

The School Board of Sarasota County, Florida
Tentative Budget Amendments
September 14, 2010

Executive Summary

The purpose of the tentative budget amendments is to provide an explanation of the changes that have taken place since the adoption of the tentative budget on July 27, 2010. The majority of the changes are related to the completion of the Annual Financial Report and the related carry forward of funds. Following are the explanation by fund of the changes.

General Fund Including Federal Stabilization Funds

In the below table is an explanation of the changes from the Tentative budget. Attached are the state required budget amendments.

Estimated Revenue and Transfers In Changes

Description	Amount Increase (Decrease)
Federal Direct – The majority of the decrease is related to revising the estimate for Federal Medicaid funds.	(\$146,399)
State Sources – The majority of the decrease is related to lowering the estimate for other miscellaneous state sources that the district may receive during the year. This was done to insure the budget is conservative.	(\$848,956)
Local Sources – The majority of the increase is related to refining the estimate of other local source income based upon the completion of the annual financial report.	\$696,040
Transfer in From Capital - The majority of the increase is related to refining the estimate of millage funds that will be transferred to pay for maintenance related expenses.	\$554,100
Total Revenues and Transfers In	\$254,785

Estimated Appropriation Changes by Object

Description	Amount Increase (Decrease)
Salaries – The decrease is related to eliminating nine positions during the five day count and revising the salary estimate based upon the completion of the annual financial report.	(\$1,796,494)
Employee Benefits – The majority of the decrease is related to the group health plan being renewed at a 10.5% increase compared to the 12% amount budgeted and the related impact on benefits related to the salary decrease.	(\$597,868)
Purchased Services – The majority of the increase is related to completing carry forwards from the annual financial report.	\$424,942
Energy Services – The amount estimated for bottled gas was increased.	\$2,530
Materials and Supplies – The majority of the increase is related to completing carry forwards from the annual financial report.	\$78,713

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Description	Amount Increase (Decrease)
Capital Outlay – The majority of the decrease is related to revising the estimate for purchase of new library books.	(\$36,240)
Other Expenses – The majority of the decrease is related to revising the estimate for dues and fees.	(\$2,767)
Total Reduction in Appropriations	(\$1,927,183)

Changes to the Gross Ending Fund Balance

Description	Amount Increase (Decrease)
Add increase in Estimated Revenues and Transfers In	\$254,785
Add Decrease to Appropriations	\$1,927,183
Add the increase to the beginning July 1, 2010 Fund Balance – This increase came from the completion of the annual financial report.	\$3,855,437
Net Increase to the Ending Budgeted Gross Fund Balance at 6/30/2011 (Note this increase raises the estimated ending unreserved fund balance at 6/30/2011 to 12.14 %.)	\$6,037,405

**Estimated Appropriation Changes by Function for the General Fund Including
Federal Stabilization Funds**

All the changes to functions are related to the explanations by object. Attached are the state required budget amendments by function.

Debt Service Fund

The Debt Service budget amendment reflects the changes related to the actual borrowing that was finalized late in August. The reduction in the transfer in from the Capital Fund and the reductions in principal and interest payments are due to we borrowed less than the Tentative budget and the rates were better than the original estimate. Attached are the state required budget amendments.

Internal Service Fund

The attached Internal Service Fund budget amendment is increasing salaries and benefits in the amount of \$14,200 and increasing the beginning Gross Fund Balance based upon the completion of the annual financial report.

Special Revenue Fund – Food and Nutrition Services

The attached Special Revenue Fund – Food and Nutrition Services budget amendment is increasing the ending June 30, 2011 Gross Fund Balance by \$1,346,585. The composition of the changes that increased the ending fund balance is as follows: Increase in the National School Lunch Act, reduction in food costs, and the completion of the annual financial report that increased the beginning fund balance by \$504,083.

