

The School Board of Sarasota County, Florida
2006-2007 Budget Amendment
Presented September 4, 2007

General Fund Budget Amendment Number Three

The General Fund budget amendment has the net impact of increasing the ending unreserved June 30, 2007 fund balance. The actual results of operations for the 2006-2007 have resulted in a unreserved fund balance of 10.13%. The original budget for unreserved fund balance was 9.25%. The major components of the changes in the fund balance are related to the impact of revenue changes and a overall decrease in appropriations. Below are the tables detailing the changes since the budget was amended on April 17, 2007.

Attached are the state required budget amendments by function and object.

Estimated Revenue Changes

Account Description	Increase	Decrease
Federal Sources - A increase in both ROTC payments and Medicaid reimbursement payments.	869,022	
State Sources - The fourth calculation of the FEFP resulted in a decrease.		\$663,612
Local Sources - The final property tax collections were less than originally estimated.		\$1,041,486
Net Change in Estimated Revenues		\$836,076
Appropriation Changes by Object	Increase	Decrease
Salaries - The majority of the reduction in salaries paid is related to having 102 vacant teacher positions and over 100 long term substitutes.		\$5,373,989
Employee Benefits - The majority of the reduction in employee benefits is related to savings in retirement, social security, and group health. This is related to having positions vacant and having long term substitutes.		\$1,528,308
Purchased Services - Repairs and maintenance expenditures were below the amended budget resulting in a net decrease in purchased services.		\$309,538
Energy Services - The major area that is decreasing within energy services is electrical usage.		\$1,421,440
Materials and Supplies - Textbook purchases were below the amended budget and will carry forward into 2007-2008.		\$1,745,786
Capital Outlay - Equipment and computer purchases were excelerated for the opening of school in 2007-2008.	\$499,588	
Other Expenses - Dues and fees increased above the amended budget.	\$161,395	
Net Change in Estimated Appropriations		\$9,718,078
Net Gross Fund Balance Change	\$8,882,002	

The School Board of Sarasota County, Florida

2006-2007 Budget Amendment

Presented September 4, 2007

General Fund Budget Amendment Number Three - continued

Estimated Appropriation Changes by Function

Appropriation Changes by Function	Increase	Decrease
Instruction - The final amount expended was less than the budget. The major components of the decrease were the teacher salary and benefit decreases as described in the object section of the budget amendment.		\$9,045,840
Pupil Personnel Services - The function of security aides was changed from attendance to the operation of the school. This change reduced the salary and benefits charged to this function.		\$1,012,923
Instructional Media Services - Additional libraries were weeded for out dated materials and replaced with current library materials.	\$639,565	
Instruction and Curriculum Development Services - This increase reflects both additional staff at schools and software that is being used to develop curriculum.	\$1,379,036	
Instructional Staff Training - This function was under estimated for the cost of the 30 hours of professional development and the additional cost of training related to the use of Active Boards.	\$1,020,606	
Legal Services - The actual results of operations resulted in an increase in this function.	\$64,856	
General Administration - In the reorganization approved 11/21/06 some positions went unfilled longer than originally estimated.		\$163,378
Central Services - The actual results of operations resulted in a decrease in this function.		\$200,000
Pupil Transportation Services - The actual results of operations resulted in a decrease in this function.		\$100,000
Operation of Plant - The reduction of electrical usage, and a decrease in telephone costs were the main components of the decrease.		\$600,000
Maintenance of Plant - Facility services reduced maintenance costs in the operation fund.		\$1,100,000
Administrative Technology - The actual results of operations resulted in a decrease in this function.		\$400,000
Community Services - Adult and Community Education spent less than estimated.		\$200,000
Total Appropriations by Function Changes		\$9,718,078

The School Board of Sarasota County, Florida

2006-2007 Budget Amendment

Presented September 4, 2007

Special Revenue Funds Other Budget Amendment Two

(Federal, State, and Local Grants)

The Special Revenue Funds - Other (Federal, State, and Local Grants) budget change from the Amended Budget is related to the final preparation of the annual financial report. The only changes are related to budget being moved between objects and functions. The largest budget amount moved was related to Title I funding of required student transportation for schools not meeting adequate yearly progress. Attached are the state required budget amendments by function and object.

Internal Service Fund - Self Insurance Fund

Budget Amendment One

This budget amendment is increasing salaries paid for in line of duty workers compensation payments made to employees. The budget amendment increases salaries and benefits \$104,160. Attached are the state required budget amendments by function and object.

