

**The School Board of Sarasota County, Florida**  
**General Fund including Federal Education Jobs Fund**  
**Budget Amendment Number One For the Fiscal Year 2011-2012**  
**Board Approved January 17, 2012**

**Executive Summary**

The General Fund Budget Amendment Number One is amending the budget to reflect the third recalculation of the Florida Education Finance Program and the results of operations through December 31, 2011. In summary the budget amendment is increasing the fund balance by \$7,245,935. This change increases the unassigned fund balance to \$49,660,061 or 13.55% to total appropriations. This increase will help offset the projected deficit for 2012-2013.

In the below table are explanations of the changes from the Original Budget approved September 13, 2011.

**Revenue Changes**

Description	Increase (Decrease)
<b>Federal Direct</b> – The increase is related to receiving an additional allocation of funds from the Federal Jobs Fund	\$128,449
<b>State</b> – This increase is related to a small increase of students reported in the October student FTE count	\$110,112
<b>Local</b> – The majority of the increase is related to our health care provider giving funds for wellness programs.	\$337,271
<b>Net Increase in Estimated Revenues</b>	\$575,832

**Appropriation Changes by Object**

Description	Increase (Decrease)
<b>Salaries</b> – The decrease is related to having 215 positions with substitutes or are vacant.	(\$4,927,111)
<b>Salaries Federal Jobs Fund</b> – This increase is related to receiving additional funding for teachers from the Federal Jobs Fund.	\$102,760
<b>Employee Benefits</b> – The decrease is related to having 215 positions with substitutes or are vacant.	(\$1,680,815)
<b>Employee Benefits Federal Jobs Fund</b> – This increase is related to receiving additional funding for teachers from the Federal Jobs Fund.	\$25,689
<b>Purchased Services</b> – The majority of the increase is related to payments to charter schools have increased for additional students being served.	\$480,735
<b>Energy Services</b> – The majority of the increase is related to diesel fuel costs.	\$93,060
<b>Materials and Supplies</b> – The estimate for consumable supplies and textbook purchases has been decreased based upon the actual expenditures incurred through December 31, 2011.	(\$186,520)
<b>Capital Outlay</b> – The majority of the decrease is related to the purchase of media materials for the Booker High and Venice High rebuilds that will not likely happen this fiscal year.	(\$616,221)

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**Appropriation Changes by Object – continued**

Description	Increase (Decrease)
<b>Other Expenses</b> – Based upon the results of operation through December 31, 2011 the estimate has been slightly increased for 2011-2012.	\$38,320
<b>Net Decrease in Appropriations by Object</b>	(\$6,670,103)

**Appropriation Changes by Function**

Description	Increase (Decrease)
<b>Instructional Services</b> – The majority of the decrease is a combination of vacant or positions filled by substitutes. As of December 31 <sup>st</sup> there were 81 teaching and 27 teacher aide positions vacant or filled with substitutes.	(\$4,786,563)
<b>Instructional Services Federal Jobs Fund</b> – The increase is from receiving additional funds for the payment of teacher salaries.	\$128,449
<b>Pupil Personnel Services</b> – Based upon the results of operations through December 31, 2011 the budget is being increased. This increase is only eight tenths of a percent.	\$168,926
<b>Instructional Media Services</b> – The majority of the decrease is related to the purchase of media materials for the Booker High and Venice High rebuilds that will not likely happen this fiscal year.	(\$326,962)
<b>Instruction and Curriculum Development</b> - Based upon the results of operations through December 31, 2011 the budget is being decreased.	(\$321,282)
<b>Instructional Staff Training</b> – Grant funds are being used to offset the cost to the General Fund.	(\$520,891)
<b>Instructional Related Technology</b> - Based upon the results of operations through December 31, 2011 the budget is being decreased.	(\$121,575)
<b>Board of Education</b> – This increase is a result of the costs associated with the Value Adjustment Board that had not been billed.	\$181,250
<b>Legal Services</b> - Based upon the results of operations through December 31, 2011 the budget is being decreased.	(\$9,606)
<b>General Administration</b> - Based upon the results of operations through December 31, 2011 the budget is being decreased. This represents approximately a 21% reduction.	(\$328,774)
<b>School Administration</b> - Based upon the results of operations through December 31, 2011 the budget is being decreased. This represents a 1.23% reduction.	(\$205,871)
<b>Facilities Acquisition and Construction</b> – Nothing was originally budgeted in this function. Some consumable supplies that could not be paid for from Capital Funds for the rebuild of Booker High are being charged to the General Fund	\$1,240

