SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA

Public Hearing on

Tentative 2014/15 Millage Rates & District Budget

July 29, 2014 (6:30 p.m.)

Conference Hall School Administration Building 301 4th Street SW, Largo, Florida



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https://www.pcsb.org/budget/

SCHOOL BOARD OF PINELLAS COUNTY Public Hearing on Tentative 2014/15 Millage Rates & District Budget

Conference Hall School Administration Building 301 4th Street SW, Largo, Florida

July 29, 2014 – 6:30 p.m.

Public Hearing Agenda

- I. Call to Order
- II. Welcome by the School Board Chairperson
- . III. Adoption of the Agenda
- IV. Introductory Comments by the Superintendent
- V. Overview of Budget Process and Truth in Millage (TRIM) Requirements by the Associate Superintendent of Finance and Business Services
- VI. Millage to Support the Budget
 - Explanation of Tentative 2014/15 Millage
 - Public Speaking Opportunity
 - School Board Discussion of Millage
 - 1. Approval of Tentative Discretionary Local Effort Millage
 - 2. Adoption of Total Millage Rates
- VII. Tentative 2014/15 Budget
 - Explanation of the Tentative 2014/15 Budget
 - Public Speaking Opportunity
 - School Board Discussion of the Budget
 - School Board Action on Tentative Budget for 2014/15
 - 1. Adoption of the Additional Amendments to Proposed Budget
 - 2. Approval of Tentative Budget for 2014/15
- VIII. Additional Board Actions
 - 1. Approval to Establish the Second Public Hearing
 - 2. Approval to Authorize Submittal of "Certification of School Taxable Value"
 - IX. Other Considerations & Concluding Comments
 - X. Adjournment

2014 - 2015 BUDGET CALENDAR

September 10, 2013	2013-14 Budget Approved
October 18, 2013	FTE 2013-14 Survey 2 "date certain"
December 21, 2013	FTE 2013-14 Third Calculation received from state
January 16, 2014 January, 2014 January 31, 2014	FTE 2014-15 estimates (per forecast model) to State DOE Second semester staffing review Governor presents 2014-15 Budget Recommendations
February 14, 2014 February 19-26, 2014	FTE 2013-14 Survey 3 "date certain" Staffing allocations to schools
March 4, 2014	2014 Legislative Session Begins
April 9, 2014	Staff Rosters from schools due to Personnel
May 2, 2014 May 7, 2014 May 28, 2014 May 30, 2014	State Legislature ends regular session Forms and instructions distributed to departments Discretionary allocations to schools Budget requests received from departments
June 17-20, 2014 June 24, 2014	State DOE Presentations to School Finance Officers School Board Workshop on budget
July 1, 2014 July 26, 2014 July 29, 2014	New fiscal year begins Advertise in Tampa Bay Times First Public Hearing on the 2014-15 Budget and Millage Rates
August 18, 2014 August 22, 2014	School term begins County Property Appraiser mails TRIM notices
September 09, 2014 September 09, 2014	Board adopts Tentative Facilities Work Program Final Public Hearing on the 2014-15 Budget and Millage Rates Adopted budget shall include the district's facilities work program

NOTICE OF PROPOSED TAX INCREASE

The Pinellas County School Board will soon consider a measure to increase its property tax levy.

Last Year's property tax levy

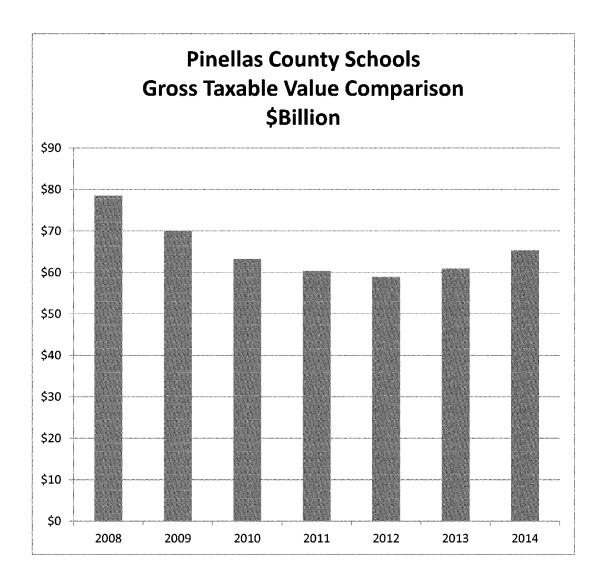
A. Initially proposed tax levy	\$ 490,976,792
B. Less tax reductions due to Value Adjustment Board	
and other assessment changes	\$ 885,114
C. Actual property tax levy	\$ 490,091,678
This year's proposed tax levy	\$ 511,830,816

A portion of the tax levy is required under state law in order for the school board to receive *\$224,996,288* in state education grants. The required portion has increased by *2.42* percent, and represents approximately *six tenths* of the total proposed taxes.

The remainder of the taxes is proposed solely at the discretion of the school board.

All concerned citizens are invited to a public hearing on the tax increase to be held on Tuesday, July 29, 2014, at 6:30 P.M., in the Conference Hall of the School Administration Building, 301 4th Street S.W., Largo, Florida.

A DECISION on the proposed tax increase and the budget will be made at this hearing.



		Incr/(Decr) As	% Incr/(Decr)
	Gross Taxable	Compared to	As Compared
Tax Year	Value*	Prior Year	to Prior Year
2008	78,516,066,700	(1,585,416,981)	-2.0%
2009	69,846,303,858	(8,669,762,842)	-11.0%
2010	63,254,148,064	(6,592,155,794)	-9.4%
2011	60,328,895,475	(2,925,252,589)	-4.6%
2012	58,891,093,300	(1,437,802,175)	-2.4%
2013	60,915,234,693	2,024,141,393	3.4%
2014	65,276,216,864	4,360,982,171	7.2%

* Gross Taxable Value as of budget adoption

PINELLAS COUNTY SCHOOLS

Proposed 2014/2015 Millage Rates

PROPERTY TAX R	OLL (in \$ Billio	ns)	
	2013/2014	2014/2015	Change
Gross Taxable Property Value	\$60.91	\$65.28	7.2%
Adjusted Taxable Value (excluding new construction, etc.)	\$60.59 (vs. 2013-14	\$64.96 Final Adjusted	7.2% Taxable Value)

MILLAGE RAT	TE COMPARISONS:		
Proposed 2014-2015 Rates vs. <u>Actual 2013-2014 Millage Rates</u>	2013/2014 Actual	2014/2015 Proposed	Percent Change
Required Local Effort	5.3120	5.0930	-4.12%
Discretionary Local Effort	0.7480	0.7480	0.00%
Local Referendum	0.5000	0.5000	0.00%
Operating Subtotal	6.5600	6.3410	-3.34%
Capital Outlay	1.5000	1.5000	0.00%
Total Millage	8.0600	7.8410	-2.72%
Proposed 2014/15 Rates vs. <u>Rolled-Back Millage Rates</u>	Rolled Back Rate	2014/2015 Proposed	Percent Change
Required Local Effort	4.9727	5.0930	2.42%
Discretionary Local Effort	0.7002	0.7480	6.83%
Local Referendum	0.4681	0.5000	6.81 %
Capital Outlay	1.4042	1.5000	6.82%
Total Millage	7.5452	7.8410	3.92%

School Board of Pinellas County

Explanation of Rolled-Back Millage Rate

In an effort to eliminate automatic revenue growth due to increasing property values, the Florida Legislature enacted statutes known as **Truth-in-Millage (TRIM)**. TRIM requires a calculation of the change in millage rates from one year to the next called the **"Rolled-Back Rate"**. The "rolled-back rate" is the millage that would be necessary to generate the **same amount of dollars** as the previous fiscal year, after adjusting for new construction. The proposed millage rate is compared to the "rolled-back rate" and translated into a percentage of increase that **must** be used in the published advertisements of the proposed School Board budget.

Since the county-wide property value generally increases from year to year due to increased assessments, the "rolled-back rate" will **normally** be less than the proposed millage levy. It is also important to note that maintaining revenue at the same level as the previous year does **not** provide for funding new student growth or basic inflationary cost increases.

The TRIM statutes also dictate the form and placement of the budget advertisements, as well as the order of business during the budget hearings.

SUMMARY OF PROPERTY TAX RATES PINELLAS COUNTY SCHOOL BOARD 1970/71 to 2014/15

- A. The value placed on real property for tax purposes is known as "assessed valuation". The total taxable assessed valuation in Pinellas County, as certified by the Pinellas County Property Appraiser as of July 1, 2014, was \$65,276,216,864.
 - B. Millage -- One mill is equal to one tenth of one cent.
- The value of a mill is based on the total taxable assessed valuation of property in Pinellas County.
 When taxes are levied, one mill is to be paid for each \$1.00 of taxable assessed valuation. This is more commonly known as \$1.00 for each \$1,000.00 of taxable assessed valuation.
- The total value of one mill in Pinellas County, as of July 1, 2014, was \$65,276,217.
 The School Board must budget at least 96% of the value of each mill levied for schools. Thus, the value of one mill for School Board budgeting purposes is: 96% x \$65,276,217 = \$62,665,168.
- C. The following chart provides historical information on School Property Taxes levied in Pinellas County by year since 1970/71.

Millage 1970/T 1971/T 1971/T 1972/T3 1973/T4 M Operating (County) 10 00 10 00 10 00 9 30 Required Loc Operating (County) 15 00 10 00 10 00 9 30 Required Loc Operating (District) 15 00 17 00 9 35 0 35 0 32 Operating Surgetonany Debt Service (County) 035 0 35 0 35 0 32 Operating Surgetonany Total Improvemt (Dist) 400 1145 10 32 9 30 Total Millage Millage 15 95 1145 10 32 9 30 Total Millage Millage 5183 5018 5431 5814 5947 516 Operating 00819 0819 0719 0719 0719 0510 Operating Supermental Discretionary 0 0719 0719 0710 0510 Operating Support 5431 5814 5947 6316 Discretionary Local Gopo								
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		PINELLAS COUNTY SCHOOLS PROPERTY TAX REVENUE COMPARISON WITH VOTED MILLAGE	PINELLAS COUNTY SCHOOLS ERTY TAX REVENUE COMPAR WITH VOTED MILLAGE)OLS MPARISON E			
	BUD	JDGET	BU	BUDGET	INC	FY15 vs FY14 INCREASE/(DECREASE)	ASE)
	201	2013-2014	201	2014-2015	Ā	Amount	Percent
TAX BASE							
Gross Taxable Value	0 3	\$60,915,234,693	~	\$65,276,216,864	-,	\$4,360,982,171	7.2%
Value of 1 mill (@ 96%)		\$58,478,625		\$62,665,168		\$4, 186, 543	7.2%
MILLAGE RATES AND REVENUE	Rate	Revenue	Rate	Revenue	Rate	Revenue	Revenue %
Operating Required Local Effort	5 312	\$310 638 458	5 093	\$319 153 701	-0.219	\$8 515 243	%2 6
Discretionary	0.748	43,742,012	0.748	46,873,546	0.000	3,131,534	7.2%
Local Referendum	0.500	29,239,313	0.500	31,332,584	0.000	2,093,271	7.2%
Total Operating	6.560	\$383,619,783	6.341	\$397,359,831	-0.219	\$13,740,048	3.6%
Capital	1.500	87,717,937	1.500	93,997,752	0.000	6,279,815	7.2%
TOTAL	8.060	\$471,337,720	7.841	\$491,357,583	-0.219	\$20,019,863	4.2%

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PINELLAS COUNTY SCHOOLS AN EXAMPLE OF HOW YOUR TAXES MAY CHANGE

Tax Year		2011		2012		2013		2014
% Change in Assessed Value				-2.4%		3.4%		7.2%
Assessed Value Homestead Exemption	\mathbf{S}	200,000 25,000	$\mathbf{\omega}$	195,200 25,000	$\boldsymbol{\omega}$	201,837 25,000	$\boldsymbol{\omega}$	216,369 25,000
Taxable Value	φ	175,000	φ		φ	176,837	φ	191,369
Taxable Value	↔	175,000	ৢ		\$	176,837	\$	191,369
Divided by 1,000 (= number of "mills") Times Millage Rate		175.000 8.385		170.200 8.302		176.837 8.060		191.369 7.841
Property Taxes	γ	1,467.38	φ		δ	1,425.31	γ	1,500.52
Change as compared to the prior year			φ	(54.37)	υ	12.31	Ϋ́	75.22

33.16

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Cumulative 3-Year Change

9



PINELLAS COUNTY SCHOOL BOARD

BUDGET SUMMARY

BUDGET SUMMARY

Revenue Sources, Transfers, and Beginning Fund Balances

%
Percent of
Total Revenue
6.14%
39.46%
54.38%
0.02%
100.00%
9

Appropriations, Transfers and Ending Fund Balances

		%
	2014/2015	Percent of
Name of Fund	Budget	Total Appropriations
General Operating	\$878,800,000	70.87%
Debt Service	4,693,039	0.38%
Capital Outlay	277,358,099	22.37%
Contracted Programs	17,979,496	1.45%
ARRA Race to the Top	1,812,339	0.15%
School Food Service	52,831,881	4.26%
Internal Service	6,500,143	0.52%
GRAND TOTAL	\$1,239,974,997	100.00%

2014-2015 BUDGET SUMMARY DISTRICT SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL BOARD OF PINELLAS COUNTY ARE 0.6 % MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

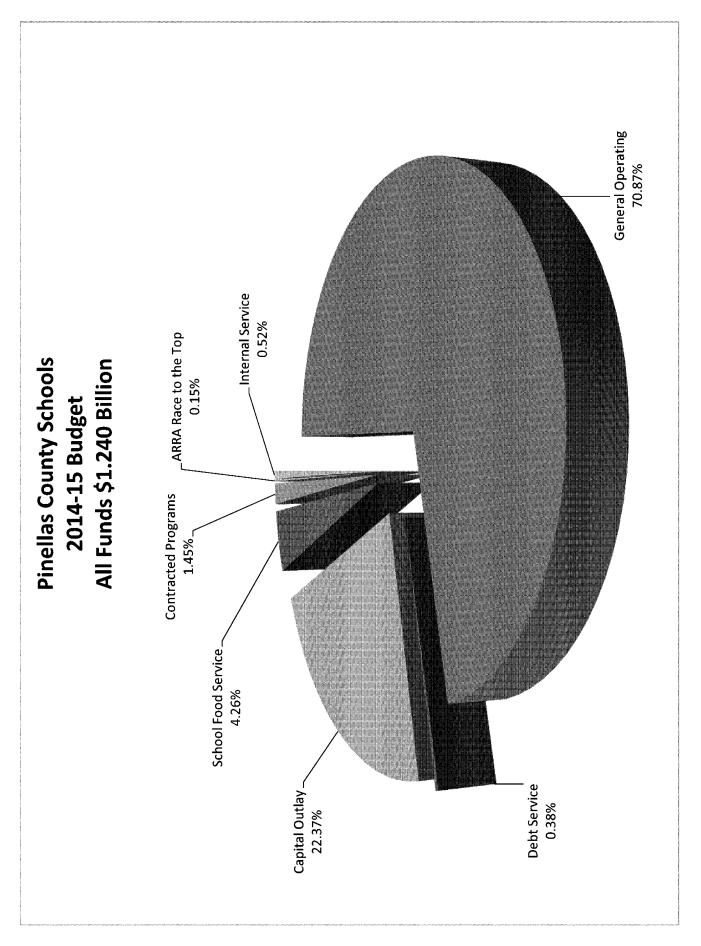
	5.093	1.500	0.748	0.500
PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:	REQUIRED LOCAL EFFORT (INCLUDING PRIOR PERIOD FUNDING ADJUSTMENT MILLAGE)	LOCAL CAPITAL IMPROVEMENT (CAPITAL OUTLAY)	BASIC DISCRETIONARY OPERATING	ADDITIONAL DISCRETIONARY (STATUTORY, VOTED)

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7.841

	CENERAL	SPECIAL REVENTIE	DEBT	CAPITAL PROJECTS	TOTAL ALL FUNDS
KEVENUES	GUILINE				
Enderal (Direct)	\$ 320,000 \$	3,095,820 \$	ŝ	↔	3,415,820
	2,500,000	53,342,777			55,842,777
	373,601,129	566,457	3,988,600	2,717,586	380,873,772
	414,778,871	10,709,767	0	94,497,752	519,986,390
	791,200,000	67,714,821	3,988,600	97,215,338	960,118,759
I UTAL REVENUES	32 000 000				32.000.000
Transfers In					200.000
Non-Revenue Sources FLIND RAI ANCES - Juily 1 2014	55,400,000	4,908,895	704,439	180,142,761	241,156,095
	\$ 878,800,000 \$	72,623,716 \$	4,693,039 \$	277,358,099 \$	1,233,474,854
FYPENDITIAES					
			e	G	EE2 461 270
Instruction	\$ 537,504,149 \$	15,947,223 \$	Ð	9	
Pupit Personnel Services	32,567,255	10,834			22,010,000
Institutional Marcia Services	7,471,575				6/2,1/4/
instructional activities and Services	11,127,593	1,416,858			12,544,451
instructional Staff Training	6,373,764	1,604,323			7,978,087
Instruction of a contraction of the contraction of	4,590,270				4,590,270
ningtoni Ketateo Teoninggy	2,501,156				2,501,156
	2 359 149	302.526			2,661,675
	54 058 562	110.867			54,169,429
School Administration	2 242 526			155 016 487	157.259.013
Facilities Acquisition & Construction	2,242,320 A 031 818				4,031,818
Fiscal Services	71.066	57 870 000			52.901.256
Food Service		100,020,020 106 170			11 905 810
Central Services	11,/09,340	180,4/U			33 085 295
Pupil Transportation Services	33,079,295	0,000			76 940 464
Operation of Plant	76,818,894	/99			10,019,401
Maintenance of Plant	22,132,202				22,132,202
Administrative Technoloov Services	5,603,784	186,570			5,790,354
Community Services	757,402	9,607			/6/'008
			3,988,600	3,622,496	7,611,096
	815,000,000	72,621,825	3,988,600	158,638,983	1,050,249,408
				32,000,000	32,000,000
	63 800 000	1 891	704.439	86.719.116	151,225,446
FUND BALANCES - June 30, 2015	222				
TATIOTICS TEANSCEDS AND BALANCES	\$ 878,800,000 \$	72,623,716 \$	4,693,039 \$	277,358,099 \$	1,233,474,854

The tentative, adopted, and/or final budgets are on file in the office of the above mentioned taxing authority as a public record.





PINELLAS COUNTY SCHOOL BOARD

STRATEGIC DIRECTIONS BUDGET PARAMETERS

2014-15 DISTRICT STRATEGIC PLAN STRATEGIC DIRECTIONS / BUDGET PARAMETERS

Vision: 100% Student Success

- Mission: Educate and prepare each student for college, career, and life
- Values: Commitment to Children, Families, and Community; Respectful and Caring Relationships; Cultural Competence; Integrity; Responsibility; Connectedness

Strategic Directions

Student Achievement – Broad area of focused efforts based on federal, state, student, and community requirements for academic excellence.

Learning in a Safe Environment – Broad area of focused efforts based on student, faculty, staff, and community requirements to learn in an orderly, safe, and secure environment.

Effective and Efficient Use of Resources – Broad area of focused efforts based on business, fiscal, operational, state and community requirements to manage all resources for increased student achievement.

Five Action Goals

Goal 1: Increase Student Achievement resulting in improvement in every school (A, B, C Grade), learning gains, higher promotional (each level) and graduation rates.

Goal 2: Ensure curriculum, instruction, and assessment is designed and delivered with a focus on continuous improvement of student engagement and academic achievement.

Goal 3: Develop and sustain a healthy, respectful, caring, safe learning environment for students, faculty, staff, and community resulting in individual employee learning, student learning, and overall school improvement.

Goal 4: Develop and sustain effective and efficient use of all resources for improved student achievement and sustainability.

Goal 5: Provide quality technology and business services to optimize operations, communications, and academic results.

OPERATING BUDGET PARAMETERS

- Planned expenditures will be aligned with projected available revenue sources, excluding fund balances and reserves. We must commit to live within our means (applicable revenues) on an annual basis.
 - a. The target for total instructional expenditures in functions 5XXX (Direct Instruction) and functions 6XXX (Instructional Support) will be 65% of the resources appropriated/available within the operating budget as reported in the most current "Function Analysis School vs. District Breakdown". Research indicates that Pinellas should be able to maintain its position in the upper ten percent of Florida school districts by focusing on this target for expenditures at the classroom level.
 - b. Ranges of direct costs for each specific program and/or program groups will provide for variations among schools and will be developed utilizing appropriate FEFP program cost data as required.
 - c. Programs funded through grants and fund raising activities will be expected to live within the funds available. Affected programs will be systematically reviewed to determine whether programs no longer funded from their original source are to be continued, modified, or eliminated. This review will utilize the three strategic directions (see IV below) as priorities in making this determination.
- II. To the extent resources are available; the operating fund unreserved contingency should be incrementally increased by approximately 1/2% each year until it reaches a level of 3% of the proposed operating budget. This reserve should be utilized as a "rainy day fund" to offset potential fluctuations in revenue and unanticipated/extraordinary expenditure needs.
- III. The district's core curriculum needs to be preserved and related needs should be prioritized utilizing the strategic directions.
- IV. The School Board will continue its commitment to adequately and fairly compensate its employees with both salary and benefits. To the extent resources are available, budget plans will be developed on the basis of at least keeping pace with the cost of living with respect to salaries, and remaining competitive within the Tampa Bay area. A high performing workforce can only be maintained when the importance of positive employee morale is recognized and reinforced by the system.
- V. Given that the State of Florida funds less than fifty percent of our operating budget from state sources, the district will continue to levy the maximum allowable non-voted (required and discretionary) ad valorem taxes consistent with all requirements of the FEFP, and identified district needs.
- VI. Budget planning must take any form of "administrative redirection" as imposed by the Florida Legislature into consideration. Expenditures must continually be monitored and aligned to prevent a penalty for not meeting redirection guidelines.

PINELLAS COUNTY SCHOOL BOARD

OPERATING FUND SUMMARY

PINELLAS COUNTY SCHOOL BOARD OPERATING (GENERAL) FUND

The Operating Fund, also known as the General Fund, is the primary budget for the day-to-day operations of the School District. The main revenue source for the Operating Fund is the Florida Education Finance Program (FEFP). This system of financing the operation of Florida public schools bases funding allocations on the number of students **Full Time Equivalent** (FTE), rather than on the number of teachers or school facilities. The FEFP includes both state and local property tax revenue. The major source of state FEFP revenue is **sales taxes**. The main source of local FEFP revenue is **property taxes**. The FEFP defines a number of instructional programs that are used to account for and distribute funds. The *Base Student Allocation* revenue amount set by the Legislature is multiplied times a *District Cost Differential* to determine the **value of one FTE** for each district. *Weighted FTE* for each program is multiplied times this value to arrive at the FEFP revenue. Other major revenue sources for the Operating Fund include state categoricals, which are restricted in their use to certain types (categories) of expenditure. Examples of 2014-15 state categoricals are School Recognition and Class Size Reduction funds. Adult programs are funded by the Workforce Development allocation as part of a move toward performance based program budgeting.

The most significant expenditures in the Operating Fund are for the **Direct Instruction** function, which includes teacher salaries and classroom materials. The **Instructional Support** function, including guidance, instructional media, attendance and other services, is another major expenditure group. The appropriations presented in this document summarize the budget by function and major object of expenditure.

2014-15 Legislative Changes Affecting the Operating Fund

Increase in district share of revenue of \$24.9 Million

Increase in BSA to \$4,031.77

Increased \$279.47, or 7.45%, from 2013-14.

Digital Classrooms Allocation

\$40 Million statewide to implement districts' plans for digital classrooms.

Class Size Reduction

\$2.97 Billion statewide. No funding change from 2013-14.

District Discretionary Lottery Funds

\$108 Million statewide provides funding for school improvement plans.

Florida Retirement System (FRS)

An approximate \$1.7 Million increase in expenditures due to changes in the contribution rate.

