

SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA

Public Hearing on 2006/07 Millage Rates & District Budget

September 12, 2006 (7:00 p.m.)

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



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

SCHOOL BOARD OF PINELLAS COUNTY

Public Hearing on 2006/07 Millage Rates & District Budget

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

September 12, 2006 -- 7:00 p.m.

Public Hearing Agenda

1. Thought for the Day
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 2006/07
 - 1) Approval of Supplemental Discretionary Millage
 - 2) Adoption of Millage Rates
7. 2006/07 Budget
 - a. Explanation of Proposed 2006/07 Budget, including Amendments to the Tentative Budgets Approved on August 1, 2006
 - b. Statements and Questions from the Public
 - c. School Board Discussion of the Budget
 - d. School Board Action on the Proposed Budget for 2006/07
 - 1) Adoption of Amendments to the Proposed Budgets
 - 2) Adoption of Final Budget for 2006/07
 - 3) Adoption of Resolution on 2006/07 Millage Rates and District Budget
8. Other Considerations & Concluding Comments
9. Adjournment

2006 - 2007 BUDGET CALENDAR

September 13, 2005	2005-06 Budget Approved
October 14, 2005	FTE 2005-06 Survey 2 "date certain"
December 6, 2005 December 2005	Second semester staffing review FTE 2005-06 Third Calculation received from state
December 2005 January 2006	FTE 2006-07 estimates (per forecast model) to State DOE Governor presents 2006-07 Budget Recommendations
January 18, 2006 February 10, 2006	Forms and instructions distributed to departments FTE 2005-06 Survey 3 "date certain"
March 6, 2006 March 13, 2006	2006 Legislative Session Begins Budget requests received from departments
April 12, 2006 April 2006	Staff Rosters from schools due to Personnel Staffing allocations to schools
May 5, 2006 May 2006 May 16, 2006	State Legislature ends regular session (60 calendar days) Discretionary and SIP dollar allocations to schools School Board Workshop on budget
June 6-9, 2006	State DOE Presentations to School Finance Officers
July 1, 2006 July 29, 2006	New fiscal year begins Advertise in St. Petersburg Times
August 1, 2006 August 8, 2006 August 2006	First Public Hearing on the 2006-07 Budget and Millage Rates School term begins County Property Appraiser mails TRIM notices
September 2006	Board adopts Tentative District Work Program
September 12, 2006	Final Public Hearing on the 2006-07 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	\$ 527,660,151
B. Less tax reductions due to Value Adjustment Board and other assessment changes.	\$ 10,179
C. Actual property tax levy	\$ 527,649,972
This year's proposed tax levy	\$ 621,178,902

A portion of the tax levy is required under state law in order for the school board to receive \$217,684,642 in state education grants. The required portion has increased by 15.45 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 1, 2006, 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 2006/2007 Millage Rates

<i>PROPERTY TAX ROLL (in \$ Billions)</i>			
	2005/2006	2006/2007	Change
Gross Taxable Property Value	\$62.89	\$75.66	20.3%
Adjusted Taxable Value (excluding new construction, etc.)	\$61.99	\$74.69	20.5% <i>(vs. 2005-06 Final Gross Taxable Value)</i>

<i>MILLAGE RATE COMPARISONS:</i>			
<u>Proposed 2006-2007 Rates vs. Actual 2005-2006 Millage Rates</u>	2005/2006 Actual	2006/2007 Proposed	Percent Change
Required Local Effort	5.191	5.046	-2.79%
Discretionary Local Effort	0.510	0.510	0.00%
Supplemental Discretionary	0.189	0.154	-18.52%
Local Referendum	0.500	0.500	0.00%
Operating Subtotal	6.390	6.210	-2.82%
Capital Outlay	2.000	2.000	0.00%
Total Millage	8.390	8.210	-2.15%
<u>Proposed 2005/06 Rates vs. Rolled-Back Millage Rates</u>	Rolled Back Rate	2006/2007 Proposed	Percent Change
Required Local Effort	4.371	5.046	15.45%
Discretionary Local Effort	0.429	0.510	18.77%
Supplemental Millage	0.159	0.154	-3.21%
Capital Outlay Millage	1.684	2.000	18.76%
Local Referendum	0.421	0.500	18.76%
Total Millage	7.064	8.210	16.22%

PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF PROPERTY TAX RATES
1970/71 to 2006/07

- 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 21, 2006, was \$ 75,661,254,861.
- 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 21, 2006, was \$ 75,661,255.
 - (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 \$ 75,661,255 = \$ 71,878,192.
- 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 2006/07

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	2005/06	Proposed 2006/07
Operating										
Required Local Effort	6.451	6.433	5.997	5.774	5.839	5.808	5.614	5.504	5.191	5.046
Discretionary Local	0.510	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	0.154
Local Referendum									0.500	0.500
Operating Subtotal	7.133	7.110	6.666	6.433	6.487	6.449	6.243	6.122	6.390	6.210
Capital Improvement	2.000	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	8.210

**PINELLAS COUNTY SCHOOLS
EFFECT OF PROPOSED 2006/2007 MILLAGE RATES
ON THE INDIVIDUAL TAXPAYER**

Four Examples of Tax Assessments

Description	Example A	Example B	Example C	Example D
Assessed Value for 2006	\$100,000	\$200,000	\$300,000	\$400,000
Less: Homestead Exemption	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)
Taxable Assessed Value*	\$75,000	\$175,000	\$275,000	\$375,000
<i>Taxable Value in \$1,000's</i>	<i>\$75K</i>	<i>\$175K</i>	<i>\$275K</i>	<i>\$375K</i>
2006 Tax:				
Required Local Effort (5.046Mills)	\$378.45	\$883.05	\$1,387.65	\$1,892.25
Discretionary (.664 Mills)	49.80	116.20	182.60	249.00
Capital (2.000 Mills)	150.00	350.00	550.00	750.00
Local Referendum (.500 Mills)	37.50	87.50	137.50	187.50
TOTAL 2006 Tax (8.210 Mills)	\$615.75	\$1,436.75	\$2,257.75	\$3,078.75
2005 Tax (8.390 Mills)	\$629.25	\$1,468.25	\$2,307.25	\$3,146.25
<i>Assuming same taxable value</i>				
<i>Change In Taxes</i>	<i>(\$13.50)</i>	<i>(\$31.50)</i>	<i>(\$49.50)</i>	<i>(\$67.50)</i>

* Computations assume no change in taxable value from one year to the next

**PINELLAS COUNTY SCHOOLS
PROPERTY TAX REVENUE COMPARISON**

	BUDGET 2005-2006		BUDGET 2006-2007		INCREASE/(DECREASE), FY07 vs FY06	
TAX BASE					Amount	Percent
<i>Gross Taxable Value</i>		\$62,891,555,541		\$75,661,254,861	\$12,769,699,320	20.3%
<i>Value of 1 mill (@ 95%)</i>		\$59,746,978		\$71,878,192	\$12,131,214	20.3%
MILLAGE RATES AND REVENUE						
	Rate	Revenue	Rate	Revenue	Rate	Revenue %
Operating						
Required Local Effort	5.191	\$310,146,562	5.046	\$362,697,357	-0.145	\$52,550,795 16.9%
Discretionary	0.510	30,470,959	0.510	36,657,878	0.000	\$6,186,919 20.3%
Additional Discretionary	0.189	11,292,179	0.154	11,069,242	-0.035	(\$222,937) -2.0%
Local Referendum	0.500	29,873,489	0.500	35,939,096	0.000	\$6,065,607 20.3%
Total Operating	6.390	\$381,783,189	6.210	\$446,363,573	-0.180	\$64,580,384 16.9%
Capital	2.000	\$119,493,956	2.000	\$143,756,384	0.000	\$24,262,428 20.3%
TOTAL	8.390	\$501,277,145	8.210	\$590,119,957	-0.180	\$88,842,812 17.7%

PINELLAS COUNTY
SCHOOL BOARD

BUDGET SUMMARY

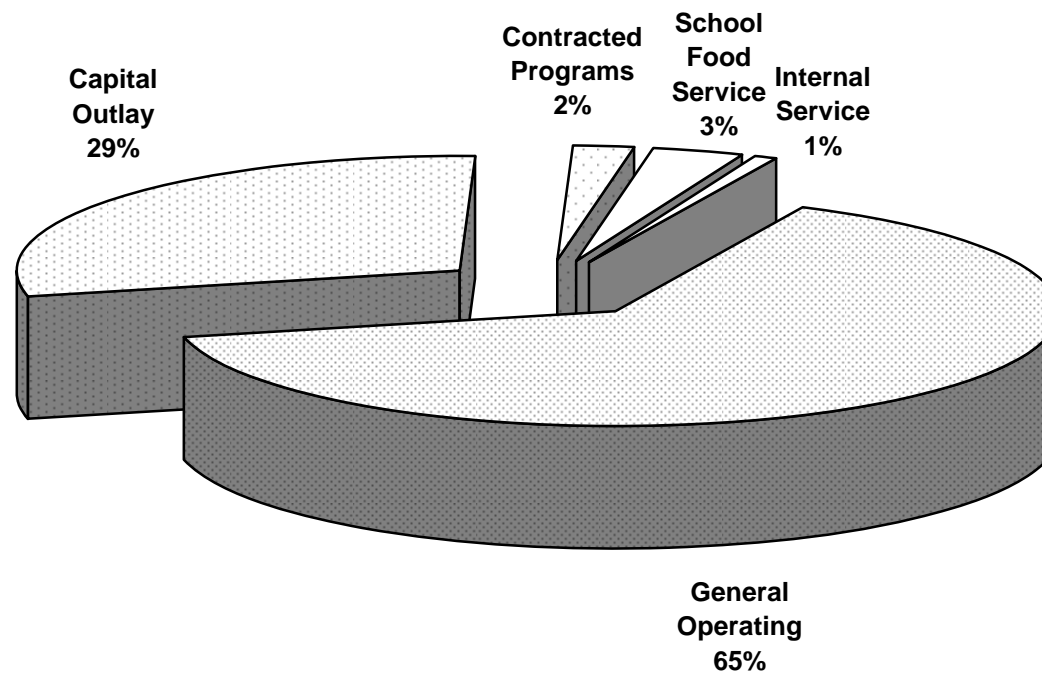
Revenue Sources, Transfers, and Beginning Fund Balances

<i>Revenue</i>	<i>2006/07 Budget</i>	<i>Percent of Total Revenue</i>
Federal (and Federal through State)	\$52,567,964	4.68%
State	431,626,538	38.45%
Local	638,342,777	56.87%
<i>Subtotal, Revenue</i>	<i>\$1,122,537,279</i>	<i>100.00%</i>
<i>Transfers & Balances</i>	<i>302,849,362</i>	
GRAND TOTAL	\$1,425,386,641	

Appropriations, Transfers and Ending Fund Balances

<i>Name of Fund</i>	<i>2005/06 ACTUAL (a)</i>	<i>2006/07 Budget (b)</i>	<i>Increase/ (Decrease) (\$)</i>	<i>Increase/ (Decrease) (%)</i>
General Operating	\$849,438,511	\$916,404,180	\$66,965,669	7.88%
Debt Service	5,101,584	5,151,482	\$49,898	0.98%
Capital Outlay	306,040,739	412,272,074	\$106,231,335	34.71%
Contracted Programs (c)	81,196,702	30,666,431	(\$50,530,271)	-62.23%
School Food Service (d)	49,260,037	49,061,245	(\$198,792)	-0.40%
Internal Service	14,735,521	11,831,229	(\$2,904,292)	-19.71%
GRAND TOTAL	\$1,305,773,094	\$1,425,386,641	\$119,613,547	9.16%

**Pinellas County Schools
2006-2007 Budget - All Funds
\$1.425 Billion**



BUDGET SUMMARY

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

Description	2005/2006	2006/2007	Increase/ (Decrease)
	ACTUAL	Final Public Hearing	
	6/30/2006	9/12/2006	
I. OPERATING FUND			
(1) Revenues & Transfers In	\$793,609,654	\$865,704,180	\$72,094,526
(2) Beginning Fund Balance	55,828,857	50,700,000	(\$5,128,857)
(3) Total Revenues & Fund Balance	<u>\$849,438,511</u>	<u>\$916,404,180</u>	<u>\$66,965,669</u>
(4) Appropriations/Expenditures & Transfers Out	798,725,487	854,800,000	\$56,074,513
(5) Ending Fund Balance	50,713,024	61,604,180	\$10,891,156
(6) TotalExpenditures & Fund Balance	<u>\$849,438,511</u>	<u>\$916,404,180</u>	<u>\$66,965,669</u>

Reason(s) for Increase/Decrease:

- (a) Revenue sources have been adjusted to reflect the latest available information for 2006/2007.
- (b) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2005/2006.
- (c) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Operating Budget, in accordance with previous Board directions.
- (d) 2006/2007 Budget adjusted to properly align function/object categories.

