

**The School Board of Sarasota County, Florida
Special Revenue Fund – Other (Federal, State, and Local
Grants Budget Amendment Number One
For the Fiscal Year 2009-2010 September 7, 2010**

Executive Summary

The major components of the Special Revenue Fund budget amendment are related to the results of operation for the fiscal year 2009-2010. The stimulus ARRA funds are being allocated to cover two fiscal years. The major portion of the decrease in the 2009-2010 fiscal year is related to the carry forward of stimulus funds into the 2010-2011 fiscal year. In the tables below are the detail explanations of the budget amendment.

Description	Amount
Estimated Revenues Federal Direct Fund 420 and 490 – The increase in the workforce Investment act is related to the additional adults that were able to receive Pell grant funding in the amount of \$341,620 and the miscellaneous federal direct increase is related to an increase in counseling today for learning grant of \$79,510	\$421,130
Estimated Revenues Federal through State and Local – The changes by grant that are grouped in this category are as follows: Increase of \$95,950 in the Perkins vocational grant, a decrease related to roll forward funds of \$377,994 in the Title II Eisenhower Math and Science grant, a decrease related to roll forward funds of \$985,440 in the Individuals with Disabilities grant, a decrease related to roll forward funds of \$550,152 in the Title 1 grant, a decrease related to roll forward funds of \$228,858 in the Adult General Education grant, the increase of \$104,445 is mainly from additional grants from the Sarasota Community Foundation and the Selby Foundation, and the increase of \$227,872 in miscellaneous federal and state grants is 21 st Century and Title III enhancement.	(\$1,714,916)
Estimated Revenue Federal Through State Stabilization Funds – these funds are what the state used to fund a portion of the Florida Education Finance Program allocation and are tied to enrollment changes and the payment of bonuses associated with the national Board Certified Teacher program.	\$1,053,907
Estimated Revenues Federal Through State Targeted ARRA Stimulus Funds – This is the amount that is being carried over into the next fiscal year to pay salaries of staff in the schools.	(\$7,147,281)
Estimated Revenues Federal Through State ARRA Stimulus Funds – This is an increase of \$6,725 awarded to Food Service for equipment.	\$6,725
Total Decrease	(\$7,380,435)

The attached state formatted sheets detail the changes by object and function of the grant changes detailed above.

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Budget Amendment Number One
Fiscal Year 2009-2010 (School Board Approved 9/07/10)

Account Definition	Original Budget	Current Budget	Increase	Decrease	Amended Budget
Estimated Revenues					
Federal Direct (Fund 420 & 490)					
Workforce Investment Act 3170	370,477	370,477	341,620	0	712,097
Community Action Programs 3180	0	0	0	0	0
Miscellaneous Federal Direct 3199	690,475	690,475	79,510	0	769,985
Total Federal Direct (Fund 420 & 490)	1,060,952	1,060,952	421,130	0	1,482,082
Federal Through State and Local (Fund 420 & 490)					
Vocational Education Acts 3201	452,472	452,472	95,950	0	548,422
Eisenhower Math and Science 3226	1,836,792	1,836,792	0	377,994	1,458,798
Drug Free Schools 3227	126,734	126,734	0	738	125,996
Individuals with Disabilities (IDEA) 3230	11,062,189	11,062,189	0	985,440	10,076,749
Title 1 3240	6,686,379	6,686,379	0	550,152	6,136,227
Adult General Education 3251	598,530	598,530	0	228,858	369,672
Local Gifts Grants and Bequests Fund (420 & 490) 3440	530,852	530,852	104,445	0	635,297
Miscellaneous Federal Through State 3299	2,086,306	2,086,306	227,872	0	2,314,178
Total Federal Through State and Local (Fund 420 & 490)	23,380,254	23,380,254	0	1,714,916	21,665,338
Federal Through State and Local State Stabilization Funds (Fund 431)					
State Fiscal Stabilization Funds K-12 3210	14,123,759	14,123,759	267,748	0	14,391,507
State Fiscal Stabilization Funds Workforce 3211	648,644	648,644	0	0	648,644
State Fiscal Stabilization Funds Excellent Tcr 3213	0	0	747,613	0	747,613
Other Federal Thru State 3290		0	38,546	0	38,546
Total Federal Through State and Local State Stabilization Funds (Fund 431)	14,772,403	14,772,403	1,053,907	0	15,826,310
Federal Through State and Local Targeted ARRA Stimulus Funds (Fund 432)					
Individuals with Disabilities (IDEA) 3230	9,782,831	9,782,831	0	5,604,728	4,178,103
Title 1 3240	4,403,329	4,403,329	0	1,570,333	2,832,996
Miscellaneous Federal Through State and Local 3299	134,967	134,967	27,780	0	162,747
Total Federal Through State and Local Targeted ARRA Stimulus Funds (Fund 432)	14,321,127	14,321,127	0	7,147,281	7,173,846
Federal Through State and Local Other ARRA Stimulus Funds (Fund 433)					
Other Food Services 3269	38,850	38,850	6,725	0	45,575
Total Federal Through State and Local Other ARRA Stimulus Funds (Fund 433)	38,850	38,850	6,725	0	45,575
Total Estimated Revenues all Funds	53,573,586	53,573,586	0	7,380,435	46,193,151
Net Increase (Decrease) in Revenues All Funds			-7,380,435		