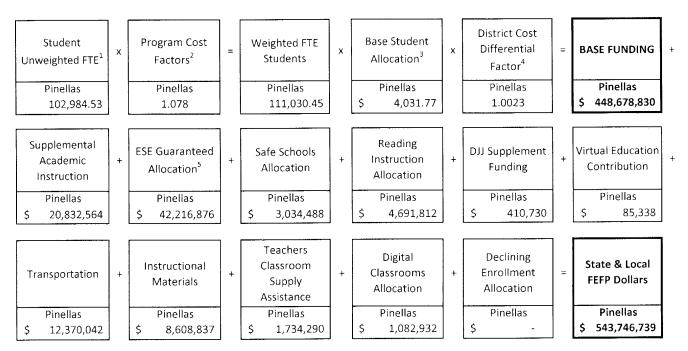
PINELLAS COUNTY SCHOOLS KEY INDICATORS

Z013-14 Z013-14 Z013-15 Value TAX-RELATED Required Local Effort (RLE) Millage Rate 5.3120 5.0330 (0.2190 Required Local Effort (RLE) Millage Rate 0.7480 0.7480 0.7190 - Discretionary Milage Rate 0.7480 0.7480 0.2190 - Discretionary Milage Rate 0.5000 1.5000 0.2190 - Total Milage Read 0.5200 0.2190 - - Total Milage Resonantic 0.5000 1.5000 - - Total Milage Resonantic 0.5000 1.5000 - - VALUE OF 1.000 MILL (@ 96%) \$ 60.915,234,693 \$ 65,276,216,864 \$ 4,360,982,171 VALUE OF 1.000 MILL (@ 96%) \$ 80,50,000 \$ 80,50,000 \$ 431.66 - Unweighted FTE (WFTE) 110,599.29 \$ 102,984.53 \$ 431.16 - Unweighted FTE (WFTE) 110,599.29 \$ 111,030.45 \$ 431.16 - Capal OFENDING S 808,500,000 \$ 808,500,000 \$ 149,00,000			PROJECTED		PLAN		INCREASE/(DECREASE)	ECREASE)
Millage Rate 5.3120 0.7480 5.0930 0.7480 ate 0.7480 0.7480 0.5000 1.5000 1.5000 8.0600 7.8410 8.0600 7.8410 8.0600 7.8410 9 5.60,915,234,693 5.65,276,216,864 54,360, 9 5.80,478,625 5.62,665,168 5.4,360, 102,295.05 110,599.29 111,030.45 111,030.45 110,599.29 111,030.45 111,030.45 13, 5 57,154,126 5 87,800,000 5 13, 6 5 7,154,126 5 87,800,000 5 13, 6 8.462.33 5 5,7400,000 5 13, 7 8.865,654,126 5 7,914.95 5 14, 5 3,752.30 5 7,914.95 5 14, 6 3,752.30 5 7,914.95 5 14, 5 3,752.30 5 4,031.77 5 14,0023 5 20) 9 9 7,914.95 <th></th> <th></th> <th>2013-14</th> <th></th> <th>2014-15</th> <th></th> <th>Value</th> <th>Percent</th>			2013-14		2014-15		Value	Percent
Millage Rate 5.3120 5.0930 ate 0.7480 0.7480 0.7480 0.5000 1.5000 second 1.5000 1.5000 8.0600 7.8410 7.8410 8.0600 7.8410 7.8410 8.0600 7.8410 7.8410 8.0600 7.8410 7.8410 9 5.8,478,625 5 62,665,168 4,360, 102,295.05 102,295.05 102,984.53 111,030.45 111,030.45 110,599.29 111,030.45 111,030.45 111,030.45 13, * 5 57,154,126 5 87,800,000 5 13, * 865,654,126 5 87,800,000 5 13, * 3 7,326.94 5 7,914.95 5 14, * 3,752.30 5 7,914.95 5 14, 5 14, * 3,752.30 5 7,914.95 5 14, 5 14, 5 14, 5 14, 5 14, 5 14, <td>TAX-RELATED</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	TAX-RELATED							
ate 0.7480 0.7480 0.7480 ate 0.5000 1.5000 1.5000 8.0600 8.0600 7.8410 5.4360 8.0600 7.8410 7.8410 5.4360 $5 60,915,234,693$ $5 65,276,216,864$ $54,360$ $5 58,478,625$ $5 62,665,168$ $5 4,360$ $102,295.05$ $110,599.29$ $111,030.45$ $110,599.29$ $111,030.45$ $14,95$ $5 808,500,000$ $5 823,400,000$ $5 14,95$ $5 808,500,000$ $5 823,400,000$ $5 14,95$ $5 865,654,126$ $5 878,800,000$ $5 14,95$ $5 865,654,126$ $5 878,3332$ $5 (1,7914,95)$ $5 3,752.30$ $5 4,031.77$ $5 2,7914,95$ $5 2,7914,95$ $5 3,752.30$ $5 4,031.77$ $5 2,7914,95$ $5 2,7914,95$ $5 2,7914,95$ $5 2,791,923$ $5 2,791,923$ $5 2,792,230$ $5 4,031.77$ $5 2,792,230$ $5 4,031.77$ $5 2,792,330$ $5 4,031.77$ $5 2,792,330$ $5 2,792,330$ $5 2,792,330$ $5 2,792,330$ $5 2,792,330$ $5 2,792,330$ $5 2,792,330$ $5 2,792,330$	Required Local Effort (RLE) Millage Rate		5.3120		5.0930		(0.2190)	-4.12%
ate 0.5000 0.5000 0.5000 1.5000 8.0600 7.8410 7.8410 7.8410 8.0600 $5.6576,216,864$ $54,360,65,168$ $5,4,360,65,168$ $5,58,478,625$ $5,65,276,216,864$ $5,4,360,65,168$ $5,4,360,65,168$ $102,295.05$ $102,295.05$ $102,984.53$ $111,030.45$ $110,599.29$ $111,030.45$ $111,030.45$ $111,030.45$ $5,808,500,000$ $5,823,400,000$ $5,14,9$ $5,14,9$ $5,808,500,000$ $5,823,400,000$ $5,14,9$ $5,14,9$ $5,865,654,126$ $5,87,800,000$ $5,13,32$ $5,14,9$ $5,8,462.33$ $5,8,533.32$ $5,13,32$ $5,13,32$ $5,13,32$ $A)$ $5,7,154,126$ $5,7,914.95$ <td>Discretionary Millage Rate</td> <td></td> <td>0.7480</td> <td></td> <td>0.7480</td> <td></td> <td>1</td> <td>0.00%</td>	Discretionary Millage Rate		0.7480		0.7480		1	0.00%
1.5000 1.5000 7.8410 8.0600 7.8410 7.8410 \$ 5 60,915,234,693 \$ 65,276,216,864 \$ 4,360, \$ 5 8,478,625 \$ 5 62,665,168 \$ 4,360, 102,295.05 111,030.45 111,030.45 110,599.29 111,030.45 111,030.45 $7.8400,000$ \$ 823,400,000 \$ 14,9 \$ 865,654,126 \$ 878,800,000 \$ 14,9 \$ 865,654,126 \$ 878,800,000 \$ 14,9 \$ 865,654,126 \$ 878,800,000 \$ 14,9 \$ 865,654,126 \$ 8,533.32 \$ 14,9 \$ 865,654,126 \$ 878,800,000 \$ 14,9 \$ 7,826.94 \$ 7,914.95 \$ 14,9 \$ 3,752.30 \$ 4,031.77 \$ 20,9989 \$ 3,752.30 \$ 4,031.77 \$ 20,9989 \$ 0.9989 \$ 0.9989 \$ 1,0023 \$ 13,0023	Local Referendum Millage Rate		0.5000		0.5000		1	0.00%
R:0600 7.8410 \$ 60,915,234,693 \$ 65,276,216,864 \$4,360, \$ 58,478,625 \$ 65,276,216,864 \$4,360, \$ 58,478,625 \$ 65,65,1168 \$ 4,360, $102,295.05$ $102,2984.53$ $111,030.45$ $110,599.29$ $111,030.45$ $114,030.45$ 5 $808,500,000$ \$ 823,400,000 \$ 14,0 \$ 808,500,000 \$ 823,400,000 \$ 14,0 \$ 57,154,126 \$ 878,800,000 \$ 14,0 \$ 865,654,126 \$ 878,800,000 \$ 13,1 \$ 8,65,654,126 \$ 8,533.32 \$ 13,1 \$ 8,65,654,126 \$ 8,533.32 \$ 13,2 \$ 8,662,654,126 \$ 8,533.32 \$ 13,2 \$ 8,65,654,126 \$ 8,533.32 \$ 13,2 \$ 8,65,654,126 \$ 8,533.32 \$ 13,2 \$ 8,65,654,126 \$ 8,533.32 \$ 13,2 \$ 9,014,95 \$ 7,914.95 \$ 13,2 \$ 7,926.94 \$ 7,914.95 \$ 13,2 \$ 9,029,000 \$ 4,031.77 \$ 2,3752.30 \$ 9,029,002 \$ 4,031.77 \$ 13,0023 \$ 9,099,89 \$ 0,0931.77 \$ 13,	Capital Outlay Millage Rate		1.5000		1.5000		t	%00.0
All S 60,915,234,693 \$ 65,276,216,864 \$4,36 * 58,478,625 \$ 58,478,625 \$ 62,665,168 \$ * rer Schools 102,295.05 102,984.53 111,030.45 \$ \$ 110,599.29 110,599.29 111,030.45 111,030.45 \$ \$ \$ * 808,500,000 \$ 823,400,000 \$ 823,400,000 \$ \$ \$ * 5 \$ 808,500,000 \$	Total Millage		8.0600		7.8410		(0.2190)	-2.72%
Al S 58,478,625 5 62,665,168 5 Iter Schools 102,295.05 102,984.53 111,030.45 5 110,599.29 111,030.45 111,030.45 111,030.45 5 5 8<808,500,000	TAX ROLL	\$ 60	,915,234,693		5,276,216,864	\$4.	360,982,171	7.16%
uding Charter Schools 102,295.05 102,984.53 (UFTE) 110,599.29 111,030.45 FTE) 110,599.29 111,030.45 FFE) 110,599.29 111,030.45 FFE) 110,599.29 111,030.45 FFE) 5 808,500,000 \$ 323,400,0000 Fers 5 808,500,000 \$ 55,400,000 fers 5 865,654,126 \$ 878,800,000 alance 5 8,462.33 \$ 8,533.32 ER UFTE 5 8,462.33 \$ 8,533.32 ER WFTE 5 8,462.33 \$ 7,914.95 cation (BSA) 5 7,914.95 \$ 7,914.95 rential (DCD) 5 3,752.30 \$ 4,031.77	VALUE OF 1.000 MILL (@ 96%)	Ś	58,478,625		62,665,168	ŝ	4,186,543	7.16%
(UFTE) 102,295.05 102,984.53 FTE) 110,599.29 111,030.45 GFUND \$ 808,500,000 \$ 111,030.45 GFUND \$ 808,500,000 \$ 823,400,000 \$ 1 fers \$ 57,154,126 \$ 823,400,000 \$ 1 alance \$ 57,154,126 \$ 878,800,000 \$ 1 e Funds \$ 57,154,126 \$ 878,800,000 \$ 1 e Funds \$ 57,154,126 \$ 8,533.32 \$ \$ 1	STUDENT DATA, including Charter Schools							
FTE) 110,599.29 111,030.45 GFUND \$ 808,500,000 \$ 823,400,000 \$ 1 fers \$ 57,154,126 \$ 823,400,000 \$ 1 alance \$ 57,154,126 \$ 823,400,000 \$ 1 e Funds \$ 865,654,126 \$ 878,800,000 \$ 1 ER UFTE \$ 865,654,126 \$ 878,800,000 \$ 1 Cation (BSA) \$ 7,914.95 \$ 1,914.95 \$ 1,0023 cation (BSA) \$ 3,752.30 \$ 4,031.77 \$ 1.0023 rrential (DCD) \$ 3,752.30 \$ 4,031.77 \$ 1.0023	Unweighted FTE (UFTE)		102,295.05		102,984.53		689.48	0.67%
G FUND 5 808,500,000 5 823,400,000 5 1 fers 5 57,154,126 5 55,400,000 5 1 alance 5 57,154,126 5 55,400,000 5 1 e Funds 5 865,654,126 5 878,800,000 5 1 ER UFTE 5 8,462.33 5 8,533.32 5 ER WFTE 5 8,462.33 5 7,914.95 5 cation (BSA) 5 3,752.30 5 4,031.77 5 cration (BSA) 5 3,752.30 5 4,031.77 5	Weighted FTE (WFTE)		110,599.29		111,030.45		431.16	0.39%
fers \$ 808,500,000 \$ 823,400,000 \$ 1 alance \$ 57,154,126 \$ 55,400,000 \$ 1 e Funds \$ 865,654,126 \$ 878,800,000 \$ 1 ER UFTE \$ 865,654,126 \$ 878,800,000 \$ 1 ER WFTE \$ 8,462.33 \$ 8,533.32 \$ 1 cation (BSA) \$ 7,826.94 \$ 7,914.95 \$ 1 cation (BSA) \$ 3,752.30 \$ 4,031.77 \$ 1.0023 rrential (DCD) \$ 3,752.30 \$ 4,031.77 \$ 1.0023	GENERAL OPERATING FUND							
alance <u>\$ 57,154,126</u> <u>\$ 55,400,000</u> <u>\$</u> e Funds <u>\$ 865,654,126</u> <u>\$ 878,800,000</u> <u>\$ 1</u> ER UFTE <u>\$ 8,462.33</u> <u>\$ 8,533.32</u> <u>\$</u> ER WFTE <u>\$ 7,914.95</u> <u>\$</u> cation (BSA) <u>\$ 3,752.30</u> <u>\$ 4,031.77</u> <u>\$</u> rential (DCD) <u>\$ 1.0023</u>	Revenue & Transfers	Ŷ	808,500,000	Ś	823,400,000	Ś	14,900,000	1.84%
e Funds \$ 865,654,126 \$ 878,800,000 \$ 13,1 ER UFTE \$ 8,462.33 \$ 8,533.32 \$ ER WFTE \$ 7,914.95 \$ 7,914.95 \$ cation (BSA) \$ 3,752.30 \$ 4,031.77 \$ \$ crential (DCD) \$ 3,752.30 \$ 4,031.77 \$ \$	Beginning Fund Balance	Ŷ	57,154,126	Ş	55,400,000	Ŷ	(1,754,126)	-3.07%
ER UFTE \$ 8,462.33 \$ 8,533.32 \$ ER WFTE \$ 7,826.94 \$ 7,914.95 \$ cation (BSA) \$ 3,752.30 \$ 4,031.77 \$ cation (BSA) \$ 0.9989 1.0023 \$	Total Available Funds	ş	865,654,126	ş	878,800,000	Ş	13,145,874	1.52%
ER WFTE \$ 7,914.95 \$ 7,914.95 \$ cation (BSA) \$ 3,752.30 \$ 4,031.77 \$ cation (BSA) 0.9989 1.0023	AVAILABLE FUNDS PER UFTE	Ŷ	8,462.33	Ś	8,533.32	Ŷ	70.99	0.84%
cation (BSA) \$ 3,752.30 \$ 4,031.77 \$ rential (DCD) 0.9989 1.0023	AVAILABLE FUNDS PER WFTE	Ŷ	7,826.94	Ŷ	7,914.95	Ŷ	88.00	1.12%
\$ 3,752.30 \$ 4,031.77 \$ 0.9989 1.0023	OTHER INDICATORS				-			
0.9989 1.0023	Base Student Allocation (BSA)	Ŷ	3,752.30	Ŷ	4,031.77	Ŷ	279.47	7.45%
	District Cost Differential (DCD)		0.9989		1.0023		0.0034	0.34%
State Categorical Funds 5 118,026,954 \$ 120,064,069 \$ 2,037,115	State Categorical Funds	Ś	118,026,954	Ŷ	120,064,069	Ŷ	2,037,115	1.73%
State Funds as a % of General Operating Resources* 41.06% 42.51% 1.45%	State Funds as a % of General Operating Resources*		41.06%		42.51%		1.45%	

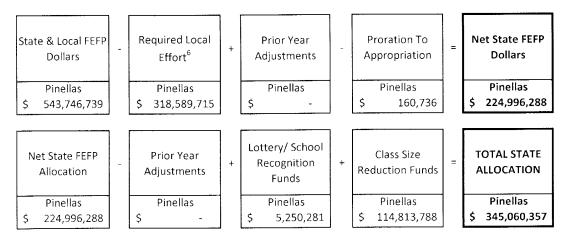
*Total State Sources divided by Total General Operating Resources, including transfers and fund balance

Florida Education Finance Program (FEFP) State Funding Formula Flowchart Based on Calc 2 2014-15

The amount of State and Local FEFP dollars for each school district is determined as follows:



The State then determines the portion of the FEFP to be funded by state revenues and the portion to be funded by local real estate tax revenues. Following the apportionment, the State adds additional funds to their contribution.



¹FTE: Student full-time equivalent, by program, as defined by the State.

²FY2014-15 Program Cost Factors:

Basic Education (K-3)	1.126	ESE Level IV	3.548
Basic Education (4-8)	1.000	ESE Level V	5.104
Basic Education (9-12)	1.004	Vocational (9-12)	1.004
ESOL	1.147		

³Base Student Allocation is set by the state legislature each year.

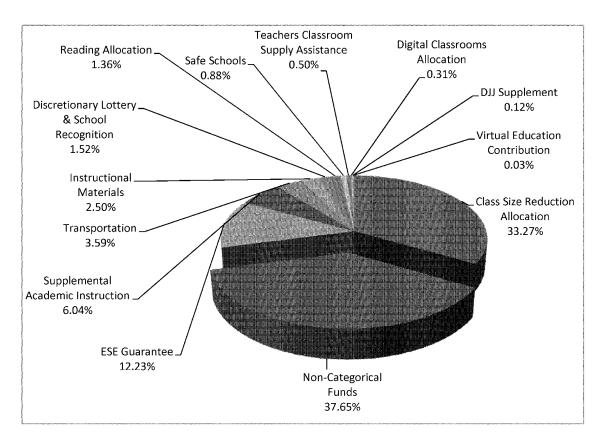
⁴District Cost Differential: provides equalization of cost of living differences between districts.

⁵ESE: Exceptional Student Education (varying exceptionalities, gifted, speech, hearing).

⁶Required Local Effort is the amount of real estate tax revenue the legislature mandates that each district assess for education. Each district's RLE, as a percentage of total FEFP, is different.

State FEFP Funding by Designation 2014-15

State revenues generated through the Florida Education Finance Program (FEFP) provide 44% of the district's General Operating funds (excluding transfers and fund balance). This funding includes categorical funds for Class Size Reduction and Lottery/School Recognition in addition to the FEFP categories. Of the \$345.1M in state revenue, \$215.1M (or 62%) is mandated to be spent in support of specific programs or for specific purposes.



	2014-15
	Calc 2
Class Size Reduction Allocation	\$ 114,813,788
Non-Categorical Funds	129,928,379
ESE Guarantee	42,216,876
Supplemental Academic Instruction	20,832,564
Transportation	12,370,042
Instructional Materials	8,608,837
Discretionary Lottery & School Recognition	5,250,281
Reading Allocation	4,691,812
Safe Schools	3,034,488
Teachers Classroom Supply Assistance	1,734,290
Digital Classrooms Allocation	1,082,932
DJJ Supplement	410,730
Virtual Education Contribution	85,338
Total State FEFP Funding, including categoricals	\$ 345,060,357