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Special Revenue Funds – Other (Federal, State, and Local Grants)

The majority of the changes since approval of the Superintendents Tentative Budget are related to the receipt of grant approvals that were not available when producing the Tentative Budget. The overall increase is \$1,585,568. The majority of the funding is for salaries and purchased services. In the table below are the individual grants that comprise the majority of the increase. Attached are the state required budget amendments.

Grant	Tentative Budget	Increase (Decrease)	Final Budget
Federal Direct – Teaching American History	\$100,000	\$227,291	\$327,291
Federal Direct – Corrections for Healthy Students	\$0	\$393,106	\$393,106
Federal Direct – Federal Supplemental Educational Opportunity Grants	\$0	\$85,000	\$85,000
Federal Direct – Children First Teen Parent Program North and South County	\$0	\$178,000	\$178,000
Federal through State – Title 1	\$8,576,413	\$285,330	\$8,861,743
Federal through State – SED Network	\$0	\$114,130	\$114,130
Federal through State – Charter start up grant Imagine School Palmer Ranch	\$0	\$129,521	\$129,521
Local Sources – Sarasota Community Foundation – Performance Based Diploma	\$417,605	\$125,471	\$543,076
Local Sources – TeXcellence Program	\$0	\$27,000	\$27,000
Local Sources – Patterson Foundation	\$0	\$35,637	\$35,637
Other small grant adjustments		(\$14,918)	
Total Increase		\$1,585,568	

Capital Funds

The attached Capital Funds budget amendment adjusts the budget for project carry forwards and changes related to finalizing the Certificates of Participation and the Qualified School Construction Bonds. The table below highlights the major changes since the approval of the Tentative budget.

Description	Tentative Budget	Increase (Decrease)	Final Budget
Estimated Revenues – The majority of the increase is related to the Legislature requiring the calculation of the 1.5 mill to be calculated at 96%.	\$83,455,504	\$698,117	\$84,153,621
Appropriations – The net reduction is related to the difference between the estimated carry forwards and what the actual came in at.	\$246,802,153	(\$2,654,706)	\$244,147,447

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Capital Fund - continued

Description	Tentative Budget	Increase (Decrease)	Final Budget
Other Financing Sources – The reduction is due to not borrowing the original estimated amount. Falling construction costs are the major reason for the decline.	\$140,068,175	(\$20,540,687)	\$119,527,488
Transfer Out to General Fund – The increase is related to an increase in maintenance costs in the operating fund.	\$20,552,366	\$554,100	\$21,106,466
Transfer Out to Debt Service Fund – The net decrease is related to not borrowing as much as was originally estimated and a reduction in interest costs.	\$27,411,181	(\$2,708,043)	\$24,703,138
Beginning Gross Fund Balance – The completion of the annual Financial report increased the June 30, 2010 fund balance.	\$99,560,567	\$37,206,891	\$136,767,458
Ending Gross Fund Balance – The increase allows for a reserve to meet unforeseen needs and a sufficient balance to complete the Sarasota County Technical Institute.	\$28,318,546	\$22,172,970	\$50,491,516

The School Board of Sarasota County, Florida
General Fund Including Federal Stabilization Funds Tentative Budget Amendment
Number One
Fiscal Year 2010-2011 (School Board Approved September 14, 2010)