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 General Fund including Federal Education Jobs Fund  
 Budget Amendment Number One For the Fiscal Year 2011-2012  
 Board Approved January 17, 2012**

**Appropriation Changes by Function – continued**

Description	Increase (Decrease)
<b>Fiscal Services</b> - Based upon the results of operations through December 31, 2011 the budget is being decreased.	(\$43,195)
<b>Central Services</b> - Based upon the results of operations through December 31, 2011 the budget is being decreased. This represents approximately a 6% reduction. The departments that are in this function are Human Resources, Materials Management, Research and Evaluation, and a portion of Communications and Public Relations.	(\$341,260)
<b>Pupil Transportation Services</b> - Based upon the results of operations through December 31, 2011 the budget is being increased. This represents a 2.41% increase.	\$393,109
<b>Operation of Plant</b> – This function has all custodial and utility costs associated with all facilities. This increase is less than four tenths of a percent.	\$120,348
<b>Maintenance of Plant</b> - Based upon the results of operations through December 31, 2011 the budget is being decreased. This represents a 1.83% reduction.	(\$289,025)
<b>Administrative Technology Services</b> - Based upon the results of operations through December 31, 2011 the budget is being decreased. This represents a 12.07% reduction.	(\$246,177)
<b>Community Services</b> – This function contains the costs associated with the before and after school childcare programs. Based upon the results of operations through December 31, 2011 the budget is being decreased.	(\$122,244)
<b>Net Decrease in Appropriations by Function</b>	(\$6,670,103)

**Gross Fund Balance Changes as of June 30, 2012**

Description	Increase (Decrease)
<b>Original Budgeted Ending Gross Fund Balance as of June 30, 2012 approved September 13, 2011</b>	\$51,020,841
<b>Increase in Estimated Revenues for 2011-2012</b>	\$575,832
<b>Add the Decrease in Estimated Appropriations for 2011-2012</b>	\$6,670,103
<b>Amended Final Ending Gross Fund Balance as of June 30, 2012</b>	\$58,266,776

**Unassigned Fund Balance as of June 30, 2012**

Description	Increase (Decrease)
<b>Amended Unassigned Fund Balance as of June 30, 2012 estimated based on information as of December 31, 2011 (13.55% of Appropriations)</b>	\$49,660,061

**The School Board of Sarasota County, Florida**  
**General Fund Including Federal Stabilization Funds Budget Amendment**  
**Number One**  
**Fiscal Year 2011-2012 (School Board Approved January 17, 2012)**