PINELLAS COUNTY SCHOOL BOARD 2014/15 OPERATING FUND BUDGET - REVENUE

Faderal Instanting Federal Instants \$300.000 Edit mater Vegetard Through State 1111 Other Federal Instants \$250.000 Three Sace State Hyperbolic \$400 Instant Case Data Case Differentiat \$400 \$400 \$400 Insta State Scroots \$129 503.379 \$400 \$400 Supplemental Academic Instruction 20.82.584 c \$400 \$400 Supplemental Academic Instruction 20.82.587 c \$400 \$400 Supplemental Academic Instruction 20.82.587 c \$400 \$400 Vectorize Performantial Academic Instruction Allocation \$42.21 c \$400 \$400 Supplemental Academic Instruction Allocation \$42.21 c \$400<	DESCRIPTION	2014/15 BUDGET			
Other Federal, Industing Federal, Through State 2,00000 Times: Base Student Affordation ((SSA) 9,407 ID 10, LEPERAL \$2,820,000 Times: District Coat Differential 3447,64 STATE SOURCES 3024,985,91 3448,57 State Store Series 3,024,485,9 3448,57 State Store Series 3,024,485,9 (205,827),9 State Store Series 3,024,485,9 (205,827,9),9 State Store Series 4,027,90,9 (205,827,9),9 State Schools 3,024,485,9 (205,827,9),9 State Schools 4,027,90,9 (205,827,9),9 State Schools 4,027,90,9 (205,827,9),9 State Schools 4,027,9,7 (205,827,9),9 State Schools 1,028,92,7 (205,827,9),9 State Schools 1,028,92,7 (205,827,9),9 State Schools 1,038,92,7 (205,827,9),9 State Schools 1,038,92,7 (205,927,8),9,1 State Schools 1,028,92,7 (205,927,8),9,1 State Schools 1,028,92,7 (201,927,928,91,1 Transportation	FEDERAL SOURCES			RAM (FEFP	-
COTAL FEDERAL 92.820,000 54776.847.647 54776.847.647 STATE SOURCES 3.034.488 5 50.93.848.946 5 Supplemental Academic Instruction 2.08.25.644 c 50.93.448.94 5 50.93.448.94 5 Supplemental Academic Instruction 2.24.16.87.6 6 50.93.448.94 50.93.448.94 50.93.448.94 50.93.448.94	Federal Impact Funds	\$320,000	Estimated Weighted FTE for 2014-15		111,030.45
STATE SOURCES Trans. District Cal Differential Trans. Cal Differential Jase State FEFP \$129,528,375 all BASE Strolos Safe Schools 3.034,486 bl (5.03 Mills) Dispetential Addemic Instruction 282,584 cl Mills Prustion for revised appropriation (18) State Strolos 4.01,730 gl Mills Prustion for revised appropriation (19) Dispetential Allocation 4.216,87 dl State State FEFP \$129,920 Dispetential Allocation 4.01,730 gl Mills Prustion for revised appropriation (21) Dispetential Addemic Instruction Allocation 4.01,730 gl Phus. State Schools Allocation 3.03 Dispetential Allocation 6.78,27 Phus. Reading Programs 54,66 Dispetential Allocation 51,73 Phus. Instruction Allocation 20,81 Dispetential Allocation 1.18,84,24 Phus. Transportation 51,87 Dispetential Allocation 1.018,84,24 Phus. Transportation 51,83 Dispetential Allocation 1.018,33,07 Phus. Transportation 51,83 Dispetentispetentispetenet allocation 1.018,33,07	Other Federal, including Federal-Through-State	2,500,000	Times: Base Student Allocation (BSA)		\$4,031.77
STATE SOURCES BASE FEFP S129,980,379 a Jase State FEFP \$129,980,379 a (313.59) Jase State FEFP \$129,980,379 (313.59) Juppenental Academic Instruction 20,822,564 c (313.59) State Schools 3024,485 p Minus: Prostenion for reveed appropriation (10) Version Support Schools 451312 c S129,582 (313.59) Version Schools 324,835 p State Schools Allocation 320 Version Schools 324,835 p State Schools Allocation 320 Version Schools 324,920 p Plus: State Schools Allocation 320 Version Schools 324,920 p Plus: Schools Allocation 321,320 Jate Licens Tax 500 000 Schools Allocation 512,37 Jate Licens Tax 500 000 Schools Allocation \$12,820 Jate Licens Tax 500 000 Schools Allocation \$12,870 Jate Licens Tax 500 000 Schools Allocation \$12,870 Jate Licens Tax 500 000 Schools Allocation \$12,870	FOTAL FEDERAL	\$2,820,000			\$447,649,237
base State FEFP \$129,928,379 a Less Requirate Local Effort Property Taxes (318,58) State Schools 3.034,489 (5.03,404) State Schools (5.03,404) (5.03,404) Disapprenntal Advanced Instruction 42,16,674 (5.03,404) Disapprenntal Advanced Instruction 42,16,774 (5.03,774) Disapprenntal Advanced Instruction (5.03,774) (5.03,774) Disapprenntal Advanced Instruction (5.03,774) (5.03,774) Disapprenntal Advanced Instruction (5.03,774) (5.03,774,774) Disapprenntal Advanced Instruction (5.03,774,774) (5.03,774,774,774) Disapprenntal Advanced Instruction (5.03,774,774,774,774) (5.03,774,774,774,774) Disapprental Advanced Instruction (5.03,774,774,774,774) (5.03,000) Disapprental Advances (5.03,000) (5.04,774,774,774) Disapprental Advances (5			Times: District Cost Differential		1.0023
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istructional Materials 8 608.837 / i istate License Tax 550.000 istas Size Reduction/Operating 11.81.788 issas Size Reduction/Operating 11.81.788 issas Size Reduction/Operating 11.81.788 iyligital Classrooms Allocation 1.082.932 n as shown in TRiM adventisement 224.99 obtained State Revenue 1.469.881 i/Lided Scooland Cohers Classrooms Allocation 533.001.129 LOCAL SOURCES LOCAL REVENUE: OPERATING PROPERTY TAXES Gross Taxable Value for Pinetias County, as certified by Pinetias Appraiser and verified by F.D.O.R.: istict School Taxes* 500.000 S65.276.21 istict School Taxes* 1.000.000 S65.276.21 istict School Taxes* 500.000 S65.276.21 istict School Taxes* 1.005.000 S65.276.21 istict School Taxes* 500.000 S65.276.216.864 ×	eachers Classroom Supply Assistance	1.734.290 h			\$410,730
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Dias Size Reduction/Operating 114,813,788 School Recognition Funds 4,231,439 School Recognition Funds 4,231,439 NET STATE FEFP 224,59 Jointal Education Contribution 85,338 m NET STATE FEFP 224,59 Jointal Classrooms Allocation 1,082,932 n Association State Revenue 1,489,981 IOTAL STATE \$373,601,129 LOCAL SOURCES LOCAL REVENUE: OPERATING PROPERTY TAXES Statict School Taxes* S396,795,845 / Includes Local Referendum Amount of \$31,332,584 Remember School Sources Student fees 3,530,000 Student fees 3,530,000 Student fees 3,530,000 Student fees 1,983,025 ICAL LOCAL 5414,778,371 TRANSFERS 32,000,000 EBEGINNING FUND BALANCE \$852,400,000 BEGINNING FUND BALANCE \$852,400,000 INSTRICT SCHOOL TAXES \$396,795,845 NOTAL DISTRICT SCHOOL TAXES \$319,15 Prior Period Adjustment Millage (555 Discretionary 0,748 LOSS RECOVERIES 200,0000	-				\$85,338
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Charges for services 1,300,000 Other Local Sources 10,953,026 FOTAL LOCAL \$414,778,871 TRANSFERS 32,000,000 2014/15 Operating Levy = \$62,665,168 × 6.341 Mills = Required Local Effort 5.093 LOSS RECOVERIES 200,000 ICOTAL REVENUE AND TRANSFERS \$823,400,000 BEGINNING FUND BALANCE \$86,000,000 Restricted Fund Balance \$6,000,000 Restricted Fund Balance \$6,000,000 Restricted Fund Balance \$6,000,000 Restricted Fund Balance 18,500,000		,			
Dther Local Sources 10,953,026 \$65,276,216,864 x 96% = \$62,664 TOTAL LOCAL \$414,778,871 2014/15 Operating Levy \$865,276,216,864 x 96% = \$62,665 TRANSFERS 32,000,000 2014/15 Operating Levy \$862,665,168 x 6.341 Mills = Required Local Effort 5.093 \$319,155 Prior Period Adjustment Millage (\$566 LOSS RECOVERIES 200,000 Discretionary 0.748 46,875 LOSS RECOVERIES 200,000 Cotal DISTRICT SCHOOL TAXES \$396,795 TOTAL REVENUE AND TRANSFERS \$823,400,000 State St					
TOTAL LOCAL \$414,778,871 TRANSFERS 32,000,000 2014/15 Operating Levy = \$62,665,168 x 6.341 Mills = Required Local Effort 5.093 Required Local Effort 5.093 Required Local Effort 5.093 Prior Period Adjustment Millage (\$566 Discretionary 0.748 A6.87 Local Referendum LOSS RECOVERIES 200,000 TOTAL REVENUE AND TRANSFERS \$823,400,000 EEGINNING FUND BALANCE \$323,400,000 Nonspendable Fund Balance \$6,000,000 Restricted Fund Balance \$6,000,000 Restricted Fund Balance \$2,200,000 Assigned Fund Balance 18,500,000 TRANSFERS AND BALANCES 10.0%	-				
TRANSFERS 32,000,000 2014/15 Operating Levy = \$62,665,168 x 6.341 Mills = Required Local Effort 5.093 Prior Period Adjustment Millage (\$56: Discretionary 0.748 LOSS RECOVERIES 200,000 FOTAL REVENUE AND TRANSFERS \$823,400,000 BEGINNING FUND BALANCE \$823,400,000 Nonspendable Fund Balance \$6,000,000 Restricted Fund Balance \$6,000,000 STATE SOURCES 42.5% State Sources \$373,60 Local Sources \$42.5% State Sources \$414,77 Assigned Fund Balance 18,500,000 TRANSFERS AND BALANCES 10.0%			\$65,276,216,864 x 96% =		\$62,665,168
Required Local Effort 5.093 \$319,153 Prior Period Adjustment Millage (\$565 Discretionary 0.748 46,875 LOSS RECOVERIES 200,000 100 \$319,153 TOTAL REVENUE AND TRANSFERS \$823,400,000 100 \$319,153 BEGINNING FUND BALANCE \$823,400,000 100 \$396,793 Nonspendable Fund Balance \$6,000,000 \$148 \$396,793 Required Local Referendum 0.500 \$396,793 Discretionary 0.748 \$396,793 Conspendable Fund Balance \$6,000,000 \$319,153 Required Local Referendum 0.500 \$396,793 Conspendable Fund Balance \$6,000,000 \$319,153 Required Local Referendum 0.500 \$396,793 Conspendable Fund Balance \$300,000 \$319,153 Restricted Fund Balance \$323,200,000 \$319,153 LOCAL SOURCES \$42.5% \$373,600 Assigned Fund Balance 18,500,000 TRANSFERS AND BALANCES 10.0%	TOTAL LOCAL	\$414,778,871			
Required Local Effort 5.093 \$319,153 Prior Period Adjustment Millage (\$565 Discretionary 0.748 46,875 LOSS RECOVERIES 200,000 100 \$319,153 TOTAL REVENUE AND TRANSFERS \$823,400,000 100 \$319,153 BEGINNING FUND BALANCE \$823,400,000 100 \$396,793 Nonspendable Fund Balance \$6,000,000 \$148 \$396,793 Required Local Referendum 0.500 \$396,793 Discretionary 0.748 \$396,793 Conspendable Fund Balance \$6,000,000 \$319,153 Required Local Referendum 0.500 \$396,793 Conspendable Fund Balance \$6,000,000 \$319,153 Required Local Referendum 0.500 \$396,793 Conspendable Fund Balance \$300,000 \$319,153 Restricted Fund Balance \$323,200,000 \$319,153 LOCAL SOURCES \$42.5% \$373,600 Assigned Fund Balance 18,500,000 TRANSFERS AND BALANCES 10.0%	TRANSFERS	32,000,000	2014/15 Operating Levy = \$62,665,168 x 6,341 Mills	. =	
Prior Period Adjustment Millage (\$56) LOSS RECOVERIES 200,000 TOTAL REVENUE AND TRANSFERS \$823,400,000 BEGINNING FUND BALANCE \$396,790 Nonspendable Fund Balance \$6,000,000 Restricted Fund Balance \$6,000,000 STATE SOURCES 42.5% Signed Fund Balance 18,500,000 TRANSFERS AND BALANCES 10.0%		52,000,000			\$319,153,701
LOSS RECOVERIES 200,000 Discretionary 0.748 46.87 LOSS RECOVERIES 200,000 \$31,33 TOTAL DISTRICT SCHOOL TAXES \$396,79 BEGINNING FUND BALANCE \$823,400,000 \$31,33 \$396,79 Nonspendable Fund Balance \$6,000,000 \$31,33 \$396,79 Restricted Fund Balance \$6,000,000 STATE SOURCES \$2,5% \$373,60 Assigned Fund Balance 18,500,000 TRANSFERS AND BALANCES \$10,0% \$7,600				5.035	(\$563,986
LOSS RECOVERIES 200,000 TOTAL REVENUE AND TRANSFERS \$823,400,000 BEGINNING FUND BALANCE Nonspendable Fund Balance \$6,000,000 Restricted Fund Balance 23,200,000 Assigned Fund Balance 18,500,000 Restricted Fund Balance 18,500,000 Construction of the state of t			, ,	0.749	
TOTAL REVENUE AND TRANSFERS \$823,400,000 BEGINNING FUND BALANCE Nonspendable Fund Balance \$6,000,000 Restricted Fund Balance 23,200,000 Assigned Fund Balance 18,500,000 TRANSFERS AND BALANCES 10.0% 87,600		200 000			46,873,546
State State <th< td=""><td>LOSS RECOVERIES</td><td>200,000</td><td></td><td>0.500</td><td>\$31,332,584</td></th<>	LOSS RECOVERIES	200,000		0.500	\$31,332,584
BEGINNING FUND BALANCE SUMMARY OF REVENUE AND BALANCES Nonspendable Fund Balance \$6,000,000 STATE SOURCES 42.5% \$373,60 Restricted Fund Balance 23,200,000 LOCAL SOURCES 47.2% 414,773 Assigned Fund Balance 18,500,000 TRANSFERS AND BALANCES 10.0% 87,600			TOTAL DISTRICT SCHOOL TAXES		\$396,795,645
SUMMARY OF REVENUE AND BALANCES Nonspendable Fund Balance \$6,000,000 STATE SOURCES 42.5% \$373,60 Restricted Fund Balance 23,200,000 LOCAL SOURCES 47.2% 414,77 Assigned Fund Balance 18,500,000 TRANSFERS AND BALANCES 10.0% 87,600	UTAL REVENUE AND TRANSFERS	\$823,400,000			
SUMMARY OF REVENUE AND BALANCES Ionspendable Fund Balance \$6,000,000 STATE SOURCES 42.5% \$373,60 testricted Fund Balance 23,200,000 LOCAL SOURCES 47.2% 414,77 ssigned Fund Balance 18,500,000 TRANSFERS AND BALANCES 10.0% 87,600					
Ionspendable Fund Balance \$6,000,000 STATE SOURCES 42.5% \$373,60 Restricted Fund Balance 23,200,000 LOCAL SOURCES 47.2% 414,77 Issigned Fund Balance 18,500,000 TRANSFERS AND BALANCES 10.0% 87,600	BEGINNING FUND BALANCE		SUMMARY OF REVENUE AN	ID BALANCE	S
ssigned Fund Balance 18,500,000 TRANSFERS AND BALANCES 10.0% 87,600	lonspendable Fund Balance	\$6,000,000			\$373,601,129
Assigned Fund Balance 18,500,000 TRANSFERS AND BALANCES 10.0% 87,600	Restricted Fund Balance	23,200,000	LOCAL SOURCES	47.2%	414,778,871
.				10.0%	
	Assigned Fund Balance	18,500,000	I RANSFERS AND BALANCES	10.070	87,600,000
	5				
TOTAL BEGINNING FUND BALANCE \$55,400,000 TOTAL REVENUE & BEGINNING FUND BALANCE 100.0% \$878,800	5				87,600,000 2,820,000

k Numbers are affected by Prior Period Adjustment Millage in the amount of \$563,986

TOTAL REVENUE & BEGINNING FUND BALANCE

Revenue Summary based on the latest available information from the Florida Department of Education and other sources

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\$878,800,000

PINELLAS COUNTY SCHOOLS ESTIMATED K-12 FEFP REVENUE FOR FISCAL YEAR 2014 - 2015 As of July 29, 2014

	CATEGORY	Unweighted FTE	Cost Factors	Weighted FTE		FEFP Revenue *
	BASIC PROGRAMS					
101	BASIC K-3	23,712.74	1.126	26,700.55	\$	107,898,073
102	BASIC 4-8	28,673.47	1.000	28,673.47		115,870,727
103	BASIC 9-12	24,479.02	1.004	24,576.93		99,316,433
111	BASIC K-3 WITH ESE	6,558.29	1.126	7,384.63		29,841,608
112	BASIC 4-8 WITH ESE	8,730.03	1.000	8,730.03		35,278,427
113	BASIC 9-12 WITH ESE	3,786.84	1.004	3,801.99	<u> </u>	15,364,005
3	ubtotal	95,940.39		99,867.60	\$	403,569,273
	AT-RISK PROGRAMS					
130	INTENSIVE ENGLISH/ESOL K-12	3,544.96	1.147	4,066.07	\$	16,431,164
S	ubtotal	3,544.96		4,066.07	\$	16,431,164
	EXCEPTIONAL PROGRAMS					
254	SUPPORT LEVEL IV	734.36	3.548	2,605.51	\$	10,528,978
255	SUPPORT LEVEL V	135.31	5.104	690.62		2,790,825
S	ubtotal	869.67		3,296.13	\$	13,319,803
	VOCATIONAL 9-12					
300	VOCATIONAL 9-12	2,629.51	1.004	2,640.03	\$	10,668,475
	ubtotal	2,629.51		2,640.03	\$	10,668,475
A	DVANCED PLACEMENT/IB ADJUSTMI	ENT		1,160.62	\$_	4,690,115
т	OTAL - K-12	102,984.53		111,030.45	\$	448,678,830
	Reading Program Allocation				\$	4,691,812
	ESE Guaranteed Allocation				Ŷ	42,216,876
	Supplemental Academic Instruction					20,832,564
	Safe Schools Allocation					3,034,488
	Teachers Classroom Supply Assista	nce				1,734,290
	Instructional Materials					8,608,837
	Transportation					12,370,042
	Virtual Education Contribution					85,338
	Digital Classrooms Allocation					1,082,932
	DJJ Supplemental Allocation					410,730
	Gross State and Local FEFP				\$	543,746,739

 * FEFP Revenue is computed by multiplying weighted FTE times Base Student Allocation (BSA), times District Cost Differential (DCD). For fiscal year 2014-15, the proposed BSA is \$4,031.77; the DCD is 1.0023. This means that each unweighted FTE generates \$4,041.04 in FEFP revenue for Pinellas.

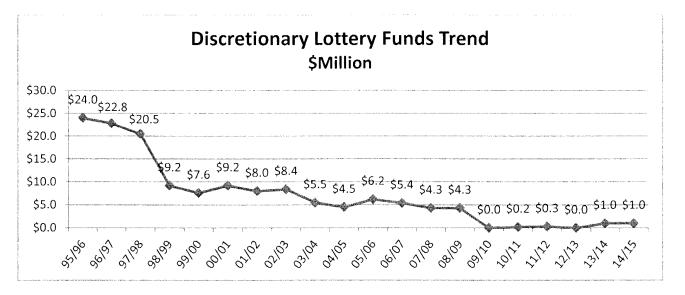
Discretionary Lottery Funds

ESTIMATED REVENUE2014/15 Funding201Discretionary Lottery Funds\$1,018,842\$1,0

2013/14 Funding Increase \$1,013,935 \$4,907

- Discretionary lottery funds were allocated to districts in 2013-14 for the first time since 2011-12, due to final statewide School Recognition awards falling below the initial appropriation.
- The district will receive \$1,018,842 or 0.12% of the operating budget from discretionary lottery dollars.

During the initial years of lottery funding, distributions remained fairly static, approximately three percent of the total budget, which amounted to \$26.6M at its highest level. Over time, the legislature has rewritten the definition of "educational purposes" to include higher education funding and Bright Futures scholarships, construction bonding for primary classrooms and, in 2001-02, half of the surviving lottery money was earmarked for School Recognition awards. Previously, School Recognition funds had been sourced from general state tax revenues. From 2009-10 through 2012-13, substantially all lottery funds were earmarked for School Recognition.



Discretionary lottery funds are made available to school districts if there are lottery funds remaining after school recognition funds have been paid to all qualifying schools. Discretionary lottery funds are allocated to school districts on a pro-rata share of K12 base FEFP funding. From these funds, districts allocate up to \$5 per student to each school to be used at the discretion of the school advisory council. If funds are insufficient to provide \$5 per student, the funds are prorated.

School Board policy states that Discretionary Lottery funds are to be used for the following expenditures:

- 1. Previously funded state categoricals Expenditures in this category are for continuation of similar programs within available resources.
- 2. Supplementing partially funded state categorical (Transportation) Expenditures in this category are for transportation costs not covered by state funds.

3. Enhancements to existing programs

Expenditures in this category are to provide partial support for various cultural enrichment programs, academic competitions, and the testing program for the students.

- 4. Employee compensation increases Expenditures in this category are to help provide increases in salaries and benefits for personnel.
- 5. Innovative programs Expenditures in this category are to provide partial support for innovative programs in the schools.
- 6. School Improvement

Expenditures in this category provide schools with an annual per student allocation and flexible staffing units to support local school improvement plans. Also included are expenditures to support the state-mandated Florida's System of School Improvement and Accountability initiative.

School Recognition Funds

ESTIMATED REVENUE	2014/15 Funding	2013/14 Funding	Increase
School Recognition	\$4,231,439	\$4,231,439	\$0

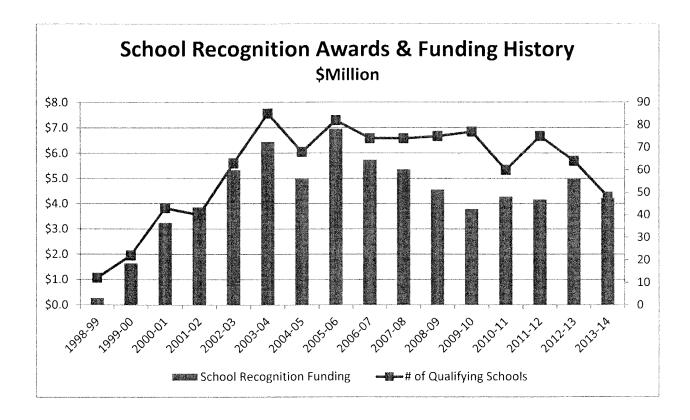
• The district is projected to receive \$4,231,439 or 0.48% of the operating budget from lottery dollars to be used toward school recognition awards.

School recognition funds are awarded to schools that demonstrate sustained or significantly improved student performance. Schools eligible for school recognition demonstrated exemplary improvement by one of the following:

- Receiving a school grade of "A;" or
- Improving at least one letter grade over the previous year; or
- Improving more than one letter grade and sustaining the improvement the following school year.
- Schools designated as Alternative Schools that receive a school improvement rating of "Improving" or improve at least one level are also eligible for school recognition.

School recognition funds are to be provided up to \$100 per FTE. The staff and school advisory council at each recognized school jointly decide how to use the financial award. As specified in statute, schools must use their awards for one or any combination of the following:

- Nonrecurring faculty and staff bonuses
- Nonrecurring expenditures for educational equipment and materials
- Temporary personnel to assist in maintaining or improving student performance.



PINELLAS COUNTY SCHOOL BOARD

_	2013-14 PROJECTED	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
OPERATING (GENERAL) FUND - ESTIMATED REVENUE			
FEDERAL DIRECT	\$376,802	\$320,000	(\$56,802)
FEDERAL THRU STATE	3,800,000	2,500,000	(1,300.000)
STATE SOURCES	355,419,313	373,601,129	18,181,816
LOCAL SOURCES	406,754,494	414,778,871	8,024,377
OTHER	149,391	200,000	50,609
ESTIMATED REVENUE	\$766,500,000	\$791,400,000	\$24,900,000
TRANSFERS	42,000,000	32,000,000	(10,000,000)
BEGINNING FUND BALANCE	57,154,126	55,400,000	(1,754,126)
TOTAL ESTIMATED REVENUE AND	\$865,654,126	\$878,800,000	\$13,145,874
FUND BALANCE - OPERATING FUND			

26

PINELLAS COUNTY SCHOOL BOARD

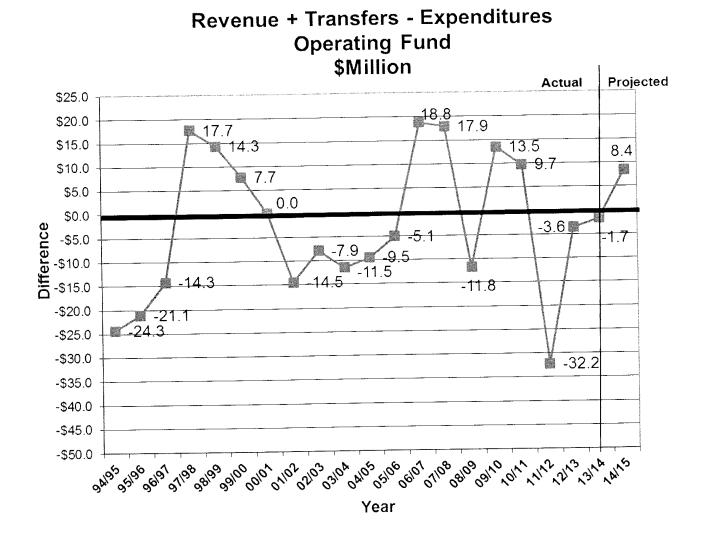
-	2013-14 PROJECTED ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
OPERATING (GENERAL) FUND - APPROPRIATIONS			
REGULAR EDUCATION	\$402,919,475	\$403,875,634	\$956,159
EXCEPTIONAL STUDENT EDUC	106,795,334	103,225,560	(3,569,774)
CAREER EDUCATION	20,602,325	20,951,754	349,429
ADULT GENERAL	6,498,213	6,677,822	179,609
PRE KINDERGARTEN	2,585,866	2,525,079	(60,787)
OTHER INSTRUCTION	253,187	248,300	(4,887)
ATTENDANCE & SOCIAL WORK	5,310,488	5,405,007	94,519
GUIDANCE SERVICES	15,005,328	15,511,956	506,628
HEALTH SERVICES	2,670,873	2,743,900	73,027
PSYCHOLOGICAL SERVICES	4,622,385	4,668,865	46,480
PARENTAL INVOLVEMENT	1,525,557	1,572,430	46,873
OTHER STUDENT PERSONNEL SVC	2,893,717	2,665,097	(228,620)
INSTRUCTIONAL MEDIA	7,543,270	7,471,575	(71,695)
CURRICULUM & INSTRUCTION	9,829,564	11,127,593	1,298,029
STAFF DEVELOPMENT	4,968,693	6,373,764	1,405,071
INSTRUCTIONAL RELATED TECH	4,480,192	4,590,270	110,078
SCHOOL BOARD	2,479,025	2,501,156	22,131
GENERAL ADMINISTRATION	2,406,416	2,359,149	(47,267)
SCHOOL ADMINISTRATION	52,109,177	54,058,562	1,949,385
FACILITIES ACQ. & CONST.	1,942,102	2,242,526	300,424
FISCAL SERVICES	3,952,627	4,031,818	79,191
FOOD SERVICE	71,586	5 71,266	(320)
PLANNING, RESEARCH & EVALUATION	1,223,095	5 1,241,490	18,395
INFORMATION SERVICES	996,160) 1,014,941	18,781

PINELLAS COUNTY SCHOOL BOARD

- - -	2013-14 PROJECTED ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
OPERATING (GENERAL) FUND - APPROPRIATIONS			
PERSONNEL SERVICES	5,163,681	5,294,242	130,561
INTERNAL SERVICES	3,551,437	3,634,673	83,236
OTHER CENTRAL SERVICES	513,469	523,994	10,525
STUDENT TRANSPORTATION SERVICES	32,934,756	33,079,295	144,539
OPERATION OF PLANT	76,086,145	76,818,894	732,749
MAINTENANCE OF PLANT	21,888,700	22,132,202	243,502
ADMINISTRATIVE TECHNOLOGY	5,661,861	5,603,784	(58,077)
COMMUNITY SERVICES	769,422	757,402	(12,020)
APPROPRIATIONS	\$810,254,126	\$815,000,000	\$4,745,874
ENDING FUND BALANCE	55,400,000	63,800,000	8,400,000
TOTAL APPROPRIATIONS & ENDING	\$865,654,126	\$878,800,000	\$13,145,874
FUND BALANCE - OPERATING FUND			

OBJECT CATEGORY

				5							
		SALARIES	BENEFITS	PURCHASED SERVICES	ENERGY SERVICES	SUPPLIES	CAPITAL OUTLAY	OTHER	TRANSFERS		% OF
	FUNCTION	1000	2000	3000	4000	5000	6000	7000	9006	TOTAL	TOTAL
	OPERATING (GENERAL) FUND										
	DIRECT INSTRUCTION										
5100	REGULAR EDUCATION	S261,631,392	S75,654,588	\$45,439,255	\$20,976	\$13,259,017	\$6,962,914	\$907.492		\$403,875,634	49.56%
5200		77,874,490	24,180,293	522,505		402,612	245,660	0		103,225,560	12.67%
5300		14,116,938	3,655,983	236,141		302,793	2,557,591	82,308		20,951,754	2.57%
5400		5,394,928	1,129,199	45,000	0	76,218	32,477	0		6,677,822	0.82%
5500		1,569,492	607,287	10,700		290,000	47,600			2,525,079	0.30%
5900	OTHER INSTRUCTION	242,300	6,000							248,300	0.03%
	SUB TOTALS	\$360,829,540	\$105,233,350	\$46,253,601	\$20,976	\$14,330,640	\$9,846,242	\$989,800	so	S537,504,149	65.95%
	INSTRUCTIONAL SUPPORT										
6110	ATTENDANCE & SOCIAL WORK	4,161,474	1,192,935	29,564		21,034	0	0		5,405,007	0.66%
6120	GUIDANCE SERVICES	12,085,329	3,391,372	14.317		13.834	6.450	654		15,511,956	1.90%
6130	HEALTH SERVICES	1,944,324	699,960	67,893		20,838	8,000	2.885		2.743.900	0.34%
6140		3,603,985	966.327	25,533		51.520	21.500	0		4.668.865	0.57%
6150	PARENTAL INVOLVEMENT	1,123,323	449.107			0		,		1.572.430	0.19%
6190	OTHER STUDENT PERSONNEL SVC	1,884,217	670,485	52.111		22.035	36.249	0		2.665.097	0.33%
6200	INSTRUCTIONAL MEDIA	5,619,846	1,376,675	48,963	1.500	97,374	326.356	861		7,471.575	0.92%
6300	CURRICULUM & INSTRUCTION	8,257,610	2,298,959	229,433		145,912	79,234	116.445		11.127.593	1.37%
6400	STAFF DEVELOPMENT	4,893,405	993,731	297,170		103,294	82,900	3,264		6,373,764	0.78%
6500	INSTRUCTIONAL RELATED TECH	3,321,877	895,099	213,500		126,794	33,000	0		4,590,270	0.56%
	SUB TOTALS	\$46,895,390	\$12,934,650	\$978,484	\$1,500	\$602,635	\$593,689	\$124,109	\$0	S62,130,457	7.62%
	GENERAL SUPPORT										
7100	SCHOOL BOARD	768,238	1,530,853	161,633		9,612	5,000	25,820		2,501,156	0.31%
7200	GENERAL ADMINISTRATION	1,747,837	484,356	61,310		23,846	9,772	32,028		2,359,149	0.29%
7300	SCHOOL ADMINISTRATION	40,280,412	12,804,543	578,078		243,644	132,904	18.981		54,058,562	6.63%
7400	FACILITIES ACQ. & CONST.	1,368,124	416,489	15,550	10,250	13,500	418,613	0		2,242,526	0.28%
7500	FISCAL SERVICES	2,743,701	850,211	336,339		23,624	6,966	70,977		4,031,818	0.49%
7600	FOOD SERVICE	68,666	2,600							71,266	0.01%
7710	PLANNING, RESEARCH & EVALUATION	809,996	214,043	194,304		11,782	10,500	865		1,241,490	0.15%
7720	INFORMATION SERVICES	728,575	212,269	16,695		56,902	0	500		1,014,941	0.12%
7730	PERSONNEL SERVICES	3,021,562	1,237,292	762,871		187,697	49,275	35,545		5,294,242	0.65%
1760	INTERNAL SERVICES	1,877,282	660,729	700,443	30,750	353,212	12,257	0		3,634,673	0.45%
06//	OTHER CENTRAL SERVICES	380,008	123,181	14,603		6,202	0	0		523,994	0.06%
7800	STUDENT TRANSPORTATION SERVICES	18,762,485	6,586,259	775,330	5,038,952	1,890,769	0	25,500		33,079,295	4.06%
006/	OPERATION OF PLANT	24,502,600	11,910,834	14,909,186	23,643,875	1,399,843	314,031	138,525		76,818,894	9.43%
	SUB IUIALS	S97,U59,486	\$37,033,659	\$18,526,342	S28,723,827	\$4,220,633	S959,318	S348,741	20	\$186,872,006	22.93%
8100	MAINTENANCE MAINTENANCE OF PLANT	6.921.884	3.204.127	4.274.849	546.973	4.143.300	285 450	2 755 619		22 132 202	2 72%
	SUB TOTALS	\$6,921,884	\$3,204,127	\$4,274,849	\$546,973	\$4,143,300	\$285,450	\$2,755,619	\$0	\$22,132,202	2.72%
8200	ADMINISTRATIVE TECHNOLOGY ADMIN TECHNOLOGY SERVICES	3 442 426	827 498	001 150	5 000	20.05		CVV		5 603 787	0,60%
	SUB TOTAL S	S3 442 426	\$882 498	S904 150	55,000	\$79 268	\$290 000	5442	00	\$5 602 784	0.60%
	COMM & DEBT SERV & TRANSFERS	211111112				001/2 00		7440	2	100000	0.00.0
9100		317,448	112,002	125,944		20,028	0	181,980		757,402	0.09%
	SUB TOTALS	\$317,448	\$112,002	\$125,944	\$0	\$20,028	\$0	S181,980	so	\$757,402	0.09%
	TOTAL APPROPRIATIONS	S515,466,174	\$159,400,286	\$71,063,370	\$29,298,276	\$23,396,504	S11,974,699	S4,400,691	S0	\$815,000,000	100.00%
		63.25%	19.56%	8.72%	3.59%	2.87%	1.47%	0.54%	0.00%	100.00%	
				2		2 223	A 11-1	2122		22222	



COMPREHENSIVE ACCOUNTING BUDGET MODEL (CABM)

This District uses an operating fund budget model "CABM" based on historical spending patterns and program changes to predict future budgets. The District also factors in likely changes to significant cost items such as salary and benefits and changes to the staffing model, as well as utilities and fuel.