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2010-2011 Budget
Estimated Revenues					
Federal Direct	\$1,633,023	\$1,633,023	\$0	\$146,399	\$1,486,624
Federal Stabilization FEFP	\$13,902,882	\$13,902,882	\$0	\$0	\$13,902,882
Federal Stabilization Work Force Development	\$635,711	\$635,711	\$0	\$0	\$635,711
State	\$64,363,548	\$64,363,548	\$0	\$848,956	\$63,514,592
Local	\$281,685,075	\$281,685,075	\$696,040	\$0	\$282,381,115
Total Estimated Revenue	\$362,220,239	\$362,220,239	\$696,040	\$995,355	\$361,920,924
Net Increase (Decrease) In Estimated Revenues				(\$299,315)	
Estimated Appropriations (Summary by Object)					
Salaries	\$228,204,954	\$228,204,954	\$0	\$1,796,494	\$226,408,460
Salaries Stabilization Funds	\$8,974,987	\$8,974,987	\$0	\$0	\$8,974,987
Employee Benefits	\$73,182,530	\$73,182,530	\$0	\$597,868	\$72,584,662
Employee Benefits Stabilization	\$3,136,675	\$3,136,675	\$0	\$0	\$3,136,675
Purchased Services	\$51,690,510	\$51,690,510	\$424,942	\$0	\$52,115,452
Purchased Services Stabilization	\$2,426,931	\$2,426,931	\$0	\$0	\$2,426,931
Energy Services	\$12,044,502	\$12,044,502	\$2,530	\$0	\$12,047,032
Materials and Supplies	\$12,030,651	\$12,030,651	\$78,713	\$0	\$12,109,364
Capital Outlay	\$2,046,453	\$2,046,453	\$0	\$36,240	\$2,010,213
Other Expenses	\$339,987	\$339,987	\$0	\$2,767	\$337,220
Total Estimated Appropriations by Object	\$394,078,180	\$394,078,180	\$506,185	\$2,433,368	\$392,150,996
Net Increase (Decrease) In Estimated Appropriations by Object				(\$1,927,183)	
Estimated Appropriations (Summary by Function)					
Instructional Services	\$242,337,899	\$242,337,899	\$0	\$41,404	\$242,296,495
Instructional Services Stabilization	\$12,675,879	\$12,675,879	\$0	\$0	\$12,675,879
Pupil Personnel Services	\$22,462,132	\$22,462,132	\$0	\$454,901	\$22,007,231
Pupil Personnel Services Stabilization	\$90,142	\$90,142	\$0	\$0	\$90,142
Instructional Media Services	\$5,351,636	\$5,351,636	\$0	\$214,058	\$5,137,578
Instructional Media Services Stabilization	\$157,373	\$157,373	\$0	\$0	\$157,373
Instruction and Curriculum Development Services	\$2,416,891	\$2,416,891	\$0	\$222,545	\$2,194,346
Instruction and Curriculum Development Services Stabilization	\$545,382	\$545,382	\$0	\$0	\$545,382
Instructional Staff Training	\$1,689,777	\$1,689,777	\$0	\$247,256	\$1,442,521
Instructional Staff Training Stabilization	\$250,909	\$250,909	\$0	\$0	\$250,909
Instructional Related Technology	\$1,745,212	\$1,745,212	\$0	\$299,742	\$1,445,470
Board of Education	\$868,789	\$868,789	\$1,640	\$0	\$870,429
Legal Services	\$526,225	\$526,225	\$76,158	\$0	\$602,383
General Administration	\$2,105,699	\$2,105,699	\$19,578	\$0	\$2,125,277
School Administration	\$18,133,800	\$18,133,800	\$0	\$150,634	\$17,983,166
Facilities Acquisition and Construction			\$0	\$0	
Fiscal Services	\$2,041,940	\$2,041,940	\$0	\$19,075	\$2,022,865
Food Services	\$63,381	\$63,381	\$10,288	\$0	\$73,669
Central Services	\$5,829,050	\$5,829,050	\$0	\$278,203	\$5,550,847
Pupil Transportation Services	\$17,109,102	\$17,109,102	\$0	\$120,191	\$16,988,911
Operation of Plant	\$36,358,054	\$36,358,054	\$44,980	\$0	\$36,403,034
Operation of Plant Stabilization	\$818,908	\$818,908	\$0	\$0	\$818,908
Maintenance of Plant	\$17,089,290	\$17,089,290	\$0	\$67,399	\$17,021,891
Administrative Technology Services	\$2,361,347	\$2,361,347	\$6,420	\$0	\$2,367,767
Community Services	\$1,049,363	\$1,049,363	\$29,161	\$0	\$1,078,524
Debt Service			\$0	\$0	
Total Estimated Appropriations by Function	\$394,078,180	\$394,078,180	\$188,225	\$2,115,408	\$392,150,996
Net Increase (Decrease) In Estimated Appropriations by Function				(\$1,927,183)	
Other Financing Sources (Uses)					
Transfers In Public Education Capital Outlay	\$2,145,578	\$2,145,578	\$3,969	\$0	\$2,149,547
Transfers In Millage Fund	\$18,406,788	\$18,406,788	\$550,131	\$0	\$18,956,919
Transfers Out Self Insurance Fund	\$698,812	\$698,812	\$0	\$0	\$698,812
Total Other Financing Sources and Uses	\$19,853,554	\$19,853,554	\$554,100	\$0	\$20,407,654
Excess (Deficiency) of Revenues over Appropriations and Other Uses	-\$12,004,387	-\$12,004,387	\$2,181,969	\$0	-\$9,822,418
Fund Balance					
Beginning Gross Fund Balance	\$63,051,920	\$63,051,920	\$3,855,436	\$0	\$66,907,356
Ending Gross Fund Balance	\$51,047,533	\$51,047,533	\$6,037,405	\$0	\$57,084,938