Debt Service Fund Budget Amendment One

This budget amendment is increasing state capital outlay / debt service withheld for bonds. The state sends to us the required entries to be that must be entered into the School Districts accounts showing the status of our State Board of Education bond account. Attached are the state required budget amendments by function and object.

Capital Outlay Budget Amendment Two

The Capital budget amendment number two reflects changes related to not having borrowed \$40,000,000 for Riverview construction and other reclassifications of expenditures. Attached are the state required budget amendments by function and object with additional information..

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
General Fund Budget Amendment Number Three (School Board Approved 9/4/07)
Fiscal Year 2006-2007

Account Definition	Original Budget	Current Budget	Increase	Decrease	Amended Budget
Estimated Revenues					
Federal Direct	1,191,202	1,191,202	869,022		2,060,224
State	84,775,819	83,819,221		663,612	83,155,609
Local	307,815,129	310,492,128		1,041,486	309,450,642
Total Estimated Revenues	393,782,150	395,502,551	869,022	1,705,098	394,666,475
Net Increase (Decrease) in Revenues			(836,076)		
Appropriations: (Summary by Object)					
Salaries	258,743,776	262,903,189		5,373,989	257,529,200
Employee Benefits	79,800,097	77,538,808		1,528,308	76,010,500
Purchased Services	42,189,814	42,350,393		309,538	42,040,855
Energy Services	15,525,831	14,482,040		1,421,440	13,060,600
Materials and Supplies	12,327,890	13,198,386		1,745,786	11,452,600
Capital Outlay	4,924,363	3,706,152	499,588		4,205,740
Other Expenses	349,217	273,959	161,395		435,354
Total Appropriations by Object	413,860,988	414,452,927	660,983	10,379,061	404,734,849
Net Increase (Decrease) in Appropriations			(9,718,078)		
Appropriations: (Summary by Function)					
Instructional Services	254,164,696	256,611,836		9,045,840	247,565,996
Pupil Personnel Services	27,732,857	28,036,512		1,012,923	27,023,589
Instructional Media Services	6,066,533	5,688,267	639,565		6,327,832
Instr. & Curriculum Development Ser.	4,429,848	5,371,673	1,379,036		6,750,709
Instructional Staff Training	6,093,767	6,284,656	1,020,606		7,305,262
Instruction Related Technology	6,331,527	6,860,239			6,860,239
Board of Education	671,203	671,203			671,203
Legal Services	385,144	385,144	64,856		450,000
General Administration	2,717,342	2,886,646		163,378	2,723,268
School Administration	19,510,981	18,478,455			18,478,455
Facilities Acquisition & Construction	21,807				
Fiscal Services	2,214,053	2,396,108			2,396,108
Food Services	84,979	84,979			84,979
Central Services	7,334,290	7,442,276		200,000	7,242,276
Pupil Transportation Services	18,510,606	18,080,208		100,000	17,980,208
Operation of Plant	36,666,532	34,914,957		600,000	34,314,957
Maintenance of Plant	17,539,796	16,406,180		1,100,000	15,306,180
Administrative Technology Services	2,159,433	2,505,334		400,000	2,105,334
Community Services	1,225,594	1,348,255		200,000	1,148,255
Debt Service					
Total Appropriations by Function	413,860,988	414,452,928	3,104,063	12,822,141	404,734,850
Net Increase (Decrease) in Appropriations			(9,718,078)		
Other Financing Sources (Uses)					
Transfer In	18,529,640	16,893,811			16,893,811
Transfers Out	852,785	852,785			852,785
Total Other Financing Sources (Uses)	17,676,855	16,041,026			16,041,026
Excess (Deficiency) of Revenues over Appropriations and Other Uses	(2,401,983)	(2,909,350)			5,972,652
Beginning Gross Fund Balance	51,080,835	51,080,835			51,080,835
Ending Gross Fund Balance	48,678,852	48,171,485	8,882,002		57,053,487

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Special Revenue Funds - Other (Federal, State, and Local Grants)
Budget Amendment Number Two (School Board Approved 9/4/07)
Fiscal Year 2006-2007

