

SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA

Public Hearing on 2005/06 Millage Rates & District Budget

September 13, 2005 (7:00 p.m.)

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



Contents

Public Hearing Agenda	1
Millage Rates	5
Budget Summary	9
Operating Fund	21
Capital Outlay Fund Summary	31
Other Funds Summaries	37
Budget Detail by Fund	49
Appendix: Glossary	69

<http://www.pinellas.k12.fl.us/budget/>

SCHOOL BOARD OF PINELLAS COUNTY

Public Hearing on 2005/06 Millage Rates & District Budget

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

September 13, 2005 -- 7:00 p.m.

Public Hearing Agenda

1. Invocation
2. Pledge of Allegiance
3. Welcome by the School Board Chairman
4. Introductory Comments by the Superintendent and Chief Business Officer
5. Overview of Budget Process and Truth in Millage (TRIM) Requirements
6. Millage to Support the Budget
 - a. Explanation of Advertised Percentage Increase
 - b. Statements and Questions from the Public
 - c. School Board Discussion of Millage
 - d. Adoption of Millages for 2005/06
 - 1) Approval of Supplemental Discretionary Millage
 - 2) Adoption of Millage Rates
7. 2005/06 Budget
 - a. Explanation of Proposed 2005/06 Budget, including Amendments to the Tentative Budgets Approved on August 2, 2005
 - b. Statements and Questions from the Public
 - c. School Board Discussion of the Budget
 - d. School Board Action on the Proposed Budget for 2005/06
 - 1) Adoption of Amendments to the Proposed Budgets
 - 2) Adoption of Final Budget for 2005/06
 - 3) Adoption of Resolution on 2005/06 Millage Rates and District Budget
8. Other Considerations & Concluding Comments
9. Adjournment

2005 - 2006 BUDGET CALENDAR

September 14, 2004	2004-05 Budget Approved
October 15, 2004	FTE 2004-05 Survey 2 "date certain"
December 6, 2004 December 7, 2004	Second semester staffing review FTE 2004-05 Third Calculation received from state
January 10, 2005 January 18, 2005	FTE 2005-06 estimates (per forecast model) to State DOE Governor presents 2005-06 Budget Recommendations
February 4, 2005 February 11, 2005	Forms and instructions distributed to departments FTE 2004-05 Survey 3 "date certain"
March 4, 2005 March 8, 2005	Budget requests received from departments 2005 Legislative Session Begins
April 12, 2005 April 19, 2005	Staff Rosters from schools due to Personnel Staffing allocations to schools
May 6, 2005 May 10, 2005 May 24, 2005	State Legislature ends regular session (60 calendar days) Discretionary and SIP dollar allocations to schools School Board Workshop
June 7-10, 2005	State DOE Presentations to School Finance Officers
July 1, 2005 July 29, 2005	New fiscal year begins Advertise in St. Petersburg Times
August 2, 2005 August 3, 2005 August 2005	First Public Hearing on the 2005-06 Budget and Millage Rates School term begins County Property Appraiser mails TRIM notices
September 13, 2005	Board adopts Tentative District Work Program
September 13, 2005	Final Public Hearing on the 2005-06 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	\$ 446,271,875
B. Less tax reductions due to Value Adjustment Board and other assessment changes.	\$ 618,663
C. Actual property tax levy	\$ 445,653,212
This year's proposed tax levy	\$ 527,660,151

A portion of the tax levy is required under state law in order for the school board to receive \$239,671,865 in state education grants. The required portion has increased by 6.56 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, August 2, 2005, at 7:00 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.

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.

PINELLAS COUNTY SCHOOLS

Proposed 2005/2006 Millage Rates

<i>PROPERTY TAX ROLL (in \$ Billions)</i>			
	2004/2005	2005/2006	Change
Gross Taxable Property Value	\$54.94	\$62.89	14.5%
Adjusted Taxable Value (excluding new construction, etc.)	\$54.15	\$61.99	14.5% <i>(vs. 2004-05 Final Gross Taxable Value)</i>

<i>MILLAGE RATE COMPARISONS:</i>			
<u>Proposed 2005-2006 Rates vs. Actual 2004-2005 Millage Rates</u>	2004/2005 Actual	2005/2006 Proposed	Percent Change
Required Local Effort	5.504	5.191	-5.7%
Discretionary Local Effort	0.510	0.510	0.0%
Supplemental Discretionary	0.108	0.189	75.0%
Local Referendum		0.500	100.0%
Operating Subtotal	6.122	6.390	4.4%
Capital Outlay	2.000	2.000	0.0%
Total Millage	8.122	8.390	3.3%
<u>Proposed 2005/06 Rates vs. Rolled-Back Millage Rates</u>	Rolled Back Rate	2005/2006 Proposed	Percent Change
Required Local Effort	4.871	5.191	6.56%
Discretionary Local Effort	0.451	0.510	13.08%
Supplemental Millage	0.096	0.189	96.88%
Capital Outlay Millage	1.770	2.000	12.99%
Local Referendum		0.500	100.00%
Total Millage	7.188	8.390	16.71%

PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF PROPERTY TAX RATES
1970/71 to 2005/06

- 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 June 22, 2005, was \$ 62,891,555,541.
- B. Millage -- One mill is equal to one tenth of one cent.
- (1) The value of a mill is based on the total taxable assessed valuation of property in Pinellas County.
 - (2) 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.
 - (3) The total value of one mill in Pinellas County, as of June 22, 2005, was \$ 62,891,556.
 - (4) The School Board must budget at least 95% of the value of each mill levied for schools. Thus, the value of one mill for School Board budgeting purposes is: 95% x \$ 62,891,556 = \$ 59,746,978.
- C. The following chart provides historical information on School Property Taxes levied in Pinellas County by year since 1970/71.

Pinellas County School Property Taxes by Year - 1970/71 to 2005/06

Millage	1970/71	1971/72	1972/73	1973/74	Millage	1974/75 through 1978/79	1979/80	1980/81	1981/82	1982/83	1983/84
Operating (County)	10.00	10.00	10.00	9.30	Operating						
Operating (District)	1.60	1.10			Required Local Effort	6.40	5.15	4.804	4.512	3.708	4.400
Debt Service (County)	0.35	0.35	0.32		Discretionary Local	1.60	1.60	1.251	1.600	1.644	1.100
Capital Improvemt (Dist)	4.00				Operating Subtotal	8.00	6.75	6.055	6.112	5.352	5.500
Total Millage	15.95	11.45	10.32	9.30	Capital Improvement			2.000	2.000	1.584	1.571
					Total Millage	8.000	6.750	8.055	8.112	6.936	7.071

Millage	1984/85	1985/86	1986/87	1987/88	1988/89	1989/90	1990/91	1991/92	1992/93	1993/94	1994/95	1995/96	1996/97
Operating													
Required Local Effort	4.376	4.426	5.183	5.018	5.431	5.814	5.947	6.316	6.490	6.572	6.659	6.631	6.479
Discretionary Local	1.100	1.319	0.819	0.819	0.719	0.719	1.019	0.510	0.510	0.510	0.510	0.510	0.510
Supplemental Discretionary											0.190	0.188	0.187
Local Referendum													
Operating Subtotal	5.476	5.745	6.002	5.837	6.150	6.533	6.966	6.826	7.000	7.082	7.359	7.329	7.176
Capital Improvement	1.423	1.500	1.500	1.500	1.500	2.000	1.800	1.800	2.000	2.000	2.000	2.000	2.000
Total Millage	6.899	7.245	7.502	7.337	7.650	8.533	8.766	8.626	9.000	9.082	9.359	9.329	9.176

Millage	1997/98	1998/99	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	Proposed 2005/06
Operating									
Required Local Effort	6.451	6.433	5.997	5.774	5.839	5.808	5.614	5.504	5.191
Discretionary Local	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510
Supplemental Discretionary	0.172	0.167	0.159	0.149	0.138	0.131	0.119	0.108	0.189
Local Referendum									0.500
Operating Subtotal	7.133	7.110	6.666	6.433	6.487	6.449	6.243	6.122	6.390
Capital Improvement	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000
Total Millage	9.133	9.110	8.666	8.433	8.487	8.449	8.243	8.122	8.390

**PINELLAS COUNTY SCHOOLS
EFFECT OF PROPOSED 2005/2006 MILLAGE RATES
ON THE INDIVIDUAL TAXPAYER**

Four Examples of Tax Assessments

Description	Example A	Example B	Example C	Example D
Assessed Value for 2000	\$50,000	\$85,000	\$125,000	\$150,000
Less: Homestead Exemption	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)
Taxable Assessed Value	\$25,000	\$60,000	\$100,000	\$125,000
<i>Taxable Value in \$1,000's</i>	<i>\$25K</i>	<i>\$60K</i>	<i>\$100K</i>	<i>\$125K</i>
2005 Tax:				
Required Local Effort (5.191Mills)	\$129.78	\$311.46	\$519.10	\$648.88
Discretionary (.699 Mills)	17.48	41.94	69.90	87.38
Capital (2.000 Mills)	50.00	120.00	200.00	250.00
Local Referendum (.500 Mills)	12.50	30.00	50.00	62.50
TOTAL 2005 Tax (8.390 Mills)	\$209.76	\$503.40	\$839.00	\$1,048.76
2004 Tax (8.122 Mills)	\$203.05	\$487.32	\$812.20	\$1,015.25
<i>Assuming same taxable value</i>				
<i>Change In Taxes</i>	<i>\$6.71</i>	<i>\$16.08</i>	<i>\$26.80</i>	<i>\$33.51</i>

**PINELLAS COUNTY SCHOOLS
PROPERTY TAX REVENUE COMPARISON**

	BUDGET 2004-2005		BUDGET 2005-2006		INCREASE/(DECREASE), FY06 vs FY05	
TAX BASE					Amount	Percent
<i>Gross Taxable Value</i>		\$54,946,057,068		\$62,891,555,541	\$7,945,498,473	14.5%
<i>Value of 1 mill (@ 95%)</i>		\$52,198,754		\$59,746,978	\$7,548,224	14.5%
MILLAGE RATES AND REVENUE						
	Rate	Revenue	Rate	Revenue	Rate	Revenue %
Operating						
Required Local Effort	5.504	\$287,301,943	5.191	\$310,146,562	-0.313	\$22,844,619 8.0%
Discretionary	0.510	26,621,365	0.510	30,470,959	0.000	\$3,849,594 14.5%
Additional Discretionary	0.108	5,637,465	0.189	11,292,179	0.081	\$5,654,714 100.3%
Local Referendum			0.500	29,873,489	0.500	\$29,873,489 100.0%
Total Operating	6.122	\$319,560,773	6.390	\$381,783,189	0.268	\$62,222,416 19.5%
Capital	2.000	\$104,397,508	2.000	\$119,493,956	0.000	\$15,096,448 14.5%
TOTAL	8.122	\$423,958,281	8.390	\$501,277,145	0.268	\$77,318,864 18.2%

BUDGET SUMMARY

PINELLAS COUNTY
SCHOOL BOARD

BUDGET SUMMARY
2005/06 Proposed Budget -- ALL FUNDS

Revenue Sources, Transfers, and Beginning Fund Balances

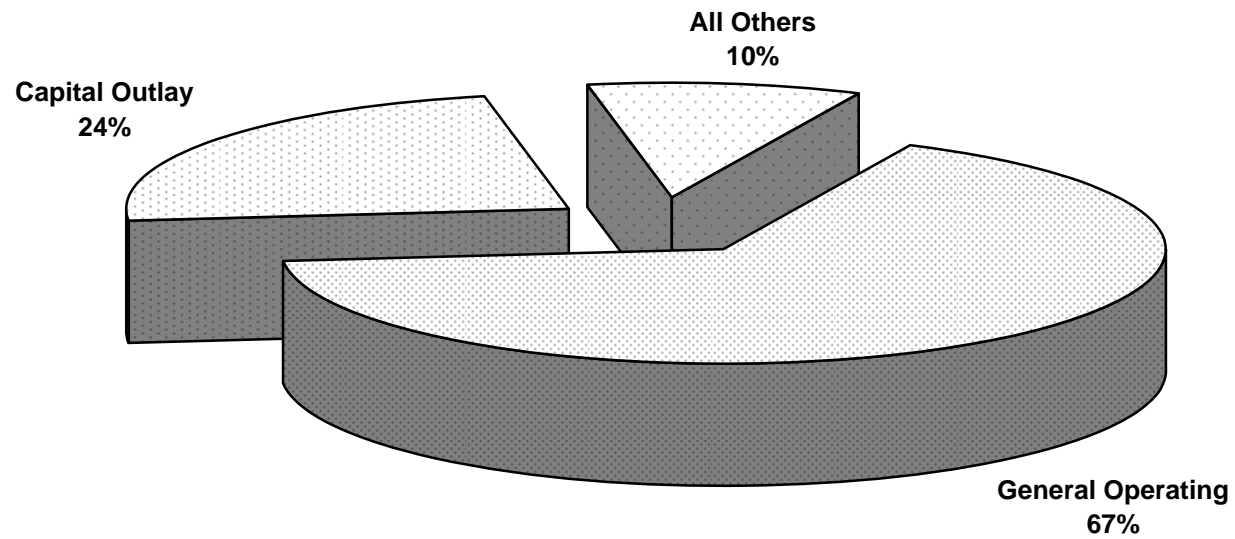
	<i>2005/06 Budget</i>	<i>Percent of Total Revenue</i>
<i>Revenue</i>		
Federal (and Federal through State)	\$87,495,709	8.5%
State	397,203,347	38.6%
Local	543,649,342	52.9%
<i>Subtotal, Revenue</i>	\$1,028,348,398	100.0%
<i>Transfers & Balances</i>	243,324,701	
GRAND TOTAL	\$1,271,673,099	

Appropriations, Transfers and Ending Fund Balances

<i>Name of Fund</i>	<i>2004/2005 Budget (a)</i>	<i>2005/06 Budget (b)</i>	<i>Increase/ (Decrease) (\$)</i>	<i>Increase/ (Decrease) (%)</i>
General Operating	\$779,827,640	\$843,731,526	\$63,903,886	8.2%
Debt Service	5,192,124	5,151,536	(\$40,588)	-0.8%
Capital Outlay	273,055,573	299,114,275	\$26,058,702	9.5%
Contracted Programs (c)	61,141,665	65,792,313	\$4,650,648	7.6%
School Food Service (d)	43,106,521	46,484,827	\$3,378,306	7.8%
Internal Service	10,239,812	11,398,622	\$1,158,810	11.3%
GRAND TOTAL	\$1,172,563,335	\$1,271,673,099	\$99,109,764	8.5%

(a) 2004/05 Budget, based on Second (Final) Hearing on September 14, 2004

**Pinellas County Schools
2005-2006 Budget - All Funds
\$1.271 Billion**



**PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF AMENDMENTS TO TENTATIVE 2005/2006
BUDGET**

Description	2005/2006	2005/2006	Increase/ (Decrease)
	First	Final	
	Public Hearing	Public Hearing	
	<i>(08/02/05)</i>	<i>(9/13/05)</i>	
I. OPERATING FUND			
(1) Revenues & Transfers In	\$788,753,395	\$787,902,669	(\$850,726)
(2) Beginning Fund Balance	59,600,000	55,828,857	(\$3,771,143)
(3) Total Revenues & Fund Balance	<u>\$848,353,395</u>	<u>\$843,731,526</u>	<u>(\$4,621,869)</u>
(4) Appropriations & Transfers Out	798,953,395	800,068,434	\$1,115,039
(5) Ending Fund Balance	49,400,000	43,663,092	(\$5,736,908)
(6) Total Appropriations & Fund Balance	<u>\$848,353,395</u>	<u>\$843,731,526</u>	<u>(\$4,621,869)</u>

Reason(s) for Increase/Decrease:

- (a) Revenue sources have been adjusted to reflect the latest available information for 2005/2006.
- (b) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2004/2005.
- (c) Continued distributing and/or adjusting appropriations across appropriate functions and objects within the Operating Budget, in accordance with previous Board directions.
- (d) 2005/2006 Budget adjusted to properly align function/object categories.