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Debt Service Fund Tentative Budget Amendment Number One
Summary of All Debt Service Funds
Fiscal Year 2010-2011 (School Board Approved 9/14/10)

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2009-2010 Budget
Estimated Revenues					
Capital Outlay / Debt Service Withheld for Bonds	1,851,381	1,851,381	0	0	1,851,381
Racing Commission Funds	446,500	446,500	0	0	446,500
Interest Income	0	0	0	0	0
Total Estimated Revenues	2,297,881	2,297,881	0	0	2,297,881
Net Increase (Decrease) in Revenues			0		
Appropriations: (Summary by Object)					
Principal Redemption	17,953,238	17,953,238	0	1,380,000	16,573,238
Interest Expense	9,048,332	9,048,332	0	1,169,923	7,878,409
Miscellaneous Expense	0	0	0	0	0
Dues and Fees	11,600	11,600	0	0	11,600
Total Appropriations by Object	27,013,170	27,013,170	0	2,549,923	24,463,247
Net Increase (Decrease) in Appropriations			(2,549,923)		
Other Financing Sources (Uses)					
Transfer In From Capital	27,411,181	27,411,181	0	2,708,043	24,703,138
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	0	0	0	0	0
Transfers To Capital	0	0	0	0	0
Total Other Financing Sources (Uses)	27,411,181	27,411,181	0	2,708,043	24,703,138
Excess (Deficiency) of Revenues over Appropriations and Other Uses	2,695,892	2,695,892	0	158,120	2,537,772
Beginning Gross Fund Balance	991,007	991,007	857,178	0	1,848,185
Ending Gross Fund Balance	3,686,899	3,686,899	699,058	0	4,385,957

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Internal Service Fund - Self Insurance Fund
Tentative Budget Amendment
Fiscal Year 2010-2011