Account Definition	Original Budget	Current Budget	Increase	Decrease	Amended Budget
Estimated Revenues					
Federal Direct	1,004,646	409,862	0	0	409,862
Federal Through State	19,610,825	22,102,019	0	0	22,102,019
Local	67,600	983,436	0	0	983,436
Total Estimated Revenues	20,683,071	23,495,317	0	0	23,495,317
Net Increase (Decrease) in Revenues			0		
Appropriations: (Summary by Object)					
Salaries	11,941,828	11,862,167	0	108,095	11,754,072
Employee Benefits	3,333,505	3,324,102	0	0	3,324,102
Purchased Services	2,292,529	4,590,654	0	0	4,590,654
Energy Services	0	191,253	108,095	0	299,348
Materials and Supplies	1,186,781	1,287,696	0	0	1,287,696
Capital Outlay	724,712	1,262,985	0	0	1,262,985
Other Expenses	1,203,716	976,460	0	0	976,460
Total Appropriations by Object	20,683,071	23,495,317	108,095	108,095	23,495,317
Net Increase (Decrease) in Appropriations			0		
Appropriations: (Summary by Function)					
Instructional Services	10,942,786	12,236,648	0	207,886	12,028,762
Pupil Personnel Services	4,393,404	3,572,560	0	0	3,572,560
Instructional Media Services	4,018	4,543	45,457	0	50,000
Instr. & Curriculum Development Ser.	1,642,864	2,760,397	0	0	2,760,397
Instructional Staff Training	2,357,428	3,388,321	0	0	3,388,321
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	877,571	816,455	0	0	816,455
School Administration	0	94,324	0	0	94,324
Facilities Acquisition & Construction	0	146,776	0	0	146,776
Fiscal Services	0	6,000	0	0	6,000
Central Services	0	46,451	0	0	46,451
Pupil Transportation Services	195,000	189,253	92,638	0	281,891
Operation of Plant	0	23,380	0	0	23,380
Maintenance of Plant	0	0	0	0	0
Administrative Technology Services	0	0	0	0	0
Community Services	270,000	210,209	69,791	0	280,000
Debt Service	0	0	0	0	0
Total Appropriations by Function	20,683,071	23,495,317	207,886	207,886	23,495,317
Net Increase (Decrease) in Appropriations			0		
Other Financing Sources (Uses)					
Transfers 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
Internal Service Fund - Self Insurance Fund
Budget Amendment Number One (School Board Approved 9/4/07)
Fiscal Year 2006-2007

Account Definition	Original Budget	Current Budget	Increase	Decrease	Amended Budget
Estimated Revenues					
Workers' Compensation Services	2,500,000	2,500,000	0	0	2,500,000
Benefit Administration Services	207,000	207,000	0	0	207,000
Dental Plan Services	2,000,000	2,000,000	0	0	2,000,000
Interest Income	852,000	852,000	0	0	852,000
Total Estimated Revenues	5,559,000	5,559,000	0	0	5,559,000
Net Increase (Decrease) in Revenues			0		
Appropriations: (Summary by Object)					
Salaries	237,072	237,072	82,928	0	320,000
Employee Benefits	59,268	59,268	21,232	0	80,500
Purchased Services	1,027,450	1,027,450	0	0	1,027,450
Energy Services	0	0	0	0	0
Materials and Supplies	4,500	4,500	0	0	4,500
Capital Outlay	1,500	1,500	0	0	1,500
Other Expenses	4,751,700	4,751,700	0	0	4,751,700
Total Appropriations by Object	6,081,490	6,081,490	104,160	0	6,185,650
Net Increase (Decrease) in Appropriations			104,160		
Other Financing Sources (Uses)					
Transfers In From General Fund	692,785	692,785	0	0	692,785
Transfers Out To General Fund	0	0	0	0	0
Total Other Financing Sources (Uses)	692,785	692,785	0	0	692,785
Excess (Deficiency) of Revenues over Appropriations and Other Uses	170,295	170,295	(104,160)	0	66,135
Beginning Gross Fund Balance	11,120,738	11,120,738	0	0	11,120,738
Ending Gross Fund Balance	11,291,033	11,291,033	0	104,160	11,186,873

The School Board of Sarasota County, Florida
 Debt Service Funds Budget Amendment Number One
 Fiscal Year 2006-2007 (School Board Approved 9/04/07)

Below is a summary of the changes in the Debt Service Funds, which is supported by the attached Budget Amendment.