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Account Definition	Original Budget	Current Budget	Increase	Decrease	Amended Budget
Appropriations: (Summary by Object) Fund 420 & 490					
Salaries	9,823,347	9,823,347	2,975,308	0	12,798,655
Employee Benefits	6,182,122	6,182,122	0	2,278,270	3,903,852
Purchased Services	4,665,848	4,665,848	0	1,046,372	3,619,476
Energy Services	297,453	297,453	0	114,917	182,536
Materials and Supplies	964,850	964,850	0	405,515	559,335
Capital Outlay	588,242	588,242	0	130,212	458,030
Other Expenses	1,919,344	1,919,344	0	293,807	1,625,537
Total Appropriations by Object Fund 420 & 490	24,441,206	24,441,206	2,975,308	4,269,093	23,147,421
Net Increase (Decrease) in Appropriations Fund 420 & 490			-1,293,785		
Appropriations: (Summary by Object) Fund 431 State Fiscal Stabilization Funds					
Salaries	9,105,651	9,105,651	1,204,772	0	10,310,423
Employee Benefits	3,761,971	3,761,971	0	382,925	3,379,046
Purchased Services	1,904,781	1,904,781	200,671	0	2,105,452
Energy Services	0	0	0	0	0
Materials and Supplies	0	0	0	0	0
Capital Outlay	0	0	31,389	0	31,389
Other Expenses	0	0	0	0	0
Total Appropriations by Object Fund 431	14,772,403	14,772,403	1,436,832	382,925	15,826,310
Net Increase (Decrease) in Appropriations Fund 431			1,053,907		
Appropriations: (Summary by Object) Fund 432 Targeted ARRA Stimulus Funds					
Salaries	10,684,629	10,684,629	0	6,415,140	4,269,489
Employee Benefits	577,768	577,768	605,178	0	1,182,946
Purchased Services	1,600,347	1,600,347	0	441,486	1,158,861
Energy Services	244,745	244,745	0	237,985	6,760
Materials and Supplies	284,939	284,939	91,118	0	376,057
Capital Outlay	231,467	231,467	0	199,337	32,130
Other Expenses	697,232	697,232	0	549,630	147,602
Total Appropriations by Object Fund 432	14,321,127	14,321,127	696,296	7,843,577	7,173,846
Net Increase (Decrease) in Appropriations Fund 432			-7,147,281		
Appropriations: (Summary by Object) Fund 433 Targeted ARRA Stimulus Grants					
Salaries	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Purchased Services	0	0	0	0	0
Energy Services	0	0	0	0	0
Materials and Supplies	0	0	0	0	0
Capital Outlay	38,850	38,850	6,725	0	45,575
Other Expenses	0	0	0	0	0
Total Appropriations by Object Fund 433	38,850	38,850	6,725	0	45,575
Net Increase (Decrease) in Appropriations Fund 433			6,725		
Total Appropriations by Object Fund All Funds	53,573,586	53,573,586	0	7,380,435	46,193,151
Net Increase (Decrease) in Appropriations All Funds			-7,380,435		