II. DEBT SERVICE FUND

(1) Revenues & Transfers In	\$3,994,458	\$4,044,356	\$49,898
(2) Beginning Fund Balance	1,107,126	1,107,126	\$0
(3) Total Revenues & Fund Balance	<u>\$5,101,584</u>	<u>\$5,151,482</u>	<u>\$49,898</u>
(4) Appropriations/Expenditures & Transfers Out	4,044,411	4,044,356	(\$55)
(5) Ending Fund Balance	<u>1,057,173</u>	<u>1,107,126</u>	<u>\$49,953</u>

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

Description	2005/2006	2006/2007	Increase/ (Decrease)
	ACTUAL	Final Public Hearing	
	6/30/2006	9/12/2006	
III. CAPITAL OUTLAY FUND			
(1) Revenues & Transfers In	\$143,317,764	\$190,096,903	\$46,779,139
(2) Beginning Fund Balance	162,722,975	222,175,171	\$59,452,196
(3) Total Revenues & Fund Balance	<u>\$306,040,739</u>	<u>\$412,272,074</u>	<u>\$106,231,335</u>
(4) Appropriations/Expenditures & Transfers Out	86,239,587	393,629,598	\$307,390,011
(5) Ending Fund Balance	219,801,152	18,642,476	(\$201,158,676)
(6) Total appropriations / expenditures & Fund Balance	<u>\$306,040,739</u>	<u>\$412,272,074</u>	<u>\$106,231,335</u>

Reason(s) for Increase/Decrease:

- (a) Beginning Fund Balance and expenditures have been updated to reflect final closeout for Fiscal Year 2005/2006.
- (b) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Capital Outlay Budget.

IV. CONTRACTED PROGRAMS FUND

(1) Revenues & Transfers In	\$81,196,702	\$30,666,431	(\$50,530,271)
(2) Beginning Fund Balance	0	0	\$0
(3) Total Revenues & Fund Balance	<u>\$81,196,702</u>	<u>\$30,666,431</u>	<u>(\$50,530,271)</u>
(4) Appropriations/Expenditures & Transfers Out	\$81,196,702	\$30,666,431	(\$50,530,271)
(5) Ending Fund Balance	0	0	\$0
(6) Total appropriations / expenditures & Fund Balance	<u>\$81,196,702</u>	<u>\$30,666,431</u>	<u>(\$50,530,271)</u>

Reason(s) for Increase/Decrease:

- (a) Revenue sources and appropriations / expenditures reflect initial grant project balances carried forward from Fiscal Year 2005/2006 to 2006/2007 with approved grants appropriated throughout the year.

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

Description	2005/2006	2006/2007	Increase/ (Decrease)
	ACTUAL	Final Public Hearing	
	6/30/2006	9/12/2006	
V. SCHOOL FOOD SERVICE FUND			
(1) Revenues & Transfers In	\$38,751,782	\$37,925,409	(\$826,373)
(2) Beginning Fund Balance	10,508,255	11,135,836	\$627,581
(3) Total Revenues & Fund Balance	<u>\$49,260,037</u>	<u>\$49,061,245</u>	<u>(\$198,792)</u>
(4) Appropriations/Expenditures & Transfers Out	39,088,187	42,756,288	\$3,668,101
(5) Ending Fund Balance	10,171,850	6,304,957	(\$3,866,893)
(6) Total appropriations / expenditures & Fund Balance	<u>\$49,260,037</u>	<u>\$49,061,245</u>	<u>(\$198,792)</u>

Reason(s) for Increase/Decrease:

- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2005/2006.
- (b) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the School Food Service Budget.

VI. INTERNAL SERVICE FUND

(1) Revenues & Transfers In	\$8,636,899	\$5,300,000	(\$3,336,899)
(2) Beginning Fund Balance	6,098,622	6,531,229	\$432,607
(3) Total Revenues & Fund Balance	<u>\$14,735,521</u>	<u>\$11,831,229</u>	<u>(\$2,904,292)</u>
(4) Appropriations/Expenditures & Transfers Out	8,204,292	10,700,000	\$2,495,708
(5) Ending Fund Balance	6,531,229	1,131,229	(\$5,400,000)
(6) Total appropriations / expenditures & Fund Balance	<u>\$14,735,521</u>	<u>\$11,831,229</u>	<u>(\$2,904,292)</u>

Reason(s) for Increase/Decrease:

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

SCHOOL BOARD OF PINELLAS COUNTY

Resolution on 2006/07 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 2006/07 fiscal year, and

WHEREAS, all matters required by law pursuant to the adoption of the millage rate and the budget for 2006/07 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	5.046 Mills
B. For the Discretionary Local Operating Effort	0.510 Mills
C. For the Supplemental Discretionary Local Operating Effort	0.154 Mills
Local Referendum	0.500 Mills
D. For Local Capital Improvements (Construction, Remodeling, Renovation, Acquisition and Repair)	2.000 Mills
Total Millage Rate	<hr/> 8.210 Mills

The total millage rate for fiscal year of 8.210 mills is 16.22% higher than the rolled-back rate of 7.064 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 12th day of September, 2006.

Attest:

Clayton Wilcox, Ed.D.
Superintendent of Schools

Carol Cook
Chairperson of the School Board

2006-07 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 (sic 45%) 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

	2005-06 Original Budget	2006-07 Budget
<i>Grades K through 12:</i>		
Unweighted FTE	112,718.20	111,038.07
Weighted FTE	123,875.08	121,660.98
Base Student Allocation	\$3,742.42	\$3,981.61
Value of One FTE to Pinellas	\$3,767.87	\$3,995.15
FEFP K-12 Revenue	549,818,427	580,381,999
<i>Adult Education:</i>		
State Adult Ed Revenue	\$ 26,694,595	\$ 27,478,625

*Includes Base FEFP Revenue, Safe Schools Allocation, the ESE Guarantee, Summer Reading, Special Teachers Are Rewarded 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

	2005-2006 YTD Expenditures	2006-2007 Budget
Direct Instruction	492,596,203	544,108,102
Instructional Support	64,647,898	64,154,910
Maintain & Operate Facilities	152,841,625	154,049,880
School Administration	54,878,600	56,492,811
All Other Functions	37,802,004	35,994,297
Obligated Fund Balance	26,418,619	27,300,000
Committed Fund Balance	14,912,922	17,900,000
Fund Balance Contingency	9,374,197	16,404,180
TOTAL	849,438,511	916,404,180

**PINELLAS COUNTY SCHOOL BOARD
2006/07 OPERATING FUND BUDGET - REVENUE**

DESCRIPTION	2006-07 BUDGET
FEDERAL SOURCES	
Federal Impact Funds	\$185,000
Other Federal, including Federal-Through-State	2,153,597
TOTAL FEDERAL	\$2,338,597
STATE SOURCES	
Base State FEFP	\$123,991,683 <i>a</i>
Safe Schools	3,836,434 <i>d</i>
Supplemental Academic Instruction	25,480,390 <i>b</i>
ESE Guaranteed Allocation	53,713,988 <i>c</i>
Reading Programs	4,538,158 <i>g</i>
Special Teachers Are Rewarded	\$6,123,990 <i>f</i>
Workforce Development (Adult Education)	27,478,625
Adults with Disabilities	742,591
C.O. & D.S.	67,927
Florida Teacher Lead Program	1,862,547
Instructional Materials	10,420,110
State License Tax	800,000
Discretionary Enhancement (Lottery)	5,367,835
Transportation	20,211,969
Voluntary Pre K	785,432
Class Size Reduction/Operating	89,146,856
School Recognition Funds	6,957,158
Other State Funds	3,646,916
TOTAL STATE	\$385,172,608
LOCAL SOURCES	
District School Taxes*	\$446,363,573 <i>e</i>
*Includes Local Referendum Amount of \$35,939,096	
Rental Income	1,100,000
Interest Income	5,300,000
Student fees	2,400,000
Charges for services	1,700,000
Other Local Sources	10,129,402
TOTAL LOCAL	\$466,992,975
TRANSFERS	10,700,000
LOSS RECOVERIES	500,000
TOTAL REVENUE AND TRANSFERS	\$865,704,180
BEGINNING FUND BALANCE	
Obligated Fund Balance	\$26,400,000
Committed Fund Balance	14,900,000
Unobligated Fund Balance	9,400,000
TOTAL BEGINNING FUND BALANCE	\$50,700,000
TOTAL REVENUE & BEGINNING FUND BALANCE	\$916,404,180

FLORIDA EDUCATION FINANCE PROGRAM (FEFP): Grades K - 12		
Estimated Weighted FTE for 2006-07	121,660.98	
Times: Base Student Allocation (BSA)	\$3,981.61	
	\$484,406,575	
Times: District Cost Differential	1.0034	
BASE FEFP	\$486,053,557	
Less: Required Local Effort Property Taxes (5.046 Mills)	(362,697,358) <i>h</i>	
Plus: Declining Enrollment	635,483	
BASE STATE FEFP	\$123,991,682 <i>a</i>	
Plus: Safe Schools Allocation	\$3,836,434 <i>d</i>	
Plus: Supplemental Academic Instruction Allocation	25,480,390 <i>b</i>	
Plus: ESE Guaranteed Allocation	53,713,988 <i>c</i>	
Plus: Reading Programs	4,538,158 <i>g</i>	
Plus: Special Teachers Are Rewarded	\$6,123,990 <i>f</i>	
NET STATE FEFP	217,684,642	
TOTAL STATE ALLOCATION	\$217,684,642	
<i>as shown in TRIM advertisement</i>		

LOCAL REVENUE: OPERATING PROPERTY TAXES		
Gross Taxable Value for Pinellas County, as certified by Pinellas Appraiser and verified by F.D.O.R.:	\$75,661,254,861	
The School Board is allowed to budget 95% of the taxable assessed value. One Mill's value is:		
\$75,661,254,861 x 95% =	\$71,878,192	
2006/07 Operating Levy = \$71,878,192 x 6.21 Mills =		
Required Local Effort	5.046	\$362,697,357 <i>h</i>
Discretionary	0.510	36,657,878
Supplemental Discretionary	0.154	11,069,242
Local Referendum	0.500	\$35,939,096.00
TOTAL DISTRICT SCHOOL TAXES		\$446,363,573 <i>e</i>

SUMMARY OF REVENUE AND BALANCES		
STATE SOURCES	42.03%	\$385,172,608
LOCAL SOURCES	50.96%	466,992,975
TRANSFERS AND BALANCES	6.75%	61,900,000
FEDERAL SOURCES	0.26%	2,338,597
TOTAL REVENUE & BEGINNING FUND BALANCE	100.0%	\$916,404,180