II. DEBT SERVICE FUND

(1) Revenues & Transfers In	\$4,044,410	\$4,044,410	\$0
(2) Beginning Fund Balance	1,148,826	1,107,126	(\$41,700)
(3) Total Revenues & Fund Balance	<u>\$5,193,236</u>	<u>\$5,151,536</u>	<u>(\$41,700)</u>
(4) Appropriations & Transfers Out	4,044,410	4,044,410	\$0
(5) Ending Fund Balance	1,148,826	1,107,126	(\$41,700)

**PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF AMENDMENTS TO TENTATIVE 2005/2006
BUDGET**

Description	2005/2006	2005/2006	Increase/ (Decrease)
	First	Final	
	Public Hearing	Public Hearing	
	(08/02/05	(9/13/05)	
III. CAPITAL OUTLAY FUND			
(1) Revenues & Transfers In	\$136,391,300	\$136,391,300	\$0
(2) Beginning Fund Balance	175,731,762	162,722,975	(\$13,008,787)
(3) Total Revenues & Fund Balance	<u>\$312,123,062</u>	<u>\$299,114,275</u>	<u>(\$13,008,787)</u>
(4) Appropriations & Transfers Out	291,827,962	277,141,899	(\$14,686,063)
(5) Ending Fund Balance	20,295,100	21,972,376	\$1,677,276
(6) Total Appropriations & Fund Balance	<u>\$312,123,062</u>	<u>\$299,114,275</u>	<u>(\$13,008,787)</u>

Reason(s) for Increase/Decrease:

- (a) Beginning Fund Balance and appropriations have been updated to reflect final closeout for Fiscal Year 2004/2005.
- (b) Continued distributing and/or adjusting appropriations across appropriate functions and objects within the Capital Outlay Budget.

IV. CONTRACTED PROGRAMS FUND

(1) Revenues & Transfers In	\$ 16,132,326	\$ 65,792,313	\$ 49,659,987
(2) Beginning Fund Balance	0	0	\$0
(3) Total Revenues & Fund Balance	<u>\$ 16,132,326</u>	<u>\$ 65,792,313</u>	<u>\$ 49,659,987</u>
(4) Appropriations & Transfers Out	\$ 16,132,326	\$ 65,792,313	\$ 49,659,987
(5) Ending Fund Balance	0	0	\$0
(6) Total Appropriations & Fund Balance	<u>\$ 16,132,326</u>	<u>\$ 65,792,313</u>	<u>\$ 49,659,987</u>

Reason(s) for Increase/Decrease:

- (a) Revenue sources and appropriations reflect initial grant project balances carried forward from Fiscal Year 2004/2005 to 2005/2006.
- (b) Revenue sources and appropriations reflect receipt of approved grants for Fiscal Year 2005/2006.

**PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF AMENDMENTS TO TENTATIVE 2005/2006
BUDGET**

Description	2005/2006	2005/2006	Increase/ (Decrease)
	First	Final	
	Public Hearing	Public Hearing	
	(08/02/05	(9/13/05)	
V. SCHOOL FOOD SERVICE FUND			
(1) Revenues & Transfers In	\$36,717,706	\$36,717,706	\$0
(2) Beginning Fund Balance	10,508,255	9,797,121	(\$711,134)
(3) Total Revenues & Fund Balance	<u>\$47,225,961</u>	<u>\$46,514,827</u>	<u>(\$711,134)</u>
(4) Appropriations & Transfers Out	41,711,724	43,160,678	\$1,448,954
(5) Ending Fund Balance	5,514,237	3,324,149	(\$2,190,088)
(6) Total Appropriations & Fund Balance	<u>\$47,225,961</u>	<u>\$46,484,827</u>	<u>(\$741,134)</u>

Reason(s) for Increase/Decrease:

- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2004/2005.
- (b) Continued distributing and/or adjusting appropriations across appropriate functions and objects within the School Food Service Budget.

VI. INTERNAL SERVICE FUND

(1) Revenues & Transfers In	\$5,300,000	\$5,300,000	\$0
(2) Beginning Fund Balance	5,995,457	6,098,622	\$103,165
(3) Total Revenues & Fund Balance	<u>\$11,295,457</u>	<u>\$11,398,622</u>	<u>\$103,165</u>
(4) Appropriations & Transfers Out	5,400,000	5,400,000	\$0
(5) Ending Fund Balance	5,895,457	5,998,622	\$103,165
(6) Total Appropriations & Fund Balance	<u>\$11,295,457</u>	<u>\$11,398,622</u>	<u>\$103,165</u>

Reason(s) for Increase/Decrease:

- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2004/2005.
- (b) Revenue sources have been adjusted to reflect the latest available information for 2005/2006.
- (c) Continued distributing and/or adjusting appropriations across appropriate functions and objects within the Internal Service Budget.

SCHOOL BOARD OF PINELLAS COUNTY

Resolution on 2005/06 Millage Rates & District Budget

WHEREAS, the School Board of Pinellas County, Florida, is authorized under the Constitution and Laws of Florida to levy a tax upon non-exempt real property, lying and situated in Pinellas County, Florida, for public school purposes, and

WHEREAS, the required public notice has been given, and the public has been given an opportunity to be heard and to ask questions concerning the proposed millage and the proposed budget for the 2005/06 fiscal year, and

WHEREAS, all matters required by law pursuant to the adoption of the millage rate and the budget for 2005/06 have been accomplished,

NOW, THEREFORE, BE IT RESOLVED BY THE SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA:

I. That the following millage rates be adopted and levied upon all taxable real property lying and situated in Pinellas County, Florida, for the fiscal year.

A. For the Required Local Effort	5.191 Mills
B. For the Discretionary Local Operating Effort	0.510 Mills
C. For the Supplemental Discretionary Local Operating Effort	0.189 Mills
Local Referendum	0.500 Mills
D. For Local Capital Improvements (Construction, Remodeling, Renovation, Acquisition and Repair)	2.000 Mills
Total Millage Rate	<hr/> 8.390 Mills

The total millage rate for fiscal year of 8.390 mills is 16.71% higher than the rolled-back rate of 7.188 mills.

II. That the tax revenue generated by the millage rate of 2.000 mills adopted herein pursuant to Section 1011.71, Florida Statutes, shall be expended for the Capital Outlay purposes as set forth in the hereto attached TRIM advertisement, in such amounts as shall be necessary and in accordance with the Budget hereafter adopted by the Board and amended from time to time.

III. That the summary amendments to the proposed budget be adopted as submitted.

IV. That all of the budgets as advertised, discussed and amended by prior Board action be adopted for fiscal year pursuant to Section 200.065(2)(f)(3), Florida Statutes.

V. That a certified copy of this Resolution be delivered to the Property Appraiser, who is hereby ordered to assess the several millages certified herein against the taxable real property within Pinellas County, Florida, pursuant to Section 1011.04, Florida Statutes.

VI. That a certified copy of this Resolution be delivered to the Division of Ad Valorem Tax, Florida Department of Revenue, within the provisions of Section 200.065, Florida Statutes. This certification should be accompanied by a statement of compliance, a certification of value, and a copy of the tentative Budget advertisement.

Adopted this 13th day of September, 2005.

Attest:

Clayton Wilcox, Ed.D.
Superintendent of Schools

Nancy Bostock
Chairperson of the School Board

2005-06 DISTRICT COMPREHENSIVE PLAN STRATEGIC DIRECTIONS / GOALS

HIGHEST STUDENT ACHIEVEMENT

- I. Each student will demonstrate proficiency in reading, writing, mathematics, and science and meet district graduation requirements.

SAFE LEARNING ENVIRONMENT

- II. The district, schools, and community will work together to provide a safe learning environment.

EFFECTIVE AND EFFICIENT OPERATION

CORE PROCESSES

Partnerships

- III. The district, schools and community will be actively involved to attain highest student achievement.

Integrated Management System

- IV. The district and schools will use the Integrated Management System as the strategic framework for building effective and efficient operations.

Accountability Systems

- V. The district will provide systems to ensure equality of opportunities for student learning, facilities, resources, student assignment, extra-curricular activities, transportation and administrative staff and faculty.

PINELLAS COUNTY SCHOOL BOARD OPERATING BUDGET PARAMETERS

- I. 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 direct instructional expenditures will be 63% of the resources appropriated/available within the operating budget. 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 unobligated 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 should maintain a declining balance reserve for continued implementation of the Unitary Plan.
- IV. The district's core curriculum needs to be preserved and related needs should be prioritized utilizing our three strategic directions:
 - A. Highest Student Achievement
 - B. Safe Learning Environment
 - C. Effective and Efficient Operation
- V. The School Board will continue its commitment to adequately and fairly compensate its employees. 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.

- VI. Given that the State of Florida funds approximately 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.
- VII. 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**

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.

**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.

**PINELLAS COUNTY
SCHOOL BOARD**

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 Vocational-Technical Education Programs
- 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
 - 6190 Other Pupil 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 Staff Services
 - 7740 Statistical Services
 - 7760 Internal Services
 - 7790 Other Central Services
- 7800 Pupil 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

**PINELLAS COUNTY
SCHOOL BOARD**

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.

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

OPERATING FUND SUMMARY

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 (**FTE**), rather than on the number of teachers or school facilities. 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**. 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 2005-06 state categoricals are Instructional Technology, Transportation, and Instructional Materials funds. Adult programs are funded by the **Workforce Development** allocation as part of a move toward performance based program budgeting.

OPERATING REVENUE COMPARISON

	2004-05 Original Budget	2005-06 Budget
<i>Grades K through 12:</i>		
Unweighted FTE	112,698.54	112,718.20
Weighted FTE	124,505.78	123,875.08
Base Student Allocation	\$3,670	\$3,742.42
Value of One FTE to Pinellas	\$3,711	\$3,767.87
FEFP K-12 Revenue	542,223,538*	549,818,427
<i>Adult Education:</i>		
State Adult Ed Revenue	\$ 26,374,438	\$ 26,694,595

*Includes Base FEFP Revenue, Safe Schools Allocation, the ESE Guarantee, Reading Program Allocation and the Supplemental Academic Instruction allocation.

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.

OPERATING BUDGET IN BRIEF

	2004-2005 Budget	2005-2006 Budget
Direct Instruction	463,509,981	506,734,916
Instructional Support	50,584,064	63,600,982
Maintain & Operate Facilities	119,328,266	136,297,192
School Administration	46,549,323	54,511,272
All Other Functions	35,129,136	38,924,071
Obligated Fund Balance	29,700,000	26,200,000
Committed Fund Balance	24,200,000	12,400,000
Fund Balance Contingency	10,826,870	5,063,092
TOTAL	779,827,640	843,731,526

**PINELLAS COUNTY SCHOOL BOARD
2005/06 OPERATING FUND BUDGET - REVENUE**

DESCRIPTION	2005/06 BUDGET
FEDERAL SOURCES	
Federal Impact Funds	\$185,000
Other Federal, including Federal-Through-State	2,605,270
TOTAL FEDERAL	\$2,790,270
STATE SOURCES	
Base State FEFP	\$156,598,445 <i>a</i>
Safe Schools	3,765,443 <i>d</i>
Supplemental Academic Instruction	24,297,017 <i>b</i>
ESE Guaranteed Allocation	51,339,783 <i>c</i>
Reading Program Allocation	3,671,177 <i>g</i>
Workforce Development (Adult Education)	26,694,595
Adults with Disabilities	742,591
C.O. & D.S.	67,927
Florida Teacher Lead Program	754,340
Instructional Materials	9,869,726
Discretionary Enhancement (Lottery)	6,208,237
Transportation	16,933,032
Educational Technology	2,103,671
Class Size Reduction/Operating	64,732,647
School Recognition Funds	4,996,118
Excellent Teacher Program	1,013,477
Teacher Training	758,458
Other State Funds	4,242,839
TOTAL STATE	\$378,789,523
LOCAL SOURCES	
District School Taxes*	\$381,783,190 <i>e</i>
*Includes Local Referendum Amount of \$29,873,489	
Vocational & Other Course Fees	1,900,000
Interest Income	2,800,000
Charges for services	1,459,160
Other Local Sources	10,580,527
TOTAL LOCAL	\$398,522,876
TRANSFERS	7,400,000
LOSS RECOVERIES	400,000
TOTAL REVENUE AND TRANSFERS	\$787,902,669
BEGINNING FUND BALANCE	
Obligated Fund Balance	\$25,475,589
Committed Fund Balance	20,622,545
Unobligated Fund Balance	9,730,723
TOTAL BEGINNING FUND BALANCE	\$55,828,857
TOTAL REVENUE & BEGINNING FUND BALANCE	\$843,731,526