Account Definition	Tentative Budget	Increase	Decrease	Final Budget
Estimated Revenues				
Workers' Compensation Services	264,495	0	0	264,495
Benefit Administration Services	190,000	0	0	190,000
Dental Plan Services	2,200,000	0	0	2,200,000
Interest Income	25,000	0	0	25,000
Inc (Dec) - Fair Value Invest				0
Total Estimated Revenues	2,679,495	0	0	2,679,495
Net Increase (Decrease) in Revenues		0		
Appropriations: (Summary by Object)				
Salaries	339,256	10,800	0	350,056
Employee Benefits	70,151	3,400	0	73,551
Purchased Services	785,781	0	0	785,781
Energy Services	0	0	0	0
Materials and Supplies	3,250	0	0	3,250
Capital Outlay	0	0	0	0
Other Expenses	4,500,700	0	0	4,500,700
Total Appropriations by Object	5,699,138	14,200	0	5,713,338
Net Increase (Decrease) in Appropriations		14,200		
Other Financing Sources				
Transfer In From General Fund	698,812	0	0	698,812
Transfers Out To General Fund	0	0	0	0
Total Other Financing Sources	698,812	0	0	698,812
Excess (Deficiency) of Revenues over Appropriations and Other Uses	(2,320,831)	0	14,200	(2,335,031)
Beginning Gross Fund Balance	15,436,818	486,283	0	15,923,101
Ending Gross Fund Balance	13,115,987	472,083	0	13,588,070

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Special Revenue Funds - Food and Nutrition Services Budget Amendment
Tentative Budget Amendment
Fiscal Year 2010-2011

Account Definition	Tentative Budget	Increase	Decrease	Final Budget
Estimated Revenues				
National School Lunch Act	8,985,009	320,000	0	9,305,009
USDA. Donated Foods	790,137	0	15,011	775,126
Fresh Fruit & Vegetable Grant	126,420	0	0	126,420
State School Breakfast Supplement	57,110	0	0	57,110
State School Lunch Supplement	103,677	0	0	103,677
Interest Income	1,118	403	0	1,521
Food Service Local Collections	6,545,130	263,782	0	6,808,912
Total Estimated Revenues	16,608,601	584,185	15,011	17,177,775
Net Increase (Decrease) in Revenues		569,174		
Appropriations: (Summary by Object)				
Salaries	5,059,363	0	0	5,059,363
Employee Benefits	3,257,252	1,012	0	3,258,264
Purchased Services	428,560	1,500	0	430,060
Energy Services	116,593	1,200	0	117,793
Materials and Supplies	7,254,635	0	198,000	7,056,635
Capital Outlay	0	0	0	0
Other Expenses	457,788	0	79,039	378,749
Total Appropriations by Object	16,574,192	3,712	277,039	16,300,864
Net Increase (Decrease) in Appropriations		(273,327)		
Excess (Deficiency) of Revenues over Appropriations	34,409	842,502	0	876,911
Beginning Gross Fund Balance	1,494,152	504,083	0	1,998,235
Ending Gross Fund Balance	1,528,561	1,346,585	0	2,875,146

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Special Revenue Funds - Other (Federal, State, and Local Grants)
Tentative Budget Amendment Number One
Fiscal Year 2010-2011 (School Board Approved 9/14/10)