PINELLAS COUNTY SCHOOLS
ESTIMATED K-12 FEFP REVENUE FOR FISCAL YEAR 2006-07
As of August 1, 2006

	CATEGORY	Unweighted FTE	Cost Factors	Weighted FTE	FEFP Revenue *
	<i>BASIC PROGRAMS</i>				
101	BASIC K-3	25,094.65	1.035	25,972.96	\$ 103,765,806
102	BASIC 4-8	29,696.60	1.000	29,696.60	118,642,296
103	BASIC 9-12	25,735.93	1.088	28,000.69	111,866,886
111	BASIC K-3 WITH ESE	7,181.85	1.035	7,433.21	\$ 29,696,770
112	BASIC 4-8 WITH ESE	10,548.49	1.000	10,548.49	42,142,773
113	BASIC 9-12 WITH ESE	5,088.79	1.088	5,536.64	22,119,614
	Subtotal	103,346.31		107,188.59	\$ 428,234,145
	<i>AT-RISK PROGRAMS</i>				
130	INTENSIVE ENGLISH/ESOL 9-12	2,876.22	1.275	3,667.18	\$ 14,650,925
	Subtotal	2,876.22		3,667.18	\$ 14,650,925
	<i>EXCEPTIONAL PROGRAMS</i>				
254	SUPPORT LEVEL IV	1,053.66	3.734	3,934.37	15,718,388
255	SUPPORT LEVEL V	369.95	5.201	1,924.11	7,687,103
	Subtotal	1,423.61		5,858.48	\$ 23,405,491
	<i>VOCATIONAL 9-12</i>				
300	VOCATIONAL 9-12	3,391.93	1.159	3,931.25	\$ 15,705,924
	Subtotal	3,391.93		3,931.25	\$ 15,705,924
	ADVANCED PLACEMENT/IB ADJUSTMENT			1,015.50	\$ 4,057,072
	TOTAL - K-12	111,038.07		121,660.98	\$ 486,053,557
	Reading Program Allocation				4,538,158
	Special Teachers Are Rewarded				6,123,990
	ESE Guaranteed Allocation				53,713,988
	Supplemental Academic Instruction				25,480,390
	Declining Enrollment Supplement				635,482
	Safe Schools Allocation				3,836,434
	Gross State and Local FEFP				580,381,999

* FEFP Revenue is computed by multiplying weighted FTE times Base Student Allocation (BSA), times District Cost Differential (DCD). For fiscal year 2006-07, the proposed **BSA** is \$ **3,981.61**; the **DCD** is **1.0034**. This means that **each weighted FTE generates \$ 3,995.15** in FEFP revenue for Pinellas.

Second Public Hearing: September 12, 2006

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

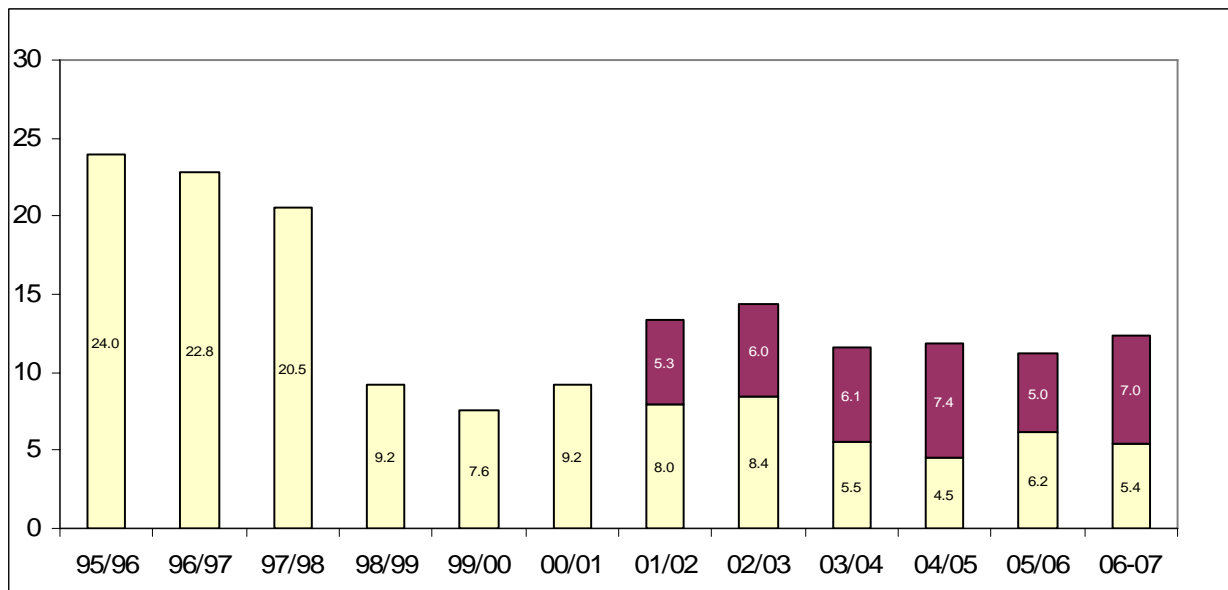
Expenditures in this category are to provide partial support for innovative programs in the schools.

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 2006-07, the district will receive \$12,324,993 or 1.363 % of the operating budget from lottery dollars, of which \$6,957,158 is earmarked for school recognition awards. School Recognition funds are shown as the dark portion of the bars on the graph.

Lottery Revenues
From 1995-2006/07
(\$ Million)



PINELLAS COUNTY SCHOOL BOARD

	2005-06	2006-07	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - ANTICIPATED REVENUE</u>			
FEDERAL DIRECT	\$247,731	\$185,000	(\$62,731)
FEDERAL THRU STATE	3,245,132	2,153,597	(1,091,535)
STATE SOURCES	375,104,623	385,172,608	10,067,985
LOCAL SOURCES	406,168,009	466,992,975	60,824,966
TRANSFERS	8,285,000	10,700,000	2,415,000
OTHER	559,159	500,000	(59,159)
ESTIMATED REVENUE	\$793,609,654	\$865,704,180	\$72,094,526
BEGINNING FUND BALANCE	55,828,857	50,700,000	(5,128,857)
ANTICIPATED REVENUE AND FUND BALANCE	\$849,438,511	\$916,404,180	\$66,965,669

PINELLAS COUNTY SCHOOL BOARD

	2005-06	2006-07	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>			
REGULAR EDUCATION	\$359,480,989	\$399,902,113	\$40,421,124
SPECIAL EDUCATION *	102,731,614	111,509,573	8,777,959
VOCATIONAL EDUCATION	23,182,349	24,459,133	1,276,784
ADULT CONTINUED EDUCATION	6,680,228	6,839,063	158,835
PRE KINDERGARTEN	500,062	1,396,860	896,798
OTHER INSTRUCTION	20,966	1,360	(19,606)
ATTENDANCE & SOCIAL WORK	4,915,120	5,119,587	204,467
GUIDANCE SERVICES	17,875,915	18,419,007	543,092
HEALTH SERVICES	1,886,766	1,739,305	(147,461)
PSYCHOLOGICAL SERVICES	4,392,727	4,437,524	44,797
PARENTAL INVOLVEMENT	1,054		(1,054)
OTHER PUPIL PERSONNEL SVC	5,159,833	5,349,933	190,100
INSTRUCTIONAL MEDIA	12,707,885	12,104,105	(603,780)
CURRICULUM & INSTRUCTION	14,966,418	13,656,323	(1,310,095)
STAFF DEVELOPMENT	2,742,180	3,329,126	586,946
INSTRUCTIONAL RELATED TECH	1,186,292	1,194,247	7,955
SCHOOL BOARD	1,316,223	1,515,473	199,250
GENERAL ADMINISTRATION	5,826,102	7,042,184	1,216,082
SCHOOL ADMINISTRATION	54,878,600	56,492,811	1,614,211
FACILITIES ACQ. & CONST.	1,010,176	1,326,816	316,640
FISCAL SERVICES	3,566,365	4,481,194	914,829

PINELLAS COUNTY SCHOOL BOARD

	2005-06	2006-07	INCREASE/ (DECREASE)
	ACTUAL	RECOMMENDED BUDGET	
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>			
FOOD SERVICE	244,875		(244,875)
PLANNING, RESEARCH & EVALUATION	1,805,662	1,807,650	1,988
INFORMATION SERVICES	1,602,629	1,542,891	(59,738)
STAFF PERSONNEL SERVICES	5,283,626	6,024,143	740,517
OTHER CENTRAL SERVICES	3,399,218	4,200,066	800,848
PUPIL TRANSPORTATION	46,084,837	47,146,974	1,062,137
OPERATION OF PLANT	79,306,262	87,935,573	8,629,311
MAINTENANCE OF PLANT	27,450,526	18,967,332	(8,483,194)
ADMINISTRATIVE TECHNOLOGY	5,072,854	5,660,254	587,400
COMMUNITY SERVICES	834,553	399,380	(435,173)
OTHER EXPENSES	2,619,867	800,000	(1,819,867)
APPROPRIATIONS	\$798,732,773	\$854,800,000	\$56,067,227
ENDING FUND BALANCE	50,705,738	61,604,180	10,898,442
APPROPRIATIONS & ENDING FUND BALANCE	\$849,438,511	\$916,404,180	\$66,965,669

* 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 most recent congressional action would add \$150 million to IDEA for growth and inflation and do little to address this underfunding of IDEA which this year decreased from 18.6% funded to 17.8%

The federal underfunding of IDEA for Pinellas County is computed to be approximately \$35,700,000.