FLORIDA EDUCATION FINANCE PROGRAM (FEFP): Grades K - 12	
Estimated Weighted FTE for 2005-06	123,875.08
Times: Base Student Allocation (BSA)	\$3,742.42
	\$463,592,577
Times: District Cost Differential	1.0068
BASE FEFP	\$466,745,007
Less: Required Local Effort Property Taxes (5.191 Mills)	(310,146,563) <i>e</i>
BASE STATE FEFP	\$156,598,444 <i>a</i>
Plus: Reading Program Allocation	\$3,671,177 <i>g</i>
Plus: Supplemental Academic Instruction Allocation	24,297,017 <i>b</i>
Plus: ESE Guaranteed Allocation	51,339,783 <i>c</i>
Plus: Safe Schools Allocation	3,765,443 <i>d</i>
NET STATE FEFP	239,671,864
TOTAL STATE ALLOCATION <i>as shown in TRIM advertisement</i>	\$239,671,865

LOCAL REVENUE: OPERATING PROPERTY TAXES	
Gross Taxable Value for Pinellas County, as certified by Pinellas Appraiser and verified by F.D.O.R.:	\$62,891,555,541
The School Board is allowed to budget 95% of the taxable assessed value. One Mill's value is:	
$\$62891555541 \times 95\% =$	\$59,746,978
<i>2005/06 Operating Levy = \$59,746,978 x 6.39 Mills =</i>	
Required Local Effort	5.191 \$310,146,563
Discretionary	0.510 30,470,959
Supplemental Discretionary	0.189 11,292,179
Local Referendum	0.500 \$29,873,489.00
TOTAL DISTRICT SCHOOL TAXES	\$381,783,190 <i>e</i>

SUMMARY OF REVENUE AND BALANCES		
STATE SOURCES	44.9%	\$378,789,523
LOCAL SOURCES	47.2%	398,522,876
TRANSFERS AND BALANCES	7.5%	63,628,857
FEDERAL SOURCES	0.4%	2,790,270
TOTAL REVENUE & BEGINNING FUND BALANCE	100.0%	\$843,731,526

PINELLAS COUNTY SCHOOLS
ESTIMATED K-12 FEFP REVENUE FOR FISCAL YEAR 2005-06
As of August 2, 2005

	<u>CATEGORY</u>	<u>Unweighted FTE</u>	<u>Cost Factors</u>	<u>Weighted FTE</u>	<u>FEFP Revenue *</u>
	<i>BASIC PROGRAMS</i>				
101	BASIC K-3	25,528.30	1.018	25,987.81	\$ 97,918,650
102	BASIC 4-8	30,842.09	1.000	30,842.09	116,208,938
103	BASIC 9-12	25,193.52	1.113	28,040.39	105,652,501
111	BASIC K-3 WITH ESE	7,080.67	1.018	7,208.12	\$ 27,159,248
112	BASIC 4-8 WITH ESE	11,220.60	1.000	11,220.60	42,277,745
113	BASIC 9-12 WITH ESE	5,423.12	1.113	6,035.97	22,742,741
	Subtotal	105,288.30		109,334.98	\$ 411,959,823
	<i>AT-RISK PROGRAMS</i>				
130	INTENSIVE ENGLISH/ESOL 9-12	2,427.06	1.318	3,198.87	\$ 12,052,921
	Subtotal	2,427.06		3,198.87	\$ 12,052,921
	<i>EXCEPTIONAL PROGRAMS</i>				
254	SUPPORT LEVEL IV	1,169.69	3.818	4,465.88	16,826,848
255	SUPPORT LEVEL V	330.04	5.190	1,712.91	6,454,020
	Subtotal	1,499.73		6,178.79	\$ 23,280,868
	<i>VOCATIONAL 9-12</i>				
300	VOCATIONAL 9-12	3,503.07	1.193	4,179.16	\$ 15,746,525
	Subtotal	3,503.07		4,179.16	\$ 15,746,525
	ADVANCED PLACEMENT/IB ADJUSTMENT			983.28	\$ 3,704,870
	TOTAL - K-12	112,718.20		123,875.08	\$ 466,745,007
	Reading Program Allocation				3,671,177
					51,339,783
	Supplemental Academic Instruction				24,297,017
	Safe Schools Allocation				3,765,443
	Gross State and Local FEFP				549,818,427

* FEFP Revenue is computed by multiplying weighted FTE times Base Student Allocation (BSA), times District Cost Differential (DCD). For fiscal year 2005-06, the proposed **BSA** is \$ **3,742.42**; the **DCD** is **1.0068**. This means that **each weighted FTE generates \$ 3,767.87** in FEFP revenue for Pinellas.

Discretionary Lottery Revenue and Expenditures

The School Board has adopted the policy that Discretionary Lottery revenues are to be used for the following expenditures:

1 Previously funded state categoricals

Prior to the identification of discretionary lottery funds, the state supported a number of categorical programs, including Student Development Services and Compensatory Education. Expenditures in this category are for continuation of similar programs within available resources.

2 Supplementing partially funded state categorical (Transportation)

The state Transportation categorical does not provide full funding of transportation expenses. Expenditures in this category are for transportation costs not covered by state categorical 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 students.

4 Employee compensation increases

Expenditures in this category are to help provide increases in salaries and benefits for personnel.

5 Innovative programs

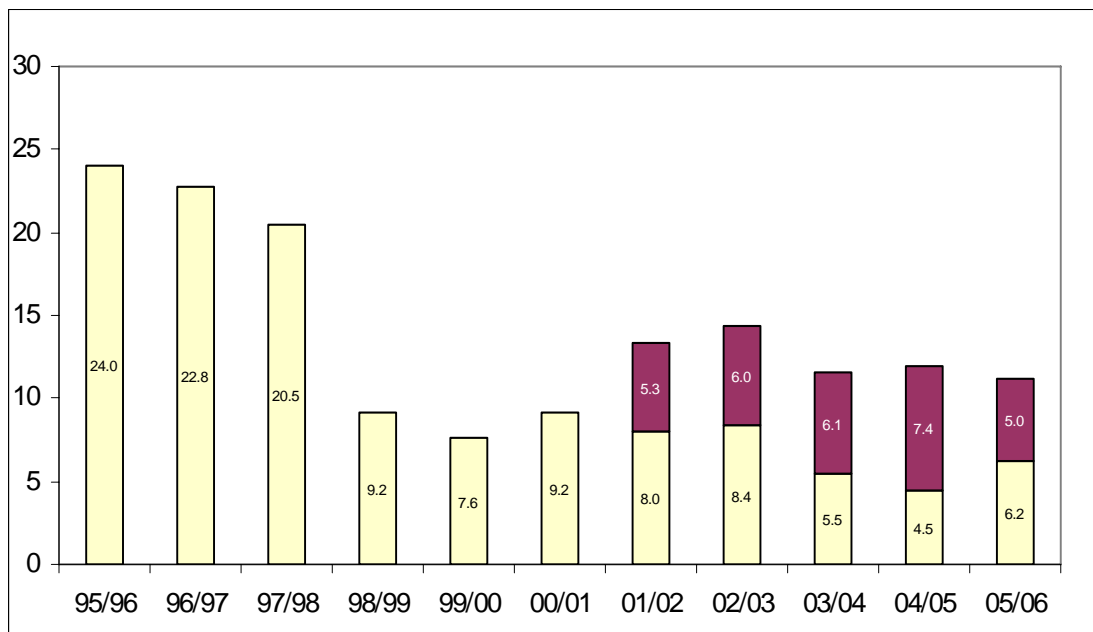
Expenditures in this category are to provide partial support for innovative programs in the schools.

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. **The Legislature has mandated that \$10 per student be allocated for this purpose.** Also included are expenditures to support the state's mandated Blueprint 2000 initiative.

For 2005-06, the district will receive \$11,204,355 or 1.132% of the operating budget from lottery dollars, of which \$4,996,118 is earmarked for school recognition awards. School Recognition funds are shown as the dark portion of the bars on the graph.

Lottery Revenues
From 1995-2005-06
(\$ Million)



PINELLAS COUNTY SCHOOL BOARD

	2004-05 SECOND HEARING	2005-06 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - ANTICIPATED REVENUE</u>			
FEDERAL DIRECT	\$185,000	\$185,000	\$0
FEDERAL THRU STATE	3,400,000	2,605,270	(794,730)
STATE SOURCES	372,397,655	378,789,523	6,391,868
LOCAL SOURCES	333,069,934	398,522,876	65,452,942
TRANSFERS	5,000,000	7,400,000	2,400,000
OTHER		400,000	400,000
ESTIMATED REVENUE	<u>\$714,052,589</u>	<u>\$787,902,669</u>	<u>\$73,850,080</u>
BEGINNING FUND BALANCE	65,275,051	55,828,857	(9,446,194)
ANTICIPATED REVENUE AND FUND BALANCE	<u><u>\$779,327,640</u></u>	<u><u>\$843,731,526</u></u>	<u><u>\$64,403,886</u></u>

PINELLAS COUNTY SCHOOL BOARD

	2004-05 SECOND HEARING	2005-06 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>			
REGULAR EDUCATION	\$332,159,872	\$370,459,497	\$38,299,625
SPECIAL EDUCATION *	102,072,292	105,021,611	2,949,319
VOCATIONAL EDUCATION	24,327,469	24,737,261	409,792
ADULT CONTINUED EDUCATION	4,842,162	6,421,147	1,578,985
OTHER INSTRUCTION	108,186	95,400	(12,786)
ATTENDANCE & SOCIAL WORK	3,166,244	4,414,446	1,248,202
GUIDANCE SERVICES	14,386,196	17,710,440	3,324,244
HEALTH SERVICES	902,542	1,055,357	152,815
PSYCHOLOGICAL SERVICES	2,879,934	4,408,657	1,528,723
PARENTAL INVOLVEMENT	33,552	52	(33,500)
OTHER PUPIL PERSONNEL SVC	4,041,727	6,066,161	2,024,434
INSTRUCTIONAL MEDIA	10,561,682	11,987,582	1,425,900
CURRICULUM & INSTRUCTION	11,053,740	14,238,240	3,184,500
STAFF DEVELOPMENT	3,558,447	3,662,047	103,600
INSTRUCTIONAL TECHNOLOGY		2,925,423	2,925,423
SCHOOL BOARD	1,475,327	1,512,849	37,522
GENERAL ADMINISTRATION	5,470,153	6,092,692	622,539
SCHOOL ADMINISTRATION	46,549,323	54,511,272	7,961,949
FACILITIES ACQ. & CONST.	3,704,363	4,509,955	805,592

PINELLAS COUNTY SCHOOL BOARD

	2004-05 SECOND HEARING	2005-06 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>			
FISCAL SERVICES	3,651,294	4,757,558	1,106,264
PLANNING, RESEARCH & EVALUATION	1,138,817	1,275,677	136,860
INFORMATION SERVICES	1,056,452	1,434,065	377,613
STAFF PERSONNEL SERVICES	5,686,165	6,244,687	558,522
DATA PROCESSING SERVICES	5,359,381		(5,359,381)
OTHER CENTRAL SERVICES	3,775,833	3,822,959	47,126
PUPIL TRANSPORTATION	37,754,637	38,683,454	928,817
OPERATION OF PLANT	63,997,126	77,492,281	13,495,155
MAINTENANCE OF PLANT	17,576,504	20,121,457	2,544,953
ADMINISTRATIVE TECHNOLOGY		4,302,135	4,302,135
COMMUNITY SERVICES	1,511,350	1,589,072	77,722
OTHER EXPENSES		515,000	515,000
APPROPRIATIONS	\$712,800,770	\$800,068,434	\$87,267,664
ENDING FUND BALANCE	64,726,870	43,663,092	(21,063,778)
APPROPRIATIONS & ENDING FUND BALANCE	\$777,527,640	\$843,731,526	\$66,203,886

* Under the 1997 reauthorization of IDEA the federal government committed to provide 40 percent (\$2,928) of the 1997 national average per pupil expenditure (\$7,320) to educate children with disabilities.

The federal government currently provides \$1,244.40 per pupil with an increase of \$131.24 to approximately \$1,395.00 anticipated. Since this increase will only fund growth and inflation, the gap in funding for the approximately 21,000 non-gifted children with disabilities equates to a federal IDEA funding shortfall of \$33,000,000 for Pinellas.