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2010-11 Budget
Estimated Revenues					
Federal Direct (Fund 420 & 490)					
Workforce Investment Act 3170	627,097	627,097	85,000	0	712,097
Community Action Programs 3180		0	0	0	
Miscellaneous Federal Direct 3199	460,363	460,363	798,397	0	1,258,760
Total Federal Direct (Fund 420 & 490)	1,087,460	1,087,460	883,397	0	1,970,857
Federal Through State and Local (Fund 420 & 490)					
Vocational Education Acts 3201	441,962	441,962	0	0	441,962
Eisenhower Math and Science 3226	1,879,908	1,879,908	0	0	1,879,908
Drug Free Schools 3227	0	0	0	0	
Individuals with Disabilities (IDEA) 3230	10,919,553	10,919,553	106,061	0	11,025,614
Title 1 3240	8,576,413	8,576,413	7,102	0	8,583,515
Adult General Education 3251	448,530	448,530	0	106,202	342,328
Local Gifts Grants and Bequests Fund (420 & 490) 3440	453,230	453,230	188,108	0	641,338
Miscellaneous Federal Through State 3299	1,979,087	1,979,087	498,990	0	2,478,077
Total Federal Through State and Local (Fund 420 & 490)	24,698,683	24,698,683	694,059	0	25,392,742
Federal Through State and Local State Stabilization Funds (Fund 431)					
State Fiscal Stabilization Funds K-12 3210	13,902,882	13,902,882	0	0	13,902,882
State Fiscal Stabilization Funds Workforce 3211	635,711	635,711	0	0	635,711
State Fiscal Stabilization Funds Excellent Tcr 3213	0	0	0	0	
Other Federal Thru State 3290	0	0	0	0	
Total Federal Through State and Local State Stabilization Funds (Fund 431)	14,538,593	14,538,593	0	0	14,538,593
Federal Through State and Local Targeted ARRA Stimulus Funds (Fund 432)					
Individuals with Disabilities (IDEA) 3230	5,595,392	5,595,392	0	12,547	5,582,845
Title 1 3240	1,724,454	1,724,454	20,659	0	1,745,113
Miscellaneous Federal Through State and Local 3299	254,812	254,812	0	0	254,812
Total Federal Through State and Local Targeted ARRA Stimulus Funds (Fund 432)	7,574,658	7,574,658	8,112	0	7,582,770
Federal Through State and Local Other ARRA Stimulus Funds (Fund 433)					
Other Food Services 3269	0	0	0	0	
Total Federal Through State and Local Other ARRA Stimulus Funds (Fund 433)	0	0	0	0	0
Total Estimated Revenues all Funds	47,899,394	47,899,394	1,585,568	0	49,484,962
Net Increase (Decrease) in Revenues All Funds			1,585,568		

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Special Revenue Funds - Other (Federal, State, and Local Grants)
Tentative Budget Amendment Number One
Fiscal Year 2010-2011 (School Board Approved 9/14/10)

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2010-11 Budget
Appropriations: (Summary by Object) Fund 420 & 490					
Salaries	13,103,505	13,103,505	476,955	0	13,580,460
Employee Benefits	4,175,031	4,175,031	69,492	0	4,244,523
Purchased Services	4,778,237	4,778,237	683,393	0	5,461,631
Energy Services	671,896	671,896	32,247	0	704,143
Materials and Supplies	715,786	715,786	100,119	0	815,905
Capital Outlay	561,437	561,437	105,104	0	666,541
Other Expenses	1,780,251	1,780,251	110,145	0	1,890,396
Total Appropriations by Object Fund 420 & 490	25,786,144	25,786,144	1,577,456	0	27,363,600
Net Increase (Decrease) in Appropriations Fund 420 & 490			1,577,456		
Appropriations: (Summary by Object) Fund 431 State Fiscal Stabilization Funds					
Salaries	8,974,987	8,974,987	0	0	8,974,987
Employee Benefits	3,136,675	3,136,675	0	0	3,136,675
Purchased Services	2,426,931	2,426,931	0	0	2,426,931
Energy Services		0	0	0	
Materials and Supplies		0	0	0	
Capital Outlay		0	0	0	
Other Expenses		0	0	0	
Total Appropriations by Object Fund 431	14,538,593	14,538,593	0	0	14,538,593
Net Increase (Decrease) in Appropriations Fund 431			0		
Appropriations: (Summary by Object) Fund 432 Targeted ARRA Stimulus Funds					
Salaries	4,899,341	4,899,341	170,251	0	5,069,592
Employee Benefits	1,475,687	1,475,687	48,475	0	1,524,162
Purchased Services	818,635	818,635	0	23,700	794,935
Energy Services	3,469	3,469	0	3,469	
Materials and Supplies	85,443	85,443	0	41,354	44,089
Capital Outlay	183,449	183,449	0	110,856	72,593
Other Expenses	108,633	108,633	0	31,235	77,398
Total Appropriations by Object Fund 432	7,574,657	7,574,657	218,726	210,614	7,582,769
Net Increase (Decrease) in Appropriations Fund 432			8,112		
Appropriations: (Summary by Object) Fund 433 Targeted ARRA Stimulus Grants					
Salaries		0	0	0	
Employee Benefits		0	0	0	
Purchased Services		0	0	0	
Energy Services		0	0	0	
Materials and Supplies		0	0	0	
Capital Outlay		0	0	0	
Other Expenses		0	0	0	
Total Appropriations by Object Fund 433	0	0	0	0	0
Net Increase (Decrease) in Appropriations Fund 433			0		
Total Appropriations by Object Fund All Funds	47,899,394	47,899,394	1,585,568	0	49,484,962
Net Increase (Decrease) in Appropriations All Funds			1,585,568		