PINELLAS COUNTY SCHOOL BOARD

OPERATING FUND - APPROPRIATIONS BY FUNCTION/OBJECT
2006/2007

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	\$276,605,872	\$77,304,592	\$16,385,835	\$25,400	\$23,969,341	\$4,872,546	\$738,527		\$399,902,113	46.78%
5200 SPECIAL EDUCATION	83,087,234	26,244,612	1,520,086	595,450	62,022	169			111,509,573	13.05%
5300 VOCATIONAL EDUCATION	18,559,669	5,150,069	155,527	30	555,831	28,414	9,593		24,459,133	2.86%
5400 ADULT CONTINUED EDUCATION	5,530,569	1,205,302	11,210		88,157	3,575	250		6,839,063	0.80%
5500 PRE KINDERGARTEN	1,176,044	220,435	0		381	0			1,396,860	0.16%
5900 OTHER INSTRUCTION			1,360						1,360	0.00%
SUB TOTALS	384,959,388	110,125,010	18,074,018	620,880	24,675,732	4,904,704	748,370	0	544,108,102	63.65%
INSTRUCTIONAL SUPPORT										
6110 ATTENDANCE & SOCIAL WORK	3,953,093	1,106,866	48,118		10,663	847	0		5,119,587	0.60%
6120 GUIDANCE SERVICES	14,643,743	3,667,154	39,372		63,888	4,111	739		18,419,007	2.15%
6130 HEALTH SERVICES	701,239	210,018	812,040		13,620	419	1,969		1,739,305	0.20%
6140 PSYCHOLOGICAL SERVICES	3,448,483	861,382	61,175		64,292	2,192			4,437,524	0.52%
6190 OTHER PUPIL PERSONNEL SVC	4,220,042	1,055,010	25,736		32,526	16,619	0		5,349,933	0.63%
6200 INSTRUCTIONAL MEDIA	8,561,914	2,437,320	(37,919)	700	155,456	984,832	1,802		12,104,105	1.42%
6300 CURRICULUM & INSTRUCTION	10,169,597	2,642,633	123,617		640,548	56,797	23,131		13,656,323	1.60%
6400 STAFF DEVELOPMENT	1,528,315	243,962	272,992		1,206,717	69,540	7,600		3,329,126	0.39%
6500 INSTRUCTIONAL RELATED TECH	908,877	283,870	1,500						1,194,247	0.14%
SUB TOTALS	48,135,303	12,508,215	1,346,631	700	2,187,710	1,135,357	35,241	0	65,349,157	7.64%
GENERAL SUPPORT										
7100 SCHOOL BOARD	736,931	415,518	307,551		15,655	2,561	37,257		1,515,473	0.18%
7200 GENERAL ADMINISTRATION	4,149,917	1,073,335	547,885	0	1,159,573	6,578	104,896		7,042,184	0.82%
7300 SCHOOL ADMINISTRATION	43,297,486	12,359,949	368,489		382,307	55,023	29,557		56,492,811	6.61%
7400 FACILITIES ACQ. & CONST.	618,456	167,101	45,821	119	9,734	485,485	100	0	1,326,816	0.16%
7500 FISCAL SERVICES	3,073,474	921,665	375,988		0	446	109,621		4,481,194	0.52%
7710 PLANNING, RESEARCH & EVALUATION	942,761	229,196	553,698		57,576	23,924	495		1,807,650	0.21%
7720 INFORMATION SERVICES	1,080,329	313,742	49,725		81,877	9,133	8,085		1,542,891	0.18%
7730 STAFF PERSONNEL SERVICES	3,458,781	1,303,727	780,228		423,000	49,334	9,073		6,024,143	0.70%
7760 OTHER CENTRAL SERVICES	2,430,805	766,885	617,642	24,791	302,664	42,900	14,379		4,200,066	0.49%
7800 PUPIL TRANSPORTATION	25,838,602	10,252,763	2,196,844	7,693,685	1,135,428	23,052	6,600		47,146,974	5.52%
7900 OPERATION OF PLANT	27,001,685	13,055,759	18,322,723	26,926,523	896,844	80,343	1,651,696		87,935,573	10.29%
SUB TOTALS	112,629,227	40,859,640	24,166,594	34,645,118	4,464,658	778,779	1,971,759	0	219,515,775	25.68%
MAINTENANCE										
8100 MAINTENANCE OF PLANT	6,993,433	3,189,208	2,005,275	95,149	2,856,204	62,741	3,765,322		18,967,332	2.22%
SUB TOTALS	6,993,433	3,189,208	2,005,275	95,149	2,856,204	62,741	3,765,322	0	18,967,332	2.22%
ADMINISTRATIVE TECHNOLOGY										
8200 ADMIN TECHNOLOGY SERVICES	2,597,573	755,209	2,195,103	500	93,850	17,274	745		5,660,254	0.66%
SUB TOTALS	2,597,573	755,209	2,195,103	500	93,850	17,274	745	0	5,660,254	0.66%
COMM & DEBT SERV & TRANSFERS										
9100 COMMUNITY SERVICES	147,375	57,143	130,227		48,847	2,528	13,260		399,380	0.05%
9700 OTHER EXPENSES							800,000		800,000	0.09%
SUB TOTALS	147,375	57,143	130,227	0	48,847	2,528	813,260	0	1,199,380	0.14%
TOTAL APPROPRIATIONS	\$555,462,299	\$167,494,425	\$47,917,848	\$35,362,347	\$34,327,001	\$6,901,383	\$7,334,697	\$0	\$854,800,000	100.00%
	64.98%	19.59%	5.61%	4.14%	4.02%	0.81%	0.86%	0.00%	100.00%	

PINELLAS COUNTY SCHOOLS

2006-07 LEGISLATIVE CHANGES

* **INCREASE IN BSA**

INCREASED \$239.19 OR 6.39% ABOVE 2005-06

* **ESE GUARANTEED ALLOCATION**

CONTINUED WITH WORKLOAD ADJUSTMENTS

* **SUPPLEMENTAL ACADEMIC INSTRUCTION CATEGORICAL**

CONTINUED WITH WORKLOAD ADJUSTMENTS

* **SUPPLEMENTAL READING PROGRAM**

\$111.8 MILLION STATEWIDE TO SUPPORT READING PROGRAMS

* **LOTTERY FUNDS**

STATEWIDE FUNDING \$263 MILLION

INCLUDES \$134 MILLION STATEWIDE FOR SCHOOL RECOGNITION

* **CLASS SIZE REDUCTION**

\$2.15 BILLION STATEWIDE TO IMPLEMENT AMENDMENT

* **SPECIAL TEACHER REWARD ALLOCATION**

\$147.5 MILLION STATEWIDE TO IMPLEMENT PERFORMANCE
AND DIFFERENTIATED PAY POLICIES

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 12, 2006 prior to the adoption of the final budget on September 12, 2006.

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

	2005-06 Budget	2006-07 Budget
Two-Mill Funds	\$ 119,493,956	\$ 143,756,384
PECO	11,184,887	15,789,056
Classrooms for Kids	1,889,207	25,278,213
CO&DS	500,000	550,000
Other	3,323,250	4,723,250
TOTAL	\$136,391,300	\$190,096,903

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 6.210 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 \$143,756,384 to be used for the following projects:

CONSTRUCTION & REMODELING

Boca Ciega High
Dunedin Elementary
Tarpon Springs Elementary
Tyrone Elementary
Tyrone Middle
Covered Play Areas-
 Various Locations
Gender Equity Playfields-
 Various Locations
Installation Of Utility Monitoring Sensors-
 Various Locations
Relocatables
Site Acquisitions
Operating Transfer

MAINTENANCE, RENOVATION AND REPAIR

Casework
Ceilings/Lights
Drainage
EPA
Electrical Distribution
Fire Alarms
Fire, Health, Safety
Floor Covering
HVAC
Intercoms
Infrastructure
Paving
Painting
Plumbing
Relocatable Renovation

MAINTENANCE, RENOVATION AND REPAIR (CONT.)

Roofs/Covered Walkways
Sites/Grounds Improvement
Sonitrol/CCTV
Student Lockers
Stage/Gym Floors
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

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 1, 2006, 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

	2005-06	2006-07	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CAPITAL OUTLAY FUND - ANTICIPATED REVENUE</u>			
STATE SOURCES	\$13,764,684	\$41,840,519	\$28,075,835
LOCAL SOURCES	129,553,080	148,256,384	18,703,304
ESTIMATED REVENUE	<u>\$143,317,764</u>	<u>\$190,096,903</u>	<u>\$46,779,139</u>
BEGINNING FUND BALANCE	162,722,975	222,175,171	59,452,196
ANTICIPATED REVENUE AND FUND BALANCE	<u><u>\$306,040,739</u></u>	<u><u>\$412,272,074</u></u>	<u><u>\$106,231,335</u></u>
<u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u>			
FACILITIES ACQ. & CONST.	\$77,984,235	\$388,259,245	\$310,275,010
DEBT SERVICES	\$370,352	\$370,353	\$1
TRANSFER OF FUNDS	7,885,000	5,000,000	(2,885,000)
APPROPRIATIONS	<u>\$86,239,587</u>	<u>\$393,629,598</u>	<u>\$307,390,011</u>
ENDING FUND BALANCE	219,801,152	18,642,476	(201,158,676)
APPROPRIATIONS & FD BALANCE	<u><u>\$306,040,739</u></u>	<u><u>\$412,272,074</u></u>	<u><u>\$106,231,335</u></u>

Capital Outlay Allocation 2006-07

Project	Description of Activities	2006-07 Allocation
School & Center Projects		
Boca Ciega High	Replacement School	\$22,000,000
Dunedin Elementary	Replacement School	\$237,005
	Furniture & Equipment	\$319,590
Tarpon Springs Elementary	Replacement School	\$4,240,016
Tyrone Elementary	Major Construction	\$11,044,479
	Furniture & Equipment	\$472,500
Tyrone Middle	Replacement School	\$4,277,202
School and Center Projects - Subtotal		\$42,590,792
Other		
Relocatables	Lease/Purchase	\$3,308,600
	Retrofitting per State Mandate	\$1,600,000
Site Acquisitions	Land	\$4,840,000
Minor Capital Projects	Maintenance projects - Capital Fund	\$47,000,000
	Covered Play Areas	\$190,000
	Gender Equity Playfields- various locations	\$356,000
	Installation of Utility Monitoring Sensors	\$100,000
Furniture, Equipment & Technology	Vocational Replacement	\$1,300,000
	Musical Instruments Replacement	\$375,000
	Kindergarten Equipment	\$223,250
Budget Steering Process		\$150,000
District Technology/ Telecommunications	District Techonology	\$2,499,378
	Instructional Technology Capital Outlay	\$3,634,200
	School Wide Wireless Infrastructure	\$1,928,500
	Technology Plan	\$6,000,000
School Buses & Vehicles	Buses & related equipment (58 buses)	\$4,894,316
	Lease/Purchase (50)	\$370,353
Miscellaneous Capital Projects	Infrastructure Needs	\$7,295,000
	Facilities Design & Construction	\$2,482,500
	Instructional Equipment Transfer	\$5,000,000
	Potential Increase to Equipment Transfers	\$2,000,000

Capital Outlay Allocation 2006-07

Project	Description of Activities	2006-07 Allocation
Capital Outlay Contingency	Classroom For Kids Project	\$25,278,213
	Contingency	\$26,680,801
	Other Capital Project, Total	\$147,506,111
	Total, Capital Projects from FY 2006-07 Revenue	\$190,096,903
	Projects Funded from Prior Revenues	\$222,175,171
	Grand Total, Capital Outlay Appropriations & Transfers	\$412,272,074

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, 2006	Final Fiscal Year of Debt Payments
SBE Series 2000A	2/02/00	\$ 47,225,000	\$ 38,080,000	2019-2020
SBE Series 2001A	7/01/01	\$ 1,055,000	\$ 515,000	2020-2021
TOTAL		\$ 48,280,000	\$ 38,595,000	

DEBT PER CAPITA

As of July 1, 2006 the total outstanding debt for the district, including principal and interest, was \$ 56,683,105. The estimated resident population of Pinellas County in 2004 was 939,864. This calculates to approximately \$ 60.31 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
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>\$38,080,000.00</u>	<u>\$17,959,338.00</u>	<u>\$56,039,338.00</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
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>\$515,000.00</u>	<u>\$128,767.00</u>	<u>\$643,767.00</u>

SCHEDULE OF INDEBTEDNESS

Fiscal Year	Principal Payment	Interest Payment	Total Payment
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	\$38,595,000.00	\$18,088,105.00	\$56,683,105.00

PINELLAS COUNTY SCHOOL BOARD

	2005-06	2006-07	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>DEBT SERVICE FUND - ANTICIPATED REVENUE</u>			
STATE SOURCES	\$3,994,458	\$4,044,356	\$49,898
ESTIMATED REVENUE	\$3,994,458	\$4,044,356	\$49,898
BEGINNING FUND BALANCE	1,107,126	1,107,126	0
ANTICIPATED REVENUE AND FUND BALANCE	<u>\$5,101,584</u>	<u>\$5,151,482</u>	<u>\$49,898</u>

DEBT SERVICE FUND - APPROPRIATIONS

DEBT SERVICES	\$4,044,411	\$4,044,356	(\$55)
APPROPRIATIONS	\$4,044,411	\$4,044,356	(\$55)
ENDING FUND BALANCE	1,057,173	1,107,126	49,953
APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$5,101,584</u>	<u>\$5,151,482</u>	<u>\$49,898</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, 2006) it is anticipated that the eventual total will be similar to the \$96 million to \$107 million received for fiscal years 2004 through 2006.