The most recent congressional action would add \$150 million to IDEA for growth and inflation and do little to address this underfunding of IDEA. It's estimated that it will require more than eight years

PINELLAS COUNTY SCHOOL BOARD

OPERATING FUND - APPROPRIATIONS BY FUNCTION/OBJECT

FUNCTION	OBJECT CATEGORY								TOTAL	% OF TOTAL
	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000		
DIRECT INSTRUCTION										
5100 REGULAR EDUCATION	\$261,008,057	\$73,449,838	\$10,577,905	\$25,400	\$16,189,004	\$8,846,770	\$362,523		\$370,459,497	46.30%
5200 SPECIAL EDUCATION	77,496,199	25,480,173	1,468,496	422,521	153,023	1,199			105,021,611	13.13%
5300 VOCATIONAL EDUCATION	18,870,422	4,980,273	117,175	30	711,721	50,526	7,114		24,737,261	3.09%
5400 ADULT CONTINUED EDUCATION	5,081,763	1,225,909	12,229		75,831	25,408	7		6,421,147	0.80%
5500 OTHER INSTRUCTION	48,692	417	20		44,271	2,000			95,400	0.01%
SUB TOTALS	362,505,133	105,136,610	12,175,825	447,951	17,173,850	8,925,903	369,644	0	506,734,916	63.34%
INSTRUCTIONAL SUPPORT										
6110 ATTENDANCE & SOCIAL WORK	3,028,043	993,602	114,193		214,039	40,094	24,475		4,414,446	0.55%
6120 GUIDANCE SERVICES	13,836,756	3,749,539	14,625		90,682	10,659	8,179		17,710,440	2.21%
6130 HEALTH SERVICES	646,811	210,036	46,442		133,958	10,102	8,008		1,055,357	0.13%
6140 PSYCHOLOGICAL SERVICES	3,383,508	869,418	58,173		56,652	40,906			4,408,657	0.55%
6150 PARENTAL INVOLVEMENT					52				52	0.00%
6190 OTHER PUPIL PERSONNEL SVC	4,581,486	1,390,160	32,069		38,880	23,566			6,066,161	0.76%
6200 INSTRUCTIONAL MEDIA	8,478,007	2,462,873	75,812	700	170,802	797,434	1,954		11,987,582	1.50%
6300 CURRICULUM & INSTRUCTION	10,174,242	2,484,163	304,121		1,087,559	169,541	18,614		14,238,240	1.78%
6400 STAFF DEVELOPMENT	1,644,214	311,790	808,832		758,048	128,633	10,530		3,662,047	0.46%
6500 INSTRUCTIONAL TECHNOLOGY	1,328,601	385,878	1,155,544		43,904	11,496			2,925,423	0.37%
SUB TOTALS	47,101,668	12,857,459	2,609,811	700	2,594,576	1,232,431	71,760	0	66,468,405	8.31%
GENERAL SUPPORT										
7100 SCHOOL BOARD	718,329	387,608	345,619		21,485	2,771	37,037		1,512,849	0.19%
7200 GENERAL ADMINISTRATION	3,824,500	1,046,067	643,042	695	477,744	8,087	92,557		6,092,692	0.76%
7300 SCHOOL ADMINISTRATION	41,139,439	12,501,703	296,546		423,751	119,677	30,156		54,511,272	6.81%
7400 FACILITIES ACQ. & CONST.	3,171,678	1,089,783	41,154	119	12,061	195,060	100		4,509,955	0.56%
7500 FISCAL SERVICES	3,132,894	998,174	414,963		109,215	15,145	87,167		4,757,558	0.59%
7710 PLANNING, RESEARCH & EVALUATION	824,674	245,307	95,130		80,836	29,151	579		1,275,677	0.16%
7720 INFORMATION SERVICES	976,385	302,355	33,462		100,395	8,747	12,721		1,434,065	0.18%
7730 STAFF PERSONNEL SERVICES	3,432,082	1,403,207	897,903		366,559	138,205	6,731		6,244,687	0.78%
7760 OTHER CENTRAL SERVICES	2,214,630	738,361	513,753	23,412	270,285	43,050	19,468		3,822,959	0.48%
7800 PUPIL TRANSPORTATION	25,941,473	9,607,826	126,121	1,746,109	1,120,625	134,596	6,704		38,683,454	4.84%
7900 OPERATION OF PLANT	24,964,323	10,661,938	15,841,139	23,578,798	777,420	114,736	1,553,927		77,492,281	9.69%
SUB TOTALS	110,340,407	38,982,329	19,248,832	25,349,133	3,760,376	809,225	1,847,147	0	200,337,449	25.04%
MAINTENANCE										
8100 MAINTENANCE OF PLANT	7,760,365	3,821,918	2,340,527	125,166	3,083,875	272,158	2,717,448		20,121,457	2.51%
8200 ADMINISTRATIVE TECHNOLOGY	1,928,281	556,438	1,733,316	500	65,857	17,243	500		4,302,135	0.54%
SUB TOTALS	9,688,646	4,378,356	4,073,843	125,666	3,149,732	289,401	2,717,948	0	24,423,592	3.05%
COMM & DEBT SERV & TRANSFERS										
9100 COMMUNITY SERVICES	443,018	199,649	137,554		194,764	9,449	604,638		1,589,072	0.20%
9200 DEBT SERVICE							515,000		515,000	0.06%
SUB TOTALS	443,018	199,649	137,554	0	194,764	9,449	1,119,638	0	2,104,072	0.26%
TOTAL APPROPRIATIONS	\$530,078,872	\$161,554,403	\$38,245,865	\$25,923,450	\$26,873,298	\$11,266,409	\$6,126,137	\$0	\$800,068,434	100.00%

PINELLAS COUNTY SCHOOLS

2005-06 LEGISLATIVE CHANGES

* **INCREASE IN BSA**

INCREASED \$72.16 OR 1.97% ABOVE 2004-05

* **ESE GUARANTEED ALLOCATION**

CONTINUED WITH WORKLOAD ADJUSTMENTS

* **SUPPLEMENTAL ACADEMIC INSTRUCTION CATEGORICAL**

CONTINUED WITH WORKLOAD ADJUSTMENTS

* **SUPPLEMENTAL READING PROGRAM**

\$89 MILLION STATEWIDE TO SUPPORT READING PROGRAMS

* **LOTTERY FUNDS**

STATEWIDE FUNDING \$263 MILLION

INCLUDES \$117 MILLION STATEWIDE FOR SCHOOL RECOGNITION

* **CLASS SIZE REDUCTION**

\$1,528 MILLION STATEWIDE TO IMPLEMENT AMENDMENT

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. 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. In addition, the District has bonded its annual distribution from "Classrooms First" allocations as funds are needed to complete planned projects. 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 13, 2005 prior to the adoption of the final budget on September 13, 2005.

Capital Outlay funds available to the Pinellas District are primarily five 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 has been capped at two mills since 1989-90. 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 amount 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.

Classrooms for Kids

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 amount and age of facilities. The funds are allocated pursuant to Section 1013.735(1) F.S., and are provided through the issuance of Lottery Revenue Bonds. These funds are to be utilized by the District in order to increase capacity to reduce class size.

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.

MAJOR NEW CAPITAL OUTLAY REVENUES

	2004-05 Budget	2005-06 Budget
Two-Mill Funds	\$ 104,397,508	\$ 119,493,956
PECO	10,921,878	11,184,887
Classrooms for Kids	8,385,667	1,889,207
CO&DS	500,000	500,000
Other	3,323,250	3,323,250
TOTAL	\$127,528,303	\$136,391,300

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The Pinellas County School Board will soon consider a measure to continue to impose a 2.000 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of 6.390 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 \$119,493,956 to be used for the following projects:

CONSTRUCTION & REMODELING

Azalea Middle (Library)
Boca Ciega High
Clearview Elementary
Dunedin Elementary
Tyrone Elementary
Tyrone Middle
Gender Equity Playfields-
 Various Locations
Cafeteria Kitchen Air Conditioning
 Various Locations
Relocatables
Site Acquisitions
Operating Transfer

MOTOR VEHICLE PURCHASES

Purchase of Fifty-Eight (58) School Buses
Lease/Purchase of School Buses (50)
Operating Transfer

NEW AND REPLACEMENT EQUIPMENT

Instructional Equipment-
 Various Locations
School Furniture and Equipment-
 Various Locations
Technology & Telecommunication Equipment-
 Various Locations
Operating Transfer

MAINTENANCE, RENOVATION AND REPAIR

Casework
Ceilings/Lights
EPA
Fire Alarms
Fire, Health, Safety
Floor Covering
HVAC
Intercoms
Infrastructure
Paving
Painting
Plumbing
Relocatable Renovation
Re-Key
Roofs/Covered Walkways
Sites/Grounds Improvement
Sonitrol/CCTV
Spectator Seating
Stage/Gym Floors
Operating Transfer

PAYMENT OF COSTS OF COMPLIANCE WITH ENVIRONMENTAL STATUTES AND REGULATIONS

EPA Compliance

PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

Various Locations

All concerned citizens are invited to a public hearing to be held on Tuesday, August 2, 2005, at 7:00 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.

PINELLAS COUNTY SCHOOL BOARD

	2004-05 SECOND HEARING	2005-06 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CAPITAL OUTLAY FUND - ANTICIPATED REVENUE</u>			
STATE SOURCES	\$20,030,795	\$13,797,344	(\$6,233,451)
LOCAL SOURCES	107,497,508	122,593,956	15,096,448
ESTIMATED REVENUE	<u>\$127,528,303</u>	<u>\$136,391,300</u>	<u>\$8,862,997</u>
BEGINNING FUND BALANCE	145,527,270	162,722,975	17,195,705
ANTICIPATED REVENUE AND FUND BALANCE	<u><u>\$273,055,573</u></u>	<u><u>\$299,114,275</u></u>	<u><u>\$26,058,702</u></u>
<u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u>			
FACILITIES ACQ. & CONST.	\$251,051,404	\$269,770,899	\$18,719,495
DEBT SERVICES	371,000	371,000	0
TRANSFER OF FUNDS	5,000,000	7,000,000	2,000,000
APPROPRIATIONS	<u>\$256,422,404</u>	<u>\$277,141,899</u>	<u>\$20,719,495</u>
ENDING FUND BALANCE	16,633,169	21,972,376	5,339,207
APPROPRIATIONS & FD BALANCE	<u><u>\$273,055,573</u></u>	<u><u>\$299,114,275</u></u>	<u><u>\$26,058,702</u></u>

Capital Outlay Allocation 2005-06

Project	Description of Activities	2005-06 Allocation
School & Center Projects		
Azaela Middle (Library)	Renovation	\$500,000
Boca Ciega High	Replacement School	\$10,074,186
Clearview Elementary	Major Construction	\$8,684,865
	Furniture & Equipment	\$809,463
	Technology	\$701,535
Dunedin Elementary	Replacement School	\$10,398,087
	Furniture & Equipment	\$1,138,722
	Technology	\$1,066,306
High Point Elementary	Furniture & Equipment	\$1,138,722
	Technology	\$1,006,697
Oak Park School	New School	\$1,889,207
Tyrone Elementary	Major Construction	\$14,539,449
	Furniture & Equipment	\$1,207,500
	Technology	\$1,067,500
Tyrone Middle	Replacement School	\$5,111,657
School and Center Projects - Subtotal		\$59,333,896
Other		
Relocatables	Lease/Purchase	\$1,124,000
	Retrofitting per State Mandated	\$1,600,000
Site Acquisitions	Land	\$4,720,000
Minor Capital Projects	Maintenance projects - Capital Fd	\$26,228,000
	Gender Equity Playfields- various locations	\$380,000
	Cafeteria Kitchen Air Conditioning	\$300,000
Furniture, Equipment & Technology	Vocational Replacement	\$1,200,000
	Musical Instruments Replacement	\$354,000
	Kindergarten Equipment	\$223,250
Budget Steering Process		\$140,000
District Technology Telecommunications		\$1,859,594
	Instructional Technology Plan	\$3,540,000
School Buses & Vehicles	Buses & related equipment (58 buses)	\$4,470,996
	Lease/Purchase (50)	\$370,353

Capital Outlay Allocation 2005-06

Project	Description of Activities	2005-06 Allocation
Miscellaneous Capital Projects	Infrastructure Needs	\$7,080,000
	Facilities Design & Construction	\$3,124,000
	Instructional Equipment Transfer	\$5,000,000
	Potential Increase to Equipment Transfers	\$2,000,000
Capital Outlay Contingency	Contingency	\$5,000,000
	Contingency Future Projects	<u>\$8,343,211</u>
	Other Capital Project, Total	<u>\$77,057,404</u>
	Total, Capital Projects from FY 2005-06 Revenue	\$136,391,300
	Projects Funded from Prior Revenues	\$140,750,599
	Grand Total, Capital Outlay Appropriations & Transfers	<u><u>\$277,141,899</u></u>

OTHER FUNDS SUMMARIES

DEBT SERVICE FUNDS

Debt Service Funds are used to 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 are used to 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 will be used 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 2000-A (issued 2000)

The district participated in this State bond issue. Capital Outlay and Debt Service (CO&DS) revenue from motor vehicle licenses is pledged to support the debt requirements. This is the first bond issue on behalf of the district since a similar issue in 1979.

State Board of Education (SBE) Series 2001-A (issued 2001)

The district participated in this State bond issue. Capital Outlay and Debt Service (CO&DS) revenue from motor vehicle licenses is pledged to support the debt requirements. This bond issue represents additional available motor vehicle license revenue, which was bonded upon the request of the state.

DEBT ISSUES

	Date of Bond Issue	Original Issue Amount	Principal Outstanding July 1, 2005	Final Fiscal Year of Debt Payments
SBE Series 2000A	2/02/00	\$ 47,225,000	\$ 39,825,000	2019-2020
SBE Series 2001A	7/01/01	\$ 1,055,000	\$ 610,000	2020-2021
TOTAL		\$ 48,280,000	\$ 40,435,000	

DEBT PER CAPITA

As of July 1, 2005 the total outstanding debt for the district, including principal and interest, was \$ 60,727,515. The estimated resident population of Pinellas County in 2003 was 938,504. This calculates to approximately \$ 64.74 in debt per capita. This does not include net overlapping debt from other governmental jurisdictions.

