(7,107,961)	(8,702,128)	(35,136,202)
Beginning Gross Fund Balance	57,900,303	57,900,303	0	0	57,900,303
Ending Gross Fund Balance	21,169,934	21,169,934	1,594,167	0	22,764,101

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Capital Outlay Budget Amendment by Individual Fund Source
Budget Amendment Number One (School Board Approved February 2, 2010)
Fiscal Year 2009-2010

Account Definition	Original Budget	Current Budget	Increase	Decrease	Amended Budget
Certificates of Participation and Qualified Zone Academy Bonds Loan Proceeds					
Loan Proceeds	138,126,000	138,126,000	0	0	138,126,000
Interest Income	40,000	40,000	0	40,000	0
Total Estimated Revenues	138,166,000	138,166,000	0	40,000	138,126,000
Net Increase (Decrease) in Revenues and other Financing Sources					
			(40,000)		
Certificates of Participation and Qualified Zone Academy Bonds Loan Proceeds					
Library Books (New Libraries)	0	0	0	0	0
Audio Visual Materials	0	0	0	0	0
Buildings and Fixed Equipment	188,190,844	188,190,844	0	6,247	188,184,597
Furniture, Fixtures, and Equipment	1,620,308	1,620,308	0	246,514	1,373,794
Motor Vehicles (Including Buses)	0	0	0	0	0
Land	0	0	0	0	0
Improvements Other Than Buildings	1,230,286	1,230,286	6,247	0	1,236,533
Remodeling and Renovations	0	0	0	0	0
Computer Software	75,000	75,000	0	0	75,000
Total Appropriations by Object	191,116,438	191,116,438	6,247	252,761	190,869,924
Net Increase (Decrease) in Appropriations					
			(246,514)		
Transfers Out					
Transfer (Out) To General Fund	0	0	0	0	0
Transfer (Out) To Debt Service	0	0	0	0	0
Transfer (Out) Between Capital Funds	0	0	948,464	0	948,464
Total Other Financing Sources (Uses)	0	0	948,464	0	948,464
Excess (Deficiency) of Revenues over Appropriations and Other Uses	(52,950,438)	(52,950,438)	(954,711)	(212,761)	(53,692,388)
Beginning Gross Fund Balance	53,692,388	53,692,388	0	0	53,692,388
Ending Gross Fund Balance	741,950	741,950	0	741,950	0

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Capital Outlay Budget Amendment by Individual Fund Source
Budget Amendment Number One (School Board Approved February 2, 2010)
Fiscal Year 2009-2010

Account Definition	Original Budget	Current Budget	Increase	Decrease	Amended Budget
Other (Historical Preservation, Charter School)					
Capital for Charter Schools	1,630,274	1,630,274	0	0	1,630,274
Miscellaneous State Rev. (Fuel Tax)	0	0	100,000	0	100,000
Miscellaneous Local Sources	0	0	1,033,636	0	1,033,636
Interest Income	0	0	0	0	0
Total Estimated Revenues	1,630,274	1,630,274	1,133,636	0	2,763,910
Net Increase (Decrease) in Revenues and other Financing Sources			1,133,636		
Other (Historical Preservation, Charter School)					
Library Books (New Libraries)	0	0	0	0	0
Audio Visual Materials	0	0	0	0	0
Buildings and Fixed Equipment	345,788	345,788	33,636	0	379,424
Furniture, Fixtures, and Equipment	0	0	0	0	0
Motor Vehicles (Including Buses)	0	0	0	0	0
Land	0	0	0	0	0
Improvements Other Than Buildings	0	0	1,050,000	0	1,050,000
Remodeling and Renovations	0	0	0	0	0
Computer Software	0	0	0	0	0
Total Appropriations by Object	345,788	345,788	1,083,636	0	1,429,424
Net Increase (Decrease) in Appropriations			1,083,636		
Transfer (Out) To General Fund	1,630,274	1,630,274	0	0	1,630,274
Excess (Deficiency) of Revenues over Appropriations and Other Uses	(345,788)	(345,788)	50,000	0	(295,788)
Beginning Gross Fund Balance	495,742	495,742	0	0	495,742
Ending Gross Fund Balance	149,954	149,954	50,000	0	199,954