The revenue projections are based on past history of collections and the official state calculation of legislatively controlled revenues to Pinellas County Schools.

The comparison of the relationship between expenditures and revenues is the basis for the graph which tracks the difference between expenditures and revenues with a positive number signifying more revenue receipts than expenditures and a negative number representing more expenditures than revenues. For the purposes of this graph, net transfers in are treated as revenues.

Sometimes a district will plan to spend more than it receives as a way to maintain stability in programs. This activity is supported from reserves and contingency funds. Once the reserves are utilized they are gone and can only be replenished by increasing revenues or by decreasing planned expenditures.

PINELLAS COUNTY SCHOOL BOARD

CAPITAL OUTLAY FUND SUMMARY

PINELLAS COUNTY SCHOOL BOARD

CAPITAL OUTLAY FUNDS

Capital Outlay Funds are used to account for major construction, renovation and remodeling projects and for certain types of major equipment purchases. There are significant legal restrictions on the uses of capital outlay funds. The Pinellas County School District generally finances capital projects on a "pay-as-you-go" basis; that is, without borrowing (issuing bonds). In February 2000, the district participated in a state bond issue pledging its capital outlay and debt service (CO&DS) revenue. The District maintains a multi-year capital outlay plan which is updated and approved annually by the School Board. This plan is primarily based on a comprehensive Educational Plant Survey which is conducted every five years by each district in the state. The District is required each year to prepare a tentative district facilities work program prior to adoption of the district school budget. The tentative district facilities work program must include: major repairs and renovations; construction projects to ensure available student stations; projected costs of projects; estimated capital outlay revenues; projects to be funded from current revenues; options for generating additional revenues; and other data related to the capital program. The District is required to provide opportunity for public comment on the tentative district facilities work program prior to approval of the work program and school budget. Pinellas County Schools is in the process of updating its tentative district facilities work program. The projects reflected in this document are based on a draft of the work program. The work program will be finalized and presented to the School Board for public comment on September 9, 2014 prior to the adoption of the final budget on that same date.

Capital Outlay funds available to the Pinellas District are primarily four types:

Local Option Property Taxes, also known as Two-Mill Funds or 1011.71(2) Funds.

The District is permitted to levy property taxes in support of capital outlay projects. This levy which had been capped at two mills since 1989-90 was reduced to 1.75 mills during the 2008 legislative session and then during the 2009 session was reduced another .25 mills to 1.5 mills. Before these funds can be expended on a project, the public must be notified through newspaper advertisements which follow prescribed statute formats. Projects are advertised as part of the TRIM budget hearing and approval process. In addition, changes to the advertised list of projects may subsequently be made by means of additional advertisements and public hearings.

Public Education Capital Outlay, or PECO, Funds

These funds are allocated by the State of Florida to the various school districts based on formulas which take into consideration both student enrollment growth and the number and age of facilities. The main source of PECO is the gross receipts tax on utilities. In recent years, the state issued bonds to accelerate the availability of PECO funds. The state-level commitment to repay this debt reduced the amount of new PECO dollars allocated to school districts beginning with fiscal year 1994-95. No PECO dollars were made available to K-12 traditional schools from 2011-12 through 2013-14 fiscal years as only charter schools and colleges received this allocation. Fiscal year 2014-15 will be the first allocation the district had receives in four years.

Capital Outlay and Debt Service (CO &DS)

These funds are allocated from Motor Vehicle License Revenue based on a formula that includes a base unit plus growth units. Since the district participated in the Classrooms First Lottery Bond Program, this allocation had to be bonded. The district only receives the entitlement funding.

Other Capital Funds

Other resources for capital outlay projects include Racing Commission funds and interest.

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The Pinellas County School Board will soon consider a measure to continue to impose a 1.500 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of 6.341 mills for operating expenses and is proposed solely at the discretion of the school board.

THE PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE

The capital outlay tax will generate approximately \$93,997,752 to be used for the following projects:

CONSTRUCTION & REMODELING

Planning/Design/Construction of projects recommended by DOE Plant Survey Purchase of school & ancillary sites Relocatables

MAINTENANCE, RENOVATION AND REPAIR

Infrastructure Safety Initiative Operating Transfer Fire/Health/Safety HVAC Roofs & Covered Walks Drainage Paving Painting Site & Grounds Ceiling & Lights Site Lighting Floor Covering Plumbing EPA Stage & Gym Floors Spectator Seating Electrical Distribution Casework Portable Rehab Kitchen Coolers/Freezers Sonitrol/CCTV

MOTOR VEHICLE PURCHASES

Lease/Purchase School Buses (58) Maintenance/Utility Vehicles Operating Transfer

NEW AND REPLACEMENT EQUIPMENT, COMPUTERS, ENTERPRISE RESOURCE SOFTWARE, AND S.1011.71(2), F.S., ELIGIBLE EXPENDITURES IN SUPPORT OF DIGITAL CLASSROOMS PLANS PURSUANT TO S.1011.62(12), F.S.

Furniture, Equipment & Technology -Various Locations Telecommunication Equipment & Improvements -Various Locations Enterprise Technology Purchase/ Annual Equipment Lease Payments Operating Transfer

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES

Leasing of educational facilities

PAYMENT OF COSTS OF COMPLIANCE WITH ENVIRONMENTAL STATUTES, RULES AND REGULATIONS Removal of Hazardous Waste

PAYMENT OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT Insurance premiums on district plant

PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES Various Locations

All concerned citizens are invited to a public hearing to be held on Tuesday, July 29, 2014, at 6:30 P.M. in the Conference Hall of the Administration Building, 301 4th Street S. W., Largo, Florida. A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

		2013-14 PROJECTED ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
CAPITAL OUTLAY	FUND - ESTIMATED REVENUE			
	STATE SOURCES	\$2,912,442	\$2,717,586	(\$194,856)
	LOCAL SOURCES	87,277,937	94,497,752	7,219,815
	OTHER FINANCING SOURCES	3,676,768		(3,676,768)
	ESTIMATED REVENUE	\$93,867,147	\$97,215,338	\$3,348,191
	BEGINNING FUND BALANCE	207,653,770	180,142,761	(27,511,009)
	ESTIMATED REVENUE	\$301,520,917	\$277,358,099	(\$24,162,818)
	AND FUND BALANCE			
CAPITAL OUTLAY	FUND - APPROPRIATIONS			
	FACILITIES ACQ. & CONST.	\$72,711,459	\$155,016,487	\$82,305,028
	DEBT SERVICES	7,666,697	3,622,496	(4,044,201)
	TRANSFER OF FUNDS	41,000,000	32,000,000	(9,000,000)
	APPROPRIATIONS	\$121,378,156	\$190,638,983	\$69,260,827
	ENDING FUND BALANCE	180,142,761	86,719,116	(93,423,645)
	APPROPRIATIONS & FD BALANCE	\$301,520,917	\$277,358,099	(\$24,162,818)

Project	Capital Outlay Allocation 2014-15 Description of Activities	 2014-15 Allocation
School Projects		
East Lake Middle School Academy Largo High School Lealman Intermediate School	Add Classrooms Replacement School Add Classrooms	\$ 2,600,000 35,035,000 397,500
	School Projects - Subtotal	\$ 38,032,500
Other Projects		
Relocatables	Purchase	426,743
Minor Capital Projects	Maintenance projects - Capital Fund	25,834,930
Area Superintendents	TBD Special Causes	1,897,250
Furniture, Equipment & Technology	Vocational Replacement Musical Instruments Replacement Kindergarten Equipment	1,250,000 260,000 75,000
Budget Steering Process	District Technology & Equipment School Safety & Security District Technology Refresh Terms Replacement Replacement Furniture & Other Equipment- Various	7,091,880 2,500,000 3,600,000 1,600,000 2,172 1,943,208
Vehicles	Lease/Purchase	851,564
Miscellaneous Capital Projects	Infrastructure Needs Two Mill Relief/Overhead Transfer Instructional Equipment Transfer	6,485,000 29,500,000 2,500,000
Capital Outlay Contingency	Contingency	 3,000,000
	Total 2014/15 Capital Projects	\$ 126,850,247
	Total, Capital Projects from FY 2014-15 Revenue s funded from Prior Year Planned Fund Balances Carryover of Prior Projects & Balances Ending Fund Balance	97,215,338 29,634,909 63,788,736 86,719,116
Grand Total, Capital Ou	Itlay Appropriations & Transfers & Fund Balance	\$ 277,358,099

OTHER FUNDS SUMMARIES

DEBT SERVICE FUNDS

Debt Service Funds account for the payment of principal and interest on bonds or other long-term debt instruments issued by the school district, or on debt instruments issued by the State of Florida in which the district participated. These bonds finance capital improvements. For the last two decades, the Pinellas County School District has financed capital projects on a pay-as-you-go basis; that is, without borrowing (issuing bonds). In February 2000, the district participated in a state bond issue pledging its capital outlay and debt service (CO&DS) revenue. These bond proceeds are for construction projects found in the district facilities work program. In July 2001, the district participated in a supplemental bonding of additional CO&DS revenue.

There are presently two outstanding debt issues for the Pinellas District:

State Board of Education (SBE) Series 2010-A (issued 2010)

The district participated in this State bond issue. Capital Outlay and Debt Service (CO&DS) revenue from motor vehicle licenses pledged to support the debt requirements. Proceeds of the 2010-A Bonds were used to refund a portion of the Outstanding State of Florida Full Faith and Credit, State Board of Education Capital Outlay Bonds 2001 Series A, and to pay certain costs of issuance. This bond issue represents additional available motor vehicle license revenue, bonded upon the request of the state. The refunding was effectuated to achieve debt service savings due to lower interest rates. As a result of this refunding the State School Bonds, 2001 Series A were considered defeased in substance.

State Board of Education (SBE) Series 2005-B (issued 2005)

The district participated in this State bond issue. Capital Outlay and Debt Service (CO&DS) revenue from motor vehicle licenses pledged to support the debt requirements. Proceeds of the 2005B Bonds were used to refund a portion of the Outstanding State of Florida Full Faith and Credit, State Board of Education Capital Outlay Bonds, 1998 Series A and 2000 Series A, and to pay certain costs of issuance. The refunding was effectuated to achieve debt service savings due to lower interest rates. As a result of this refunding the State School Bonds, 2000 Series A were considered defeased in substance.

DEBT ISSUES

	Date of Bond Issue	Original Issue Amount	Principal Outstanding July 1, 2014	Final Fiscal Year of Debt Payments
SBE Series 2005B SBE Series 2010A TOTAL	2/01/05 10/14/10	\$ 30,045,000 \$ 165,000 \$ 30,210,000	\$ 18,970,000 \$ 105,000 \$ 19,075,000	2019-2020 2020-2021

DEBT PER CAPITA

As of July 1, 2014 the total outstanding debt for the district, including principal and interest, was \$22,396,250. The estimated resident population of Pinellas County in 2014 was 929,048. This calculates to approximately \$ 24.11 in debt per capita. This does not include net overlapping debt from other governmental jurisdictions.

SCHEDULE OF INDEBTEDNESS

Amount:	\$ 30,045,000	Payment Date(s): Ju	•
Date: Interest Rate:	February 1, 2005 4.625% - 6.00%	۶۲	anuary 1
Fiscal Year	Principal Payment	Interest Payment	Total Payment
2014-2015	3,020,000	948,500	3,968,500
2015-2016	3,185,000	797,500	3,982,500
2016-2017	3,355,000	638,250	3,993,250
2017-2018	3,505,000	470,500	3,975,500
2018-2019	2,885,000	295,250	3,180,250
2019-2020	3,020,000	151,000	3,171,000

SCHEDULE OF INDEBTEDNESS

Amount: Date: Interest Rate:	\$ 165,000 October 14, 2010 5.00%	Payment Date(s): J J	uly 1 anuary 1
Fiscal Year	Principal Payment	Interest Payment	Total Payment
2014-2015	15,000	5,100	20,10
2015-2016	15,000	4,350	19,350
2016-2017	15,000	3,600	18,600
2017-2018	15,000	2,850	17,850
2018-2019	15,000	2,100	17,100
2019-2020	15,000	1,500	16,500
2020-2021	15,000	750	15,750

SCHEDULE OF INDEBTEDNESS

:	Summary of Indebte	edness	
Fiscal Year	Principal Payment	Interest Payment	Total Payment
2014-2015	3,035,000	953,600	3,988,600
2015-2016	3,200,000	801,850	4,001,850
2016-2017	3,370,000	641,850	4,011,850
2017-2018	3,520,000	473,350	3,993,350
2018-2019	2,900,000	297,350	3,197,350
2019-2020	3,035,000	152,500	3,187,500
2020-2021	15,000	750	15,750
Total Indebtedness	19,075,000	3,321,250	22,396,250

	2013-14 PROJECTED ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
DEBT SERVICE FUND - ESTIMATED REVENUE			
STATE SOURCES	\$4,009,100	\$3,988,600	(\$20,500)
ESTIMATED REVENUE	\$4,009,100	\$3,988,600	(\$20,500)
BEGINNING FUND BALANCE	704,439	704,439	0
ESTIMATED REVENUE AND FUND BALANCE	\$4,713,539	\$4,693,039	(\$20,500)
DEBT SERVICE FUND - APPROPRIATIONS			
DEBT SERVICES	\$4,009,100	\$3,988,600	(\$20,500)
APPROPRIATIONS	\$4,009,100	\$3,988,600	(\$20,500)
ENDING FUND BALANCE	704,439	704,439	0
APPROPRIATIONS AND ENDING FUND BALANCE	\$4,713,539	\$4,693,039	(\$20,500)

CONTRACTED PROGRAM FUNDS

Contracted Program Funds are used to account for activities funded by grants. The source of these funds is usually the Federal government, although some funds are passed through State agencies rather than being received directly by the district.

This budget is typically at its lowest point at the beginning of the fiscal year. The district is only permitted to include in the budget the balance of those funds that have been approved and are available as of July 1. Anticipated new contracts or projects cannot be budgeted until they are actually awarded. This situation results in misleading comparisons when the new year's budget is compared to the prior year's amended budget. While it is impossible for the district to accurately predict the amounts of grants which will eventually be awarded by the Federal government, at this time (July 2014) it is anticipated that the eventual total will be similar to the \$108 million to \$74 million received for fiscal years 2005-06 through 2013-14.

HISTORICAL COMPARISON OF CONTRACTED PROGRAM FUND APPROPRIATIONS

	Original Bu		Amended B	udget
	(Funds on Hand	l at July 1)		
1994-95	\$	3,959,650	\$	31,986,423
1995-96	\$	7,740,551	\$	27,563,262
1996-97	\$	2,148,743	\$	29,294,441
1997-98	\$ \$ \$ \$	3,107,139	\$	36,512,872
1998-99	\$	7,117,307	\$	46,789,080
1999-00	\$	2,732,075	\$	56,848,501
2000-01	\$	1,179,159	\$	60,389,392
2001-02	\$	1,094,769	\$	69,620,099
2002-03	\$	1,326,136	\$	84,503,067
2003-04	\$	3,461,560	\$	93,994,521
2004-05	\$	15,236,111	\$	96,122,368
2005-06	\$	16,132,326		107,706,303
2006-07	\$	26,063,026	\$	80,574,229
2007-08	\$	27,625,504	\$	73,218,082
2008-09	\$	11,809,840	\$	75,425,538
2009-10	\$	7,934,792	\$, .
2010-11	\$	40,217,416	\$, ,
2011-12	\$	16,176,225	\$	
2012-13	\$	72,170,163	\$	
2013-14	\$	20,542,486	\$	
2014-15	\$	17,979,496	ί ι	Indetermined

	2013-14 PROJECTED ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
CONTRACTED PROGRAM FUND - ESTIMATED REVEN	<u>IUE</u>		
FEDERAL DIRECT	\$5,926,965	\$3,095,820	(\$2,831,145)
FEDERAL THROUGH STATE	68,037,089	14,883,676	(53,153,413)
STATE SOURCES	119,997	,	(119,997)
ESTIMATED REVENUE	\$74,084,051	\$17,979,496	(\$56,104,555)

-	2013-14 PROJECTED ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
CONTRACTED PROGRAM FUND - APPROPRIATIONS			
REGULAR EDUCATION	\$23,024,085	\$14,397,031	(\$8,627,054)
EXCEPTIONAL STUDENT EDUC	13,464,371	5,500	(13,458,871)
CAREER EDUCATION	843,597	19,668	(823,929)
ADULT GENERAL	1,423,075		(1,423,075)
PRE KINDERGARTEN	458		(458)
OTHER INSTRUCTION	96		(96)
ATTENDANCE & SOCIAL WORK	1,737,067		(1,737,067)
GUIDANCE SERVICES	159,711	10,834	(148,877)
HEALTH SERVICES	516,231		(516,231)
PSYCHOLOGICAL SERVICES	1,277,279		(1,277,279)
PARENTAL INVOLVEMENT	417,011		(417,011)
OTHER STUDENT PERSONNEL SVC	4,112,347		(4,112,347)
INSTRUCTIONAL MEDIA	148,192		(148,192)
CURRICULUM & INSTRUCTION	8,214,303	1,416,858	(6,797,445)
STAFF DEVELOPMENT	10,439,425	1,418,312	(9,021,113)
INSTRUCTIONAL RELATED TECH	455,110		(455,110)
SCHOOL BOARD	600		(600)
GENERAL ADMINISTRATION	1,562,630	285,702	(1,276,928)
SCHOOL ADMINISTRATION	403,220	26,387	(376,833)
FACILITIES ACQ. & CONST.	59,801		(59,801)
FISCAL SERVICES	54,269		(54,269)
PLANNING, RESEARCH & EVALUATION	512,945	196,470	(316,475)
INFORMATION SERVICES	4,983		(4,983)
PERSONNEL SERVICES	358,416		(358,416)
STUDENT TRANSPORTATION SERVICES	73,146	6,000	(67,146)
OPERATION OF PLANT	139,765	557	(139,208)
ADMINISTRATIVE TECHNOLOGY	223,887	186,570	(37,317)
COMMUNITY SERVICES	4,458,031	9,607	(4,448,424)
TOTAL APPROPRIATIONS	\$74,084,051	\$17,979,496	(\$56,104,555)

PINELLAS COUNTY SCHOOL BOARD CONTRACTED FUND APPROPRIATIONS BY FUNCTION/OBJECT

					OBJECT CATEGORY	ORY					
		SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL	% OF TOTAL
	FUNCTION	0001	000								
5100	DIRECT INSTRUCTION REGULAR EDUCATION	\$200,042	\$28,731			\$14,123,749	\$44,509			\$14,397,031	80.07%
5200	EXCEPTIONAL STUDENT EDUC	9.491	8 214	1.622		341	5,500			5,5UU 19,668	0.11%
0056		\$209,533	\$36,945	\$1,622	\$0	\$14,124,090	\$50,009	\$0	\$0	\$14,422,199	80.21%
00.43	INSTRUCTIONAL SUPPORT	6 527	4 307							10,834	0.06%
6300		855,518	196,456 E0 E01	215,961		92,627 70 562	50,830 343 798	5,466 2.000		1,416,858 1,418,312	7.88% 7.89%
6400	STAFF DEVELOPMENT SUB TOTALS	\$1,596,061	\$260,264	\$424,396	\$0	\$163,189	\$394,628	\$7,466	\$0	\$2,846,004	15.83%
	GENERAL SUPPORT			64 968		19.000	5,175	196,559		285,702	1.60%
7300	GENERAL ADMINISTRATION SCHOOL ADMINISTRATION	22,000	1,683	154			2,550			26,387	0.15%
7710	PLANNING, RESEARCH & EVAL	37,282	10,252	40,000			108,936			196,470 6 000	1.09% 0.03%
7800	STUDENT TRANSPORTATION SERVICES	6,000		222						557	0.00%
nne i	SUB TOTALS	65,282	11,935	105,679	0	19,000	116,661	196,559	0	515,116	2.87%
43	ADMINISTRATIVE TECHNOLOGY	78.372	19.536	55.895			32,767			186,570	1.04%
0070	SUB TOTALS	78,372	19,536	55,895	o	0	32,767	0	o	186,570	1.04%
0010	COMM & DEBT SERV & TRANSFERS			0		113	2,254	7,240		9,607	0.05%
0016	COMMUNIT SERVICES	0	0	0	0	113	2,254	7,240	0	9,607	0.05%
	TOTAL APPROPRIATIONS	\$1,949,248	\$328,680	\$587,592	\$0	\$14,306,392	\$596,319	\$211,265	\$0	\$17,979,496	100.00%
		10.83%	1.83%	3.27%	0.00%	79.57%	3.32%	1.18%	%00.0	100.00%	

AMERICAN RECOVERY AND REINVESTMENT ACT

CONTRACTED PROGRAM FUNDS

American Recovery and Reinvestment Act funds (ARRA), commonly referred to as economic stimulus funds, are used to "....jump start school reform and improvement efforts while also saving and creating jobs and stimulating the economy" as required by federal legislation and the U.S. Education Department. The source of these funds is the Federal government, though ARRA dollars flow through the Florida Department of Education to the school district.

ARRA funds are a one-time resource. This is the final year of the five year Race to the Top project period. A portion of ARRA Race to the Top funds has been awarded to the district and is reflected in this budget document. Additional revenue will be recognized as received throughout the course of the 2014-2015 fiscal year and will ultimately impact this year's budget.