SCHEDULE OF INDEBTEDNESS

Amount: \$ 47,225,000 Payment Date(s): July 1, 2000
 Date: February 1, 2000 January 1, 2001
 Interest Rate: 4.625% - 6.00%

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2005-2006	1,745,000.00	2,175,681.00	3,920,681.00
2006-2007	1,845,000.00	2,090,613.00	3,935,613.00
2007-2008	1,950,000.00	1,998,363.00	3,948,363.00
2008-2009	2,065,000.00	1,900,863.00	3,965,863.00
2009-2010	2,180,000.00	1,797,613.00	3,977,613.00
2010-2011	2,305,000.00	1,685,888.00	3,990,888.00
2011-2012	2,440,000.00	1,564,875.00	4,004,875.00
2012-2013	2,580,000.00	1,436,775.00	4,016,775.00
2013-2014	2,730,000.00	1,298,100.00	4,028,100.00
2014-2015	2,885,000.00	1,134,300.00	4,019,300.00
2015-2016	3,050,000.00	975,625.00	4,025,625.00
2016-2017	3,225,000.00	807,872.00	4,032,872.00
2017-2018	3,405,000.00	622,438.00	4,027,438.00
2018-2019	3,605,000.00	426,650.00	4,031,650.00
2019-2020	3,815,000.00	219,363.00	4,034,363.00
	<u>\$39,825,000.00</u>	<u>\$20,135,019.00</u>	<u>\$59,960,019.00</u>

SCHEDULE OF INDEBTEDNESS

Amount: \$ 1,055,000 Payment Date(s): July 1, 2001
 Date: July 1, 2001 January 1, 2002
 Interest Rate: 4.10% - 5.25%

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2005-2006	95,000.00	28,729.00	123,729.00
2006-2007	85,000.00	23,743.00	108,743.00
2007-2008	75,000.00	19,280.00	94,280.00
2008-2009	65,000.00	16,205.00	81,205.00
2009-2010	55,000.00	13,475.00	68,475.00
2010-2011	45,000.00	11,138.00	56,138.00
2011-2012	35,000.00	9,169.00	44,169.00
2012-2013	25,000.00	7,594.00	32,594.00
2013-2014	15,000.00	6,438.00	21,438.00
2014-2015	20,000.00	5,725.00	25,725.00
2015-2016	20,000.00	4,750.00	24,750.00
2016-2017	15,000.00	3,750.00	18,750.00
2017-2018	15,000.00	3,000.00	18,000.00
2018-2019	15,000.00	2,250.00	17,250.00
2019-2020	15,000.00	1,500.00	16,500.00
2020-2021	15,000.00	750.00	15,750.00
	<u>\$610,000.00</u>	<u>\$157,496.00</u>	<u>\$767,496.00</u>

SCHEDULE OF INDEBTEDNESS

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2005-2006	1,840,000.00	2,204,410.00	4,044,410.00
2006-2007	1,930,000.00	2,114,356.00	4,044,356.00
2007-2008	2,025,000.00	2,017,643.00	4,042,643.00
2008-2009	2,130,000.00	1,917,068.00	4,047,068.00
2009-2010	2,235,000.00	1,811,088.00	4,046,088.00
2010-2011	2,350,000.00	1,697,026.00	4,047,026.00
2011-2012	2,475,000.00	1,574,044.00	4,049,044.00
2012-2013	2,605,000.00	1,444,369.00	4,049,369.00
2013-2014	2,745,000.00	1,304,538.00	4,049,538.00
2014-2015	2,905,000.00	1,140,025.00	4,045,025.00
2015-2016	3,070,000.00	980,375.00	4,050,375.00
2016-2017	3,240,000.00	811,622.00	4,051,622.00
2017-2018	3,420,000.00	625,438.00	4,045,438.00
2018-2019	3,620,000.00	428,900.00	4,048,900.00
2019-2020	3,830,000.00	220,863.00	4,050,863.00
2020-2021	15,000.00	750.00	15,750.00
Total Indebtedness	<u>\$40,435,000.00</u>	<u>\$20,292,515.00</u>	<u>\$60,727,515.00</u>

PINELLAS COUNTY SCHOOL BOARD

	2004-05 SECOND HEARING	2005-06 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>DEBT SERVICE FUND - ANTICIPATED REVENUE</u>			
STATE SOURCES	\$4,043,298	\$4,044,410	\$1,112
ESTIMATED REVENUE	\$4,043,298	\$4,044,410	\$1,112
BEGINNING FUND BALANCE	1,148,826	1,107,126	(41,700)
ANTICIPATED REVENUE AND FUND BALANCE	<u>\$5,192,124</u>	<u>\$5,151,536</u>	<u>(40,588)</u>

DEBT SERVICE FUND - APPROPRIATIONS

DEBT SERVICES	\$4,043,297	\$4,044,410	\$1,113
APPROPRIATIONS	\$4,043,297	\$4,044,410	\$1,113
ENDING FUND BALANCE	1,148,827	1,107,126	(41,701)
APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$5,192,124</u>	<u>\$5,151,536</u>	<u>(40,588)</u>

PINELLAS COUNTY
SCHOOL BOARD

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 (September, 2005) it is anticipated that the eventual total will be similar to the \$85 to \$96 million received for fiscal years 2003 through 2005.

HISTORICAL COMPARISON OF CONTRACTED PROGRAM FUND APPROPRIATIONS

	Original Budget (Funds on Hand at July 1)	Amended Budget
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	\$ 95,996,668
2005-06	\$ 16,132,326	<i>Undetermined</i>

PINELLAS COUNTY SCHOOL BOARD

	2004-05 SECOND HEARING	2005-06 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - ANTICIPATED REVENUE</u>			
FEDERAL DIRECT	\$4,576,257	\$4,809,964	\$233,707
FEDERAL THROUGH STATE	56,565,408	60,982,349	\$4,416,941
ANTICIPATED REVENUE	<u>\$61,141,665</u>	<u>\$65,792,313</u>	<u>\$4,650,648</u>

PINELLAS COUNTY SCHOOL BOARD

	2004-05 SECOND HEARING	2005-06 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - APPROPRIATIONS</u>			
REGULAR EDUCATION	\$25,640,753	\$30,222,114	\$4,581,361
SPECIAL EDUCATION	6,407,396	3,298,697	(3,108,699)
VOCATIONAL EDUCATION	1,383,042	1,443,590	60,548
ADULT CONTINUED EDUCATION	432,653	555,215	122,562
OTHER INSTRUCTION	71,860	1,045,845	973,985
ATTENDANCE & SOCIAL WORK	201,274	229,570	28,296
GUIDANCE SERVICES	55,555	61,633	6,078
HEALTH SERVICES	363,352	80,000	(283,352)
PARENTAL INVOLVEMENT	544,330	518,561	(25,769)
OTHER PUPIL PERSONNEL SVC	134,365		(134,365)
INSTRUCTIONAL MEDIA	192,631	116,737	(75,894)
CURRICULUM & INSTRUCTION	13,469,420	14,198,756	729,336
STAFF DEVELOPMENT	7,821,589	5,792,831	(2,028,758)
GENERAL ADMINISTRATION	2,449,408	2,179,445	(269,963)
SCHOOL ADMINISTRATION	168,393	109,106	(59,287)
FACILITIES ACQ. & CONST.	284,553	205,434	(79,119)
PLANNING, RESEARCH & EVALUATION	20,000	135,860	115,860
STAFF PERSONNEL SERVICES	459,898	1,258,206	798,308
DATA PROCESSING SERVICES	1,000	1,000	
PUPIL TRANSPORTATION	414,046	3,696,735	3,282,689
OPERATION OF PLANT	77,235	146,671	69,436
MAINTENANCE OF PLANT	1,000	1,000	
COMMUNITY SERVICES	547,912	495,307	(52,605)
APPROPRIATIONS	\$61,141,665	\$65,792,313	\$4,650,648

OTHER FUNDS

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 1,040 support service employees and 4 administrative employees. In fiscal year 2004-05, the Food Service operation prepared and served over 9.59 million lunches and more than 2.58 million breakfasts.

For fiscal year 2005-06, lunch prices will be:

Elementary school students: \$ 1.75

Middle and high school students: \$ 2.00

Adults: \$ 2.75

Breakfast is served in all elementary schools and in 45 other schools/centers.

For fiscal year 2005-06, breakfast prices will be:

Elementary school students: \$1.00

Middle and high school students: \$1.25

Adults: \$1.75

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

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.

PINELLAS COUNTY SCHOOL BOARD

	2004-05 SECOND HEARING	2005-06 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>FOOD SERVICE FUND - ANTICIPATED REVENUE</u>			
FEDERAL THROUGH STATE	\$18,085,495	\$18,913,126	\$827,631
STATE SOURCES	605,444	572,070	(33,374)
LOCAL SOURCES	15,781,009	17,232,510	1,451,501
ESTIMATED REVENUE	<u>\$34,471,948</u>	<u>\$36,717,706</u>	<u>\$2,245,758</u>
BEGINNING FUND BALANCE	8,634,573	9,767,121	1,132,548
ANTICIPATED REVENUE AND FUND BALANCE	<u><u>\$43,106,521</u></u>	<u><u>\$46,484,827</u></u>	<u><u>\$3,378,306</u></u>

FOOD SERVICE FUND - APPROPRIATIONS

FOOD SERVICE	\$40,526,636	\$43,160,678	\$2,634,042
APPROPRIATIONS	<u>\$40,526,636</u>	<u>\$43,160,678</u>	<u>\$2,634,042</u>
ENDING FUND BALANCE	2,579,885	3,324,149	744,264
APPROPRIATIONS AND ENDING FUND BALANCE	<u><u>\$43,106,521</u></u>	<u><u>\$46,484,827</u></u>	<u><u>\$3,378,306</u></u>

PINELLAS COUNTY SCHOOL BOARD

	2004-05 SECOND HEARING	2005-06 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>INTERNAL SERVICE FUND - ANTICIPATED REVENUE</u>			
LOCAL SOURCES	\$5,300,000	\$5,300,000	\$0
ESTIMATED REVENUE	\$5,300,000	\$5,300,000	\$0
BEGINNING FUND BALANCE	4,939,812	6,098,622	1,158,810
ANTICIPATED REVENUE AND FUND BALANCE	\$10,239,812	\$11,398,622	\$1,158,810

INTERNAL SERVICE FUND - APPROPRIATIONS

SCHOOL BOARD	\$5,000,000	\$5,000,000	\$0
TRANSFERS		400,000	400,000
APPROPRIATIONS	\$5,000,000	\$5,400,000	\$400,000
ENDING FUND BALANCE	5,239,812	5,998,622	758,810
APPROPRIATIONS AND ENDING FUND BALANCE	\$10,239,812	\$11,398,622	\$1,158,810

BUDGET DETAIL BY FUND

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2004-05 SECOND HEARING	2005-06 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - ANTICIPATED REVENUE</u>					
		FEDERAL DIRECT			
3121	000	FEDERAL IMPACT FUNDS	\$20,000	\$20,000	\$0
3191	000	R O T C	165,000	165,000	0
	TOTAL	FEDERAL DIRECT	\$185,000	\$185,000	\$0
		FEDERAL THRU STATE			
3202	000	MEDICAID	3,400,000	2,600,000	(800,000)
3290	000	OTHER FEDERAL THROUGH STATE		5,270	5,270
	TOTAL	FEDERAL THRU STATE	\$3,400,000	\$2,605,270	(\$794,730)
		STATE SOURCES			
3310	000	FLA EDUC FINANCE PROGRAM	174,677,891	156,598,445	(18,079,446)
3310	000	SAFE SCHOOLS	3,853,890	3,765,443	(88,447)
3310	000	SUPPLEMENT ACADEMIC INSTRU	24,178,285	24,297,017	118,732
3310	000	ESE GUARANTEED ALLOCATION	51,101,332	51,339,783	238,451
3310	000	SUMMER READING ALLOCATION	1,110,197		(1,110,197)
3315	000	WORKFORCE DEVELOPMENT	26,374,438	26,694,595	320,157
3318	000	ADULT HANDICAPPED	741,823	742,591	768
3323	000	CO & DS WITHHELD FOR ADMIN	67,841	67,927	86
3334	000	FLORIDA TEACHERS LEAD PRGM	710,537	754,340	43,803
3336	000	INSTRUCTIONAL MATERIALS	9,469,136	9,869,726	400,590
3343	000	STATE LICENSE TAX	800,000	800,000	0
3344	000	DISCRETIONARY LOTTERY FUND	4,508,476	6,208,237	1,699,761
3354	000	TRANSPORTATION	17,856,860	16,933,032	(923,828)
3355	000	CLASS SIZE REDUCTION	42,533,039	64,732,647	22,199,608
3361	000	SCHOOL RECOGNITION	7,410,951	4,996,118	(2,414,833)
3363	000	EXCELLENT TEACHER PROGRAM		1,013,477	1,013,477
3373	000	READING PROGRAMS		3,671,177	3,671,177
3375	000	EDUCATIONAL TECHNOLOGIES	2,151,544	2,103,671	(47,873)
3376	000	TEACHER TRAINING	1,551,415	758,458	(792,957)
3390	000	MISC. STATE REVENUE	3,300,000	3,442,839	142,839
	TOTAL	STATE SOURCES	\$372,397,655	\$378,789,523	\$6,391,868
		LOCAL SOURCES			
3411	000	DISTRICT SCHOOL TAXES	319,560,774	381,783,189	62,222,415
3421	000	TAX REDEMPTIONS	500,000		(500,000)
3425	000	RENTAL INCOME	900,000	1,100,000	200,000
3430	000	INTEREST INCOME	2,250,000	2,800,000	550,000
346X	000	STUDENT FEES	1,900,000	2,400,000	500,000
3481	000	CHARGES FOR SERVICES	1,459,160	1,459,160	0
3490	000	MISCELLANEOUS LOCAL SOURCES	6,500,000	8,980,527	2,480,527
	TOTAL	LOCAL SOURCES	\$333,069,934	\$398,522,876	\$65,452,942
	TOTAL	ESTIMATED REVENUE	\$709,052,589	\$780,102,669	\$71,050,080

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2004-05 SECOND HEARING	2005-06 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - ANTICIPATED REVENUE</u>					
		TRANSFERS			
3630	000	TRANS. FROM CAPITAL PROJECTS	5,000,000	7,000,000	2,000,000
3670	000	TRANS FROM INTERNAL SERVICE FD		400,000	400,000
	TOTAL	TRANSFERS	\$5,000,000	\$7,400,000	\$2,400,000
		OTHER			
3740	000	LOSS RECOVERIES	\$500,000	\$400,000	(100,000)
	TOTAL	OTHER	\$500,000	\$400,000	(\$100,000)
		<i>TOTAL OTHER FINANCING SOURCES</i>	\$5,500,000	\$7,800,000	\$2,300,000
	TOTAL	ESTIMATED RESOURCES	\$714,552,589	\$787,902,669	\$73,350,080
<u>OPERATING (GENERAL) FUND - ANTICIPATED REVENUE</u>					
		FUND BALANCE			
2800	000	BUDGET FUND BALANCES-BEGIN			
		OBLIGATED	29,280,830	25,475,589	(3,805,241)
		COMMITTED	30,307,243	20,622,545	(9,684,698)
		UNOBLIGATED	5,686,978	9,730,723	4,043,745
	TOTAL	BEGINNING FUND BALANCE	\$65,275,051	\$55,828,857	(\$9,446,194)
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	\$779,827,640	\$843,731,526	\$63,903,886