Estimated Revenue & Other Financing Sources:	Increase	Decrease
SBE/COBI Bonds - annually the Department of Education provides the District with book entry information showing the status of our SBE bond account. Estimated revenue was more than originally budgeted.	\$68,026	
Lease Purchase - transfers in for the payment of debt related to the purchase of personal property was less than anticipated.		\$27,407
Certificates of Participation - transfers in for the payment of debt service was less than anticipated.		\$42,568
Interest - interest income was not originally budgeted.	\$91,939	
Quality Zone Application Bond (QZAB) - beginning fund balance was not included in the original budget approved by the Board on September 12, 2007. Also, no transfer from capital was needed.	\$742,331	\$124,319
Net Change in Estimated Revenue & Other Financing Sources	\$708,002	

Appropriations & Fund Balance:	Increase	Decrease
SBE/COBI Bonds - annually the Department of Education provides the District with book entry information showing the status of our SBE bond account. Interest expense was less than originally budgeted.	\$48,853	
Special Act Bonds - Dues & Fees related to the Race Track Revenue Bonds was less than anticipated.		\$8,000
Lease Purchase - principal and interest payments related to the purchase of personal property was less than anticipated.		\$2,482
Certificates of Participation - interest and dues for the COPs issues was less than anticipated.		\$8,900
Ending Fund Balance - adjustment of ending balance to equal actual.	\$678,531	
Net Change in Estimated Revenue & Other Financing Sources	\$708,002	

The School Board of Sarasota County, Florida
 Debt Service Funds Budget Amendment Number One
 Fiscal Year 2006-2007 (School Board Approved 9/04/07)

	<u>Original Budget 2006-2007</u>	<u>Current Budget 2006-2007</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2006-2007</u>
ESTIMATED REVENUE					
STATE SOURCES					
3322 CO&DS Withheld for SBE/COBI Bonds	1,477,597	1,477,597	55,899		1,533,496
3326 SBE/COBI Bond Interest	-	-	12,127		12,127
3341 Racing Commission Funds	<u>446,500</u>	<u>446,500</u>	-	-	<u>446,500</u>
TOTAL STATE SOURCES	<u>1,924,097</u>	<u>1,924,097</u>	<u>68,026</u>	-	<u>1,992,123</u>
LOCAL SOURCES:					
3430 Interest	-	-	<u>91,939</u>	-	<u>91,939</u>
TOTAL LOCAL SOURCES:	-	-	<u>91,939</u>	-	<u>91,939</u>
OTHER FINANCING SOURCES:					
3610 Incoming Transfer from General Fund	160,000	160,000	-	-	160,000
3630 Incoming Transfer from Capital Projects	<u>15,979,011</u>	<u>15,979,011</u>	-	<u>194,294</u>	<u>15,784,717</u>
TOTAL OTHER FINANCING SOURCES:	<u>16,139,011</u>	<u>16,139,011</u>	-	<u>194,294</u>	<u>15,944,717</u>
BEGINNING FUND BALANCE	<u>870,181</u>	<u>870,181</u>	<u>742,331</u>	-	<u>1,612,512</u>
TOTAL ESTIMATED REVENUE	<u>18,933,289</u>	<u>18,933,289</u>	<u>902,296</u>	<u>194,294</u>	<u>19,641,291</u>
NET INCREASE (DECREASE) IN ESTIMATED REVENUE			<u>708,002</u>		
APPROPRIATIONS					
EXPENDITURES:					
0710 Redemption of Principal	14,430,116	14,430,116	47,712		14,477,828
0720 Interest	3,443,972	3,443,972		2,520	3,441,452
0730 Dues & Fees	<u>22,000</u>	<u>22,000</u>	-	<u>15,721</u>	<u>6,279</u>
TOTAL EXPENDITURES	<u>17,896,088</u>	<u>17,896,088</u>	<u>47,712</u>	<u>18,241</u>	<u>17,925,559</u>
ENDING FUND BALANCE - UNENCUMBERED	<u>1,037,201</u>	<u>1,037,201</u>	<u>678,531</u>	-	<u>1,715,732</u>
TOTAL APPROPRIATIONS	<u>18,933,289</u>	<u>18,933,289</u>	<u>726,243</u>	<u>18,241</u>	<u>19,641,291</u>
NET INCREASE (DECREASE) IN APPROPRIATIONS			<u>708,002</u>		

The School Board of Sarasota County, Florida
 Capital Project Funds Budget Amendment Number Two
 Fiscal Year 2006-2007 (School Board Approved 9/04/07)

Below is a summary of the changes in the Capital Projects Funds, which is supported by the attached Budget Amendment.