	2013-14 PROJECTED ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
AMERICAN RECOVERY AND REINVESTMENT ACT - R	АСЕ ТО ТНЕ ТОР		
FEDERAL THROUGH STATE	\$10,019,392	\$1,812,339	(\$8,207,053)
TOTAL ESTIMATED REVENUE	\$10,019,392	\$1,812,339	(\$8,207,053)
AMERICAN RECOVERY AND REINVESTMENT ACT - R	ACE TO THE TOP		
REGULAR EDUCATION	\$6,337,256	\$1,525,024	(\$4,812,232)
SPECIAL EDUCATION	528,119		(528,119)
CAREER EDUCATION	343,791		(343,791)
ADULT GENERAL	91		(91)
GUIDANCE SERVICES	108,148		(108,148)
HEALTH SERVICES	2,100		(2,100)
PSYCHOLOGICAL SERVICES	19,252		(19,252)
OTHER STUDENT PERSONNEL SVC	18,466		(18,466)
INSTRUCTIONAL MEDIA	24,303		(24,303)
CURRICULUM & INSTRUCTION	1,148,760		(1,148,760)
STAFF DEVELOPMENT	545,532	186,011	(359.521)
INSTRUCTIONAL RELATED TECH	155,023		(155,023)
GENERAL ADMINISTRATION	413,135	16,824	(396,311)
SCHOOL ADMINISTRATION	83,502	84,480	978
FISCAL SERVICES	23,642		(23,642)
PLANNING, RESEARCH & EVALUATION	119,485		(119,485)
PERSONAL SERVICES	108,094		(108,094)
STUDENT TRANSPORTATION SERVICES	5,113		(5,113)
OPERATION OF PLANT	16,845		(16,845)
MAINTENANCE OF PLANT	761		(761)
ADMINISTRATIVE TECHNOLOGY	17,974		(17,974)
TOTAL APPROPRIATIONS	\$10,019,392	\$1,812,339	(\$8,207,053)

PINELLAS COUNTY SCHOOL BOARD AMERICAN RECOVERY AND REINVESTMENT ACT - RACE TO THE TOP APPROPRIATIONS BY FUNCTION/OBJECT

					OBJECT CATEGORY	EGORY					
	FUNCTION	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	ОТНЕR 7000	TRANSFERS 9000	TOTAL	% OF TOTAL
5100	DIRECT INSTRUCTION REGULAR EDUCATION					\$1,525,024				\$1,525,024	84.15%
	SUB TOTALS	\$0	\$0	\$0	\$0	\$1,525,024	\$0	\$0	ŝ	\$1,525,024	84.15%
6400	INSTRUCTIONAL SUPPORT STAFF DEVELOPMENT	168,612	12,899	4,500						186,011	10.26%
	SUB TOTALS	\$168,612	\$12,899	\$4,500	\$0	\$0	\$0	\$0	\$0	\$186,011	10.26%
7200	GENERAL SUPPORT GENERAL ADMINISTRATION			9,600				7,224		16,824	0.93%
7300	SCHOOL ADMINISTRATION	71,805	12,675			4				84,480	4.66%
	SUB IOIALS	c08,17\$	\$12,675	\$9,600	0.5	0.4	\$0	\$1,224	\$0	\$101,304	o.55%
4	TOTAL APPROPRIATIONS	\$240,417	\$25,574	\$14,100	\$0	\$1,525,024	\$0	\$7,224	\$0	\$1,812,339	100.00%
6		13.26%	1.41%	0.78%	00.0	84.15%	0.00%	0.40%	0.00%	100.00%	

SCHOOL FOOD SERVICE FUND

This fund is used to account for the operations of the district's School Food Service program. The program, which is self-supporting, is provided through the efforts of approximately 1,200 support service employees and 15 administrative/professional/technical employees. In fiscal year 2013-14, the Food Service operation prepared and served over 9.85 million lunches, more than 4.9 million breakfasts and 966,000 snacks in the after school snack program. Over 75,000 dinner meals were served at 21 sites.

For fiscal year 2014-15, lunch prices will be: Elementary school students: \$ 2.00 Middle and high school students: \$ 2.50 Adults: \$ 3.00

Breakfast is served in all schools/centers. For fiscal year 2014-15 breakfast prices will be: Elementary school students: No charge to students Middle and high school students: No charge to students Adults: \$2.00

Reduced-price or free lunches are provided for qualifying students based on federal and state eligibility guidelines.

Community Eligibility Provision (CEP) – National School Lunch Program: 65 schools have qualified for the CEP in 2014-15. There will be no charge for student meals at the CEP sites.

Non-CEP schools: There will be no charge to students for the reduced-price lunches. Payment will be required for the full price lunches as noted above.

INTERNAL SERVICE FUND

Internal Service funds are used to account for the financing of goods or services provided by one department to other departments on a cost reimbursement basis. The district's self-insurance fund for Workers' Compensation and Liability Insurance is included in this fund group. Expenditures in these funds are supported by charges to the appropriate schools or departments in other funds. Due to the implementation of GASB 34, Central Printing, which was once a part of this fund, has been moved to the Operating fund. Central Printing will continue to function as it always has on a self-supporting basis.

	2013-14 PROJECTED ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
FOOD SERVICE FUND - ESTIMATED REVENUE			
FEDERAL THROUGH STATE	\$35,964,914	\$36,646,762	\$681,848
STATE SOURCES	507,246	566,457	59,211
LOCAL SOURCES	12,759,848	10,709,767	(2,050,081)
ESTIMATED REVENUE	\$49,232,008	\$47,922,986	(\$1,309,022)
BEGINNING FUND BALANCE	10,061,017	4,908,895	(5,152,122)
TOTAL ESTIMATED REVENUE AND FUND BALANCE	\$59,293,025	\$52,831,881	(\$6,461,144)
FOOD SERVICE FUND - APPROPRIATIONS			
FOOD SERVICE	\$54,384,130	\$52,829,990	(\$1,554,140)
TOTAL APPROPRIATIONS	\$54,384,130	\$52,829,990	(\$1,554,140)

ENDING FUND BALANCE		4,908,895	1,891	(4,907,004)
TOTAL APPROPRIATION	IS			
AND ENDING FUND BAL	ANCE	\$59,293,025	\$52,831,881	(\$6,461,144)

	2013-14 PROJECTED ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
INTERNAL SERVICE FUND - ESTIMATED REVENUE			
LOCAL SOURCES	\$2,695,402	\$5,000,000	\$2,304,598
ESTIMATED REVENUE	\$2,695,402	\$5,000,000	\$2,304,598
BEGINNING FUND BALANCE	1,932,794	1,500,143	(432,651)
TOTAL ESTIMATED REVENUE =	\$4,628,196	\$6,500,143	\$1,871,947

INTERNAL SERVICE FUND - APPROPRIATIONS

SCHOOL BOARD	\$2,128,053	\$5,000,000	\$2,871,947
TRANSFERS	1,000,000		(1,000,000)
APPROPRIATIONS	\$3,128,053	\$5,000,000	\$1,871,947
ENDING FUND BALANCE	1,500,143	1,500,143	0
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	\$4,628,196	\$6,500,143	\$1,871,947



BUDGET DETAIL BY FUND

FUNC- TION	OBJECT	DESCRIPTION	2013-14 PROJECTED ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
OPERA	TING (GI	ENERAL) FUND - ESTIMATED REVENUE			
		FEDERAL DIRECT			
3121	000	FEDERAL IMPACT FUNDS	\$22,266	\$20,000	(\$2,266
3191	000	RESERVE OFFICERS TRAINING CORPS (ROTC)	354,536	300,000	(54,536
	TOTAL	FEDERAL DIRECT	\$376,802	\$320,000	(\$56,802
		FEDERAL THRU STATE			
3202	000	MEDICAID	3,800,000	2,500,000	(1,300,00
	TOTAL	FEDERAL THRU STATE	\$3,800,000	\$2,500,000	(\$1,300,000
		STATE SOURCES			
3310	000	FLA EDUC FINANCE PROGRAM	96,177,901	129,928,379	33,750,47
3310	000	SAFE SCHOOLS	2,948,293	3,034,488	86,19
3310	000	SUPPLEMENT ACADEMIC INSTRUC	20,667,930	20,832,564	164,63
3310	000	ESE GUARANTEED ALLOCATION	41,955,889	, ,	260,98
3310	000	READING PROGRAMS	4,669,827	4,691,812	21,98
3310	000	DJJ SUPPLEMENTAL ALLOCATION	290,810	410,730	119,92
3310	000	VIRTUAL EDUCATION CONTRIBUTION	113,886	85,338	(28,54
3310	000	TEACHERS CLASSROOM SUPPLY ASSISTANCE	1,741,764	1,734,290	(7,47
3310	000	DIGITAL CLASSROOMS ALLOCATION		1,082,932	1,082,93
3310	000	INSTRUCTIONAL MATERIALS	7,971,335	8,608,837	637,50
3310	000	TRANSPORTATION	12,286,220	12,370,042	83,82
3310	000	TEACHER SALARY INCREASE	18,012,912		(18,012,91
3315	000	WORKFORCE DEVELOPMENT	26,071,851	25,808,527	(263,32
3317	000	WORKFORCE EDUC PERFORMANCE INCENTIVES	96,699	250,000	153,30
3318	000	ADULTS WITH DISABILITIES	374,337	374,337	
3323	000	CO & DS WITHHELD FOR ADMINISTRATIVE EXP	67,581	67,927	34
3343	000	STATE LICENSE TAX	539,633	550,000	10,36
3344	000	DISTRICT DISCRETIONARY LOTTERY FUND	1,013,948	1,018,842	4,89
3355	000	CLASS SIZE REDUCTION	112,750,843	114,813,788	2,062,94
3361	000	SCHOOL RECOGNITION FUNDS	4,231,439	4,231,439	
3371	000	VOLUNTARY PRE-K PROGRAM	1,804,106		(1,804,10
3399	000	MISCELLANEOUS STATE REVENUE	1,632,109	1,489,981	(142,12
	TOTAL	STATE SOURCES	\$355,419,313	\$373,601,129	\$18,181,81

FUNC- TION	OBJECT	DESCRIPTION	2013-14 PROJECTED ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
OPERAT	ING (GE	ENERAL) FUND - ESTIMATED REVENUE			
		LOCAL SOURCES			
3411	000	DISTRICT SCHOOL TAXES	357,730,242		7,733,019
3411	000	TAX REFERENDUM	29,583,023	31,332,584	1,749,561
3424	000	TUITION	19,180		(19,180
3425	000	RENT	1,580,670	1,700,000	119,330
3430	000	INVESTMENT INCOME		500,000	500,000
346X	000	STUDENT FEES	4,375,578	3,530,000	(845,578
3481	000	CHARGES FOR SERVICES	1,439,905	1,300,000	(139,905
349X	000	MISCELLANEOUS LOCAL SOURCES	12,025,896	10,953,026	(1,072,870
	TOTAL	LOCAL SOURCES	\$406,754,494	\$414,778,871	\$8,024,377
3740	000	OTHER LOSS RECOVERIES	149,391	200,000	50,600
3740		OTHER	\$149,391	\$200,000	50,609 \$50,609
	TOTAL	Unich	\$149,391	\$200,000	\$50,009
	TOTAL	ESTIMATED REVENUE	\$766,500,000	\$791,400,000	\$24,900,000
		OTHER FINANCING SOURCES			
		TRANSFERS			
3630	000	TRANS. FROM CAPITAL PROJECTS	41,000,000	32,000,000	(9,000,000
3670	000	TRANS. FROM INTERNAL SERV	1,000,000		(1,000,000
	TOTAL	TRANSFERS	\$42,000,000	\$32,000,000	(\$10,000,000
	TOT	AL OTHER FINANCING SOURCES	\$42,000,000	\$32,000,000	(\$10,000,000
	TOTAL	ESTIMATED RESOURCES	\$808,500,000	\$823,400,000	\$14,900,000
		FUND BALANCE			
	000	BUDGET FUND BALANCES-BEGIN			
		NON-SPENDABLE	6,186,895	6,000,000	(186,895
		RESTRICTED	24,294,504		(1,094,504
		ASSIGNED	19,335,627	18,500,000	(835,627
		UNASSIGNED	7,337,100	7,700,000	362,900
	TOTAL	BEGINNING FUND BALANCE	\$57,154,126	\$55,400,000	(\$1,754,126
	τοται	ESTIMATED REVENUE AND FUND	\$865,654,126	\$878,800,000	\$13,145,874

OPERATING (GENERAL) FUND - APPROPRIATIONS 5100 100 SALARIES 5260,803,866 261,531,392 5227,528 5100 200 EMRLOYEE BENEFITS 76,179,390 75,644,588 (524,802) 5100 300 PURCHASED SERVICES 2,2235 2,227,544 (1.259) 5100 CAPITAL EXPENDITURES 6,679,823 6,982,914 556,91 (2.277,944) 5100 CON CAPITAL EXPENDITURES 6,07,823 6,982,914 556,544 5956,591 5200 CAPITAL EXPENDITURES 5402,919,475 5402,876,5644 5956,191 5200 TOTAL BASIC (FEF K-12) 5402,919,475 5403,875,6544 5956,191 5200 S00 CAPITAL EXPENDITURES 26,779,720 24,180,293 (1.691,471) 5200 TOTAL EXCEPTIONAL 5106,798,334 402,612 (4.741) 5200 CON CARTAL EXPENDITURES 246,124 245,660 (484) 5200 TOTAL EXCEPTIONAL 5106,798,334 5103,225,560 (53,345),774)	FUNC- TION	OBJECT	DESCRIPTION	2013-14 PROJECTED ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
BASIC (FEF K-12) 5260.803.866 261.631.392 5827.525 5100 200 EMPLOYEE BENEFITS 76.179.390 75.645.886 (624.402) 5100 300 PURCHASED SERVICES 22.25 22.27.611 (72.544.402) 5100 600 CAPTAL EXPENDITURES 15.385.551 13.229.017 (2.127.544) 5100 COO CAPTAL EXPENDITURES 6.407.823 6.982.914 (464) 5100 CAPTAL EXPENDITURES 6.407.823 6.982.914 (464) 5100 CAPTAL EXPENDITURES 9.07.965 907.492 (464) 5200 100 SALARIES 10.983.401 77.876.834 \$9356.119 5200 200 EMPLOYEE DENEFITS 25.779.720 24.180.293 (6.671) 5200 000 PURCHASED SERVICES 22.4124 246.666 (464) 5200 100 SALARIES 14.13 10.1598.471 (413) 5200 000 MATERNALS & SUPPLIES 248.124 246.607 (474) 5200						
S100 100 SALARIES S200 03.666 221.631.392 S827.526 S100 200 EMPLOYASED SERVICES 43.211.644 45.393.255 2.227.611 S100 400 ENERGY SERVICES 22.35 2.0.977 (1.249.1) S100 500 ADTITAL EXPENDITURES 6.407.823 6.362.914 955.091 S100 COTHER EXPENSE 907.366 907.442 (464) S100 SALARIES 79.831.401 77.874.490 (1.265.911) S200 100 SALARIES 79.831.401 77.874.490 (1.265.911) S200 500 MATERIALS & SUPPUES 26.633 402.612 (6.67) S200 500 MATERIALS & SUPPUES 24.63.63 402.612 (6.67) S200 500 MATERIALS & SUPPUES 24.63.63 402.612 (6.77) S200 500 MATERIALS & SUPPUES 24.61.4 24.66.60 (424) S200 500 MATERIALS & SUPPUES 1.413 (1.415) S200	UPERAT	ING (GENEI				
5100 200 EMPLOYCE BENETITS 76,179,380 77,664,588 (624,802) 5100 300 PURCHASED SERVICES 43,211,644 45,439,255 22,27,811 5100 400 ENERGY SERVICES 15,336,961 13,326,917 (2,127,544) 5100 CAPTAL EXPENDITURES 6,407,823 6,962,914 655,091 TOTAL BASIC (FEP K-12) 5402,919,475 5403,875,634 5956,159 5200 100 SALARIES 79,831,401 77,874,490 (1,996,911) 5200 200 EMPLOYRE BENETITS 25,779,720 24,180,338 (1,994,927) 5200 200 PURCHASED SERVICES 52,739,73 22,806 (6,474) 5200 500 MATERIALS & SUPPLIES 246,823 402,612 (6,071) 5200 500 PURCHASED SERVICES 27,79,73 24,180,33 (4,199,427) 5200 500 CAREER EDUCATION 1,413 14,116,938 402,612 (6,071) 5300 100 SALARIES 1,3706,133 <td></td> <td></td> <td></td> <td>4000 000 000</td> <td>001 001 000</td> <td>6007 500</td>				4000 000 000	001 001 000	6007 500
5100 3000 PURCHASED SERVICES 43.211.844 45.392.55 2.227.61 5100 400 ENERGY SERVICES 22.235 20.975 (1.25) 5100 500 MATERNALS & SUPPLIES 15.365.661 13.229.017 (2.127.544) 5100 500 OTHER EXPENSE 907.956 907.492 (464) 500 TOTAL BASIC (FEFP K-12) 5402.919.475 \$403.875.634 \$996.159 5200 100 SALARES 79.831.401 77.874.490 (1.966.911) 5200 100 SALARES 26.797.920 24.180.293 (1.999.427) 5200 100 SALARES 24.180.293 (1.999.427) 5200 100 SALARES 24.180.293 (1.431) 5200 100 MATERNALS & SUPPLIES 24.13 (1.413) 5200 100 ARER EDUCATION 5106.795.334 \$103.225.560 (53.569.774) 5300 100 SALARES 13.708.133 14,116.938 408.805 5300						
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5300 300 PURCHASED SERVICES 271,949 236,141 (35,008) 5300 400 ENERGY SERVICES 1,683 (1,683) 5300 500 MATERIALS & SUPPLIES 324,390 302,793 (21,597) 5300 600 CAPITAL EXPENDITURES 2,566,125 2,557,591 (6,534) 5300 700 OTHER EXPENSE 82,632 82,308 (324) TOTAL CAREER EDUCATION \$20,602,325 \$20,951,754 \$349,429 ADULT GENERAL 5,244,393 5,394,928 150,535 5400 100 SALARIES 5,244,393 5,394,928 150,535 5400 300 PURCHASED SERVICES 46,737 45,000 (1,737) 5400 300 PURCHASED SERVICES 46,737 45,000 (1,737) 5400 500 MATERIALS & SUPPLIES 77,405 76,218 (1187) 5400 500 CAPITAL EXPENDITURES 422 (422) (422) 5400 500 SALARIE						
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TOTAL CAREER EDUCATION \$20,602,325 \$20,951,754 \$349,429 ADULT GENERAL 5400 100 SALARIES 5,394,928 150,535 5400 200 EMPLOYEE BENEFITS 1,095,912 1,129,199 33,287 5400 300 PURCHASED SERVICES 46,737 45,000 (1.737) 5400 500 MATERIALS & SUPPLIES 77,405 76,218 (1.197) 5400 600 CAPITAL EXPENDITURES 33,344 32,477 (867) 5400 700 OTHER EXPENSE 422 (422) TOTAL ADULT GENERAL \$6,498,213 \$6,677,822 \$179,609 PRE KINDERGARTEN 1.605,449 1,569,492 (35,957) 5500 100 SALARIES 1,602,419 1,569,492 (35,957) 5500 200 EMPLOYEE BENEFITS 630,024 607,287 (22,737) 5500 300 PURCHASED SERVICES 10,820 10,700 (120) 5500 500 MATERIAL & SUPPLIES						
5400 100 SALARIES 5,244,393 5,394,928 150,535 5400 200 EMPLOYEE BENEFITS 1,095,912 1,129,199 33,287 5400 300 PURCHASED SERVICES 46,737 45,000 (1,737) 5400 500 MATERIALS & SUPPLIES 77,405 76,218 (1.187) 5400 600 CAPITAL EXPENDITURES 33,344 32,477 (867) 5400 700 OTHER EXPENSE 422 (422) (422) TOTAL ADULT GENERAL \$6,498,213 \$6,677,822 \$179,609 PRE KINDERGARTEN 5500 100 SALARIES 1,605,449 1,569,492 (35,957) 5500 100 SALARIES 1,6820 10,700 (120) 5500 300 PURCHASED SERVICES 10,820 10,700 (120) 5500 300 PURCHASED SERVICES 10,820 10,700 (120) 5500 500 MATERIALS & SUPPLIES 290,691 290,000 (691)				\$20,602,325	\$20,951,754	\$349,429
5400 100 SALARIES 5,244,393 5,394,928 150,535 5400 200 EMPLOYEE BENEFITS 1,095,912 1,129,199 33,287 5400 300 PURCHASED SERVICES 46,737 45,000 (1,737) 5400 500 MATERIALS & SUPPLIES 77,405 76,218 (1.187) 5400 600 CAPITAL EXPENDITURES 33,344 32,477 (867) 5400 700 OTHER EXPENSE 422 (422) (422) TOTAL ADULT GENERAL \$6,498,213 \$6,677,822 \$179,609 PRE KINDERGARTEN 5500 100 SALARIES 1,605,449 1,569,492 (35,957) 5500 100 SALARIES 1,6820 10,700 (120) 5500 300 PURCHASED SERVICES 10,820 10,700 (120) 5500 300 PURCHASED SERVICES 10,820 10,700 (120) 5500 500 MATERIALS & SUPPLIES 290,691 290,000 (691)			ADULT GENERAL			
5400 200 EMPLOYEE BENEFITS 1,095,912 1,129,199 33,287 5400 300 PURCHASED SERVICES 46,737 45,000 (1,737) 5400 500 MATERIALS & SUPPLIES 77,405 76,218 (1.187) 5400 600 CAPITAL EXPENDITURES 33,344 32,477 (867) 5400 700 OTHER EXPENSE 422 (422) (422) TOTAL ADULT GENERAL \$6,498,213 \$6,677,822 \$179,609 PRE KINDERGARTEN 1,605,449 1,569,492 (35,957) 5500 200 EMPLOYEE BENEFITS 630,024 607,287 (22,737) 5500 300 PURCHASED SERVICES 10,820 10,700 (120) 5500 500 MATERIALS & SUPPLIES 290,691 290,000 (691) 5500 500 MATERIALS & SUPPLIES \$2,585,866 \$2,525,079 (\$60,787) 5500 600 CAPITAL EXPENDITURES 48,882 47,600 (1,282) TOTAL PRE KINDER	5400	100		5,244,393	5,394,928	150,535
5400 300 PURCHASED SERVICES 46,737 45,000 (1,737) 5400 500 MATERIALS & SUPPLIES 77,405 76,218 (1.187) 5400 600 CAPITAL EXPENDITURES 33,344 32,477 (867) 5400 700 OTHER EXPENSE 422 (422) (422) TOTAL ADULT GENERAL \$6,677,822 \$179,609 \$179,609 PRE KINDERGARTEN 5500 100 SALARIES 1,605,449 1,569,492 (35,957) 5500 200 EMPLOYEE BENEFITS 630,024 607,287 (22,737) 5500 300 PURCHASED SERVICES 10,820 10,700 (120) 5500 500 MATERIALS & SUPPLIES 290,691 290,000 (691) 5500 600 CAPITAL EXPENDITURES 48,882 47,600 (1,282) 5500 600 CAPITAL EXPENDITURES 25,885,866 \$2,525,079 (560,787) 5900 100 SALARIES 246,297 242,300 (3,				1,095,912	1,129,199	33,287
5400 500 MATERIALS & SUPPLIES 77,405 76,218 (1.187) 5400 600 CAPITAL EXPENDITURES 33,344 32,477 (867) 5400 700 OTHER EXPENSE 422 (422) TOTAL ADULT GENERAL \$6,498,213 \$6,677,822 \$179,609 PRE KINDERGARTEN \$630,024 607,287 (22,737) 5500 200 EMPLOYEE BENEFITS 630,024 607,287 (22,737) 5500 300 PURCHASED SERVICES 10,820 10,700 (120) 5500 500 MATERIALS & SUPPLIES 290,691 290,000 (691) 5500 600 CAPITAL EXPENDITURES 48,882 47,600 (1.282) TOTAL PRE KINDERGARTEN \$2,585,866 \$2,525,079 (\$60,787) 5900 100 SALARIES 246,297 242,300 (3.997) 5900 100 SALARIES 246,297 242,300 (3.997) 5900 200 EMPLOYEE BENEFITS 6,108<			PURCHASED SERVICES		45,000	(1,737)
5400 600 CAPITAL EXPENDITURES 33,344 32,477 (867) 5400 700 OTHER EXPENSE 422 (422) (422) TOTAL ADULT GENERAL \$6,498,213 \$6,677,822 \$179,609 PRE KINDERGARTEN \$6,498,213 \$6,677,822 \$179,609 5500 100 SALARIES 1,605,449 1,569,492 (35,957) 5500 200 EMPLOYEE BENEFITS 630,024 607,287 (22,737) 5500 300 PURCHASED SERVICES 10,820 10,700 (120) 5500 500 MATERIALS & SUPPLIES 290,691 290,000 (691) 5500 600 CAPITAL EXPENDITURES 48,882 47,600 (1.282) TOTAL PRE KINDERGARTEN \$2,585,866 \$2,525,079 (\$60,787) 5900 100 SALARIES 246,297 242,300 (3.997) 5900 200 EMPLOYEE BENEFITS 6,108 6,000 (108) 5900 200 EMPLOYEE BENEFI				77,405	76,218	(1.187)
5400 700 OTHER EXPENSE 422 (422) TOTAL ADULT GENERAL \$6,498,213 \$6,677,822 \$179,609 PRE KINDERGARTEN 1,605,449 1,569,492 (35,957) 5500 200 EMPLOYEE BENEFITS 630,024 607,287 (22,737) 5500 300 PURCHASED SERVICES 10,820 10,700 (120) 5500 500 MATERIALS & SUPPLIES 290,691 290,000 (691) 5500 600 CAPITAL EXPENDITURES 48,882 47,600 (1,282) TOTAL PRE KINDERGARTEN \$2,585,866 \$2,525,079 (\$60,787) 5500 600 CAPITAL EXPENDITURES 48,882 47,600 (1,282) TOTAL PRE KINDERGARTEN \$2,585,866 \$2,525,079 (\$60,787) 5900 100 SALARIES 246,297 242,300 (3,997) 5900 200 EMPLOYEE BENEFITS 6,108 6,000 (108) 5900 500 SUPPLIES 782			CAPITAL EXPENDITURES		32,477	(867)
PRE KINDERGARTEN 1,605,449 1,569,492 (35,957) 5500 200 EMPLOYEE BENEFITS 630,024 607,287 (22,737) 5500 300 PURCHASED SERVICES 10,820 10,700 (120) 5500 500 MATERIALS & SUPPLIES 290,691 290,000 (691) 5500 600 CAPITAL EXPENDITURES 48,882 47,600 (1,282) TOTAL PRE KINDERGARTEN \$2,585,866 \$2,525,079 (\$60,787) 5900 100 SALARIES 246,297 242,300 (3,997) 5900 200 EMPLOYEE BENEFITS 6,108 6,000 (108) 5900 200 EMPLOYEE BENEFITS 6,108 6,000 (108) 5900 500 SUPPLIES 782 (782) (782) TOTAL OTHER INSTRUCTION \$253,187 \$248,300 (\$4,887)		700	OTHER EXPENSE	422		(422)
5500 100 SALARIES 1,605,449 1,569,492 (35,957) 5500 200 EMPLOYEE BENEFITS 630,024 607,287 (22,737) 5500 300 PURCHASED SERVICES 10,820 10,700 (120) 5500 500 MATERIALS & SUPPLIES 290,691 290,000 (691) 5500 600 CAPITAL EXPENDITURES 48,882 47,600 (1.282) TOTAL PRE KINDERGARTEN \$2,585,866 \$2,525,079 (\$60,787) OTHER INSTRUCTION 5900 100 SALARIES 246,297 242,300 (3.997) 5900 200 EMPLOYEE BENEFITS 6,108 6,000 (108) 5900 200 EMPLOYEE BENEFITS 6,108 6,000 (108) 5900 500 SUPPLIES 782 (782) TOTAL OTHER INSTRUCTION \$253,187 \$248,300 (\$4,887)		TOTAL	ADULT GENERAL	\$6,498,213	\$6,677,822	\$179,609
5500 200 EMPLOYEE BENEFITS 630,024 607,287 (22,737) 5500 300 PURCHASED SERVICES 10,820 10,700 (120) 5500 500 MATERIALS & SUPPLIES 290,691 290,000 (691) 5500 600 CAPITAL EXPENDITURES 48,882 47,600 (1,282) TOTAL PRE KINDERGARTEN \$2,585,866 \$2,525,079 (\$60,787) OTHER INSTRUCTION 5900 100 SALARIES 246,297 242,300 (3,997) 5900 200 EMPLOYEE BENEFITS 6,108 6,000 (108) 5900 500 SUPPLIES 782 (782) TOTAL OTHER INSTRUCTION \$253,187 \$248,300 (\$4,887)			PRE KINDERGARTEN			
5500 300 PURCHASED SERVICES 10,820 10,700 (120)	5500	100	SALARIES	1,605,449	1,569,492	(35,957)
5000 500 MATERIALS & SUPPLIES 290,691 290,000 (691) 5500 600 CAPITAL EXPENDITURES 48,882 47,600 (1.282) TOTAL PRE KINDERGARTEN \$2,585,866 \$2,525,079 (\$60,787) 0THER INSTRUCTION 5900 100 SALARIES 246,297 242,300 (3.997) 5900 200 EMPLOYEE BENEFITS 6,108 6,000 (108) 5900 500 SUPPLIES 782 (782) TOTAL OTHER INSTRUCTION \$253,187 \$248,300 (\$4,887)	5500	200	EMPLOYEE BENEFITS	630,024	607,287	(22,737)
5500 600 TOTAL CAPITAL EXPENDITURES PRE KINDERGARTEN 48,882 47,600 (1.282) 0THER INSTRUCTION \$2,585,866 \$2,525,079 (\$60,787) 5900 100 SALARIES 246,297 242,300 (3.997) 5900 200 EMPLOYEE BENEFITS 6,108 6,000 (108) 5900 500 SUPPLIES 782 (782) TOTAL OTHER INSTRUCTION \$253,187 \$248,300 (\$4,887)	5500	300	PURCHASED SERVICES	10,820	10,700	(120)
TOTAL PRE KINDERGARTEN \$2,585,866 \$2,525,079 (\$60,787) OTHER INSTRUCTION 0 SALARIES 246,297 242,300 (3.997) 5900 100 SALARIES 246,297 242,300 (3.997) 5900 200 EMPLOYEE BENEFITS 6,108 6,000 (108) 5900 500 SUPPLIES 782 (782) TOTAL OTHER INSTRUCTION \$253,187 \$248,300 (\$4,887)	5500	500	MATERIALS & SUPPLIES	290,691	290,000	(691)
OTHER INSTRUCTION 246,297 242,300 (3.997) 5900 100 SALARIES 246,297 242,300 (3.997) 5900 200 EMPLOYEE BENEFITS 6,108 6,000 (108) 5900 500 SUPPLIES 782 (782) TOTAL OTHER INSTRUCTION \$253,187 \$248,300 (\$4,887)	5500	600	CAPITAL EXPENDITURES	48,882	47,600	(1,282)
5900 100 SALARIES 246,297 242,300 (3.997) 5900 200 EMPLOYEE BENEFITS 6,108 6,000 (108) 5900 500 SUPPLIES 782 (782) TOTAL OTHER INSTRUCTION \$253,187 \$248,300 (\$4,887)		TOTAL	PRE KINDERGARTEN	\$2,585,866	\$2,525,079	(\$60,787)
5900 100 SALARIES 246,297 242,300 (3.997) 5900 200 EMPLOYEE BENEFITS 6,108 6,000 (108) 5900 500 SUPPLIES 782 (782) TOTAL OTHER INSTRUCTION \$253,187 \$248,300 (\$4,887)			OTHER INSTRUCTION			
5900 200 EMPLOYEE BENEFITS 6,108 6,000 (108) 5900 500 SUPPLIES 782 (782) TOTAL OTHER INSTRUCTION \$253,187 \$248,300 (\$4,887)	5900	100		246,297	242,300	(3,997)
5900 500 SUPPLIES 782 (782) TOTAL OTHER INSTRUCTION \$253,187 \$248,300 (\$4,887)				6,108	6,000	(108)
TOTAL OTHER INSTRUCTION \$253,187 \$248,300 (\$4,887)						(782)
SUBTOTAL - INSTRUCTIONAL SERVICES \$539,654,400 \$537,504,149 (\$2,150,251)			OTHER INSTRUCTION	\$253,187	\$248,300	(\$4,887)
		SUBTOTA	L - INSTRUCTIONAL SERVICES	\$539,654,400	\$537,504,149	(\$2,150,251)