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Special Revenue Funds - Other (Federal, State, and Local Grants)
Tentative Budget Amendment Number One
Fiscal Year 2010-2011 (School Board Approved 9/14/10)

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2010-11 Budget
Appropriations: (Summary by Function) Fund 420 & 490					
Instructional Services	16,418,231	16,418,231	602,112	0	17,020,343
Pupil Personnel Services	2,949,560	2,949,560	54,058	0	3,003,618
Instructional Media Services		0	53,414	0	53,414
Instr. & Curriculum Development Ser.	761,801	761,801	271,980	0	1,033,781
Instructional Staff Training	3,163,636	3,163,636	415,049	0	3,578,685
Instruction Related Technology		0	0	0	
Board of Education		0	0	0	
Legal Services		0	0	0	
General Administration	826,738	826,738	49,535	0	876,273
School Administration		0	0	0	
Facilities Acquisition & Construction	31,672	31,672	20,000	0	51,672
Fiscal Services		0	0	0	
Food Service		0	0	0	
Central Services	150,000	150,000	0	0	150,000
Pupil Transportation Services	857,408	857,408	13,396	0	870,804
Operation of Plant		0	12,912	0	12,912
Maintenance of Plant		0	0	0	
Administrative Technology Services		0	0	0	
Community Services	627,097	627,097	85,000	0	712,097
Debt Service		0	0	0	
Total Appropriations by Function	25,786,144	25,786,144	1,577,456	0	27,363,600
Net Increase (Decrease) in Appropriations Fund 420 & 490			1,577,456		
Appropriations: (Summary by Function) Fund 431 State Stabilization Funding					
Instructional Services	12,675,879	12,675,879	0	0	12,675,879
Pupil Personnel Services	90,142	90,142	0	0	90,142
Instructional Media Services	157,373	157,373	0	0	157,373
Instr. & Curriculum Development Ser.	545,382	545,382	0	0	545,382
Instructional Staff Training	250,909	250,909	0	0	250,909
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	0	0	
Facilities Acquisition & Construction		0	0	0	
Fiscal Services		0	0	0	
Food Service		0	0	0	
Central Services		0	0	0	
Pupil Transportation Services		0	0	0	
Operation of Plant	818,908	818,908	0	0	818,908
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	14,538,593	14,538,593	0	0	14,538,593
Net Increase (Decrease) in Appropriations Fund 431 State Stabilization Funding			0		

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Special Revenue Funds - Other (Federal, State, and Local Grants)
Tentative Budget Amendment Number One
Fiscal Year 2010-2011 (School Board Approved 9/14/10)

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2010-11 Budget
Appropriations: (Summary by Function) Fund 432 & 433 AARA Stimulus IDEA, Title 1, and AARA Grant Funds					
Instructional Services	2,208,027	2,208,027	166,008	0	2,374,035
Pupil Personnel Services	3,745,438	3,745,438	0	25,061	3,720,377
Instructional Media Services		0	0	0	
Instr. & Curriculum Development Ser.	124,717	124,717	0	36,943	87,774
Instructional Staff Training	1,430,201	1,430,201	0	104,090	1,326,111
Instruction Related Technology		0	0	0	
Board of Education		0	0	0	
Legal Services		0	0	0	
General Administration	61,549	61,549	12,924	0	74,472
School Administration		0	0	0	
Facilities Acquisition & Construction		0	0	0	
Fiscal Services		0	0	0	
Food Service		0	0	0	
Central Services		0	0	0	
Pupil Transportation Services	4,725	4,725	0	4,725	
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 432 & 433	7,574,657	7,574,657	178,931	170,819	7,582,769
Total Appropriations by Function All Funds	47,899,394	47,899,394	1,756,387	170,819	49,484,962
Net Increase (Decrease) in Appropriations Fund 432 & 433			8,112		
Other Financing Sources (Uses)					
Transfer In			0	0	
Transfers Out			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	
Ending Gross Fund Balance	0	0	0	0	0