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2004-05 SECOND HEARING	2005-06 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
OPERATING (GENERAL) FUND - APPROPRIATIONS					
		REGULAR EDUCATION			
5100	100	SALARIES	\$230,856,359	\$261,008,057	\$30,151,698
5100	200	EMPLOYEE BENEFITS	64,729,348	73,449,838	8,720,490
5100	300	PURCHASED SERVICES	10,538,130	10,577,905	39,775
5100	400	ENERGY SERVICES	26,431	25,400	(1,031)
5100	500	MATERIALS & SUPPLIES	17,936,555	16,189,004	(1,747,551)
5100	600	CAPITAL EXPENDITURES	7,972,914	8,846,770	873,856
5100	700	OTHER EXPENSE	100,135	362,523	262,388
	TOTAL	REGULAR EDUCATION	\$332,159,872	\$370,459,497	\$38,299,625
		SPECIAL EDUCATION			
5200	100	SALARIES	75,668,942	77,496,199	1,827,257
5200	200	EMPLOYEE BENEFITS	23,285,864	25,480,173	2,194,309
5200	300	PURCHASED SERVICES	2,053,369	1,468,496	(584,873)
5200	500	MATERIALS & SUPPLIES	882,919	422,521	(460,398)
5200	600	CAPITAL EXPENDITURES	180,353	153,023	(27,330)
5200	700	OTHER EXPENSE	845	1,199	354
	TOTAL	SPECIAL EDUCATION	\$102,072,292	\$105,021,611	\$2,949,319
		VOCATIONAL EDUCATION			
5300	100	SALARIES	17,971,531	18,870,422	898,891
5300	200	EMPLOYEE BENEFITS	4,865,679	4,980,273	114,594
5300	300	PURCHASED SERVICES	266,409	117,175	(149,234)
5300	400	ENERGY SERVICES	43	30	(13)
5300	500	MATERIALS & SUPPLIES	768,356	711,721	(717,830)
5300	600	CAPITAL EXPENDITURES	448,505	50,526	(441,391)
5300	700	OTHER EXPENSE	6,946	7,114	24,730,315
	TOTAL	VOCATIONAL EDUCATION	\$24,327,469	\$24,737,261	\$409,792
		ADULT CONTINUED EDUCATION			
5400	100	SALARIES	3,753,708	5,081,763	1,328,055
5400	200	EMPLOYEE BENEFITS	849,242	1,225,909	376,667
5400	300	PURCHASED SERVICES	36,140	12,229	(23,911)
5400	500	MATERIALS & SUPPLIES	154,722	75,831	(78,891)
5400	600	CAPITAL EXPENDITURES	48,250	25,408	(22,842)
5400	700	OTHER EXPENSE	100	7	(93)
	TOTAL	ADULT CONTINUED EDUCATION	\$4,842,162	\$6,421,147	\$1,578,985
		OTHER INSTRUCTION			
5500	100	SALARIES	40,077	48,692	8,615
5500	200	EMPLOYEE BENEFITS	458	417	(41)
5500	300	PURCHASED SERVICES	11,991	20	(11,971)
5500	500	MATERIALS & SUPPLIES	52,601	44,271	(8,330)
5500	600	CAPITAL EXPENDITURES	3,059	2,000	(1,059)
	TOTAL	OTHER INSTRUCTION	\$108,186	\$95,400	(\$12,786)
	SUBTOTAL - INSTRUCTIONAL SERVICES		\$463,509,981	\$506,734,916	\$43,224,935

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2004-05 SECOND HEARING	2005-06 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
OPERATING (GENERAL) FUND - APPROPRIATIONS					
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	2,193,453	3,028,043	834,590
6110	200	EMPLOYEE BENEFITS	563,099	993,602	430,503
6110	300	PURCHASED SERVICES	71,754	114,193	42,439
6110	400	ENERGY SERVICES	56		(56)
6110	500	MATERIALS & SUPPLIES	72,516	214,039	141,523
6110	600	CAPITAL EXPENDITURES	28,623	40,094	11,471
6110	700	OTHER EXPENSE	236,743	24,475	(212,268)
	TOTAL	ATTENDANCE & SOCIAL WORK	\$3,166,244	\$4,414,446	\$1,248,202
		GUIDANCE SERVICES			
6120	100	SALARIES	11,192,104	13,836,756	2,644,652
6120	200	EMPLOYEE BENEFITS	3,048,172	3,749,539	701,367
6120	300	PURCHASED SERVICES	65,310	14,625	(50,685)
6120	500	MATERIALS & SUPPLIES	60,003	90,682	30,679
6120	600	CAPITAL EXPENDITURES	14,815	10,659	(4,156)
6120	700	OTHER EXPENSE	5,792	8,179	2,387
	TOTAL	GUIDANCE SERVICES	\$14,386,196	\$17,710,440	\$3,324,244
		HEALTH SERVICES			
6130	100	SALARIES	533,973	646,811	112,838
6130	200	EMPLOYEE BENEFITS	173,655	210,036	36,381
6130	300	PURCHASED SERVICES	41,619	46,442	4,823
6130	500	MATERIALS & SUPPLIES	135,552	133,958	(1,594)
6130	600	CAPITAL OUTLAY	12,309	10,102	(2,207)
6130	700	OTHER EXPENSE	5,434	8,008	2,574
	TOTAL	HEALTH SERVICES	\$902,542	\$1,055,357	\$152,815
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	2,094,723	3,383,508	1,288,785
6140	200	EMPLOYEE BENEFITS	580,225	869,418	289,193
6140	300	PURCHASED SERVICES	77,172	58,173	(18,999)
6140	500	MATERIALS & SUPPLIES	96,688	56,652	(40,036)
6140	600	CAPITAL EXPENDITURES	31,126	40,906	9,780
	TOTAL	PSYCHOLOGICAL SERVICES	\$2,879,934	\$4,408,657	\$1,528,723
		PARENTAL INVOLVEMENT			
6150	500	MATERIALS & SUPPLIES	33,552	52	(33,500)
	TOTAL	PARENTAL INVOLVEMENT	\$33,552	\$52	(\$33,500)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2004-05 SECOND HEARING	2005-06 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
OPERATING (GENERAL) FUND - APPROPRIATIONS					
		OTHER PUPIL PERSONNEL SVC			
6190	100	SALARIES	3,125,329	4,581,486	1,456,157
6190	200	EMPLOYEE BENEFITS	847,949	1,390,160	542,211
6190	300	PURCHASED SERVICES	22,860	32,069	9,209
6190	500	MATERIALS & SUPPLIES	26,770	38,880	12,110
6190	600	CAPITAL EXPENDITURES	18,819	23,566	4,747
	TOTAL	OTHER PUPIL PERSONNEL SVC	\$4,041,727	\$6,066,161	\$2,024,434
	<i>SUBTOTAL - PUPIL SERVICES</i>		<i>\$25,410,195</i>	<i>\$33,655,113</i>	<i>\$8,244,918</i>
		INSTRUCTIONAL MEDIA			
6200	100	SALARIES	7,168,783	8,478,007	1,309,224
6200	200	EMPLOYEE BENEFITS	2,084,215	2,462,873	378,658
6200	300	PURCHASED SERVICES	79,756	75,812	(3,944)
6200	400	ENERGY SERVICES	700	700	0
6200	500	MATERIALS & SUPPLIES	177,164	170,802	(6,362)
6200	600	CAPITAL EXPENDITURES	1,050,154	797,434	(252,720)
6200	700	OTHER EXPENSE	910	1,954	1,044
	TOTAL	INSTRUCTIONAL MEDIA	\$10,561,682	\$11,987,582	\$1,425,900
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	6,333,159	10,174,242	3,841,083
6300	200	EMPLOYEE BENEFITS	1,797,493	2,484,163	686,670
6300	300	PURCHASED SERVICES	1,586,853	304,121	(1,282,732)
6300	500	MATERIALS & SUPPLIES	1,254,856	1,087,559	(167,297)
6300	600	CAPITAL EXPENDITURES	66,760	169,541	102,781
6300	700	OTHER EXPENSE	14,619	18,614	3,995
	TOTAL	CURRICULUM & INSTRUCTION	\$11,053,740	\$14,238,240	\$3,184,500
		STAFF DEVELOPMENT			
6400	100	SALARIES	1,218,256	1,644,214	425,958
6400	200	EMPLOYEE BENEFITS	208,767	311,790	103,023
6400	300	PURCHASED SERVICES	770,941	808,832	37,891
6400	500	MATERIALS & SUPPLIES	1,284,717	758,048	(526,669)
6400	600	CAPITAL EXPENDITURES	70,377	128,633	58,256
6400	700	OTHER EXPENSE	5,389	10,530	5,141
	TOTAL	STAFF DEVELOPMENT	\$3,558,447	\$3,662,047	\$103,600
		SCHOOL BOARD			
		INSTRUCTIONAL TECHNOLOGY			
6500	100	SALARIES		1,328,601	1,328,601
6500	200	EMPLOYEE BENEFITS		385,878	385,878
6500	300	PURCHASED SERVICES		1,155,544	1,155,544
6500	500	MATERIALS & SUPPLIES		43,904	43,904
6500	600	CAPITAL EXPENDITURES		11,496	11,496
	TOTAL	INSTRUCTIONAL TECHNOLOGY	\$0	\$2,925,423	\$2,925,423
7100	100	SALARIES	661,452	718,329	56,877
7100	200	EMPLOYEE BENEFITS	372,697	387,608	14,911
7100	300	PURCHASED SERVICES	397,794	345,619	(52,175)
7100	500	MATERIALS & SUPPLIES	21,316	21,485	169
7100	600	CAPITAL EXPENDITURES	4,661	2,771	(1,890)
7100	700	OTHER EXPENSE	17,407	37,037	19,630
	TOTAL	SCHOOL BOARD	\$1,475,327	\$1,512,849	\$37,522

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2004-05 SECOND HEARING	2005-06 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
OPERATING (GENERAL) FUND - APPROPRIATIONS					
		GENERAL ADMINISTRATION			
7200	100	SALARIES	3,655,362	3,824,500	169,138
7200	200	EMPLOYEE BENEFITS	1,023,266	1,046,067	22,801
7200	300	PURCHASED SERVICES	562,633	643,042	80,409
7200	400	ENERGY SERVICES	1,457	695	(762)
7200	500	MATERIALS & SUPPLIES	107,280	477,744	370,464
7200	600	CAPITAL EXPENDITURES	80,403	8,087	(72,316)
7200	700	OTHER EXPENSE	39,752	92,557	52,805
	TOTAL	GENERAL ADMINISTRATION	\$5,470,153	\$6,092,692	\$622,539
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	34,739,191	41,139,439	6,400,248
7300	200	EMPLOYEE BENEFITS	10,475,234	12,501,703	2,026,469
7300	300	PURCHASED SERVICES	792,066	296,546	(495,520)
7300	500	MATERIALS & SUPPLIES	412,404	423,751	11,347
7300	600	CAPITAL EXPENDITURES	120,522	119,677	(845)
7300	700	OTHER EXPENSE	9,906	30,156	20,250
	TOTAL	SCHOOL ADMINISTRATION	\$46,549,323	\$54,511,272	\$7,961,949
		FACILITIES ACQ. & CONST.			
7400	100	SALARIES	2,229,012	3,171,678	942,666
7400	200	EMPLOYEE BENEFITS	840,195	1,089,783	249,588
7400	300	PURCHASED SERVICES	52,054	41,154	(10,900)
7400	400	ENERGY SERVICES	843	119	(724)
7400	500	MATERIALS	17,469	12,061	(5,408)
7400	600	CAPITAL EXPENDITURES	564,701	195,060	(369,641)
7400	700	OTHER EXPENSE	89	100	11
	TOTAL	FACILITIES ACQ. & CONST.	\$3,704,363	\$4,509,955	\$805,592
		FISCAL SERVICES			
7500	100	SALARIES	2,416,393	3,132,894	716,501
7500	200	EMPLOYEE BENEFITS	739,480	998,174	258,694
7500	300	PURCHASED SERVICES	347,144	414,963	67,819
7500	500	MATERIALS	39,619	109,215	69,596
7500	600	CAPITAL EXPENDITURES	2,032	15,145	13,113
7500	700	OTHER EXPENSE	106,626	87,167	(19,459)
	TOTAL	FISCAL SERVICES	\$3,651,294	\$4,757,558	\$1,106,264
		PLANNING, RESEARCH, EVALUATION			
7710	100	SALARIES	760,592	824,674	64,082
7710	200	EMPLOYEE BENEFITS	203,568	245,307	41,739
7710	300	PURCHASED SERVICES	96,416	95,130	(1,286)
7710	500	MATERIALS & SUPPLIES	44,456	80,836	36,380
7710	600	CAPITAL EXPENDITURES	33,553	29,151	(4,402)
7710	700	OTHER EXPENSE	232	579	347
	TOTAL	PLANNING, RESEARCH & EVAL	\$1,138,817	\$1,275,677	\$136,860