Estimated Revenue & Other Financing Sources:	Increase	Decrease
CO&DS Distribution & Interest - annually the Department of Education provides the District with book entry information showing the status of our bond account. The District's actual revenue was greater the anticipated.	\$74,332	
Charter School Class Size Reduction Transfer - two District charter schools and one District school did not meet class size and a penalty was assessed. A portion of their FEFP allocation was transferred to capital and the District distributed the funds to capital and the District distributed the funds to the schools.	\$16,874	
Fuel Tax Refund - actual revenue was greater than originally budgeted.	\$28,256	
Ad Valorem Taxes - actual collections were slightly higher than anticipated.	\$7,711	
Local Sales Tax - actual sales tax revenue was greater than the amended budget.	\$55,099	
Interest - interest income was higher than budgeted.	\$1,655,776	
Impact Fees - actual impact fee collections were more than the amended budget.	\$358,866	
Miscellaneous Local Revenue - Approximately \$1.7 million of the increase is related to an inter-local agreement with the County for soccer fields at Tatum Ridge Elementary. The District also received refunds from FPL for installing energy efficient equipment, which was approximately \$750,000 of the increase.	\$2,652,039	
SBE/COBI Bond Sales - the State did not issue any SBE bonds during the 2006/2007 fiscal year. Therefore, the District did not receive any proceeds from sales.		\$1,000,000
Section 1011 Loan - the District included short-term borrowing in the original budget to meet anticipated cash flow needs during the fiscal year. Since we did not begin some major projects, this borrowing was not needed.		\$40,000,000
Sale of Land - the District sold some additional land to Neal Communities in the North Port area.	\$65,250	
Net Change in Estimated Revenue & Other Financing Sources		\$36,085,797

The School Board of Sarasota County, Florida
 Capital Project Funds Budget Amendment Number Two
 Fiscal Year 2006-2007 (School Board Approved 9/04/07)

Appropriations & Fund Balance:	Increase	Decrease
Library Books - increase to cover appropriation for Tatum Ridge Elementary.	\$57,731	
Audio Visual Materials - a result of shifting budget between objects. No major projects were impacted by this amendment.		\$5,346
Buildings & Fixed Equipment (New Construction) - since the District did not pursue short-term borrowing during the fiscal year, the Riverview High School project was reduced by approximately \$46 million. The remainder of this adjustment is a result of shifting budget between objects.		\$61,931,654
Furniture, Fixtures, & Equipment - a result of shifting budget between objects. No major projects were impacted by this amendment.		\$3,487,843
Motor Vehicles - the District did not purchase the number of vehicles originally anticipated, thereby reducing the budget.		\$886,151
Land - the District did not make any significant land purchases during the fiscal year.		\$4,630,513
Improvements Other Than Buildings - a result of shifting budget between objects. No major projects were impacted by this amendment.	\$23,690,685	
Remodeling & Renovation - a result of shifting budget between objects. No major projects were impacted by this amendment.		\$1,133,390
Computer Software - a result of shifting budget between objects. No major projects were impacted by this amendment.		\$258,976
Dues & Fees - increase is to cover expenditures incurred.	\$9,089	
Transfers to General Fund - due to the reduction in the maintenance and equipment transfers.		\$1,635,829
Transfers to Debt Service Fund - actual debt service was less than originally budgeted resulting in a reduction of the transfer to the Debt Service Fund.		\$194,294
Ending Fund Balance - adjustment of ending balance to equal actual.	\$14,320,694	
Net Change in Estimated Revenue & Other Financing Sources		\$36,085,797

The School Board of Sarasota County, Florida
 Capital Project Funds Budget Amendment Number Two
 Fiscal Year 2006-2007 (School Board Approved 9/04/07)