HISTORICAL COMPARISON OF CONTRACTED PROGRAM FUND APPROPRIATIONS

	Beginning Budget	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	\$23,713,791	\$ 46,789,080
1999-00	\$41,800,506	\$ 56,848,501
2000-01	\$33,240,452	\$ 60,389,392
2001-02	\$55,855,781	\$ 69,620,099
2002-03	\$68,711,643	\$ 84,503,067
2003-04	\$59,623,153	\$ 93,994,521
2004-05	\$61,141,665	\$ 96,122,368
2005-06	\$65,792,313	\$ 107,706,303
2006-07	\$30,666,431	<i>Undetermined</i>

PINELLAS COUNTY SCHOOL BOARD

	2005-06	2006-07	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - ANTICIPATED REVENUE</u>			
FEDERAL DIRECT	\$5,045,300	\$4,682,590	(\$362,710)
FEDERAL THROUGH STATE	76,151,402	25,983,841	(\$50,167,561)
ANTICIPATED REVENUE	<u>\$81,196,702</u>	<u>\$30,666,431</u>	<u>(\$50,530,271)</u>

PINELLAS COUNTY SCHOOL BOARD

	2005-06	2006-07	INCREASE/ (DECREASE)
	ACTUAL	RECOMMENDED BUDGET	
<u>CONTRACTED PROGRAM FUND - APPROPRIATIONS</u>			
REGULAR EDUCATION	\$27,468,608	\$13,572,823	(\$13,895,785)
SPECIAL EDUCATION	12,848,709	3,105,638	(9,743,071)
VOCATIONAL EDUCATION	1,373,823	1,330,045	(43,778)
ADULT CONTINUED EDUCATION	869,224	113,594	(755,630)
PRE-KINDEGARTEN	343,860	314,836	(29,024)
OTHER INSTRUCTION	2,229		(2,229)
ATTENDANCE & SOCIAL WORK	1,186,008	2,000	(1,184,008)
GUIDANCE SERVICES	61,170	41,423	(19,747)
HEALTH SERVICES	1,028,674	2,031	(1,026,643)
PSYCHOLOGICAL SERVICES	996,834	173,064	(823,770)
PARENTAL INVOLVEMENT	242,857	104,884	(137,973)
OTHER PUPIL PERSONNEL SVC	2,749,080	5,183	(2,743,897)
INSTRUCTIONAL MEDIA	500,434	15,094	(485,340)
CURRICULUM & INSTRUCTION	21,709,503	3,309,048	(18,400,455)
STAFF DEVELOPMENT	3,650,930	3,991,004	340,074
INSTRUCTIONAL RELATED TECH	439		(439)
GENERAL ADMINISTRATION	2,779,935	2,342,564	(437,371)
SCHOOL ADMINISTRATION	238,337	192,851	(45,486)
FACILITIES ACQ. & CONST.	206,368	25,923	(180,445)
FISCAL SERVICES	39,309		(39,309)
FOOD SERVICE	846		(846)
PLANNING, RESEARCH & EVALUATION	202,014	159,990	(42,024)
INFORMATION SERVICES	125,277	7,304	(117,973)
STAFF PERSONNEL SERVICES	1,054,375	1,224,989	170,614
DATA PROCESSING SERVICES	0	1,000	1,000
PUPIL TRANSPORTATION	66,104	140,295	74,191
OPERATION OF PLANT	248,363	25,297	(223,066)
MAINTENANCE OF PLANT	110	250	0
COMMUNITY SERVICES	1,203,282	465,301	(737,981)
APPROPRIATIONS	\$81,196,702	\$30,666,431	(\$50,530,271)

PINELLAS COUNTY SCHOOL BOARD

	2005-06	2006-07	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - APPROPRIATIONS</u>			
REGULAR EDUCATION	\$27,468,608	\$13,572,823	(\$13,895,785)
SPECIAL EDUCATION	12,848,709	3,105,638	(9,743,071)
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PUPIL TRANSPORTATION	66,104	140,295	74,191
OPERATION OF PLANT	248,363	25,297	(223,066)
MAINTENANCE OF PLANT	110	250	0
COMMUNITY SERVICES	1,203,282	465,301	(737,981)
APPROPRIATIONS	\$81,196,702	\$30,666,431	(\$50,530,271)

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 1,068 support service employees and 4 administrative employees. In fiscal year 2005-06, the Food Service operation prepared and served over 9.24 million lunches and more than 2.62 million breakfasts.

For fiscal year 2006-07, 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 2006-07, 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

	2005-06	2006-07	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>FOOD SERVICE FUND - ANTICIPATED REVENUE</u>			
FEDERAL THROUGH STATE	\$20,160,048	\$19,562,936	(\$597,112)
STATE SOURCES	581,392	569,055	(12,337)
LOCAL SOURCES	18,010,342	17,793,418	(216,924)
ESTIMATED REVENUE	<u>\$38,751,782</u>	<u>\$37,925,409</u>	<u>(\$826,373)</u>
BEGINNING FUND BALANCE	10,508,255	11,135,836	627,581
ANTICIPATED REVENUE AND FUND BALANCE	<u><u>\$49,260,037</u></u>	<u><u>\$49,061,245</u></u>	<u><u>(\$198,792)</u></u>
<u>FOOD SERVICE FUND - APPROPRIATIONS</u>			
FOOD SERVICE	\$39,088,187	\$42,756,288	\$3,668,101
APPROPRIATIONS	<u>\$39,088,187</u>	<u>\$42,756,288</u>	<u>\$3,668,101</u>
ENDING FUND BALANCE	10,171,850	6,304,957	(3,866,893)
APPROPRIATIONS AND ENDING FUND BALANCE	<u><u>\$49,260,037</u></u>	<u><u>\$49,061,245</u></u>	<u><u>(\$198,792)</u></u>

PINELLAS COUNTY SCHOOL BOARD

	2005-06	2006-07	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>INTERNAL SERVICE FUND - ANTICIPATED REVENUE</u>			
LOCAL SOURCES	\$8,636,899	\$5,300,000	(\$3,336,899)
ESTIMATED REVENUE	\$8,636,899	\$5,300,000	(\$3,336,899)
BEGINNING FUND BALANCE	6,098,622	6,531,229	432,607
ANTICIPATED REVENUE AND FUND BALANCE	\$14,735,521	\$11,831,229	(\$2,904,292)

INTERNAL SERVICE FUND - APPROPRIATIONS

SCHOOL BOARD	\$7,804,292	\$5,000,000	(\$2,804,292)
TRANSFERS	400,000	5,700,000	5,300,000
APPROPRIATIONS	\$8,204,292	\$10,700,000	\$2,495,708
ENDING FUND BALANCE	6,531,229	1,131,229	(5,400,000)
APPROPRIATIONS AND ENDING FUND BALANCE	\$14,735,521	\$11,831,229	(\$2,904,292)

BUDGET DETAIL BY FUND

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2005-06	2006-07	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<u>OPERATING (GENERAL) FUND - ANTICIPATED REVENUE</u>					
		FEDERAL DIRECT			
3121	000	FEDERAL IMPACT FUNDS		\$20,000	\$20,000
3191	000	R O T C	247,731	165,000	(82,731)
	TOTAL	FEDERAL DIRECT	\$247,731	\$185,000	(\$62,731)
		FEDERAL THRU STATE			
3202	000	MEDICAID	2,958,610	2,067,511	(891,099)
3220	000	WORKFORCE INVESTMENT ACT		28,376	28,376
3227	000	DRUG FREE SCHOOLS		48,890	48,890
3290	000	OTHER FED THROUGH STATE	286,522	8,820	(277,702)
	TOTAL	FEDERAL THRU STATE	\$3,245,132	\$2,153,597	(\$1,091,535)
		STATE SOURCES			
3310	000	FLA EDUC FINANCE PROGRAM	147,670,459	123,991,682	(23,678,777)
3310	000	SAFE SCHOOLS	3,766,844	3,836,434	69,590
3310	000	SUPPLEMENT ACADEMIC INSTRU	24,297,017	25,480,390	1,183,373
3310	000	ESE GUARANTEED ALLOCATION	51,339,783	53,713,988	2,374,205
3310	000	READING PROGRAMS	3,688,082	4,538,158	850,076
3310	000	SPECIAL TEACHER ARE REWARDED		6,123,990	6,123,990
3315	000	WORKFORCE DEVELOPMENT	27,089,886	27,478,625	388,739
3318	000	ADULT HANDICAPPED	742,591	742,591	0
3323	000	CO & DS WITHHELD FOR ADMIN	67,946	67,927	(19)
3334	000	FLORIDA TEACHERS LEAD PRGM	754,340	1,862,547	1,108,207
3336	000	INSTRUCTIONAL MATERIALS	9,964,256	10,420,110	455,854
3343	000	STATE LICENSE TAX	714,362	800,000	85,638
3344	000	DISCRETIONARY LOTTERY FUND	5,538,169	5,367,835	(170,334)
3354	000	TRANSPORTATION	18,804,659	20,211,969	1,407,310
3355	000	CLASS SIZE REDUCTION	64,082,203	89,146,856	25,064,653
3361	000	SCHOOL RECOGNITION	6,957,158	6,957,158	0
3363	000	EXCELLENT TEACHING PROGRAM	2,497,122		(2,497,122)
3371	000	VOLUNTARY PRE K	873,512	785,432	(88,080)
3375	000	EDUCATIONAL TECHNOLOGIES	2,089,908		(2,089,908)
3376	000	TEACHER TRAINING	759,330		(759,330)
3390	000	MISC. STATE REVENUE	3,406,996	3,646,916	239,920
	TOTAL	STATE SOURCES	\$375,104,623	\$385,172,608	\$10,067,985
		LOCAL SOURCES			
3411	000	DISTRICT SCHOOL TAXES	358,686,231	410,424,477	51,738,246
3411	000	TAX REFERENDUM	29,873,489	35,939,096	6,065,607
3425	000	RENTAL INCOME	1,170,024	1,100,000	(70,024)
3430	000	INTEREST INCOME	5,786,407	5,300,000	(486,407)
346X	000	STUDENT FEES	2,287,615	2,400,000	112,385
3481	000	CHARGES FOR SERVICES	1,580,423	1,700,000	119,577
3490	000	MISCELLANEOUS LOCAL SOURCES	6,783,820	10,129,402	3,345,582
	TOTAL	LOCAL SOURCES	\$406,168,009	\$466,992,975	\$60,824,966
	TOTAL	ESTIMATED REVENUE	\$784,765,495	\$854,504,180	\$69,738,685

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2005-06 ACTUAL	2006-07 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - ANTICIPATED REVENUE</u>					
		TRANSFERS			
3610	000	TRANSFERS FROM GENERAL			
3630	000	TRANS. FROM CAPITAL	7,885,000	5,000,000	(2,185,000)
3670	000	TRANS FROM INTERNAL SERVICE FD	400,000	5,700,000	(400,000)
	TOTAL	TRANSFERS	\$8,285,000	\$10,700,000	\$2,415,000
		OTHER			
3740	000	LOSS RECOVERIES	\$559,159	\$500,000	(59,159)
	TOTAL	OTHER	\$559,159	\$500,000	(\$59,159)
		<i>TOTAL OTHER FINANCING SOURCES</i>	\$8,844,159	\$11,200,000	\$2,355,841
	TOTAL	ESTIMATED RESOURCES	\$793,609,654	\$865,704,180	\$72,094,526
<u>OPERATING (GENERAL) FUND - ANTICIPATED REVENUE</u>					
		FUND BALANCE			
2800	000	BUDGET FUND BALANCES-BEGIN			
		OBLIGATED	25,475,589	26,400,000	924,411
		COMMITTED	20,622,545	14,900,000	(5,722,545)
		UNOBLIGATED	9,730,723	9,400,000	(330,723)
	TOTAL	BEGINNING FUND BALANCE	\$55,828,857	\$50,700,000	(\$5,128,857)
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	\$849,438,511	\$916,404,180	\$66,965,669