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2004-05 SECOND HEARING	2005-06 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>					
		INFORMATION SERVICES			
7720	100	SALARIES	632,157	976,385	344,228
7720	200	EMPLOYEE BENEFITS	182,624	302,355	119,731
7720	300	PURCHASED SERVICES	160,128	33,462	(126,666)
7720	500	MATERIALS & SUPPLIES	63,465	100,395	36,930
7720	600	CAPITAL EXPENDITURES	3,707	8,747	5,040
7720	700	OTHER EXPENSE	14,371	12,721	(1,650)
	TOTAL	INFORMATION SERVICES	\$1,056,452	\$1,434,065	\$377,613
		STAFF PERSONNEL SERVICES			
7730	100	SALARIES	3,176,359	3,432,082	255,723
7730	200	EMPLOYEE BENEFITS	1,331,749	1,403,207	71,458
7730	300	PURCHASED SERVICES	857,548	897,903	40,355
7730	500	MATERIALS & SUPPLIES	232,710	366,559	133,849
7730	600	CAPITAL EXPENDITURES	83,230	138,205	54,975
7730	700	OTHER EXPENSE	4,569	6,731	2,162
	TOTAL	STAFF PERSONNEL SERVICES	\$5,686,165	\$6,244,687	\$558,522
		DATA PROCESSING SERVICES			
7750	100	SALARIES	3,005,827		(3,005,827)
7750	200	EMPLOYEE BENEFITS	878,454		(878,454)
7750	300	PURCHASED SERVICES	1,357,325		(1,357,325)
7750	400	ENERGY SERVICES	500		(500)
7750	500	MATERIALS & SUPPLIES	76,059		(76,059)
7750	600	CAPITAL EXPENDITURES	40,480		(40,480)
7750	700	OTHER EXPENSE	736		(736)
	TOTAL	DATA PROCESSING SERVICES	\$5,359,381	\$0	(\$5,359,381)
		OTHER CENTRAL SERVICES			
7760	100	SALARIES	2,087,151	2,214,630	127,479
7760	200	EMPLOYEE BENEFITS	732,396	738,361	5,965
7760	300	PURCHASED SERVICES	534,792	513,753	(21,039)
7760	400	ENERGY SERVICES	19,161	23,412	4,251
7760	500	MATERIALS & SUPPLIES	189,899	270,285	80,386
7760	600	CAPITAL EXPENDITURES	70,421	43,050	(27,371)
7760	700	OTHER EXPENSE	142,013	19,468	(122,545)
	TOTAL	OTHER CENTRAL SERVICES	\$3,775,833	\$3,822,959	\$47,126
		SUBTOTAL - CENTRAL SERVICES	\$17,016,648	\$12,777,388	(\$4,239,260)
		PUPIL TRANSPORTATION			
7800	100	SALARIES	24,137,906	25,941,473	1,803,567
7800	200	EMPLOYEE BENEFITS	10,553,978	9,607,826	(946,152)
7800	300	PURCHASED SERVICES	166,776	126,121	(40,655)
7800	400	ENERGY SERVICES	2,188,303	1,746,109	(442,194)
7800	500	MATERIALS & SUPPLIES	653,268	1,120,625	467,357
7800	600	CAPITAL EXPENDITURES	51,650	134,596	82,946
7800	700	OTHER EXPENSE	2,756	6,704	3,948
	TOTAL	PUPIL TRANSPORTATION	\$37,754,637	\$38,683,454	\$928,817

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2004-05 SECOND HEARING	2005-06 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>					
		OPERATION OF PLANT			
7900	100	SALARIES	22,193,850	24,964,323	2,770,473
7900	200	EMPLOYEE BENEFITS	10,016,533	10,661,938	645,405
7900	300	PURCHASED SERVICES	12,596,883	15,841,139	3,244,256
7900	400	ENERGY SERVICES	17,324,681	23,578,798	6,254,117
7900	500	MATERIALS & SUPPLIES	1,064,363	777,420	(286,943)
7900	600	CAPITAL EXPENDITURES	72,643	114,736	42,093
7900	700	OTHER EXPENSE	728,173	1,553,927	825,754
	TOTAL	OPERATION OF PLANT	\$63,997,126	\$77,492,281	\$13,495,155
		MAINTENANCE OF PLANT			
8100	100	SALARIES	5,447,189	7,760,365	2,313,176
8100	200	EMPLOYEE BENEFITS	3,588,304	3,821,918	233,614
8100	300	PURCHASED SERVICES	3,301,134	2,340,527	(960,607)
8100	400	ENERGY SERVICES	108,166	125,166	17,000
8100	500	MATERIALS & SUPPLIES	2,675,425	3,083,875	408,450
8100	600	CAPITAL EXPENDITURES	194,903	272,158	77,255
8100	700	OTHER EXPENSE	2,261,383	2,717,448	456,065
	TOTAL	MAINTENANCE OF PLANT	\$17,576,504	\$20,121,457	\$2,544,953
		ADMINISTRATIVE TECHNOLOGY			
8200	100	SALARIES		1,928,281	1,928,281
8200	200	EMPLOYEE BENEFITS		556,438	556,438
8200	300	PURCHASED SERVICES		1,733,316	1,733,316
8200	400	ENERGY SERVICES		500	500
8200	500	MATERIALS & SUPPLIES		65,857	65,857
8200	600	CAPITAL EXPENDITURES		17,243	17,243
8200	700	OTHER EXPENSE		500	\$500
	TOTAL	ADMINISTRATIVE TECHNOLOGY	\$0	\$4,302,135	\$4,302,135
		COMMUNITY SERVICES			
9100	100	SALARIES	470,223	443,018	(27,205)
9100	200	EMPLOYEE BENEFITS	226,144	199,649	(26,495)
9100	300	PURCHASED SERVICES	131,979	137,554	5,575
9100	500	MATERIALS & SUPPLIES	212,023	194,764	(17,259)
9100	600	CAPITAL EXPENDITURES	15,609	9,449	(6,160)
9100	700	OTHER EXPENSE	455,372	604,638	149,266
	TOTAL	COMMUNITY SERVICES	\$1,511,350	\$1,589,072	\$77,722
		OTHER EXPENSES			
9200	700	OTHER EXPENSE	2,300,000	515,000	(1,785,000)
	TOTAL	OTHER EXPENSES	\$2,300,000	\$515,000	(\$1,785,000)
	TOTAL	APPROPRIATIONS	\$715,100,770	\$800,068,434	\$84,967,664

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2004-05 SECOND HEARING	2005-06 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>					
		FUND BALANCE			
2768	000	BUDGET FUND BALANCE-END			
		<u>OBLIGATED</u>			
		RESTRICTED CARRY FORWARDS	15,000,000	12,000,000	12,000,000
		ENCUMBRANCES	8,500,000	8,000,000	8,000,000
		INVENTORY	4,000,000	3,800,000	(200,000)
		BLAIR ESTATE	200,000	200,000	0
		CENTRAL PRINTING FUND BALANCE	2,000,000	2,200,000	200,000
	TOTAL	OBLIGATED	<u>\$29,700,000</u>	<u>\$26,200,000</u>	<u>(\$3,500,000)</u>
		<u>COMMITTED</u>			
		OTHER RESTRICTED RES. (UNITARY)	8,500,000		(8,500,000)
		WORKFORCE DEVELOPMENT	6,200,000	2,900,000	(3,300,000)
		FEFP ADJUSTMENT RESERVE	2,000,000	2,000,000	0
		RESERVE FOR PERFORMANCE	500,000	500,000	0
		MEDICAID	900,000	500,000	(400,000)
		FTE AUDIT RESERVE	900,000	900,000	0
		RESERVE FOR OUTSIDE AUDITORS	200,000		(200,000)
		MCKAY VOUCHERS	5,000,000	5,600,000	600,000
	TOTAL	COMMITTED	<u>\$24,200,000</u>	<u>\$12,400,000</u>	<u>(\$11,800,000)</u>
		<u>UNOBLIGATED</u>			
		CONTINGENCY (0.60 %)	10,400,000	5,063,092	(5,336,908)
		UNOBLIGATED - LAPSE	426,870		(426,870)
	TOTAL	UNOBLIGATED	<u>\$10,826,870</u>	<u>\$5,063,092</u>	<u>(\$5,763,778)</u>
	TOTAL	ENDING FUND BALANCE	<u>\$64,726,870</u>	<u>\$43,663,092</u>	<u>(\$21,063,778)</u>
	TOTAL	APPROPRIATIONS & FUND BALANCE	<u><u>\$779,827,640</u></u>	<u><u>\$843,731,526</u></u>	<u><u>\$63,903,886</u></u>

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2004-05 SECOND HEARING	2005-06 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>DEBT SERVICE FUND - ANTICIPATED REVENUE</u>					
		STATE SOURCES			
3322	000	C.O. & D.S. WITHHELD FOR DEBT SERV.	\$4,043,298	\$4,044,410	\$1,112
	TOTAL	STATE SOURCES	\$4,043,298	\$4,044,410	\$1,112
		LOCAL SOURCES			
3431	000	INTEREST			0
	TOTAL	LOCAL SOURCES	\$0	\$0	\$0
	TOTAL	ESTIMATED REVENUE	\$4,043,298	\$4,044,410	\$1,112
		FUND BALANCE			
2800	000	BUDGET FUND BALANCE-BEGIN			
		COMMITTED	\$1,148,826	\$1,107,126	(\$41,700)
		UNOBLIGATED			
	TOTAL	BEGINNING FUND BALANCE	\$1,148,826	\$1,107,126	(\$41,700)
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	<u>\$5,192,124</u>	<u>\$5,151,536</u>	<u>(\$40,588)</u>
<u>DEBT SERVICE FUND - APPROPRIATIONS</u>					
		DEBT SERVICES			
9200	700	OTHER EXPENSES	\$4,043,297	\$4,044,410	\$1,113
	TOTAL	DEBT SERVICES	\$4,043,297	\$4,044,410	\$1,113
	TOTAL	APPROPRIATIONS	\$4,043,297	\$4,044,410	\$1,113
		FUND BALANCE			
2750	000	BUDGET FUND BALANCE-END			
		COMMITTED	\$1,148,827	\$1,107,126	(\$41,701)
		UNOBLIGATED			
	TOTAL	ENDING FUND BALANCE	\$1,148,827	\$1,107,126	(\$41,701)
	TOTAL	APPROPRIATIONS & FD BALANCE	<u>\$5,192,124</u>	<u>\$5,151,536</u>	<u>(\$40,588)</u>

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2004-05 SECOND HEARING	2005-06 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CAPITAL OUTLAY FUND - ANTICIPATED REVENUE</u>					
		STATE SOURCES			
3321	000	CO & DS DISTRIBUTED	\$500,000	\$500,000	\$0
3341	000	RACING COMMISSION FUNDS	223,250	223,250	0
3391	000	PUBLIC EDUCATION CAPITAL	10,921,878	11,184,887	263,009
3399	000	OTHER MISCELLANEOUS	8,385,667	1,889,207	(6,496,460)
	TOTAL	STATE SOURCES	<u>\$20,030,795</u>	<u>\$13,797,344</u>	<u>(\$6,233,451)</u>
		LOCAL SOURCES			
3413	000	DIST. CAP. IMPROVE. TAXES	104,397,508	119,493,956	15,096,448
3431	400	INTEREST INCOME	3,100,000	3,100,000	0
	TOTAL	LOCAL SOURCES	<u>\$107,497,508</u>	<u>\$122,593,956</u>	<u>\$15,096,448</u>
	TOTAL	ESTIMATED REVENUE	<u>\$127,528,303</u>	<u>\$136,391,300</u>	<u>\$8,862,997</u>
		FUND BALANCE			
2800	000	BUDGET FUND BALANCE-BEGIN			
		OBLIGATED	67,443,406	40,829,203	(26,614,203)
		COMMITTED	78,083,864	121,893,772	43,809,908
	TOTAL	BEGINNING FUND BALANCE	<u>\$145,527,270</u>	<u>\$162,722,975</u>	<u>\$17,195,705</u>
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	<u><u>\$273,055,573</u></u>	<u><u>\$299,114,275</u></u>	<u><u>\$26,058,702</u></u>

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2004-05 SECOND HEARING	2005-06 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u>					
7400	600	FACILITIES ACQ. & CONST. CAPITAL EXPENDITURES	\$251,051,404	\$269,770,899	\$18,719,495
	TOTAL	FACILITIES ACQ. & CONST.	\$251,051,404	\$269,770,899	\$18,719,495
9200	700	DEBT SERVICES OTHER EXPENSES	371,000	371,000	0
	TOTAL	DEBT SERVICES	\$371,000	\$371,000	\$0
9700	900	TRANSFER OF FUNDS TRANSFERS	5,000,000	7,000,000	2,000,000
	TOTAL	TRANSFER OF FUNDS	\$5,000,000	\$7,000,000	\$2,000,000
*	TOTAL	APPROPRIATIONS	\$256,422,404	\$277,141,899	\$20,719,495
2768	000	FUND BALANCE BUDGET FUND BALANCE-END COMMITTED	16,633,169	21,972,376	5,339,207
		UNOBLIGATED			0
*	TOTAL	ENDING FUND BALANCE	\$16,633,169	\$21,972,376	\$5,339,207
	TOTAL	APPROPRIATIONS & FD BALANCE	\$273,055,573	\$299,114,275	\$26,058,702

PINELLAS COUNTY BOARD 2005-06					
FUNC- TION	OBJECT	DESCRIPTION	SECOND HEARING	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
CONTRACTED PROGRAM FUND - ANTICIPATED REVENUE					
3199	000	FEDERAL DIRECT			
		OTHER MISC FEDERAL DIRECT	\$4,576,257	\$4,809,964	\$233,707
	TOTAL	FEDERAL DIRECT	\$4,576,257	\$4,809,964	\$233,707
		FEDERAL THRU STATE			
3201	000	VOCATIONAL EDUCATION ACT	2,018,624	2,305,230	286,606
3220	000	COMP EMPLOY TRAINING ACT	425,180	589,724	164,544
3226	000	EISENHOWER MATH & SCIENCE	6,325,586	6,631,283	305,697
3227	000	DRUG FREE SCHOOLS	1,060,784	295,820	(764,964)
3230	000	DISABILITIES EDUCATION ACT	35,998,308	33,895,082	(2,103,226)
3240	000	ELEM SECONDARY EDUC (CHAPTER I)	1,838,811	5,890,100	4,051,289
3251	000	ADULT BASIC EDUCATION	617,364	751,073	133,709
3270	000	ECIA CHAPTER II	1,271,904	2,340,573	1,068,669
329X	000	OTHER FEDERAL THRU STATE	7,008,847	8,283,464	1,274,617
	TOTAL	FEDERAL THRU STATE	\$56,565,408	\$60,982,349	\$4,416,941
	TOTAL	ANTICIPATED REVENUE	\$61,141,665	\$65,792,313	\$4,650,648