FUNC- TION	OBJECT	DESCRIPTION	2013-14 PROJECTED ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	4,024,221	4,161,474	137,253
6110	200	EMPLOYEE BENEFITS	1,237,483	1,192,935	(44,548
6110	300	PURCHASED SERVICES	27,172	29,564	2,392
6110	500	MATERIALS & SUPPLIES	21,547	21,034	(513
6110	600	CAPITAL EXPENDITURES	40		(4(
6110	700	OTHER EXPENSE	25		(25
	TOTAL	ATTENDANCE & SOCIAL WORK	\$5,310,488	\$5,405,007	\$94,519
		GUIDANCE SERVICES			
6120	100	SALARIES	11,663,651	12,085,329	421,678
6120	200	EMPLOYEE BENEFITS	3,304,267	3,391,372	87,10
6120	300	PURCHASED SERVICES	15,285	14,317	(968
6120	500	MATERIALS & SUPPLIES	14,302	13,834	(468
6120	600	CAPITAL EXPENDITURES	7,369	6,450	(919
6120	700	OTHER EXPENSE	454	654	200
0.20	TOTAL	GUIDANCE SERVICES	\$15,005,328	\$15,511,956	\$506,628
		HEALTH SERVICES			
6130	100	SALARIES	1,885,051	1,944,324	59,273
6130	200	EMPLOYEE BENEFITS	689,272	699,960	10,68
6130	300	PURCHASED SERVICES	74,788	67,893	(6,89)
6130 6130	500	MATERIALS & SUPPLIES	20,927	20,838	(8)
6130	600	CAPITAL OUTLAY	20,027	8,000	8,000
6130	700	OTHER EXPENSE	835	2,885	2,050
0150	TOTAL	HEALTH SERVICES	\$2,670,873	\$2,743,900	\$73,02
C1 40	100	PSYCHOLOGICAL SERVICES	2 566 502	3,603,985	37,482
6140	100		3,566,503 947,094	966,327	19,233
6140	200	EMPLOYEE BENEFITS		,	(8,850
6140	300	PURCHASED SERVICES	34,383	25,533	(0,65) 544
6140	500	MATERIALS & SUPPLIES	50,976	51,520	
6140	600	CAPITAL EXPENDITURES	23,279	21,500	(1,779
6140	700 TOTAL	OTHER EXPENSE PSYCHOLOGICAL SERVICES	<u> </u>	\$4,668,865	(15)
	IUIAL		φ 1 ,022,000	φ4,000,000	¢ 10, 10.
		PARENTAL INVOLVEMENT	4 004 404	4 400 000	20.04
6150	100	SALARIES	1,084,481	1,123,323	38,842
6150	200	EMPLOYEE BENEFITS	440,767	449,107	8,340
6150	500 TOTAL	MATERIALS & SUPPLIES	<u> </u>	\$1,572,430	(30) \$46,873
	TOTAL	PARENTAL INVOLVEMENT	\$1,525,557	\$1,572,430	\$40,07
		OTHER STUDENT PERSONNEL SVC			
6190	100	SALARIES	2,072,293	1,884,217	(188.07)
6190	200	EMPLOYEE BENEFITS	704,912	670,485	(34,42)
6190	300	PURCHASED SERVICES	55,640	52,111	(3,52
6190	500	MATERIALS & SUPPLIES	19,447	22,035	2,588
6190	600	CAPITAL EXPENDITURES	38,284	36,249	(2,03
C400	700	OTHER EXPENSE	3,141		(3.14)
6190	100		\$2,893,717	\$2,665,097	(\$228.620

FUNC- TION	OBJECT	DESCRIPTION	2013-14 PROJECTED ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE (DECREASE)
		INSTRUCTIONAL MEDIA SERVICES	E 470 DEC	5,619,846	140,590
6200	100	SALARIES	5,479,256	1,376,675	(207.80
6200	200		1,584,480	48,963	(207.00
6200	300	PURCHASED SERVICES	54,039 612	48,963	888
6200	400			97,374	2,74
6200	500	MATERIALS & SUPPLIES	94,632 329,347	326,356	(2.99
6200	600	CAPITAL EXPENDITURES		320,330 861	(2.55
6200	700	OTHER EXPENSE	904	\$7,471,575	(4.
	TOTAL	INSTRUCTIONAL MEDIA SERVICES	\$7,543,270	\$7,471,575	(21109
		INSTRUCTION & CURRICULUM DVLP SVCS			
6300	100	SALARIES	7,203,653	8,257,610	1,053,95
6300	200	EMPLOYEE BENEFITS	2,050,850	2,298,959	248,10
6300	300	PURCHASED SERVICES	229,705	229,433	(27
6300	500	MATERIALS & SUPPLIES	146,567	145,912	(65)
6300	600	CAPITAL EXPENDITURES	80,184	79,234	(95)
6300	700	OTHER EXPENSE	118,605	116,445	(2,16
0000	TOTAL	INSTRUCTION & CURRICULUM DVLP SVCS	\$9,829,564	\$11,127,593	\$1,298,02
		INSTRUCTIONAL STAFF TRAINING SERVICES	2 456 679	4,893,405	1,436,72
6400	100	SALARIES	3,456,678		21,46
6400	200	EMPLOYEE BENEFITS	972,269	993,731	
6400	300	PURCHASED SERVICES	342,085	297,170	(44,91
6400	500	MATERIALS & SUPPLIES	111,955	103,294	(8,66
6400	600	CAPITAL EXPENDITURES	84,847	82,900	(1,94
6400	700	OTHER EXPENSE	859	3,264	2,40 \$1,405,07
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	\$4,968,693	\$6,373,764	\$1,405,07
		INSTRUCTIONAL RELATED TECH			
6500	100	SALARIES	3,227,986	3,321,877	93,89
6500	200	EMPLOYEE BENEFITS	874,691	895,099	20,40
6500	300	PURCHASED SERVICES	212,825	213,500	67
6500	500	SUPPLIES	129,722	126,794	(2,92
6500	600	CAPITAL EXPENDITURES	33,301	33,000	(30
6500	700	OTHER EXPENSE	1,667		(1.66
••••	TOTAL	INSTRUCTIONAL RELATED TECH	\$4,480,192	\$4,590,270	\$110,07
	SUBTOTA	L - INSTRUCTIONAL SUPPORT	\$58,850,067	\$62,130,457	\$3,280,390
		SCHOOL BOARD			
7100	100	SALARIES	746,623	768,238	21,61
7100	200	EMPLOYEE BENEFITS	1,525,848	1,530,853	5,00
7100	300	PURCHASED SERVICES	163,333	161,633	(1.70
7100	500	MATERIALS & SUPPLIES	9,839	9,612	(22
7100	600	CAPITAL EXPENDITURES	5,707	5,000	(70
7100	700	OTHER EXPENSE	27,675	25,820	(1,85
	TOTAL	SCHOOL BOARD	\$2,479,025	\$2,501,156	\$22,13

FUNC-	OBJECT	DESCRIPTION	2013-14 PROJECTED ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		GENERAL ADMINISTRATION			
7200	100	SALARIES	1,698,979	1,747,837	48,858
7200	200	EMPLOYEE BENEFITS	473,688	484,356	10,668
7200	300	PURCHASED SERVICES	150,262	61,310	(88,952)
7200	500	MATERIALS & SUPPLIES	43,569	23,846	(19,723)
7200	600	CAPITAL EXPENDITURES	10,709	9,772	(937)
7200	700	OTHER EXPENSE	29,209	32,028	2,819
7200	TOTAL	GENERAL ADMINISTRATION	\$2,406,416	\$2,359,149	(\$47,267)
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	38,663,159	40,280,412	1,617,253
7300	200	EMPLOYEE BENEFITS	12,485,941	12,804,543	318,602
7300	300	PURCHASED SERVICES	563,026	578,078	15,052
7300	500	MATERIALS & SUPPLIES	244,503	243,644	(859)
7300	600	CAPITAL EXPENDITURES	135,175	132,904	(2.271)
7300	700	OTHER EXPENSE	17,373	18,981	1,608
7500	TOTAL	SCHOOL ADMINISTRATION	\$52,109,177	\$54,058,562	\$1,949,385
		FACILITIES ACQ. & CONST.			
7400	100	SALARIES	1,326,732	1,368,124	41,392
7400	200	EMPLOYEE BENEFITS	407,772	416,489	8,717
7400	300	PURCHASED SERVICES	15,825	15,550	(275)
7400	400	ENERGY SERVICES	10,860	10,250	(610)
7400	500	MATERIALS	15,685	13,500	(2,185)
7400	600	CAPITAL EXPENDITURES	164,427	418,613	254,186
7400	700	OTHER EXPENSE	801		(801)
1100	TOTAL	FACILITIES ACQ. & CONST.	\$1,942,102	\$2,242,526	\$300,424
		FISCAL SERVICES			
7500	100	SALARIES	2,666,523	2,743,701	77,178
7500	200	EMPLOYEE BENEFITS	834,767	850,211	15,444
7500	300	PURCHASED SERVICES	340,356	336,339	(4,017
7500	500	MATERIALS	24,579	23,624	(955
7500	600	CAPITAL EXPENDITURES	15,094	6,966	(8,128
7500	700	OTHER EXPENSE	71,308	70,977	(331
	TOTAL	FISCAL SERVICES	\$3,952,627	\$4,031,818	\$79,191
		FOOD SERVICE	00.040	68,666	(246
7600	100	SALARIES	68,912		(240
7600	200	EMPLOYEE BENEFITS	2,674		(\$320
	TOTAL	FOOD SERVICE	\$71,586	\$71,200	(\$320
		PLANNING, RESEARCH, DEVELOPMENT & EVAL			00 0 J 5
7710	100	SALARIES	789,651		20,345
7710	200	EMPLOYEE BENEFITS	209,421	214,043	4,622
7710	300	PURCHASED SERVICES	195,388		(1,084
7710	500	MATERIALS & SUPPLIES	12,254		
7710	600	CAPITAL EXPENDITURES	16,381		(5,881
7710	700	OTHER EXPENSE		865	865
	TOTAL	PLANNING, RESEARCH, DEVELOPMENT & EVAL	\$1,223,095	\$1,241,490	\$18,395

FUNC- TION	OBJECT	DESCRIPTION	2013-14 PROJECTED ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		INFORMATION SERVICES	707,691	728,575	20,884
7720	100	SALARIES	207,744	212,269	4,525
7720	200	EMPLOYEE BENEFITS	17,541	16,695	(846
7720	300		58,721	56,902	(1,819
7720	500	MATERIALS & SUPPLIES	2,002	00,002	(2,002
7720	600		2,002	500	(1,961
7720	700 TOTAL	OTHER EXPENSE INFORMATION SERVICES	\$996,160	\$1,014,941	\$18,78
		PERSONNEL SERVICES			
7730	100	SALARIES	2,937,241	3,021,562	84,32
7730	200	EMPLOYEE BENEFITS	1,188,868	1,237,292	48,42
7730	300	PURCHASED SERVICES	762,944	762,871	(7)
7730	500	MATERIALS & SUPPLIES	188,869	187,697	(1,17)
7730	600	CAPITAL EXPENDITURES	49,438	49,275	(16)
7730	700	OTHER EXPENSE	36,321	35,545	(77
	TOTAL	PERSONNEL SERVICES	\$5,163,681	\$5,294,242	\$130,56
		INTERNAL SVC			
7760	100	SALARIES	1,809,517	1,877,282	67,76
7760	200	EMPLOYEE BENEFITS	648,900	660,729	11,82
7760	300	PURCHASED SERVICES	704,236	700,443	(3,79
7760	400	ENERGY SERVICES	36,988	30,750	(6,23
7760	500	MATERIALS & SUPPLIES	338,813	353,212	14,39
7760	600	CAPITAL EXPENDITURES	12,983	12,257	(72
	TOTAL	INTERNAL SVC	\$3,551,437	\$3,634,673	\$83,23
		OTHER CENTRAL SERVICES			
7700	100	SALARIES	367,409	380,008	12,59
7790 7790	100 200	EMPLOYEE BENEFITS	120,967	123,181	2,21
7790	300	PURCHASED SERVICES	14,794	14,603	(19
7790	500	MATERIALS & SUPPLIES	6,399	6,202	(19
7790	600	CAPITAL EXPENDITURES	3,900		(3,90
7790	TOTAL	OTHER CENTRAL SERVICES	\$513,469	\$523,994	\$10,52
		STUDENT TRANSPORTATION SERVICES			
7800	100	SALARIES	18,218,981	18,762,485	543,50
7800	200	EMPLOYEE BENEFITS	6,467,778		118,48
7800	300	PURCHASED SERVICES	787,554		(12.22
7800	300 400	ENERGY SERVICES	5,039,189		(23
7800	400 500	MATERIALS & SUPPLIES	2,369,219		(478,45
7800	500 600	CAPITAL EXPENDITURES	23,207		(23,20
7800	700	OTHER EXPENSE	28,828		(3,32
7000	TOTAL	STUDENT TRANSPORTATION SERVICES	\$32,934,756		\$144,53

FUNC- TION	OBJECT	DESCRIPTION	2013-14 PROJECTED ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		OPERATION OF PLANT	04 404 044	04 500 000	204.250
7900	100	SALARIES	24,181,244	24,502,600	321,356
7900	200	EMPLOYEE BENEFITS	11,784,214	11,910,834	126,620
7900	300	PURCHASED SERVICES	14,656,016	14,909,186	253,170
7900	400	ENERGY SERVICES	23,618,713	23,643,875	25,162
7900	500	MATERIALS & SUPPLIES	1,388,104	1,399,843	11,739
7900	600		319,651	314,031	(5,620
7900	700	OTHER EXPENSE	138,203	138,525	322
	TOTAL	OPERATION OF PLANT	\$76,086,145	\$76,818,894	\$732,749
	SUBTOTA	L - GENERAL SUPPORT	\$183,429,676	\$186,872,006	\$3,442,330
		MAINTENANCE OF PLANT			
8100	100	SALARIES	6,738,069	6,921,884	183,815
8100	200	EMPLOYEE BENEFITS	2,663,300	3,204,127	540,827
8100	300	PURCHASED SERVICES	4,505,841	4,274,849	(230,992
8100	400	ENERGY SERVICES	604,123	546,973	(57,150
8100	500	MATERIALS & SUPPLIES	4,218,849	4,143,300	(75,549
8100	600	CAPITAL EXPENDITURES	371,719	285,450	(86,269
8100	700	OTHER EXPENSE	2,786,799	2,755,619	(31,180
	TOTAL	MAINTENANCE OF PLANT	\$21,888,700	\$22,132,202	\$243,502
	SUBTOTA	L - MAINTENANCE OF PLANT	\$21,888,700	\$22,132,202	\$243,502
		ADMINISTRATIVE TECHNOLOGY SERVICES			
8200	100	SALARIES	3,436,300	3,442,426	6,126
8200	200	EMPLOYEE BENEFITS	896,460	882,498	(13,962
8200	300	PURCHASED SERVICES	936,882	904,150	(32,732
8200	400	ENERGY SERVICES	6,067	5,000	(1,067
8200	500	MATERIALS & SUPPLIES	84,624	79,268	(5.356
8200	600	CAPITAL EXPENDITURES	301,269	290,000	(11.269
8200	700	OTHER EXPENSE	259	442	183
	TOTAL	ADMINISTRATIVE TECHNOLOGY SERVICES	\$5,661,861	\$5,603,784	(\$58,077
	SUBTOTA	L - ADMINISTRATIVE TECHNOLOGY	\$5,661,861	\$5,603,784	(\$58,077,

FUNC- TION	OBJECT	DESCRIPTION	2013-14 PROJECTED ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		COMMUNITY SERVICES			
9100	100	SALARIES	308,305	317,448	9,143
9100	200	EMPLOYEE BENEFITS	110,010	112,002	1,992
9100	300	PURCHASED SERVICES	130,424	125,944	(4.480)
9100	500	MATERIALS & SUPPLIES	30,864	20,028	(10,836)
9100	600	CAPITAL EXPENDITURES	435		(435)
9100	700	OTHER EXPENSE	189,384	181,980	(7,404)
	TOTAL	COMMUNITY SERVICES	\$769,422	\$757,402	(\$12,020)
	SUBTOTA	L - COMM & DEBT SERV & TRANSFERS	\$769,422	\$757,402	(\$12,020)
	TOTAL	APPROPRIATIONS	\$810,254,126	\$815,000,000	\$4,745,874
		FUND BALANCE BUDGET FUND BALANCE-END NON-SPENDAB <u>LE</u>			
		INVENTORY	4,000,000	3,000,000	(1,000,000)
		PRE-PAID EXPENSE	2,000,000		(2.000,000
		BLAIR ESTATE	200,000	200,000	0
	TOTAL	NON-SPENDABLE	\$6,200,000	\$3,200,000	(\$3,000.000)
		RESTRICTED			_
		STATE CARRYFORWARDS	1,000,000	1,000,000	0
		REFERENDUM	1,200,000	1,000,000	(200,000
		WORKFORCE	21,000,000	19,000,000	(2,000,000
	TOTAL	RESTRICTED	\$23,200,000	\$21,000,000	(\$2,200.000
		ASSIGNED	7 000 000	7,000,000	O
		ENCUMBRANCES	7,000,000 800,000	800,000	0
		CENTRAL PRINTING		10,000,000	(500,000
		CARRYFORWARDS	10,500,000 \$18,300,000	\$17,800,000	(\$500,000
	TOTAL	ASSIGNED	\$18,300,000	\$17,800,000	(\$500,000
		UNASSIGNED	\$7,700,000	21,800,000	14,100,000
	TOTAL	UNASSIGNED	\$7,700,000	\$21,800,000	\$14,100,000
	TOTAL	ENDING FUND BALANCE	\$55,400,000	\$63,800,000	\$8,400,000
	TOTAL	APPROPRIATIONS & ENDING	\$865,654,126	\$878,800,000	\$13,145,874
		FUND BALANCE - OPERATING FUND			

FUNC- TION	OBJECT	DESCRIPTION	2013-14 PROJECTED ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CAPITAL</u>	OUTLAY	FUND - ESTIMATED REVENUE			
		STATE SOURCES			
3321	000	CO & DS DISTRIBUTED	\$499,898	\$543,272	\$43,374
3341	000	RACING COMMISSION FUNDS	223,250	223,250	0
3391	000	PUBLIC EDUCATION CAPITAL OUTLAY (PECO)		1,951,064	1,951,064
3397	000	CHARTER SCHOOL CAPITAL OUTLAY	2,189,294		(2,189,294)
	TOTAL	STATE SOURCES	\$2,912,442	\$2,717,586	(\$194,856)
		LOCAL SOURCES			
3413	000	DIST. LOC. CAP. IMPROVE. TAXES	88,279,359	93,997,752	5,718,393
3431	000	INTEREST ON INVESTMENTS	4,269,289	500,000	(3,769,289)
3433	000	NET INC/DEC FAIR VALUE INVEST	(5,771,333)		5,771,333
3490	000	MISCELLANEOUS LOCAL SOURCES	41,332		(41,332
3493	000	SALE OF JUNK	363,978		(363,978
3497	400	REFUNDS OF PRIOR YEAR'S EXP	95,312		(95,312
	TOTAL	LOCAL SOURCES	\$87,277,937	\$94,497,752	\$7,219,815
		OTHER SOURCES			
3731	000	SALE OF LAND	3,676,768		(3,676,768)
	TOTAL		\$3,676,768	\$0	(\$3,676,768
	TOTAL	ESTIMATED REVENUE	\$93,867,147	\$97,215,338	\$3,348,191
	000	FUND BALANCE BUDGET FUND BALANCE-BEGIN			
		RESTRICTED	204,092,178	179,142,761	(24,949,417
		ASSIGNED	3,561,592	1,000,000	(2,561,592
	TOTAL	BEGINNING FUND BALANCE	\$207,653,770	\$180,142,761	(\$27,511,009
	TOTAL	ESTIMATED REVENUE	\$301,520,917	\$277,358,099	(\$24,162,818
		AND FUND BALANCE	·····	· · ·	<u>_</u>

FUNC- TION	OBJECT	DESCRIPTION	2013-14 PROJECTED ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
CAPITAL	OUTLAY	FUND - APPROPRIATIONS			
7400	600 TOTAL	FACILITIES ACQ. & CONST. CAPITAL EXPENDITURES FACILITIES ACQ. & CONST.	\$72,711,459 \$72,711,459	\$155,016,487 \$155,016,487	\$82,305,028 \$82,305,028
9200	700 TOTAL	DEBT SERVICES OTHER EXPENSES DEBT SERVICES	7,666,697 \$7,666,697	3,622,496 \$3,622,496	(4,044,201) (\$4,044,201)
9700	900 TOTAL	TRANSFER OF FUNDS TRANSFERS TRANSFER OF FUNDS	41,000,000 \$41,000,000	32,000,000 \$32,000,000	(9,000,000) (\$9,000,000)
*	TOTAL	APPROPRIATIONS	\$121,378,156	\$190,638,983	\$69,260,827
	000	FUND BALANCE BUDGET FUND BALANCE-END RESTRICTED ASSIGNED	179,142,761 1,000,000	84,719,116 2,000,000	(94,423,645) 1,000,000
*	TOTAL	ENDING FUND BALANCE	\$180,142,761	\$86,719,116	(\$93,423,645)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$301,520,917	\$277,358,099	(\$24,162,818)

* Note: Prior year's Unencumbered Carry Forwards are included in Ending Fund Balance.