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2005-06	2006-07	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
OPERATING (GENERAL) FUND - APPROPRIATIONS					
		REGULAR EDUCATION			
5100	100	SALARIES	\$254,553,399	\$276,605,872	\$22,052,473
5100	200	EMPLOYEE BENEFITS	66,807,379	77,304,592	10,497,213
5100	300	PURCHASED SERVICES	15,424,612	16,385,835	961,223
5100	400	ENERGY SERVICES	34,131	25,400	(8,731)
5100	500	MATERIALS & SUPPLIES	14,134,387	23,969,341	9,834,954
5100	600	CAPITAL EXPENDITURES	8,279,752	4,872,546	(3,407,206)
5100	700	OTHER EXPENSE	247,329	738,527	491,198
	TOTAL	REGULAR EDUCATION	\$359,480,989	\$399,902,113	\$40,421,124
		SPECIAL EDUCATION			
5200	100	SALARIES	77,365,144	83,087,234	5,722,090
5200	200	EMPLOYEE BENEFITS	24,291,723	26,244,612	1,952,889
5200	300	PURCHASED SERVICES	550,020	1,520,086	970,066
5200	500	MATERIALS & SUPPLIES	335,034	595,450	260,416
5200	600	CAPITAL EXPENDITURES	189,047	62,022	(127,025)
5200	700	OTHER EXPENSE	646	169	(477)
	TOTAL	SPECIAL EDUCATION	\$102,731,614	\$111,509,573	\$8,777,959
		VOCATIONAL EDUCATION			
5300	100	SALARIES	17,633,468	18,559,669	926,201
5300	200	EMPLOYEE BENEFITS	4,463,271	5,150,069	686,798
5300	300	PURCHASED SERVICES	259,281	155,527	(103,754)
5300	400	ENERGY SERVICES	4,220	30	(4,190)
5300	500	MATERIALS & SUPPLIES	339,189	555,831	216,642
5300	600	CAPITAL EXPENDITURES	468,017	28,414	(439,603)
5300	700	OTHER EXPENSE	14,903	9,593	(5,310)
	TOTAL	VOCATIONAL EDUCATION	\$23,182,349	\$24,459,133	\$1,276,784
		ADULT CONTINUED EDUCATION			
5400	100	SALARIES	5,299,333	5,530,569	231,236
5400	200	EMPLOYEE BENEFITS	1,117,110	1,205,302	88,192
5400	300	PURCHASED SERVICES	60,986	11,210	(49,776)
5400	500	MATERIALS & SUPPLIES	101,950	88,157	(13,793)
5400	600	CAPITAL EXPENDITURES	100,474	3,575	(96,899)
5400	700	OTHER EXPENSE	375	250	(125)
	TOTAL	ADULT CONTINUED EDUCATION	\$6,680,228	\$6,839,063	\$158,835
		PRE KINDERGARTEN			
5500	100	SALARIES	393,634	1,176,044	782,410
5500	200	EMPLOYEE BENEFITS	96,071	220,435	124,364
5500	500	MATERIALS & SUPPLIES	9,079	381	(8,698)
5500	600	CAPITAL EXPENDITURES	1,278		(1,278)
	TOTAL	PRE KINDERGARTEN	\$500,062	\$1,396,860	\$896,798
		OTHER INSTRUCTION			
5900	100	SALARIES	\$19,581		(19,581)
5900	200	EMPLOYEE BENEFITS	\$1,385		(1,385)
	300	PURCHASED SERVICES		\$1,360	1,360
	TOTAL	OTHER INSTRUCTION	\$20,966	\$1,360	(\$19,606)
SUBTOTAL - INSTRUCTIONAL SERVICES			\$492,596,208	\$544,108,102	\$51,531,500

PINELLAS COUNTY SCHOOL BOARD

FUNG- TION	OBJECT	DESCRIPTION	2005-06	2006-07	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
OPERATING (GENERAL) FUND - APPROPRIATIONS					
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	3,734,189	3,953,093	218,904
6110	200	EMPLOYEE BENEFITS	1,054,502	1,106,866	52,364
6110	300	PURCHASED SERVICES	60,861	48,118	(12,743)
6110	500	MATERIALS & SUPPLIES	41,574	10,663	(40,727)
6110	600	CAPITAL EXPENDITURES	23,794	847	(23,794)
6110	700	OTHER EXPENSE	200		(200)
	TOTAL	ATTENDANCE & SOCIAL WORK	\$4,915,120	\$5,119,587	\$204,467
		GUIDANCE SERVICES			
6120	100	SALARIES	14,167,135	14,643,743	476,608
6120	200	EMPLOYEE BENEFITS	3,571,022	3,667,154	96,132
6120	300	PURCHASED SERVICES	43,624	39,372	(4,252)
6120	500	MATERIALS & SUPPLIES	85,729	63,888	(21,841)
6120	600	CAPITAL EXPENDITURES	6,578	4,111	(2,467)
6120	700	OTHER EXPENSE	1,827	739	(1,088)
	TOTAL	GUIDANCE SERVICES	\$17,875,915	\$18,419,007	\$543,092
		HEALTH SERVICES			
6130	100	SALARIES	1,132,793	701,239	(431,554)
6130	200	EMPLOYEE BENEFITS	371,478	210,018	(161,460)
6130	300	PURCHASED SERVICES	330,373	812,040	481,667
6130	500	MATERIALS & SUPPLIES	20,694	13,620	(7,074)
6130	600	CAPITAL OUTLAY	31,266	419	(30,847)
6130	700	OTHER EXPENSE	162	1,969	1,807
	TOTAL	HEALTH SERVICES	\$1,886,766	\$1,739,305	(\$147,461)
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	3,406,579	3,448,483	41,904
6140	200	EMPLOYEE BENEFITS	863,645	861,382	(2,263)
6140	300	PURCHASED SERVICES	41,826	61,175	19,349
6140	500	MATERIALS & SUPPLIES	70,793	64,292	(6,501)
6140	600	CAPITAL EXPENDITURES	9,884	2,192	(7,692)
	TOTAL	PSYCHOLOGICAL SERVICES	\$4,392,727	\$4,437,524	\$44,797
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	70		(70)
6150	200	EMPLOYEE BENEFITS	2		(2)
6150	300	PURCHASED SERVICES	155		(155)
6150	500	MATERIALS & SUPPLIES	827		(827)
	TOTAL	PARENTAL INVOLVEMENT	\$1,054	\$0	(\$1,054)
		OTHER PUPIL PERSONNEL SVC			
6190	100	SALARIES	3,906,712	4,220,042	313,330
6190	200	EMPLOYEE BENEFITS	1,143,111	1,055,010	(88,101)
6190	300	PURCHASED SERVICES	25,505	25,736	231
6190	500	MATERIALS & SUPPLIES	48,578	32,526	(16,052)
6190	600	CAPITAL EXPENDITURES	35,575	16,619	(18,956)
6190	700	OTHER EXPENSE	352		(352)
	TOTAL	OTHER PUPIL PERSONNEL SVC	\$5,159,833	\$5,349,933	\$190,100
SUBTOTAL - PUPIL SERVICES			\$34,231,415	\$35,065,356	\$833,941

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2005-06	2006-07	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
OPERATING (GENERAL) FUND - APPROPRIATIONS					
		INSTRUCTIONAL MEDIA			
6200	100	SALARIES	9,091,440	8,561,914	(529,526)
6200	200	EMPLOYEE BENEFITS	2,443,627	2,437,320	(6,307)
6200	300	PURCHASED SERVICES	71,575	(37,919)	(109,494)
6200	400	ENERGY SERVICES	2,958	700	(2,258)
6200	500	MATERIALS & SUPPLIES	152,685	155,456	2,771
6200	600	CAPITAL EXPENDITURES	944,055	984,832	40,777
6200	700	OTHER EXPENSE	1,545	1,802	257
	TOTAL	INSTRUCTIONAL MEDIA	\$12,707,885	\$12,104,105	(\$603,780)
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	10,920,526	10,169,597	(750,929)
6300	200	EMPLOYEE BENEFITS	2,799,537	2,642,633	(156,904)
6300	300	PURCHASED SERVICES	697,781	123,617	(574,164)
6300	500	MATERIALS & SUPPLIES	283,559	640,548	356,989
6300	600	CAPITAL EXPENDITURES	240,273	56,797	(183,476)
6300	700	OTHER EXPENSE	24,742	23,131	(1,611)
	TOTAL	CURRICULUM & INSTRUCTION	\$14,966,418	\$13,656,323	(\$1,310,095)
		STAFF DEVELOPMENT			
6400	100	SALARIES	1,210,644	1,528,315	317,671
6400	200	EMPLOYEE BENEFITS	224,433	243,962	19,529
6400	300	PURCHASED SERVICES	581,487	272,992	(308,495)
6400	500	MATERIALS & SUPPLIES	447,127	1,206,717	759,590
6400	600	CAPITAL EXPENDITURES	275,611	69,540	(206,071)
6400	700	OTHER EXPENSE	2,878	7,600	4,722
	TOTAL	STAFF DEVELOPMENT	\$2,742,180	\$3,329,126	\$586,946
		INSTRUCTIONAL RELATED TECH			
6500	100	SALARIES	927,639	908,877	(18,762)
6500	200	EMPLOYEE BENEFITS	251,718	283,870	32,152
6500	300	PURCHASED SERVICES	6,594	1,500	(5,094)
6500	500	MATERIALS & SUPPLIES	242		(242)
6500	600	CAPITAL EXPENDITURES	99		(99)
	TOTAL	INSTRUCTIONAL RELATED TECH	1,186,292	1,194,247	7,955
		SCHOOL BOARD			
7100	100	SALARIES	701,711	736,931	35,220
7100	200	EMPLOYEE BENEFITS	390,090	415,518	25,428
7100	300	PURCHASED SERVICES	234,653	307,551	72,898
7100	500	MATERIALS & SUPPLIES	18,704	15,655	(3,049)
7100	600	CAPITAL EXPENDITURES	24,698	2,561	(22,137)
7100	700	OTHER EXPENSE	(53,633)	37,257	90,890
	TOTAL	SCHOOL BOARD	\$1,316,223	\$1,515,473	\$199,250

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2005-06	2006-07	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
OPERATING (GENERAL) FUND - APPROPRIATIONS					
		GENERAL ADMINISTRATION			
7200	100	SALARIES	3,963,627	4,149,917	186,290
7200	200	EMPLOYEE BENEFITS	973,805	1,073,335	99,530
7200	300	PURCHASED SERVICES	499,872	547,885	48,013
7200	500	MATERIALS & SUPPLIES	109,646	1,159,573	1,049,927
7200	600	CAPITAL EXPENDITURES	213,967	6,578	(207,389)
7200	700	OTHER EXPENSE	65,185	104,896	39,711
	TOTAL	GENERAL ADMINISTRATION	\$5,826,102	\$7,042,184	\$1,216,082
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	41,638,838	43,297,486	1,658,648
7300	200	EMPLOYEE BENEFITS	12,025,447	12,359,949	334,502
7300	300	PURCHASED SERVICES	542,022	368,489	(173,533)
7300	500	MATERIALS & SUPPLIES	456,445	382,307	(74,138)
7300	600	CAPITAL EXPENDITURES	149,516	55,023	(94,493)
7300	700	OTHER EXPENSE	66,332	29,557	(36,775)
	TOTAL	SCHOOL ADMINISTRATION	\$54,878,600	\$56,492,811	\$1,614,211
		FACILITIES ACQ. & CONST.			
7400	100	SALARIES	530,553	618,456	87,903
7400	200	EMPLOYEE BENEFITS	145,991	167,101	21,110
7400	300	PURCHASED SERVICES	83,538	45,821	(37,717)
7400	400	ENERGY SERVICES	88	119	31
7400	500	MATERIALS	10,110	9,734	(376)
7400	600	CAPITAL EXPENDITURES	239,246	485,485	246,239
7400	700	OTHER EXPENSE	650	100	(550)
	TOTAL	FACILITIES ACQ. & CONST.	\$1,010,176	\$1,326,816	\$316,640
		FISCAL SERVICES			
7500	100	SALARIES	2,990,418	3,073,474	83,056
7500	200	EMPLOYEE BENEFITS	889,737	921,665	31,928
7500	300	PURCHASED SERVICES	242,283	375,988	133,705
7500	500	MATERIALS	39,798		(39,798)
7500	600	CAPITAL EXPENDITURES	31,390	446	(30,944)
7500	700	OTHER EXPENSE	(627,261)	109,621	736,882
	TOTAL	FISCAL SERVICES	3,566,365	\$4,481,194	914,829
		FOOD SERVICE			
7600	100	SALARIES	238,209		(238,209)
7600	200	EMPLOYEE BENEFITS	6,666		(6,666)
	TOTAL	FOOD SERVICE	\$244,875	\$0	(\$244,875)
		PLANNING, RESEARCH, EVALUATION			
7710	100	SALARIES	900,441	942,761	42,320
7710	200	EMPLOYEE BENEFITS	227,471	229,196	1,725
7710	300	PURCHASED SERVICES	643,372	553,698	(89,674)
7710	500	MATERIALS & SUPPLIES	19,102	57,576	38,474
7710	600	CAPITAL EXPENDITURES	14,265	23,924	9,659
7710	700	OTHER EXPENSE	1,011	495	(516)
	TOTAL	PLANNING, RESEARCH & EVAL	\$1,805,662	\$1,807,650	\$1,988