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Account Definition	Original Budget	Current Budget	Increase	Decrease	Amended Budget
Appropriations: (Summary by Function) Fund 420 & 490					
Instructional Services	14,511,702	14,511,702	0	15,423	14,496,279
Pupil Personnel Services	2,949,930	2,949,930	0	68,379	2,881,551
Instructional Media Services	472,342	472,342	0	388,746	83,596
Instr. & Curriculum Development Ser.	322,529	322,529	455,762	0	778,291
Instructional Staff Training	4,400,365	4,400,365	0	1,628,886	2,771,479
Instruction Related Technology	0	0	1,900	0	1,900
Board of Education	0	0	0	0	0
Legal Services	0	0	0	0	0
General Administration	906,422	906,422	132,931	0	1,039,353
School Administration	0	0	44	0	44
Facilities Acquisition & Construction	0	0	16,009	0	16,009
Fiscal Services	0	0	0	0	0
Food Service	0	0	0	0	0
Central Services	7,650	7,650	96,670	0	104,320
Pupil Transportation Services	487,289	487,289	0	236,930	250,359
Operation of Plant	12,500	12,500	0	12,329	171
Maintenance of Plant	0	0	0	0	0
Administrative Technology Services	0	0	0	0	0
Community Services	370,477	370,477	353,592	0	724,069
Debt Service	0	0	0	0	0
Total Appropriations by Function	24,441,206	24,441,206	1,056,908	2,350,693	23,147,421
Net Increase (Decrease) in Appropriations Fund 420 & 490			-1,293,785		
Appropriations: (Summary by Function) Fund 431 State Stabilization Funding					
Instructional Services	12,775,841	12,775,841	906,015	0	13,681,856
Pupil Personnel Services	119,036	119,036	225,180	0	344,216
Instructional Media Services	150,000	150,000	7,373	0	157,373
Instr. & Curriculum Development Ser.	597,048	597,048	0	276,221	320,827
Instructional Staff Training	495,697	495,697	0	25,970	469,727
Instruction Related Technology	0	0	0	0	0
Board of Education	0	0	0	0	0
Legal Services	0	0	0	0	0
General Administration	0	0	0	0	0
School Administration	0	0	0	0	0
Facilities Acquisition & Construction	0	0	0	0	0
Fiscal Services	0	0	0	0	0
Food Service	0	0	31,389	0	31,389
Central Services	0	0	0	0	0
Pupil Transportation Services	0	0	0	0	0
Operation of Plant	545,431	545,431	275,491	0	820,922
Maintenance of Plant	89,350	89,350	0	89,350	0
Administrative Technology Services	0	0	0	0	0
Community Services	0	0	0	0	0
Debt Service	0	0	0	0	0
Total Appropriations by Function	14,772,403	14,772,403	1,445,448	391,541	15,826,310
Net Increase (Decrease) in Appropriations Fund 431 State Stabilization Funding			1,053,907		

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Appropriations: (Summary by Function) Fund 432 & 433 AARA Stimulus IDEA, Title 1, and AARA Grant Funds					
Instructional Services	10,786,645	10,786,645	0	8,141,446	2,645,199
Pupil Personnel Services	1,349,593	1,349,593	2,423,978	0	3,773,571
Instructional Media Services	100	100	0	77	23
Instr. & Curriculum Development Ser.	737,940	737,940	0	638,201	99,739
Instructional Staff Training	956,432	956,432	0	427,611	528,821
Instruction Related Technology	0	0	0	0	0
Board of Education	0	0	0	0	0
Legal Services	0	0	0	0	0
General Administration	165,672	165,672	0	49,252	116,420
School Administration	0	0	0	0	0
Facilities Acquisition & Construction	25,000	25,000	0	22,957	2,043
Fiscal Services	70,000	70,000	0	70,000	
Food Service	38,850	38,850	6,725	0	45,575
Central Services	0	0	0	0	0
Pupil Transportation Services	229,745	229,745	0	222,961	6,784
Operation of Plant	0	0	1,246	0	1,246
Maintenance of Plant	0	0	0	0	0
Administrative Technology Services	0	0	0	0	0
Community Services	0	0	0	0	0
Debt Service	0	0	0	0	0
Total Appropriations by Function	14,359,977	14,359,977	2,431,949	9,572,505	7,219,421
Net Increase (Decrease) in Appropriations Fund 432 & 433			-7,140,556		
Other Financing Sources (Uses)					
Transfer In	0	0	0	0	0
Transfers Out	0	0	0	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