PINELLAS COUNTY BOARD 2005-06					
FUNCTION	OBJECT	DESCRIPTION	SECOND HEARING	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
CONTRACTED PROGRAM FUND - APPROPRIATIONS					
		REGULAR EDUCATION			
5100	100	SALARIES	\$13,338,920	\$11,868,343	(\$1,470,577)
5100	200	EMPLOYEE BENEFITS	1,887,967	2,859,295	\$971,328
5100	300	PURCHASED SERVICES	490,487	1,799,086	1,308,599
5100	400	ENERGY SERVICES	28,000	6,400	(21,600)
5100	500	MATERIALS & SUPPLIES	7,890,466	11,359,125	3,468,659
5100	600	CAPITAL EXPENDITURES	2,004,478	2,329,865	325,387
5100	700	OTHER EXPENSE	435		(435)
	TOTAL	REGULAR EDUCATION	\$25,640,753	\$30,222,114	\$4,581,361
		SPECIAL EDUCATION			
5200	100	SALARIES	246,343	115,588	(130,755)
5200	200	EMPLOYEE BENEFITS	74,349	2,709	(71,640)
5200	300	PURCHASED SERVICES	214,930	106,870	(108,060)
5200	500	MATERIALS & SUPPLIES	5,496,978	2,647,137	(2,849,841)
5200	600	CAPITAL EXPENDITURES	374,549	426,146	51,597
5200	700	OTHER EXPENSE	247	247	0
	TOTAL	SPECIAL EDUCATION	\$6,407,396	\$3,298,697	(\$3,108,699)
		VOCATIONAL EDUCATION			
5300	100	SALARIES	122,657	345,811	223,154
5300	200	EMPLOYEE BENEFITS	14,863	26,572	11,709
5300	300	PURCHASED SERVICES	288,359	376,154	87,795
5300	500	MATERIALS & SUPPLIES	275,886	281,841	5,955
5300	600	CAPITAL EXPENDITURES	670,673	390,735	(279,938)
5300	700	OTHER EXPENSE	10,604	22,477	11,873
	TOTAL	VOCATIONAL EDUCATION	\$1,383,042	\$1,443,590	\$60,548
		ADULT CONTINUED EDUCATION			
5400	100	SALARIES	127,718	136,036	8,318
5400	200	EMPLOYEE BENEFITS	38,245	26,919	(11,326)
5400	300	PURCHASED SERVICES	122,297	124,615	2,318
5400	500	MATERIALS & SUPPLIES	83,018	80,581	(2,437)
5400	600	CAPITAL EXPENDITURES	59,175	185,064	125,889
5400	700	OTHER EXPENSE	2,200	2,000	(200)
	TOTAL	ADULT CONTINUED EDUCATION	\$432,653	\$555,215	\$122,562
		OTHER INSTRUCTION			
5500	300	PURCHASED SERVICES	6,698	950	(5,748)
5500	500	MATERIALS & SUPPLIES	43,386	936,583	893,197
5500	600	CAPITAL EXPENDITURES	21,644	108,312	86,668
5500	700	OTHER EXPENSE	132		(132)
	TOTAL	OTHER INSTRUCTION	\$71,860	\$1,045,845	\$973,985
	SUBTOTAL - INSTRUCTIONAL SERVICES		\$33,935,704	\$36,565,461	\$2,629,757
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	59,400	86,025	26,625
6110	200	EMPLOYEE BENEFITS	128,489	134,895	6,406
6110	300	PURCHASED SERVICES		2,650	2,650
6110	500	MATERIALS & SUPPLIES	7,385		(7,385)
6110	600	CAPITAL EXPENDITURES	6,000	6,000	0
	TOTAL	ATTENDANCE & SOCIAL WORK	\$201,274	\$229,570	\$28,296
		GUIDANCE SERVICES			
6120	100	SALARIES	42,490	47,400	4,910
6120	200	EMPLOYEE BENEFITS	13,065	13,133	68
6120	500	MATERIALS & SUPPLIES		1,100	1,100
	TOTAL	GUIDANCE SERVICES	\$55,555	\$61,633	\$6,078

PINELLAS COUNTY BOARD 2005-06					
FUNCTION	OBJECT	DESCRIPTION	SECOND HEARING	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		HEALTH SERVICES			
6130	100	SALARIES	291,740	80,000	(211,740)
6130	200	EMPLOYEE BENEFITS	71,612		(71,612)
	TOTAL	HEALTH SERVICES	\$363,352	\$80,000	(\$283,352)
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	220,053	222,000	1,947
6150	200	EMPLOYEE BENEFITS	1,724	2,372	648
6150	300	PURCHASED SERVICES	3,712	4,330	618
6150	500	MATERIALS & SUPPLIES	311,505	288,919	(22,586)
6150	600	CAPITAL OUTLAY	7,336	940	(6,396)
	TOTAL	PARENTAL INVOLVEMENT	\$544,330	\$518,561	(\$25,769)
		OTHER PUPIL PERSONNEL SVC			
6190	100	SALARIES	65,251		(65,251)
6190	200	EMPLOYEE BENEFITS	15,114		(15,114)
6190	300	PURCHASED SERVICES	54,000		(54,000)
	TOTAL	OTHER PUPIL PERSONNEL SVC	\$134,365	\$0	(\$134,365)
	SUBTOTAL - PUPIL SERVICES		\$1,298,876	\$889,764	(\$409,112)
		INSTRUCTIONAL MEDIA			
6200	100	SALARIES	61,000	58,987	(2,013)
6200	200	EMPLOYEE BENEFITS	25,000	24,176	(824)
6200	300	PURCHASED SERVICES	1,799		(1,799)
6200	600	CAPITAL EXPENDITURES	104,832	33,574	(71,258)
	TOTAL	INSTRUCTIONAL MEDIA	\$192,631	\$116,737	(\$75,894)
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	8,377,637	9,137,743	760,106
6300	200	EMPLOYEE BENEFITS	3,119,739	3,445,152	325,413
6300	300	PURCHASED SERVICES	952,295	935,291	(17,004)
6300	400	ENERGY	15,000	15,500	500
6300	500	MATERIALS & SUPPLIES	249,322	448,559	199,237
6300	600	CAPITAL EXPENDITURES	753,077	212,926	(540,151)
6300	700	OTHER EXPENSE	2,350	3,585	1,235
	TOTAL	CURRICULUM & INSTRUCTION	\$13,469,420	\$14,198,756	\$729,336
		STAFF DEVELOPMENT			
6400	100	SALARIES	4,722,098	3,246,235	(1,475,863)
6400	200	EMPLOYEE BENEFITS	686,299	799,987	113,688
6400	300	PURCHASED SERVICES	671,015	953,817	282,802
6400	500	MATERIALS & SUPPLIES	1,570,648	731,474	(839,174)
6400	600	CAPITAL EXPENDITURES	60,529	23,688	(36,841)
6400	700	OTHER EXPENSE	111,000	37,630	(73,370)
	TOTAL	STAFF DEVELOPMENT	\$7,821,589	\$5,792,831	(\$2,028,758)
		GENERAL ADMINISTRATION			
7200	100	SALARIES	25,000	13,104	(11,896)
7200	200	EMPLOYEE BENEFITS	5,985	4,680	(1,305)
7200	300	PURCHASED SERVICES	987		(987)
7200	700	OTHER EXPENSE	2,417,436	2,161,661	(255,775)
	TOTAL	GENERAL ADMINISTRATION	\$2,449,408	\$2,179,445	(\$269,963)
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	71,342	75,242	3,900
7300	200	EMPLOYEE BENEFITS	24,026	21,880	(2,146)
7300	300	PURCHASED SERVICES	54,588	7,708	(46,880)
7300	500	MATERIALS & SUPPLIES	8,941	4,276	(4,665)
7300	600	CAPITAL EXPENDITURES	9,466		(9,466)
7300	700	OTHER EXPENSE	30		(30)
	TOTAL	SCHOOL ADMINISTRATION	\$168,393	\$109,106	(\$59,287)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2004-05 SECOND HEARING	2005-06 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>FOOD SERVICE FUND - ANTICIPATED REVENUE</u>					
		FEDERAL THRU STATE			
3261	000	SCHL LUNCH REIMBURSEMENT	\$13,160,419	\$13,720,596	\$560,177
3262	000	SCH BRKFST REIMBURSEMENT	3,037,114	3,304,572	267,458
3263	000	AFTER SCHOOL SNACK REIMB	270,747	250,281	(20,466)
3265	000	USDA DONATED COMMODITIES	1,616,215	1,632,677	16,462
3267	000	SUMMER FOOD SERVICE PROGRAM	1,000	5,000	4,000
	TOTAL	FEDERAL THRU STATE	\$18,085,495	\$18,913,126	\$827,631
		STATE SOURCES			
3337	000	SCHOOL BREAKFAST SUPPLEMENT	274,489	247,899	(26,590)
3338	000	SCHOOL LUNCH SUPPLEMENT	330,955	324,171	(6,784)
	TOTAL	STATE SOURCES	\$605,444	\$572,070	(\$33,374)
		LOCAL SOURCES			
3431	000	INTEREST INCOME	80,000	150,000	70,000
3451	000	STUDENT LUNCHES	6,912,566	7,325,938	413,372
3452	000	STUDENT BREAKFAST	141,977	240,879	98,902
3453	000	ADULT BREAKFAST/LUNCHES	339,178	231,638	(107,540)
3454	000	STUDENT AND ADULT AL A CARTA	7,416,896	8,470,655	1,053,759
3455	000	STUDENT SNACKS	159,206	173,523	14,317
3490	000	MISC LOCAL SOURCES	731,186	639,877	(91,309)
	TOTAL	LOCAL SOURCES	\$15,781,009	\$17,232,510	\$1,451,501
	TOTAL	ESTIMATED REVENUE	\$34,471,948	\$36,717,706	\$2,245,758
		FUND BALANCE			
2850	050	BUDGET FUND BALANCE - BEGIN			0
		OBLIGATED			
		COMMITTED	8,634,573	9,767,121	1,132,548
		UNOBLIGATED			
	TOTAL	BEGINNING FUND BALANCE	\$8,634,573	\$9,767,121	\$1,132,548
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	\$43,106,521	\$46,484,827	\$3,378,306

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2004-05 SECOND HEARING	2005-06 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>FOOD SERVICE FUND - APPROPRIATIONS</u>					
		FOOD SERVICE			
7600	100	SALARIES	\$15,019,047	\$15,543,374	\$524,327
7600	200	EMPLOYEE BENEFITS	5,512,624	5,902,585	389,961
7600	300	PURCHASED SERVICES	3,268,317	4,111,241	842,924
7600	400	ENERGY SERVICES	343,000	386,500	43,500
7600	500	MATERIALS & SUPPLIES	15,056,067	15,995,196	939,129
7600	600	CAPITAL EXPENDITURES	1,007,171	892,187	(114,984)
7600	700	OTHER EXPENSE	320,410	329,595	9,185
	TOTAL	FOOD SERVICE	\$40,526,636	\$43,160,678	\$2,634,042
	TOTAL	APPROPRIATIONS	\$40,526,636	\$43,160,678	\$2,634,042
		FUND BALANCE			
2768	090	BUDGET FUND BALANCE-END <u>COMMITTED</u>			
		INVENTORY	1,382,489	1,116,946	(265,543)
		EQUIPMENT RESERVE	1,072,700	2,044,700	972,000
		SUBTOTAL - COMMITTED	\$2,455,189	\$3,161,646	\$706,457
		<u>UNOBLIGATED</u>			
		CONTINGENCY	124,696	162,503	37,807
	TOTAL	ENDING FUND BALANCE	\$2,579,885	\$3,324,149	\$744,264
	TOTAL	APPROPRIATIONS & FD BALANCE	\$43,106,521	\$46,484,827	\$3,378,306

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2004-05 SECOND HEARING	2005-06 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>INTERNAL SERVICE FUND - ANTICIPATED REVENUE</u>					
		LOCAL SOURCES			
3431	100	INTEREST ON INVESTMENTS			
3480	020	WORKERS' COMPENSATION INS	\$5,000,000	\$5,000,000	\$0
3742	000	INSURANCE LOSS RECOVERIES	300,000	300,000	0
	TOTAL	LOCAL SOURCES	\$5,300,000	\$5,300,000	\$0
	TOTAL	ESTIMATED REVENUE	\$5,300,000	\$5,300,000	\$0
2780	050	BUDGET FUND BALANCE-BEGIN			
		OBLIGATED			0
		COMMITTED	4,939,812	6,098,622	1,158,810
	TOTAL	BEGINNING FUND BALANCE	\$4,939,812	\$6,098,622	\$1,158,810
	TOTAL	ANTICIPATED REVENUE	\$10,239,812	\$11,398,622	\$1,158,810
		AND FUND BALANCE			

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2004-05 SECOND HEARING	2005-06 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>INTERNAL SERVICE FUND - APPROPRIATIONS</u>					
		SCHOOL BOARD			
7100	700	OTHER EXPENSE(Workers Compensation)	\$5,000,000	\$5,000,000	\$0
	TOTAL	SCHOOL BOARD	\$5,000,000	\$5,000,000	\$0
		TRANSFER OF FUNDS			
9700	900	TRANSFER		400,000	\$400,000
	TOTAL	TRANSFER OF FUNDS	\$0	\$400,000	\$400,000
	TOTAL	APPROPRIATIONS	\$5,000,000	\$5,400,000	\$400,000
		FUND BALANCE			
2768	090	BUDGET RETAIN EARN-END	5,239,812	5,998,622	758,810
	TOTAL	ENDING FUND BALANCE	\$5,239,812	\$5,998,622	\$758,810
	TOTAL	APPROPRIATIONS & FD BALANCE	\$10,239,812	\$11,398,622	\$1,158,810

APPENDIX

PINELLAS COUNTY
SCHOOL BOARD

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.

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 (Deputy 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 *Two-Mill* funds.

Categoricals: State revenue sources which are restricted in their use to certain types (categories) of expenditure. Examples of state categoricals are Instructional Technology, Safe Schools, and Instructional Materials funds. The number of categoricals, their funding level, and the limitations on their use are subject to annual approval by the State Legislature.

**PINELLAS COUNTY
SCHOOL BOARD**

C&I: Division of Curriculum and Instruction. The Pinellas district division with overall responsibility for coordinating curriculum and instruction programs.

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.

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.

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

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.

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.

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.

**PINELLAS COUNTY
SCHOOL BOARD**

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, 2006, is Fiscal Year 2006.

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 a entity's assets over its liabilities. A negative fund balance is sometimes called a deficit. Portions of fund balance may be *committed* (e.g., encumbrances) or *designated* (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.

**PINELLAS COUNTY
SCHOOL BOARD**

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 2004-05, 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 2001.

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.

**PINELLAS COUNTY
SCHOOL BOARD**

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.

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.

Two Mill Funds: 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 two mills since 1989-90 by the state legislature.

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.

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