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2005-06	2006-07	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
OPERATING (GENERAL) FUND - APPROPRIATIONS					
		INFORMATION SERVICES			
7720	100	SALARIES	1,045,985	1,080,329	34,344
7720	200	EMPLOYEE BENEFITS	332,297	313,742	(18,555)
7720	300	PURCHASED SERVICES	135,090	49,725	(85,365)
7720	500	MATERIALS & SUPPLIES	67,254	81,877	14,623
7720	600	CAPITAL EXPENDITURES	20,583	9,133	(11,450)
7720	700	OTHER EXPENSE	1,420	8,085	6,665
	TOTAL	INFORMATION SERVICES	\$1,602,629	\$1,542,891	(\$59,738)
		STAFF PERSONNEL SERVICES			
7730	100	SALARIES	3,303,516	3,458,781	155,265
7730	200	EMPLOYEE BENEFITS	1,260,124	1,303,727	43,603
7730	300	PURCHASED SERVICES	423,522	780,228	356,706
7730	500	MATERIALS & SUPPLIES	127,437	423,000	295,563
7730	600	CAPITAL EXPENDITURES	156,465	49,334	(107,131)
7730	700	OTHER EXPENSE	12,562	9,073	(3,489)
	TOTAL	STAFF PERSONNEL SERVICES	\$5,283,626	\$6,024,143	\$740,517
		OTHER CENTRAL SERVICES			
7760	100	SALARIES	2,120,621	2,430,805	310,184
7760	200	EMPLOYEE BENEFITS	668,726	766,885	98,159
7760	300	PURCHASED SERVICES	690,728	617,642	(73,086)
7760	400	ENERGY SERVICES	135,562	24,791	(110,771)
7760	500	MATERIALS & SUPPLIES	(208,579)	302,664	511,243
7760	600	CAPITAL EXPENDITURES	1,938	42,900	40,962
7760	700	OTHER EXPENSE	(9,778)	14,379	24,157
	TOTAL	OTHER CENTRAL SERVICES	\$3,399,218	\$4,200,066	\$800,848
SUBTOTAL - CENTRAL SERVICES			\$12,091,135	\$13,574,750	\$1,483,615
		PUPIL TRANSPORTATION			
7800	100	SALARIES	25,612,619	25,838,602	225,983
7800	200	EMPLOYEE BENEFITS	10,251,536	10,252,763	1,227
7800	300	PURCHASED SERVICES	2,382,305	2,196,844	(185,461)
7800	400	ENERGY SERVICES	5,626,284	7,693,685	2,067,401
7800	500	MATERIALS & SUPPLIES	2,121,649	1,135,428	(986,221)
7800	600	CAPITAL EXPENDITURES	68,337	23,052	(45,285)
7800	700	OTHER EXPENSE	22,107	6,600	(15,507)
	TOTAL	PUPIL TRANSPORTATION	\$46,084,837	\$47,146,974	\$1,062,137

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2005-06	2006-07	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
OPERATING (GENERAL) FUND - APPROPRIATIONS					
		OPERATION OF PLANT			
7900	100	SALARIES	25,789,575	27,001,685	1,212,110
7900	200	EMPLOYEE BENEFITS	12,973,040	13,055,759	82,719
7900	300	PURCHASED SERVICES	13,403,469	18,322,723	4,919,254
7900	400	ENERGY SERVICES	25,308,884	26,926,523	1,617,639
7900	500	MATERIALS & SUPPLIES	1,008,614	896,844	(111,770)
7900	600	CAPITAL EXPENDITURES	196,856	80,343	(116,513)
7900	700	OTHER EXPENSE	625,824	1,651,696	1,025,872
	TOTAL	OPERATION OF PLANT	\$79,306,262	\$87,935,573	\$8,629,311
		MAINTENANCE OF PLANT			
8100	100	SALARIES	8,165,651	6,993,433	(1,172,218)
8100	200	EMPLOYEE BENEFITS	3,324,695	3,189,208	(135,487)
8100	300	PURCHASED SERVICES	6,352,685	2,005,275	(4,347,410)
8100	400	ENERGY SERVICES	402,402	95,149	(307,253)
8100	500	MATERIALS & SUPPLIES	5,091,152	2,856,204	(2,234,948)
8100	600	CAPITAL EXPENDITURES	478,560	62,741	(415,819)
8100	700	OTHER EXPENSE	3,635,381	3,765,322	129,941
	TOTAL	MAINTENANCE OF PLANT	\$27,450,526	\$18,967,332	(\$8,483,194)
		ADMINISTRATIVE TECHNOLOGY			
8200	100	SALARIES	\$2,477,021	\$2,597,573	120,552
8200	200	EMPLOYEE BENEFITS	\$665,090	\$755,209	90,119
8200	300	PURCHASED SERVICES	\$1,766,254	\$2,195,103	428,849
8200	400	ENERGY SERVICES	\$1,260	\$500	(760)
8200	500	MATERIALS & SUPPLIES	\$123,440	\$93,850	(29,590)
8200	600	CAPITAL EXPENDITURES	\$38,340	\$17,274	(21,066)
8200	700	OTHER EXPENSE	\$1,449	\$745	(\$704)
	TOTAL	ADMINISTRATIVE TECHNOLOGY	\$5,072,854	\$5,660,254	\$587,400
		COMMUNITY SERVICES			
9100	100	SALARIES	378,017	147,375	(230,642)
9100	200	EMPLOYEE BENEFITS	142,167	57,143	(85,024)
9100	300	PURCHASED SERVICES	138,288	130,227	(8,061)
9100	400	ENERGY SERVICES	8		(8)
9100	500	MATERIALS & SUPPLIES	64,409	48,847	(15,562)
9100	600	CAPITAL EXPENDITURES	18,537	2,528	(16,009)
9100	700	OTHER EXPENSE	93,127	13,260	(79,867)
	TOTAL	COMMUNITY SERVICES	\$834,553	\$399,380	(\$435,173)
		OTHER EXPENSES			
9200	700	OTHER EXPENSE	2,619,867	800,000	(1,819,867)
	TOTAL	OTHER EXPENSES	\$2,619,867	\$800,000	(\$1,819,867)
	TOTAL	TRANSFER OF FUNDS	\$0	\$0	\$0
	TOTAL	APPROPRIATIONS	\$798,732,773	\$854,800,000	\$56,067,227

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2005-06 ACTUAL	2006-07 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>					
		FUND BALANCE			
2768	000	BUDGET FUND BALANCE-END			
		<u>OBLIGATED</u>			
		RESTRICTED CARRY FORWARDS	13,614,463	13,000,000	(614,463)
		ENCUMBRANCES	6,299,054	7,500,000	1,200,946
		INVENTORY	3,954,937	4,200,000	245,063
		BLAIR ESTATE	150,165	200,000	49,835
		CENTRAL PRINTING FUND BALANCE	1,200,000	1,200,000	0
		OTHER	1,200,000	1,200,000	0
	TOTAL	OBLIGATED	\$26,418,619	\$27,300,000	\$881,381
		<u>COMMITTED</u>			
		WORKFORCE DEVELOPMENT	4,112,576	6,200,000	2,087,424
		FEFP VARIATIONS		2,500,000	2,500,000
		PERFORMANCE PAY	300,000		(300,000)
		FTE AUDIT ADJUSTS	900,000	900,000	0
		MEDICAID	500,000	500,000	0
		MCKAY SCHOLARSHIP RESERVE	5,600,000	6,000,000	400,000
		REFERENDUM CARRY FORWARD SALARIES	1,674,841	800,000	(874,841)
		REFERENDUM CARRY FORWARD PROGRAM	1,825,505	1,000,000	(825,505)
	TOTAL	COMMITTED	\$14,912,922	\$17,900,000	\$2,987,078
		<u>UNOBLIGATED</u>			
		CONTINGENCY (1.79%)	9,374,197	16,404,180	7,029,983
	TOTAL	UNOBLIGATED	\$9,374,197	\$16,404,180	\$7,029,983
	TOTAL	ENDING FUND BALANCE	\$50,705,738	\$61,604,180	\$10,898,442
	TOTAL	APPROPRIATIONS & FUND BALANCE	\$849,438,511	\$916,404,180	\$66,965,669

PINELLAS COUNTY SCHOOL BOARD

	2005-06	2006-07	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>DEBT SERVICE FUND - ANTICIPATED REVENUE</u>			
STATE SOURCES	\$3,994,458	\$4,044,356	\$49,898
ESTIMATED REVENUE	\$3,994,458	\$4,044,356	\$49,898
BEGINNING FUND BALANCE	1,107,126	1,107,126	0
ANTICIPATED REVENUE AND FUND BALANCE	<u>\$5,101,584</u>	<u>\$5,151,482</u>	<u>\$49,898</u>

DEBT SERVICE FUND - APPROPRIATIONS

DEBT SERVICES	\$4,044,411	\$4,044,356	(\$55)
APPROPRIATIONS	\$4,044,411	\$4,044,356	(\$55)
ENDING FUND BALANCE	1,057,173	1,107,126	49,953
APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$5,101,584</u>	<u>\$5,151,482</u>	<u>\$49,898</u>

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2005-06	2006-07	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<u>CAPITAL OUTLAY FUND - ANTICIPATED REVENUE</u>					
		STATE SOURCES			
3321	000	CO & DS DISTRIBUTED	\$467,340	\$550,000	\$82,660
3341	000	RACING COMMISSION FUNDS	223,250	223,250	0
3391	000	PUBLIC EDUCATION CAPITAL	11,184,887	15,789,056	4,604,169
3399	000	OTHER MISCELLANEOUS	1,889,207	25,278,213	23,389,006
	TOTAL	STATE SOURCES	\$13,764,684	\$41,840,519	\$28,075,835
		LOCAL SOURCES			
3411	000	DIST SCHOOL TAX	147,913		(147,913)
3413	000	DIST LOCAL CAP IMPR TAX	121,583,806	143,756,384	22,172,578
3418	000	LOCAL SALES TAX	464,454		(464,454)
3431	000	INTEREST ON INVESTMENTS	5,665,167	4,500,000	(1,165,167)
3497	000	REFUNDS OF PRIOR YEAR	1,518,471		(1,518,471)
349X	000	MISC LOCAL SOURCES	66,489		(66,489)
3741	000	INSURANCE LOSS RECOVERY	106,780		(106,780)
	TOTAL	LOCAL SOURCES	\$129,553,080	\$148,256,384	\$18,703,304
	TOTAL	ESTIMATED REVENUE	\$143,317,764	\$190,096,903	\$46,779,139
		FUND BALANCE			
2800	000	BUDGET FUND BALANCE-BEGIN			
		OBLIGATED	40,829,203	222,175,171	181,345,968
		COMMITTED	121,893,772		(121,893,772)
	TOTAL	BEGINNING FUND BALANCE	\$162,722,975	\$222,175,171	\$59,452,196
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	\$306,040,739	\$412,272,074	\$106,231,335

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2005-06	2006-07	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u>					
7400		FACILITIES ACQ. & CONST.			
	600	CAPITAL EXPENDITURES	\$77,984,235	\$388,259,245	\$310,275,010
	TOTAL	FACILITIES ACQ. & CONST.	\$77,984,235	\$388,259,245	\$310,275,010
9200		DEBT SERVICES			
	700	OTHER EXPENSES	370,352	370,353	1
	TOTAL	DEBT SERVICES	\$370,352	\$370,353	\$1
9700		TRANSFER OF FUNDS			
	900	TRANSFERS	7,885,000	5,000,000	(2,885,000)
	TOTAL	TRANSFER OF FUNDS	\$7,885,000	\$5,000,000	(\$2,885,000)
*	TOTAL	APPROPRIATIONS	\$86,239,587	\$393,629,598	\$307,390,011
2768		FUND BALANCE			
	000	BUDGET FUND BALANCE-END			0
		COMMITTED			
		UNOBLIGATED	219,801,152	18,642,476	(201,158,676)
*	TOTAL	ENDING FUND BALANCE	\$219,801,152	\$18,642,476	(\$201,158,676)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$306,040,739	\$412,272,074	\$106,231,335

* Note: Prior years Unencumbered Carry Forwards are included in Ending Fund Balance.