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Summary of all Capital Outlay Funds Budget
Tentative Budget Amendment Number One
Fiscal Year 2010-2011 (School Board Approved 9/14/10)

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2010/2011 Budget
Estimated Revenues					
Capital Outlay / Debt Service Distributed to Districts	324,155	324,155	0	0	324,155
Public Education Capital Outlay	2,145,578	2,145,578	3,969	0	2,149,547
County Impact Fees	1,000,000	1,000,000	0	0	1,000,000
District Local Capital Improvement Tax	63,698,184	63,698,184	670,507	0	64,368,691
Interest Income	630,000	630,000	0	0	630,000
Charter School Capital	1,595,087	1,595,087	0	6,359	1,588,728
Local Sales Tax	12,240,000	12,240,000	0	0	12,240,000
Fuel Tax Refund	0	0	0	0	0
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	1,822,500	1,822,500	30,000	0	1,852,500
Total Estimated Revenues	83,455,504	83,455,504	704,476	6,359	84,153,621
Net Increase (Decrease) in Revenues			698,117		
Appropriations: (Summary by Object)					
Library Books (New Libraries)	86,000	86,000	0	0	86,000
Audio Visual Materials	0	0	0	0	0
Buildings and Fixed Equipment	184,023,688	184,023,688	10,436,673	0	194,460,361
Furniture, Fixtures, and Equipment	19,286,410	19,286,410	0	383,425	18,902,985
Motor Vehicles (Including Buses)	3,375,200	3,375,200	0	0	3,375,200
Land	1,777,259	1,777,259	3,770,567	0	5,547,826
Improvements Other Than Buildings	1,030,134	1,030,134	0	0	1,030,134
Remodeling and Renovations	30,634,952	30,634,952	0	16,812,994	13,821,958
Dues and Fees	2,700	2,700	0	0	2,700
Computer Software	6,585,810	6,585,810	334,473	0	6,920,283
Total Appropriations by Object	246,802,153	246,802,153	14,541,713	17,196,419	244,147,447
Net Increase (Decrease) in Appropriations			(2,654,706)		
Other Financing Sources (Uses)					
Sale of Capital Outlay Bonds & Effort Index Grants & Race Track Funds	1,745,000	1,745,000	0	0	1,745,000
Qualified School Construction Bonds	43,026,000	43,026,000	0	173,512	42,852,488
Proceeds of Loans	95,297,175	95,297,175	0	20,367,175	74,930,000
Sale of Fixed Assets	0	0	0	0	0
Transfer (Out) To General Fund	(20,552,366)	(20,552,366)	0	554,100	(21,106,466)
Transfer (Out) To Debt Service	(27,411,181)	(27,411,181)	2,708,043	0	(24,703,138)
Total Other Financing Sources (Uses)	92,104,628	92,104,628	2,708,043	21,094,787	73,717,884
Excess (Deficiency) of Revenues over Appropriations and Other Uses	(71,242,021)	(71,242,021)	(11,129,194)	3,904,727	(86,275,942)
Beginning Gross Fund Balance	99,560,567	99,560,567	37,206,891	0	136,767,458
Ending Gross Fund Balance	28,318,546	28,318,546	22,172,970	0	50,491,516