FUNC- TION	OBJECT	DESCRIPTION	2013-14 PROJECTED ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/
TION			ACTUAL	BUDGET	(DECREASE)
DEBT SE	RVICE FU	ND - ESTIMATED REVENUE			
3326	000	STATE SOURCES SBE BOND INTEREST	4,009,100	3,988,600	(20,500)
5520	TOTAL	STATE SOURCES	\$4,009,100	\$3,988,600	(\$20,500)
	TOTAL	STATE SOUNCES	\$4,009,100	\$3,566,600	(\$20,500)
	TOTAL	ESTIMATED REVENUE	\$4,009,100	\$3,988,600	(\$20,500)
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN			
		RESTRICTED	704,439	704,439	0
	TOTAL	BEGINNING FUND BALANCE	\$704,439	\$704,439	\$0
			····,···	+···,·	• -
	TOTAL	ESTIMATED REVENUE	\$4,713,539	\$4,693,039	(\$20,500)
		AND FUND BALANCE			
DEBT SE	RVICE FU	ND - APPROPRIATIONS			
		DEBT SERVICES			
9200	700	OTHER EXPENSES	\$4,009,100	\$3,988,600	(\$20,500)
	TOTAL	DEBT SERVICES	\$4,009,100	\$3,988,600	(\$20,500)
	TOTAL	APPROPRIATIONS	\$4,009,100	\$3,988,600	(\$20,500)
			+ , ,	+ - , ,	(+=-,,
		FUND BALANCE			
	000	BUDGET FUND BALANCE-END			
		RESTRICTED	704,439	704,439	0
	TOTAL	ENDING FUND BALANCE	\$704,439	\$704,439	\$0
	TOTAL	APPROPRIATIONS & FD BALANCE	\$4,713,539	\$4,693,039	(\$20,500)
				+ .,,•••	(+,

FUNC- TION	OBJECT	DESCRIPTION	2013-14 PROJECTED ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
CONTRA	CTED PROC	RAM FUND - ESTIMATED REVENUE			
		FEDERAL DIRECT			
3199	000	MISC FEDERAL DIRECT	\$5,926,965	\$3,095,820	(\$2,831,145)
	TOTAL	FEDERAL DIRECT	\$5,926,965	\$3,095,820	(\$2,831,145)
		FEDERAL THRU STATE			
3201	000	VOCATIONAL EDUCATION ACTS	1,222,504	169,224	(1,053,280)
3225	000	TCHER & PRNCPL TRNING TITLE II	2,690,071	2,155,934	(534,137)
3226	000	MATH & SCIENCE PARTNERSHIPS TITLE II PART B	362,699		(362,699)
3230	000	INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)	25,937,426	3,869,799	(22,067,627)
3240	000	ELEM & SECONDARY EDUC ACT (TITLE I)	32,891,033	7,644,848	(25,246,185)
3251	000	ADULT GENERAL EDUCATION	1,924,855	174,245	(1,750,610)
3290	000	OTHER FEDERAL THRU STATE	3,008,501	869,626	(2,138,875)
	TOTAL	FEDERAL THRU STATE	\$68,037,089	\$14,883,676	(\$53,153,413)
		STATE SOURCES			
3399	000	MISCELLANEOUS STATE SOURCES	119,997		(119,997)
		-	\$119,997	\$0	(\$119,997)
	TOTAL	ESTIMATED REVENUE	\$74,084,051	\$17,979,496	(\$56,104,555)

FUNC- TION	OBJECT	DESCRIPTION	2013-14 PROJECTED ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
CONTRA	CTED PROC	GRAM FUND - APPROPRIATIONS			
		REGULAR EDUCATION			
5100	100	SALARIES	\$10,854,573	\$200,042	(\$10,654,53
5100	200	EMPLOYEE BENEFITS	2,341,519	28,731	(2,312,78
5100	300	PURCHASED SERVICES	939,634		(939,63
5100	500	MATERIALS & SUPPLIES	1,815,151	14,123,749	12,308,59
5100	600	CAPITAL EXPENDITURES	7,066,554	44,509	(7,022,04
5100	700	OTHER EXPENSE	6,654		(6,65
	TOTAL	REGULAR EDUCATION	\$23,024,085	\$14,397,031	(\$8,627,05
		EXCEPTIONAL STUDENT EDUC			
5200	100	SALARIES	9,454,179		(9,454,17
5200	200	EMPLOYEE BENEFITS	3,310,360		(3,310,36
5200	300	PURCHASED SERVICES	357,571		(357,57
5200	500	MATERIALS & SUPPLIES	139,842		(139,84
5200	600	CAPITAL EXPENDITURES	201,304	5,500	(195,80
5200	700	OTHER EXPENSE	1,115		(1,11
	TOTAL	EXCEPTIONAL STUDENT EDUC	\$13,464,371	\$5,500	(\$13,458,87
		CAREER EDUCATION			
5300	100	SALARIES	191,288	9,491	(181,79
5300	200	EMPLOYEE BENEFITS	16,502	8,214	(8,28
5300	300	PURCHASED SERVICES	323,537	1,622	(321,91
5300	500	MATERIALS & SUPPLIES	127,845	341	(127,50
5300	600	CAPITAL EXPENDITURES	139,991		(139,99
5300	700 TOTAL	OTHER EXPENSE CAREER EDUCATION	44,434 \$843,597	¢10.000	(44,43
	TOTAL		\$043,597	\$19,668	(\$823,92
F 400	100		000 754		(000 77
5400 5400	100 200	SALARIES EMPLOYEE BENEFITS	360,751		(360,75
5400 5400	300	PURCHASED SERVICES	68,585		(68,58 (211,35
5400 5400	500	MATERIALS & SUPPLIES	211,352 48,813		(48,81
5400 5400	600	CAPITAL EXPENDITURES	730,499		(40,01
5400	700	OTHER EXPENSE	3,075		(730,43) (3,07
0400	TOTAL	ADULT GENERAL	\$1,423,075	\$0	(\$1,423,07
		PRE KINDERGARTEN			
5500	100	SALARIES	399		(39
5500	200	EMPLOYEE BENEFITS	59		(50
	TOTAL	PRE KINDERGARTEN	\$458	\$0	(\$45
		OTHER INSTRUCTION			
5900	100	SALARIES	95		(9
5900	200	EMPLOYEE BENEFITS			(8
0000	TOTAL	OTHER INSTRUCTION	\$96	\$0	(\$9
	SUBTOTAL	- INSTRUCTIONAL SERVICES	\$38,755,682	\$14,422,199	(\$24,333,48
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FUNC- TION	OBJECT	DESCRIPTION	2013-14 PROJECTED ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	1,344,647		(1,344,647)
6110	200	EMPLOYEE BENEFITS	390,717		(390,717
6110	300	PURCHASED SERVICES	1,703		(1,703
	TOTAL	ATTENDANCE & SOCIAL WORK	\$1,737,067	\$0	(\$1,737,067
		GUIDANCE SERVICES			
6120	100	SALARIES	125,022	6,527	(118,495
6120	200	EMPLOYEE BENEFITS	34,555	4,307	(30,248)
6120	500	MATERIALS & SUPPLIES	134		(134)
	TOTAL	GUIDANCE SERVICES	\$159,711	\$10,834	(\$148,877)
	(00	HEALTH SERVICES			
6130	100	SALARIES	368,548		(368,548)
6130	200	EMPLOYEE BENEFITS	147,683		(147,683)
	TOTAL	HEALTH SERVICES	\$516,231	\$0	(\$516,231)
	100	PSYCHOLOGICAL SERVICES			/
6140	100	SALARIES	997,035		(997,035)
6140	200	EMPLOYEE BENEFITS	280,244		(280,244
	TOTAL	PSYCHOLOGICAL SERVICES	\$1,277,279	\$0	(\$1,277,279)
6150	100	PARENTAL INVOLVEMENT SALARIES	193,093		(193,093)
6150 6150	200	EMPLOYEE BENEFITS	63,986		(193,093) (63,986)
6150	200 300	PURCHASED SERVICES			
6150 6150	500 500	MATERIALS & SUPPLIES	15,307		(15,307)
6150	500 600	CAPITAL OUTLAY	142,975		(142,975)
6150	TOTAL	PARENTAL INVOLVEMENT	1,650 \$417,011	\$0	(1,650) (\$417,011)
		OTHER STUDENT PERSONNEL SVC			
6190	100	SALARIES	3,131,503		(3,131,503)
6190	200	EMPLOYEE BENEFITS	907,000		(907,000)
6190	300	PURCHASED SERVICES	73,422		(73,422)
6190	600	CAPITAL OUTLAY	422		(422)
	TOTAL	OTHER STUDENT PERSONNEL SVC	\$4,112,347	\$0	(\$4,112,347
		INSTRUCTIONAL MEDIA			
6200	100	SALARIES	106,324		(106,324
6200	200	EMPLOYEE BENEFITS	38,238		(38,238
6200	500	MATERIALS & SUPPLIES	2,100		(2,100
6200	600	CAPITAL OUTLAY	1,530		(1,530)
	TOTAL	INSTRUCTIONAL MEDIA	\$148,192	\$0	(\$148,192)

FUNC- TION	OBJECT	DESCRIPTION	2013-14 PROJECTED ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	5,945,797	855,518	(5,090,279)
6300	200	EMPLOYEE BENEFITS	1,606,720	196,456	(1,410,264)
6300	300	PURCHASED SERVICES	364,179	215,961	(148,218)
6300	500	MATERIALS & SUPPLIES	114,040	92,627	(21,413)
6300	600	CAPITAL EXPENDITURES	179,450	50,830	(128,620)
6300	700	OTHER EXPENSE	4,117	5,466	1,349
0500	TOTAL	CURRICULUM & INSTRUCTION	\$8,214,303	\$1,416,858	(\$6,797,445)
		STAFF DEVELOPMENT			
6400	100	SALARIES	6,843,444	734,016	(6,109,428)
6400	200	EMPLOYEE BENEFITS	1,820,347	59,501	(1,760,846)
6400	300	PURCHASED SERVICES	1,536,547	208,435	(1,328,112)
6400	500	MATERIALS & SUPPLIES	175,848	70,562	(105,286)
6400	600	CAPITAL EXPENDITURES	54,302	343,798	289,496
6400	700	OTHER EXPENSE	8,937	2,000	(6,937)
	TOTAL	STAFF DEVELOPMENT	\$10,439,425	\$1,418,312	(\$9,021,113)
		INSTRUCTIONAL RELATED TECH			
6500	100	SALARIES	292,891		(292,891)
6500	200	EMPLOYEE BENEFITS	94,509		(94,509)
6500	300	PURCHASED SERVICES	41,055		(41,055)
6500	600	CAPITAL EXPENDITURES	26,655		(26,655)
0000	TOTAL	INSTRUCTIONAL RELATED TECH	\$455,110	\$0	(\$455,110)
	SUBTOTAL	- INSTRUCTIONAL SUPPORT	\$27,476,676	\$2,846,004	(\$24,630,672)
		SCHOOL BOARD			
7100	300	PURCHASED SERVICES	600		(600)
/100	TOTAL	SCHOOL BOARD	\$600	\$0	(\$600)
		GENERAL ADMINISTRATION			()
7200	200	EMPLOYEE BENEFITS	68		(68)
7200	300	PURCHASED SERVICES	51,183	64,968	13,785
7200	500	MATERIALS & SUPPLIES	60,399	19,000	(41,399)
7200	600	CAPITAL EXPENDITURES	79,192	5,175	(74,017)
7200	700	OTHER EXPENSE	1,371,788	196,559	(1,175,229)
	TOTAL	GENERAL ADMINISTRATION	\$1,562,630	\$285,702	(\$1,276,928)
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	233,907	22,000	(211,907)
7300	200	EMPLOYEE BENEFITS	63,832	1,683	(62,149)
7300	300	PURCHASED SERVICES	92,819	154	(92,665)
7300	500	MATERIALS & SUPPLIES	594		(594)
7300	600	CAPITAL EXPENDITURES	11,392	2,550	(8,842)
7300	700	OTHER EXPENSE	676	,	(676)
	TOTAL	SCHOOL ADMINISTRATION	\$403,220	\$26,387	(\$376,833)
		FACILITIES ACQ. & CONST.			
7400	300	PURCHASED SERVICES	4,500		(4,500)
7400	600	CAPITAL EXPENDITURES	55,301		(55,301)
, 100	TOTAL	FACILITIES ACQ. & CONST.	\$59,801	\$0	(\$59,801)
	TOTAL	TAVILITILO AUQ. & UUNOT.	\$39,80 I	20	(409,001)

FUNC- TION	OBJECT	DESCRIPTION	2013-14 PROJECTED ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		FISCAL SVC			
7500	100	SALARIES	38,591		(38,591)
7500	200	EMPLOYEE BENEFITS	14,568		(14,568)
7500	300	PURCHASED SERVICES	1,110		(1,110)
	TOTAL	FISCAL SVC	\$54,269	\$0	(\$54,269)
		PLANNING, RESEARCH & EVALUATION			
7710	100	SALARIES	66,644	37,282	(29,362)
7710	200	EMPLOYEE BENEFITS	14,114	10,252	(3,862)
7710	300	PURCHASED SERVICES	30,000	40,000	10,000
7710	500	MATERIALS & SUPPLIES	87		(87)
7710	600	CAPITAL EXPENDITURES	402,100	108,936	(293,164)
	TOTAL	PLANNING, RESEARCH & EVAL.	\$512,945	\$196,470	(\$316,475)
		INFORMATION SERVICES			
7720	300	PURCHASED SERVICES	4,246		(4,246)
7720	500	MATERIALS & SUPPLIES	737		(737)
	TOTAL	INFORMATION SERVICES	\$4,983	\$0	(\$4,983)
		PERSONNEL SERVICES			
7730	100	SALARIES	191,432		(191,432)
7730	200	EMPLOYEE BENEFITS	40,864		(40,864)
7730	300	PURCHASED SERVICES	46,687		(46,687)
7730	500	MATERIALS & SUPPLIES	12,325		(12,325)
7730	700	OTHER EXPENSE	67,108		(67,108)
	TOTAL	PERSONNEL SERVICES	\$358,416	\$0	(\$358,416)
		STUDENT TRANSPORTATION SERVICES			
7800	100	SALARIES	11,862	6,000	(5,862)
7800	200	EMPLOYEE BENEFITS	4,780		(4,780)
7800	300	PURCHASED SERVICES	55,146		(55,146)
7800	400	ENERGY SERVICES	1,358		(1,358)
	TOTAL	STUDENT TRANSPORTATION SERVICES	\$73,146	\$6,000	(\$67,146)
		OPERATION OF PLANT			
7900	100	SALARIES	52,039		(52,039)
7900	200	EMPLOYEE BENEFITS	13,617		(13,617)
7900	300	PURCHASED SERVICES	59,453	557	(58,896)
7900	400	ENERGY SERVICES	14,656		(14,656)
	TOTAL	OPERATION OF PLANT	\$139,765	\$557	(\$139,208)
	SUBTOTAL	- GENERAL SUPPORT	\$3,169,775	\$515,116	(\$2,654,659)

	00.007		2013-14	2014-15	
FUNC- TION	OBJECT	DESCRIPTION	PROJECTED ACTUAL	RECOMMENDED BUDGET	INCREASE/
TION			ACTUAL	BUDGET	(DECREASE)
		ADMINISTRATIVE TECHNOLOGY			
8200	100	SALARIES	161,383	78,372	(83,011)
8200	200	EMPLOYEE BENEFITS	52,109	19,536	(32,573)
8200	300	PURCHASED SERVICES	10,395	55,895	45,500
8200	600	CAPITAL EXPENDITURES		32,767	32,767
	TOTAL	ADMINISTRATIVE TECHNOLOGY	\$223,887	\$186,570	(\$37,317)
	SUBTOTAL	- AMINISTRATIVE TECHNOLOGY	\$223,887	\$186,570	(\$37,317)
		COMMUNITY SERVICES			
9100	300	PURCHASED SERVICES	29,336		(29,336)
9100	500	MATERIALS & SUPPLIES	313,008	113	(312,895)
9100	600	CAPITAL EXPENDITURES	28,120	2,254	(25,866)
9100	700	OTHER EXPENSE	4,087,567	7,240	(4,080,327)
	TOTAL	COMMUNITY SERVICES	\$4,458,031	\$9,607	(\$4,448,424)
	SUBTOTAL	- COMM & DEBT SERV & TRANSFERS	\$4,458,031	\$9,607	(\$4,448,424)
	TOTAL	APPROPRIATIONS	\$74.084.051	\$17,979,496	(\$56,104,555)

FUNC- TION	OBJECT	DESCRIPTION	2013-14 PROJECTED ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
AMERICA	N RECOVERY A	AND REINVESTMENT ACT - RA	ACE TO THE TOP		
	FED	DERAL THRU STATE			

			· · · · · · · · · · · · · · · · · · ·		
	TOTAL	ESTIMATED REVENUE	\$10,019,392	\$1,812,339	(\$8,207,053)
	TOTAL	FEDERAL THRU STATE	\$10,019,392	\$1,812,339	(\$8,207,053)
3290	000	OTHER FEDERAL THROUGH STATE	(101,898)		101,898
3214	000	RACE TO THE TOP	\$10,121,290	\$1,812,339	(\$8,308,951)

AMERICAN RECOVERY AND REINVESTMENT ACT - RACE TO THE TOP

		REGULAR EDUCATION			
5100	100	SALARIES	\$4,183,277		(\$4,183,277)
5100	200	EMPLOYEE BENEFITS	997,103		(997,103)
5100	300	PURCHASED SERVICES	911,410		(911,410)
5100	500	MATERIALS & SUPPLIES	179,885	1,525,024	1,345,139
5100	600	CAPITAL EXPENDITURES	65,581		(65,581)
	TOTAL	REGULAR EDUCATION	\$6,337,256	\$1,525,024	(\$4,812,232)
		EXCEPTIONAL EDUCATION			
5200	100	SALARIES	422,391		(422,391)
5200	200	EMPLOYEE BENEFITS	105,728		(105,728)
	TOTAL	EXCEPTIONAL EDUCATION	\$528,119	\$0	(\$528,119)
5000	400		450.000		(150.000)
5300	100	SALARIES	159,692		(159,692)
5300	200	EMPLOYEE BENEFITS	41,349		(41,349)
5300	600 TOTAL		142,750	^^^	(142,750)
	TOTAL	CAREER EDUCATION	\$343,791	\$0	(\$343,791)
		ADULT GENERAL			
5400	100	SALARIES	90		(90)
5400	200	EMPLOYEE BENEFITS	1		(1)
	TOTAL	ADULT GENERAL	\$91	\$0	(\$91)
	SUBTOTAL	- INSTRUCTIONAL SERVICES	\$7,209,257	\$1,525,024	(\$5,684,233)
					((0)00 (),100)
		GUIDANCE SERVICES			
6120	100	SALARIES	21,698		(21,698)
6120	200	EMPLOYEE BENEFITS	3,604		(3,604)
6120	300	PURCHASED SERVICES	82,846		(82,846)
	TOTAL	GUIDANCE SERVICES	\$108,148	\$0	(\$108,148)
		HEALTH SERVICES			
6130	100	SALARIES	1,600		(1,600)
6130	200	EMPLOYEE BENEFITS	250		(250)
6130	500	MATERIALS & SUPPLIES	250		(250)
	TOTAL	HEALTH SERVICES	\$2,100	\$0	(\$2,100)

FUNC- TION	OBJECT	DESCRIPTION	2013-14 PROJECTED ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
C140	100	PSYCHOLOGICAL SERVICES SALARIES	15 010		(15.010)
6140 6140	200	EMPLOYEE BENEFITS	15,818 3,434		(15,818) (3,434)
0140	TOTAL	PSYCHOLOGICAL SERVICES	\$19,252	\$0	(\$,434) (\$19,252)
			<i>•••••••••••••••••••••••••••••••••••••</i>		(+,,
		OTHER STUDENT PERSONNEL SVC			
6190	100	SALARIES	16,107		(16,107)
6190	200	EMPLOYEE BENEFITS	2,359		(2,359)
	TOTAL	OTHER STUDENT PERSONNEL SVC	\$18,466	\$0	(\$18,466)
		INSTRUCTIONAL MEDIA SERVICES			
6200	100	SALARIES	19,847		(19,847)
6200	200	EMPLOYEE BENEFITS	4,456		(4,456)
	TOTAL	INSTRUCTIONAL MEDIA SERVICES	\$24,303	\$0	(\$24,303)
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	1,033,464		(1,033,464)
6300	200	EMPLOYEE BENEFITS	91,746		(91,746)
6300	700	OTHER EXPENSE	23,550		(23,550)
	TOTAL	CURRICULUM & INSTRUCTION	\$1,148,760	\$0	(\$1,148,760)
		STAFF DEVELOPMENT			
6400	100	SALARIES	283,396	168,612	(114,784)
6400	200	EMPLOYEE BENEFITS	36,567	12,899	(23,668)
6400	300	PURCHASED SERVICES	212,544	4,500	(208,044)
6400	500	MATERIALS & SUPPLIES	13,025	1,000	(13,025)
	TOTAL	STAFF DEVELOPMENT	\$545,532	\$186,011	(\$359,521)
		INSTRUCTIONAL RELATED TECH			
6500	100	SALARIES	33,298		(33,298)
6500	200	EMPLOYEE BENEFITS	8,940		(8,940)
6500	300	PURCHASED SERVICES	58,993		(58,993)
6500	600	CAPITAL EXPENDITURES	53,792		(53,792)
0000	TOTAL	INSTRUCTIONAL RELATED TECH	\$155,023	\$0	(\$155,023)
	SUBTOTAL	- INSTRUCTIONAL SUPPORT	\$2,021,584	\$186,011	(\$1,835,573)
	SODICIAL		φ2,021,004	<i></i>	(\$1,000,010)
		GENERAL ADMINISTRATION			
7200	100	SALARIES	55,003		(55,003)
7200	200	EMPLOYEE BENEFITS	12,752		(12,752)
7200	300	PURCHASED SERVICES	88,495	9,600	(78,895)
7200	500	MATERIALS & SUPPLIES	12,874		(12,874)
7200	600	CAPITAL EXPENDITURES	33,600		(33,600)
7200	700	OTHER EXPENSE	210,411	7,224	(203,187)
	TOTAL	GENERAL ADMINISTRATION	\$413,135	\$16,824	(\$396,311)
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	76,841	71,805	(5,036)
7300	200	EMPLOYEE BENEFITS	6,661	12,675	6,014
	TOTAL	SCHOOL ADMINISTRATION	\$83,502	\$84,480	\$978