Account Definition	Original Budget	Current Budget	Increase	Decrease	2010-2012 Amended Budget
<b>Estimated Revenues</b>					
Federal Direct	\$2,056,131	\$2,056,131	\$0	\$0	\$2,056,131
Federal Jobs Fund	\$7,849,799	\$7,849,799	\$128,449	\$0	\$7,978,248
State	\$75,625,126	\$75,625,126	\$110,112	\$0	\$75,735,238
Local	\$254,174,851	\$254,174,851	\$337,271	\$0	\$254,512,122
<b>Total Estimated Revenue</b>	<b>\$339,705,907</b>	<b>\$339,705,907</b>	<b>\$575,832</b>	<b>\$0</b>	<b>\$340,281,739</b>
Net Increase (Decrease) In Estimated Revenues				\$575,832	
<b>Estimated Appropriations (Summary by Object)</b>					
Salaries	\$222,240,630	\$222,240,630	\$0	\$4,927,111	\$217,313,519
Salaries Federal Jobs Fund	\$6,401,000	\$6,401,000	\$102,760	\$0	\$6,503,760
Employee Benefits	\$60,653,897	\$60,653,897	\$0	\$1,680,815	\$58,973,082
Employee Benefits Federal Jobs Fund	\$1,448,799	\$1,448,799	\$25,689	\$0	\$1,474,488
Purchased Services	\$58,112,729	\$58,112,729	\$480,735	\$0	\$58,593,464
Energy Services	\$11,114,530	\$11,114,530	\$93,060	\$0	\$11,207,590
Materials and Supplies	\$9,999,397	\$9,999,397	\$0	\$186,520	\$9,812,877
Capital Outlay	\$2,305,690	\$2,305,690	\$0	\$616,221	\$1,689,469
Other Expenses	\$343,092	\$343,092	\$38,320	\$0	\$381,412
<b>Total Estimated Appropriations by Object</b>	<b>\$372,619,764</b>	<b>\$372,619,764</b>	<b>\$740,564</b>	<b>\$7,410,667</b>	<b>\$365,949,661</b>
Net Increase (Decrease) In Estimated Appropriations by Object				(\$6,670,103)	
<b>Estimated Appropriations (Summary by Function)</b>					
Instructional Services	\$234,898,088	\$234,898,088	\$0	\$4,786,563	\$230,111,525
Instructional Services Federal Jobs Fund	\$7,849,799	\$7,849,799	\$128,449	\$0	\$7,978,248
Pupil Personnel Services	\$21,078,785	\$21,078,785	\$168,926	\$0	\$21,247,711
Instructional Media Services	\$5,310,391	\$5,310,391	\$0	\$326,962	\$4,983,429
Instruction and Curriculum Development Services	\$2,737,550	\$2,737,550	\$0	\$321,282	\$2,416,268
Instructional Staff Training	\$1,690,283	\$1,690,283	\$0	\$520,891	\$1,169,392
Instructional Related Technology	\$2,386,674	\$2,386,674	\$0	\$121,575	\$2,265,099
Board of Education	\$713,987	\$713,987	\$181,250	\$0	\$895,237
Legal Services	\$327,691	\$327,691	\$0	\$9,606	\$318,085
General Administration	\$1,585,252	\$1,585,252	\$0	\$328,774	\$1,256,478
School Administration	\$16,602,815	\$16,602,815	\$0	\$205,871	\$16,396,944
Facilities Acquisition and Construction	\$0	\$0	\$1,240	\$0	\$1,240
Fiscal Services	\$1,893,331	\$1,893,331	\$0	\$43,195	\$1,850,136
Food Services	\$29,328	\$29,328	\$0	\$0	\$29,328
Central Services	\$5,634,964	\$5,634,964	\$0	\$341,260	\$5,293,704
Pupil Transportation Services	\$16,265,149	\$16,265,149	\$393,109	\$0	\$16,658,258
Operation of Plant	\$34,024,073	\$34,024,073	\$120,348	\$0	\$34,144,421
Maintenance of Plant	\$15,825,357	\$15,825,357	\$0	\$289,025	\$15,536,332
Administrative Technology Services	\$2,039,121	\$2,039,121	\$0	\$246,177	\$1,792,944
Community Services	\$1,727,127	\$1,727,127	\$0	\$122,244	\$1,604,883
<b>Total Estimated Appropriations by Function</b>	<b>\$372,619,764</b>	<b>\$372,619,764</b>	<b>\$993,322</b>	<b>\$7,663,425</b>	<b>\$365,949,661</b>
Net Increase (Decrease) In Estimated Appropriations by Function				(\$6,670,103)	
<b>Other Financing Sources (Uses)</b>					
Transfers In Public Education Capital Outlay	\$1,742,379	\$1,742,379	\$0	\$0	\$1,742,379
Transfers In Millage Fund	\$17,900,917	\$17,900,917	\$0	\$0	\$17,900,917
Transfers Out Self Insurance Fund	\$550,279	\$550,279	\$0	\$0	\$550,279
Total Other Financing Sources and Uses	\$19,093,017	\$19,093,017	\$0	\$0	\$19,093,017
Excess (Deficiency) of Revenues over Appropriations and Other Uses	-\$13,820,840	-\$13,820,840	\$7,245,935	\$0	-\$6,574,905
<b>Fund Balance</b>					
Beginning Gross Fund Balance	\$64,841,681	\$64,841,681	\$0	\$0	\$64,841,681
Ending Gross Fund Balance	\$51,020,841	\$51,020,841	\$7,245,935	\$0	\$58,266,776