	<u>Original Budget 2006-2007</u>	<u>Current Budget 2006-2007</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2006-2007</u>
ESTIMATED REVENUE					
STATE SOURCES					
3321 CO & DS DISTRIBUTED	168,407	168,407	65,777		234,184
3325 CO & DS INTEREST	35,567	35,567	8,555		44,122
3391 PECO CONSTRUCTION	10,538,636	10,538,636			10,538,636
3396 CLASS SIZE REDUCTION	16,007,780	16,007,780			16,007,780
3397 CHARTER SCHOOL CLASS SIZE REDUCTION TRANSFER	-	-	16,874		16,874
3390 MISCELLANEOUS STATE REVENUE	<u>512,500</u>	<u>512,500</u>	<u>28,256</u>	-	<u>540,756</u>
TOTAL STATE SOURCES	<u>27,262,890</u>	<u>27,262,890</u>	<u>119,462</u>	-	<u>27,382,352</u>
LOCAL SOURCES:					
3413 LOCAL AD VALOREM TAXES	112,128,715	113,928,715	7,711		113,936,426
3418 LOCAL SALES TAX	17,597,939	16,397,939	55,099		16,453,038
3430 INTEREST	2,351,520	4,350,670	1,655,776		6,006,446
3496 IMPACT FEES	9,000,000	8,000,000	358,866		8,358,866
3497 REFUND OF PRIOR YEAR EXPENSE	-	-	45,000		45,000
3490 MISCELLANEOUS LOCAL REVENUE	<u>1,500,000</u>	<u>1,500,000</u>	<u>2,607,039</u>	-	<u>4,107,039</u>
TOTAL LOCAL SOURCES:	<u>142,578,174</u>	<u>144,177,324</u>	<u>4,729,491</u>	-	<u>148,906,815</u>
OTHER FINANCING SOURCES:					
3711 SBE/COBI BOND SALES	1,000,000	1,000,000		1,000,000	-
3721 SECTION 1011 LOAN	40,000,000	40,000,000		40,000,000	-
3731 SALE OF LAND	-	<u>5,000,000</u>	<u>65,250</u>	-	<u>5,065,250</u>
TOTAL OTHER FINANCING SOURCES:	<u>41,000,000</u>	<u>46,000,000</u>	<u>65,250</u>	<u>41,000,000</u>	<u>5,065,250</u>
BEGINNING FUND BALANCE	<u>68,800,373</u>	<u>68,800,373</u>	-	-	<u>68,800,373</u>
TOTAL ESTIMATED REVENUE	<u>279,641,437</u>	<u>286,240,587</u>	<u>4,914,203</u>	<u>41,000,000</u>	<u>250,154,790</u>
NET INCREASE (DECREASE) IN ESTIMATED REVENUE			<u>(36,085,797)</u>		
APPROPRIATIONS					
EXPENDITURES:					
0610 LIBRARY BOOKS	185,000	185,000	57,731		242,731
0620 AUDIO VISUAL MATERIALS	122,000	122,000		5,346	116,654
0630 BUILDINGS & FIXED EQUIPMENT (NEW CONSTRUCTION)	149,068,125	149,077,275		61,931,654	87,145,621
0640 FURNITURE, FIXTURES, & EQUIPMENT	27,464,401	30,264,401		3,487,842	26,776,559
0650 MOTOR VEHICLES	4,330,000	4,330,000		886,151	3,443,849
0660 LAND	5,050,000	9,100,000		4,630,513	4,469,487
0670 IMPROVEMENTS OTHER THAN BUILDINGS	12,916,255	13,516,255	23,690,685		37,206,940
0680 REMODELING & RENOVATION	45,447,005	44,587,005		1,133,390	43,453,615
0690 COMPUTER SOFTWARE	<u>1,650,000</u>	<u>1,650,000</u>	-	258,976	<u>1,391,024</u>
TOTAL EXPENDITURES	<u>246,232,786</u>	<u>252,831,936</u>	<u>23,748,416</u>	<u>72,333,872</u>	<u>204,246,480</u>
OTHER FINANCING USES					
0730 DUES AND FEES		-	9,089		9,089
0910 TRANSFERS TO GENERAL FUND	17,429,640	17,429,640		1,635,829	15,793,811
0920 TRANSFERS TO DEBT SERVICE FUND	<u>15,979,011</u>	<u>15,979,011</u>	-	194,294	<u>15,784,717</u>
TOTAL OTHER FINANCING USES	<u>33,408,651</u>	<u>33,408,651</u>	<u>9,089</u>	<u>1,830,123</u>	<u>31,587,617</u>
ENDING FUND BALANCE	-	-	<u>14,320,693</u>	-	<u>14,320,693</u>
TOTAL APPROPRIATIONS	<u>279,641,437</u>	<u>286,240,587</u>	<u>38,078,198</u>	<u>74,163,995</u>	<u>250,154,790</u>
NET INCREASE (DECREASE) IN APPROPRIATIONS			<u>(36,085,797)</u>		