FUNC- TION	OBJECT	DESCRIPTION	2013-14 PROJECTED ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		FISCAL SERVICES			
7500	100	SALARIES	15,163		(15,163)
7500	200	EMPLOYEE BENEFITS	8,479		(8,479)
	TOTAL	FISCAL SERVICES	\$23,642	\$0	(\$23,642)
		PLANNING, RESEARCH, DEVELOPMENT			
7710	100	SALARIES	92,652		(92,652)
7710	200	EMPLOYEE BENEFITS	23,881		(23,881)
7710	300	PURCHASED SERVICES	2,857		(2,857)
7710	700	OTHER EXPENSE	95	······································	(95)
	TOTAL	PLANNING, RESEARCH, DEVELOPMENT	\$119,485	\$0	(\$119,485)
		PERSONNEL SERVICES			
7730	100	SALARIES	67,615		(67,615)
7730	200	EMPLOYEE BENEFITS	24,975		(24,975)
7730	300	PURCHASED SERVICES	15,504		(15,504
	TOTAL	PERSONNEL SERVICES	\$108,094	\$0	(\$108,094)
		STUDENT TRANSPORTATION SERVICES			
7800	400	ENERGY SERVICES	5,113		(5,113
	TOTAL	STUDENT TRANSPORTATION SERVICES	\$5,113	\$0	(\$5,113)
		OPERATION OF PLANT			
7900	100	SALARIES	11,400		(11,400)
7900	400	ENERGY SERVICES	2,800		(2,800)
7900	500	MATERIALS & SUPPLIES	2,645		(2,645
	TOTAL	OPERATION OF PLANT	\$16,845	\$0	(\$16,845
	SUBTOTAL	- GENERAL SUPPORT	\$769,816	\$101,304	(\$668,512)
		MAINTENANCE OF PLANT			
8100	100	SALARIES	750		(750)
8100	200	EMPLOYEE BENEFITS	11		(11)
	TOTAL	MAINTENANCE OF PLANT	\$761	\$0	(\$761)
	SUBTOTAL -	MAINTENANCE OF PLANT	\$761	\$0	(\$761)
		-			
		ADMINISTRATIVE TECHNOLOGY			
8200	100	SALARIES	13,451		(13,451)
8200	200	EMPLOYEE BENEFITS	4,484		(4,484)
8200	300	PURCHASED SERVICES	39		(39)
	TOTAL	ADMINISTRATIVE TECHNOLOGY	\$17,974	\$0	(\$17,974)
	SUBTOTAL	GENERAL SUPPORT	\$17,974	\$0	(\$17,974)
					(\$17,974)
	TOTAL	APPROPRIATIONS	\$10,019,392	\$1,812,339	(\$8,207,053)

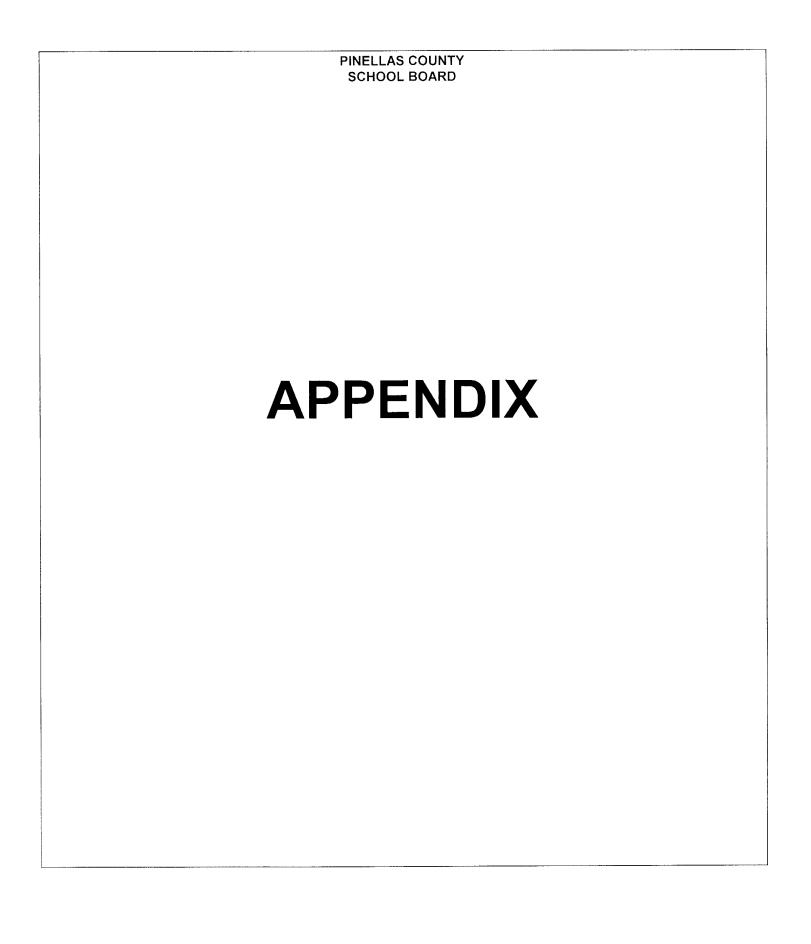
FUNC- TION	OBJECT	DESCRIPTION	2013-14 PROJECTED ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
FOOD S	ERVICE F	UND - ESTIMATED REVENUE			
		FEDERAL THRU STATE			
3261	000	SCHL LUNCH REIMBURSEMENT	\$23,772,857	\$23,775,909	\$3,052
3262	000	SCH BRKFST REIMBURSEMENT	6,961,703	7,311,863	350,160
3263	000	AFTERSCHOOL SNACK REIMB	575,577	768,101	192,524
3265	000	USDA DONATED COMMODITIES	2,618,345	2,618,345	0
3267	000	SUMMER FOOD SERVICE PROGRAM	1,188,632	1,194,229	5,597
3269	000	OTHER FOOD SERV. REVENUE		17,338	17,338
3291	000	SCHOOL DINNER REIMBURSEMENT	847,800	960,977	113,177
	TOTAL	FEDERAL THRU STATE	\$35,964,914	\$36,646,762	\$681,848
		STATE SOURCES			
3337	000	SCHOOL BREAKFAST SUPPLEMENT	222,622	268,897	46,275
3338	000	SCHOOL LUNCH SUPPLEMENT	284,624	297,560	12,936
0000		STATE SOURCES	\$507,246	\$566,457	\$59,211
0404	000	LOCAL SOURCES	75.000		(75,000)
3431 3451	000	INTEREST ON INVESTMENTS STUDENT LUNCHES	75,000 5,080,938	0 447 070	(75,000)
3451 3453	000	ADULT BREAKFAST/LUNCHES	5,080,938 289,122	3,447,876	(1,633,062)
3453 3454		STUDENT AND ADULT A LA CARTE	5,324,267	267,290 4,971,989	(21,832)
3454 3455	000 000			, ,	(352,278)
3455 3456	000	STUDENT SNACKS OTHER FOOD SALES	154,338 21,286	15,858	(138,480)
3456 3490	000	MISC LOCAL SOURCES	21,286 1,814,897	24,334	3,048 167,523
3490		LOCAL SOURCES	\$12,759,848	<u>1,982,420</u> \$10,709,767	(\$2,050,081)
	TOTAL	ESTIMATED REVENUE	\$49,232,008	\$47,922,986	(\$1,309,022)
		FUND BALANCE			
	050	BUDGET FUND BALANCE - BEGIN			
		NONSPENDABLE	1,045,171	1,465,612	420,441
		RESTRICTED	9,015,846	3,443,283	(5,572,563)
	TOTAL	BEGINNING FUND BALANCE	\$10,061,017	\$4,908,895	(\$5,152,122)
	TOTAL	ESTIMATED REVENUE	\$59,293,025	\$52,831,881	(\$6,461,144)
		AND FUND BALANCE	. ,,	_,,	<u> </u>

FUNC- TION	OBJECT	DESCRIPTION	2013-14 PROJECTED ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
FOOD S	ERVICE F	UND - APPROPRIATIONS			
		FOOD SERVICE			
7600	100	SALARIES	\$17,032,163	\$17,749,129	\$716,966
7600	200	EMPLOYEE BENEFITS	5,934,854	5,217,978	(716,876)
7600	300	PURCHASED SERVICES	2,552,376	2,076,415	(475,961)
7600	400	ENERGY SERVICES	1,047,600	1,050,500	2,900
7600	500	MATERIALS & SUPPLIES	21,477,493	23,976,257	2,498,764
7600	600	CAPITAL EXPENDITURES	5,702,117	2,553,517	(3,148,600)
7600	700	OTHER EXPENSE	637,527	206,194	(431,333)
	TOTAL	FOOD SERVICE	\$54,384,130	\$52,829,990	(\$1,554,140)
	TOTAL	APPROPRIATIONS	\$54,384,130	\$52,829,990	(\$1,554,140)
		FUND BALANCE			
	090	BUDGET FUND BALANCE-END			
	030	COMMITTED			
		NONSPENDABLE	3,742,175	1,891	(3,740,284)
		SUBTOTAL - COMMITTED	\$3,742,175	\$1,891	(\$3,740,284)
		UNOBLIGATED	····	+ • ,	(+-,,,
		RESTRICTED	1,166,720		(1,166,720)
	TOTAL	ENDING FUND BALANCE	\$4,908,895	\$1,891	(\$4,907,004)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$59,293,025	\$52,831,881	(\$6,461,144)

FUNC- TION	OBJECT	DESCRIPTION	2013-14 PROJECTED ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
INTERN	AL SERVI	CE FUND - ANTICIPATED REVENUE			
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	\$307,610		(\$307,610)
3433	000	NET INC/DEC FAIR VALUE INVEST	(436,865)		436,865
3484	020	PREMIUM REVENUE (WC)	2,128,053	5,000,000	2,871,947
3497	000	REFUNDS OF PRIOR YEAR EXP	696,604		(696,604)
	TOTAL	LOCAL SOURCES	\$2,695,402	\$5,000,000	\$2,304,598
	TOTAL	ESTIMATED REVENUE	\$2,695,402	\$5,000,000	\$2,304,598
	050	BUDGET FUND BALANCE-BEGIN			
		RESTRICTED	1,932,794	1,500,143	(432,651)
	TOTAL	BEGINNING FUND BALANCE	\$1,932,794	\$1,500,143	(\$432,651)
	TOTAL	ESTIMATED REVENUE	\$4,628,196	\$6,500,143	\$1,871,947
		AND FUND BALANCE			

INTERNAL SERVICE FUND - APPROPRIATIONS

7100	700 TOTAL	SCHOOL BOARD OTHER EXPENSE(Workers Compensation) SCHOOL BOARD	\$2,128,053 \$2,128,053	\$5,000,000 \$5,000,000	\$2,871,947 \$2,871,947
9700	900	TRANSFER OF FUNDS TRANSFER	1,000,000		(1,000,000)
	TOTAL	TRANSFER OF FUNDS	\$1,000,000	\$0	(\$1,000,000)
	TOTAL	APPROPRIATIONS	\$3,128,053	\$5,000,000	\$1,871,947
	090	FUND BALANCE RESTRICTED	1,500,143	1,500,143	0
	TOTAL	ENDING FUND BALANCE	\$1,500,143	\$1,500,143	\$0
	TOTAL	APPROPRIATIONS & FD BALANCE	\$4,628,196	\$6,500,143	\$1,871,947



How To Read The Budget

The terminology and coding in this document are based on the guidelines and requirements of the Florida Department of Education's *Financial and Program Cost Accounting and Reporting for Florida Schools* ("Redbook"). The Redbook requires that the District budget and monitor its activities by a *Fund* accounting system; and within each fund, maintain accounts by *Function, Cost Center*, and *Object*. The following definitions outline the basics of the fund accounting system; please see the Appendix of this document for explanations of other terms.

Fund

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other resources together with liabilities, equities, and balances, which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

The School District's budget is divided into the following funds, based on formats prescribed by the Florida Department of Education.

Operating Fund

Represents the budget for day-to-day operation of the School District. Also known as the **General Fund.**

Capital Outlay Fund

Concerns the purchase of school sites, construction of buildings, remodeling and renovation of existing facilities, and the equipment, library books and audiovisual materials needed to equip these capital projects. Also includes certain types of maintenance projects, school buses, equipment and, under specific conditions, instructional materials needed by the District.

Debt Service Fund

Concerns the payment of long-term debts incurred in prior years by the School District.

Contracted Programs Fund

(A Special Revenue Fund)

Concerns funds provided to the School District to accomplish particular projects. The source of such funds is usually the Federal Government. These funds may come either directly to the School District or through a State Agency. This budget is typically at its lowest point at the beginning of the fiscal year, since the District is permitted to budget grant balances only and cannot budget anticipated new contracts or projects until they are actually awarded.

ARRA funds are one-time resources that are available to the school district for 27 months. These funds are used to jump start school reform and improve efforts while also saving and creating jobs and stimulating the economy as required by federal legislation and the U.S. Education Department.

School Food Service Fund

(A Special Revenue Fund)

Concerns the revenues and expenditures related to the operation of the District's School Food Services Program.

Internal Services Fund

Internal Service. These funds are used to account for the financing of goods or services provided by one department to other departments on a cost reimbursement basis. Self-insurance funds are included in this Fund.

Trust & Agency Fund

With the implementation of GASB 34 the Trust and Agency fund has been eliminated. The Trust portion is now part of the operating fund. The Agency portion is reflected as an Agency fund. This fund accounts for money and property received from non-enterprise fund sources held by a governmental unit in the capacity of trustee, custodian, or agent for other governmental entities, individuals, and non-public organizations.

Function

The action or purpose for which a person or thing is used or exists. Function includes the activities or actions, which are performed to accomplish the objectives of the enterprise. The activities of the school system are classified into five broad areas: *Direct Instruction, Instructional Support, General Support, Maintenance,* and *Community Service/Debt Service/Transfers.* The following lists the functions and their codes used in the Pinellas County School District.

5000 Direct Instruction

- 5100 Basic or Regular (K 12) Instructional Programs
- 5200 Exceptional Student Education Programs
- 5300 Career Education
- 5400 Adult General Education Programs
- 5500 Pre-Kindergarten
- 5900 Other Direct Instruction Programs

6000 Instructional Support Services

- 6100 Pupil Personnel Services, including:
 - 6110 Attendance and Social Work
 - 6120 Guidance Services
 - 6130 Health Services
 - 6140 Psychological Services
 - 6150 Parental Involvement
 - 6190 Other Student Personnel Services
- 6200 Instructional Media Services
- 6300 Instruction and Curriculum Development Services
- 6400 Instructional Staff Training Services
- 6500 Instruction Related Technology

7000 General Support Services

- 7100 School Board
- 7200 General Administration (including Superintendent)
- 7300 School Administration (including Principals)
- 7400 Facilities Acquisition & Construction
- 7500 Fiscal Services
- 7600 School Food Services
- 7700 Central Services, including:
 - 7710 Planning, Research, Development, and Evaluation Services
 - 7720 Information Services
 - 7730 Personnel Services
 - 7740 Statistical Services
 - 7760 Internal Services
- 7790 Other Central Services
- 7800 Student Transportation Services
- 7900 Operation of Plant

8000 Maintenance 8100 Maintenance of Plant

8200 Administrative Technology Services

9000 Community Services, Debt Service, & Transfers

- 9100 Community Services
- 9200 Debt Service
- 9700 Transfer of Funds

Object

The service or commodity obtained as the result of a specific expenditure. The following list of objects provides the major object codes used in the Pinellas County Schools; however, it is not a complete listing of all object codes used.

- 0100 Salaries
- 0200 Employee Benefits
- 0300 Purchased Services
- 0400 Energy Services
- 0500 Materials and Supplies
- 0600 Capital Outlay
- 0700 Other Expenses
- 0900 Transfers

Cost Center

A school, department or location to which fiscal responsibility is assigned. Cost centers are assigned a four-digit number in the district's accounting system. Generally, school cost centers end in "1"; departmental cost centers end in "0".

Cost center accounts may include various functions and objects, depending on the mission of the unit.

GLOSSARY

Ad Valorem Tax (property tax): A tax levied primarily on real property. The amount of tax is determined by multiplying the taxable assessed value of the property times the millage rate. Pinellas County property owners pay ad valorem taxes to the County, the Pinellas School District, municipalities, and a number of independent taxing authorities.

Appropriation: An authorization made by the School Board which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period in operating funds.

American Recovery and Reinvestment Act (ARRA): Federal legislation aimed at jump starting school reform and improvement efforts while also saving and creating jobs and stimulating the economy. ARRA legislation authorizes federal funds for states and school districts, and are provided on a short-term, one time basis, allocated over two years.

Assessed Valuation: The estimated value placed upon real and personal property by the County Property Appraiser as the basis for levying property taxes.

Bond (Debt Instrument): A written promise to pay a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

BSA (Base Student Allocation): The dollar amount of revenue allocated by the Legislature for one FTE in the FEFP program. This amount is *not* sufficient to fund the total cost of providing education for one FTE student; it is simply the basic dollar allocation from which the FEFP revenue is calculated. Also see *Value of One FTE*.

Budget (Operating): A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceilings under which the School Board and its schools and departments operate.

Budget Steering Committee: A group appointed by the Superintendent to review potential budget changes for the upcoming fiscal year. The Superintendent's Cabinet (Assistant and Associate Superintendents), including the Operations Team (Area Superintendents), and various financial and support staff are members. School Board members also participate on an individual basis.

Capital Outlay (object of expenditure): Expenditures for the acquisition of fixed assets or additions of fixed assets. These are expenditures for land or existing buildings, improvements of grounds, construction of buildings, remodeling of buildings, initial equipment, and additional equipment. Typically, new construction and land acquisition are budgeted in the Capital Outlay Funds. In the operating fund, typical capital outlay items include vehicles, library books, audio-visual equipment, computers, software, and furniture.

Capital Outlay Funds: A specific group of funds created to account for financial resources to be used for the acquisition or construction of major capital facilities. There are statutory and regulatory restrictions on the use of capital outlay funds. Major capital outlay fund sources include *PECO*, *CO&DS*, and District School Tax funds.

Categoricals: State revenue sources which are restricted in their use to certain types (categories) of expenditure. Examples of state categoricals are Class Size Reduction and School Recognition funds. The number of categoricals, their funding level, and the limitations on their use are subject to annual approval by the State Legislature.

CO&DS (Capital Outlay & Debt Service): A type of capital outlay revenue distributed to districts by the state. The primary source of CO&DS funding is motor vehicle license fees.

Contracted Program Funds: Special revenue funds used to account for activities funded by grants (usually federal).

Cost Center: A school, department or location to which fiscal responsibility is assigned.

CTAE: Career, Technical, and Adult Education department, formerly Workforce Development. The Pinellas District department responsible for coordinating vocational and adult education programs.

DCD (District Cost Differential): The factor used to adjust funding to reflect differing cost of living in the various districts throughout the state. The DCD is calculated using the Florida Price Level Index. Over the past few years, the DCD has been indexed in differing ways, making historical comparisons difficult. See *Value of One FTE*.

Debt Service: Payment of interest and repayment of principal to holders of debt instruments.

Discretionary Millage: The portion of the ad valorem (property) tax rate which is nominally a local school board decision. While technically a local option, discretionary millage revenues are often included in state totals of "total potential revenue". Discretionary millage rates are capped by annual legislative action.

District School Tax: Revenue produced by an ad valorem (property) tax levy which may be authorized by the school board to support capital improvements. This levy has been capped at 1.5 mills since 2009 by the state legislature.

DOE: Department of Education (generally refers to the Florida Department of Education unless otherwise specified).

DOR: Department of Revenue (a state agency).

Employee Benefits (object of expenditure): Amounts paid by the school system on behalf of employees. These are contributions made by the district to designated funds to meet commitments or obligations for employee fringe benefits and are not included in gross salary. Included are the district's share of costs for Social Security and the various pension, medical and life insurance plans.

Encumbrances: Obligations in the form of purchase orders, contracts or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when an actual liability is established.

Energy Services (object of expenditure): These expenditures include electricity and diesel fuel as well as heating oil, gasoline, and bottled and natural gas.

ESE: Department of Education for Exceptional Students. The Pinellas district department responsible for coordinating exceptional education programs.

Expenditures: Where accounts are kept on the accrual or modified accrual basis of accounting, expenditures are the cost of goods received or services rendered whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes have been made.

FEFP (Florida Education Finance Program): The system, established in 1973, of financing the operation of Florida public schools. The FEFP bases funding allocations on the number of students, rather than on the number of teachers or school facilities. The purpose of the FEFP is to provide a consistent, equitable source of funding for public education in Florida. The FEFP includes both state and local revenue. The major source of state FEFP revenue is sales taxes. The main source of local FEFP revenue is property taxes.

Fiscal Year (FY): The twelve month period beginning July 1st and ending the following June 30th. Commonly referred to by the calendar year in which it ends, e.g., the fiscal year ending June 30, 2015, is Fiscal Year 2015.

FTE (Full Time Equivalent): An FTE is defined as one student in membership in one or more FEFP programs for a school year or its equivalent. In a typical program, this would be 900 hours of instruction per year; equal to six 50-minute periods per day, five days per week for 36 weeks. The definition varies for double sessions and other circumstances. FTE is determined by surveys of student attendance. The main FTE surveys occur in October and February.

Function: The action or purpose for which a person or thing is used or exists. Function includes the activities or actions which are performed to accomplish the objectives of the enterprise. The activities of the school system are classified into five broad areas: Direct Instruction, Instructional Support, General Support, Maintenance, and Community Service/Debt Service/Transfers.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance: The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit. Portions of fund balance may be *assigned* (e.g., encumbrances) or *unassigned* (e.g., contingency) for specific purposes.

General Fund: The fund used to account for all financial resources except those required to be accounted for in another fund. The General Fund is supported by taxes, fees and other revenues that may be used for any lawful purpose. Also called the *Operating Fund*.

General Obligation Bonds: When the district pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (G.O.) bonds. In Florida, a G.O. bond issue must be authorized by a public referendum.

Intergovernmental Revenue: A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the State and Federal governments. Grants are usually made for specified purposes.

Internal Service Fund: Funds used to account for the financing of goods or services provided by one department to other departments or schools of the district, on a cost reimbursement basis.

Materials and Supplies (object of expenditure): Amounts paid for items of an expendable nature that are consumed, worn out, or deteriorated in use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances. Such items as classroom supplies, repair and maintenance materials, cleaning supplies, textbooks, and office supplies are included.

Mill: One thousandth of a dollar (one-tenth of a cent). The ad valorem (property tax rate) is normally stated in mills. For example, a ten mill levy would be a tax of ten dollars for every thousand dollars of taxable assessed property value.

Millage Rate: The ad valorem (property) tax rate. See Mill.

Object of Expenditure: The service or commodity obtained as the result of a specific expenditure. Expenditure classifications are based upon the types or categories of goods and services purchased. Typical objects of expenditure include salaries, employee benefits, purchased services, materials, and capital outlay.

Operating Fund: See General Fund.

PECO (Public Education Capital Outlay): A type of capital outlay revenue distributed to districts by the state. The primary funding source for PECO is the gross receipts tax on utilities.

Program: The FEFP defines a number of instructional programs that are used to account for and distribute funds. These programs, such as *Basic Education Grades K through 3*, Vocational *Job Preparatory*, and *Exceptional Education Support Level IV*, are intended to allocate funding based on the relative cost of providing differing types of instruction. For 2014-15, the state has defined 10 FEFP programs.

Program Cost Factor (Program Weight): A numeric value of the relative cost of providing an instructional program. The "Base Program", *Basic Education Grades 4 through 8*, is assigned a value of 1.000. Cost factors for other programs express how much greater or less expensive these programs are when calculated on a statewide basis. These are relative weights, not adjustments to support actual district expenditures. Current practice in the FEFP is to use three years' historical data to calculate the cost factors; however, this practice can be, and has been, modified on occasion to reflect legislative priorities.

Purchased Services (object of expenditure): Amounts paid for personal services rendered by personnel who are not on the payroll of the district school board, and other services which the Board may purchase. Examples are the costs of repair and maintenance services (not materials), utilities, rentals, communications, training, travel, legal, and fiscal services.

Redbook: Officially titled *Financial and Program Cost Accounting and Reporting for Florida Schools*, this is the state DOE manual which provides the structure for a uniform database for public school accounting and budgeting. The most recent edition was released in 2013.

Revenue Bonds: When a government issues bonds which do not pledge the full faith and credit of the jurisdiction, it issues limited liability revenue bonds. Typically, pledges are made to dedicate one specific revenue source to repay these bonds. In Florida, revenue bonds do not require voter approval.

RLE (Required Local Effort): The combination of ad valorem (property) taxes and fees which the school district is required to impose in order to receive state FEFP funds.

Rolled-Back Rate: A calculation mandated by the state which produces a fictitious ad valorem (property) tax rate for comparison purposes. This rolled-back rate is the rate which would generate the same amount of revenue in the new fiscal year as was produced in the previous fiscal year, less new construction and other adjustments. The purpose is to illustrate the impact of increases in the tax base for the required TRIM advertisements and public hearings.

Salaries (object of expenditure): Amounts paid to employees of the school system who are considered to be in positions of a permanent nature, including personnel under written contract substituting for those in permanent positions. Costs include salaries, overtime, supplements, and other direct payments to employees.

SBE/COBI Bonds: State Board of Education / Capital Outlay Bond Indebtedness Bonds are issued by the state on behalf of a local school district.

Staffing Model: A tool for estimating requirements for instructional and other positions for the upcoming school year. The model is based on projected enrollment and other factors.

Supplemental Discretionary Millage: A portion of the ad valorem (property) tax rate which is nominally a local school board decision. Approval of this millage requires a separate vote by the board.

T&L: Division of Teaching and Learning. The Pinellas district division with overall responsibility for coordinating curriculum and instruction programs.

TRIM Act: The "Truth in Millage" Act, incorporated in Florida Statutes 200.065, requires that property owners be notified by mail of the proposed property taxes for the next fiscal year based on "tentative" budgets approved by the School Board, county, municipalities, and other taxing districts. The TRIM Act also includes specific requirements for newspaper advertisements of budget public hearings, and the content and order of business of the hearings.

Value of One FTE: The amount of revenue which the district receives for one FTE can be calculated by multiplying the *Base Student Allocation* times the *District Cost Differential*. This value is then multiplied times the amount of *Weighted FTE* to arrive at the FEFP revenue for each program.

Weighted FTE: The amount of survey-determined FTE for a program, multiplied by that program's cost factor, yields the amount of weighted FTE.