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2005-06	2006-07	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
CONTRACTED PROGRAM FUND - ANTICIPATED REVENUE					
3199	000	FEDERAL DIRECT			
		OTHER MISC FEDERAL DIRECT	\$5,045,300	\$4,682,590	(\$362,710)
	TOTAL	FEDERAL DIRECT	\$5,045,300	\$4,682,590	(\$362,710)
		FEDERAL THRU STATE			
3201	000	VOCATIONAL EDUCATION ACT	1,616,382	1,652,927	36,545
3220	000	COMP EMPLOY TRAINING ACT	734,361	817,066	82,705
3226	000	EISENHOWER MATH & SCIENCE	5,400,465	7,246,773	1,846,308
3227	000	DRUG FREE SCHOOLS	818,478	811,139	(7,339)
3230	000	DISABILITIES EDUCATION ACT	28,235,109	3,418,523	(24,816,586)
3240	000	ELEM SECONDARY EDUC (CHAPTER I)	26,977,028	3,171,100	(23,805,928)
3251	000	ADULT BASIC EDUCATION	1,086,520	18,006	(1,068,514)
3268	000	NUTRITION ED & TRAINING			0
3270	000	ECIA CHAPTER II	444,254	4,647,351	4,203,097
329X	000	OTHER FEDERAL THRU STATE	10,838,805	2,729,897	(8,108,908)
3323	000	CO & DS WITHOLD ADMIN EXP		1,471,059	1,471,059
	TOTAL	FEDERAL THRU STATE	\$76,151,402	\$25,983,841	(\$50,167,561)
	TOTAL	ANTICIPATED REVENUE	\$81,196,702	\$30,666,431	(\$50,530,271)

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2005-06	2006-07	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
CONTRACTED PROGRAM FUND - APPROPRIATIONS					
		REGULAR EDUCATION			
5100	100	SALARIES	\$11,099,283	\$3,180,557	(\$7,918,726)
5100	200	EMPLOYEE BENEFITS	2,939,540	9,312	(\$2,930,228)
5100	300	PURCHASED SERVICES	2,702,041	1,316,862	(1,385,179)
5100	500	MATERIALS & SUPPLIES	1,997,222	3,471,881	1,474,659
5100	600	CAPITAL EXPENDITURES	8,722,608	5,590,551	(3,132,057)
5100	700	OTHER EXPENSE	7,914	3,660	(4,254)
	TOTAL	REGULAR EDUCATION	\$27,468,608	\$13,572,823	(\$13,895,785)
		SPECIAL EDUCATION			
5200	100	SALARIES	8,520,385	102,280	(8,418,105)
5200	200	EMPLOYEE BENEFITS	2,991,982	1,546	(2,990,436)
5200	300	PURCHASED SERVICES	234,250	321,832	87,582
5200	500	MATERIALS & SUPPLIES	356,931	2,465,416	2,108,485
5200	600	CAPITAL EXPENDITURES	739,300	214,564	(524,736)
5200	700	OTHER EXPENSE	5,861		(5,861)
	TOTAL	SPECIAL EDUCATION	\$12,848,709	\$3,105,638	(\$9,743,071)
		VOCATIONAL EDUCATION			
5300	100	SALARIES	266,292	153,088	
5300	200	EMPLOYEE BENEFITS	37,656	16,895	
5300	300	PURCHASED SERVICES	433,869	406,509	(27,360)
5300	400	ENERGY SERVICES	115,638		(115,638)
5300	500	MATERIALS & SUPPLIES	473,281	306,206	(167,075)
5300	600	CAPITAL EXPENDITURES	47,087	431,875	384,788
5300	700	OTHER EXPENSE		15,472	15,472
	TOTAL	VOCATIONAL EDUCATION	\$1,373,823	\$1,330,045	(\$43,778)
		ADULT CONTINUED EDUCATION			
5400	100	SALARIES	317,634	40,015	(277,619)
5400	200	EMPLOYEE BENEFITS	94,107	20,827	(73,280)
5400	300	PURCHASED SERVICES	145,687	21,756	(123,931)
5400	500	MATERIALS & SUPPLIES	37,296	16,770	(20,526)
5400	600	CAPITAL EXPENDITURES	271,704	14,226	(257,478)
5400	700	OTHER EXPENSE	2,796		(2,796)
	TOTAL	ADULT CONTINUED EDUCATION	\$869,224	\$113,594	(\$755,630)
		OTHER INSTRUCTION			
5500	100	SALARIES	10,728		(10,728)
5500	200	EMPLOYEE BENEFITS	1,207		(1,207)
5500	300	PURCHASED SERVICES	23,113	10,202	(12,911)
5500	500	MATERIALS & SUPPLIES	57,705	243,490	185,785
5500	600	CAPITAL EXPENDITURES	249,607	61,144	(188,463)
5500	700	OTHER EXPENSE	1,500		(1,500)
	TOTAL	OTHER INSTRUCTION	\$343,860	\$314,836	(\$29,024)
		OTHER INSTRUCTION			
5900	100	SALARIES	2,197		(32)
	200	EMPLOYEE BENEFITS	32		(2,229)
	TOTAL	OTHER INSTRUCTION	\$2,229	\$0	(\$32)
SUBTOTAL - INSTRUCTIONAL SERVICES			\$42,906,453	\$18,436,936	(\$24,469,517)
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	934,284		(934,284)
6110	200	EMPLOYEE BENEFITS	251,686		(251,686)
6110	700	OTHER EXPENSE	38	2,000	1,962
	TOTAL	ATTENDANCE & SOCIAL WORK	\$1,186,008	\$2,000	(\$1,184,008)
		GUIDANCE SERVICES			
6120	100	SALARIES	48,275	34,612	(13,663)
6120	200	EMPLOYEE BENEFITS	12,118	6,811	(5,307)
6120	300	PURCHASED SERVICES	531		(531)
6120	500	MATERIALS & SUPPLIES	246		(246)
	TOTAL	GUIDANCE SERVICES	\$61,170	\$41,423	(\$19,747)
		HEALTH SERVICES			
6130	100	SALARIES	771,120	1,379	(769,741)
6130	200	EMPLOYEE BENEFITS	257,554	652	(256,902)
	TOTAL	HEALTH SERVICES	\$1,028,674	\$2,031	(\$1,026,643)

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2005-06	2006-07	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
CONTRACTED PROGRAM FUND - APPROPRIATIONS					
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	795,686	40,000	(755,686)
6140	200	EMPLOYEE BENEFITS	201,148	3,064	(198,084)
6140	300	PURCHASED SERVICES		130,000	130,000
	TOTAL	PSYCHOLOGICAL SERVICES	\$996,834	\$173,064	(\$823,770)
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	9,756	5,000	(4,756)
6150	200	EMPLOYEE BENEFITS	713	383	(330)
6150	300	PURCHASED SERVICES	11,590	3,855	(7,735)
6150	500	MATERIALS & SUPPLIES	197,029	95,245	(101,784)
6150	600	CAPITAL OUTLAY	23,769	401	(23,368)
	TOTAL	PARENTAL INVOLVEMENT	\$242,857	\$104,884	(\$137,973)
		OTHER PUPIL PERSONNEL SVC			
6190	100	SALARIES	2,194,821		(2,194,821)
6190	200	EMPLOYEE BENEFITS	554,259		(554,259)
6190	500	MATERIALS & SUPPLIES		5,183	5,183
	TOTAL	OTHER PUPIL PERSONNEL SVC	\$2,749,080	\$5,183	(\$2,743,897)
SUBTOTAL - PUPIL SERVICES			\$6,264,623	\$328,585	(\$5,936,038)
		INSTRUCTIONAL MEDIA			
6200	100	SALARIES	341,334		(341,334)
6200	200	EMPLOYEE BENEFITS	110,552		(110,552)
6200	300	PURCHASED SERVICES	818	5,500	4,682
6200	500	MATERIALS & SUPPLIES	519	4,948	4,429
6200	600	CAPITAL EXPENDITURES	47,211	4,646	(42,565)
	TOTAL	INSTRUCTIONAL MEDIA	\$500,434	\$15,094	(\$485,340)
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	15,931,796	1,577,974	(14,353,822)
6300	200	EMPLOYEE BENEFITS	4,309,338	437,437	(3,871,901)
6300	300	PURCHASED SERVICES	739,929	532,373	(207,556)
6300	400	ENERGY		579,605	
6300	500	MATERIALS & SUPPLIES	265,480	145,377	(120,103)
6300	600	CAPITAL EXPENDITURES	455,293	36,282	(419,011)
6300	700	OTHER EXPENSE	7,667		(7,667)
	TOTAL	CURRICULUM & INSTRUCTION	\$21,709,503	\$3,309,048	(\$18,400,455)
		STAFF DEVELOPMENT			
6400	100	SALARIES	1,590,471	1,678,925	88,454
6400	200	EMPLOYEE BENEFITS	339,665	124,589	(215,076)
6400	300	PURCHASED SERVICES	1,364,709	1,069,040	(295,669)
6400	500	MATERIALS & SUPPLIES	256,560	905,182	648,622
6400	600	CAPITAL EXPENDITURES	57,641	177,718	120,077
6400	700	OTHER EXPENSE	41,884	35,550	(6,334)
	TOTAL	STAFF DEVELOPMENT	\$3,650,930	\$3,991,004	\$340,074
		INSTRUCTIONAL RELATED TECH			
6500	500	MATERIALS & SUPPLIES	439		(439)
	TOTAL	INSTRUCTIONAL RELATED TECH	\$439	\$0	(\$439)
		GENERAL ADMINISTRATION			
7200	100	SALARIES	25,659	25,000	(659)
7200	200	EMPLOYEE BENEFITS	8,422	5,985	(2,437)
7200	300	PURCHASED SERVICES	761,687	697,652	(64,035)
7200	500	MATERIALS & SUPPLIES	1,119		(1,119)
7200	700	OTHER EXPENSE	1,983,048	1,613,927	(369,121)
	TOTAL	GENERAL ADMINISTRATION	\$2,779,935	\$2,342,564	(\$437,371)
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	131,552	35,466	(96,086)
7300	200	EMPLOYEE BENEFITS	31,208	13,206	(18,002)
7300	300	PURCHASED SERVICES	16,529	81,866	65,337
7300	500	MATERIALS & SUPPLIES	5,366	15,154	9,788
7300	700	OTHER EXPENSE	53,682	47,159	(6,523)
	TOTAL	SCHOOL ADMINISTRATION	\$238,337	\$192,851	(\$45,486)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2005-06	2006-07	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
CONTRACTED PROGRAM FUND - APPROPRIATIONS					
		FACILITIES ACQ. & CONST.			
7400	300	PURCHASED SERVICES		3,300	3,300
7400	500	MATERIALS & SUPPLIES		2,268	2,268
7400	600	CAPITAL EXPENDITURES	206,368	20,355	(186,013)
	TOTAL	FACILITIES ACQ. & CONST.	\$206,368	\$25,923	(\$180,445)
		FISCAL SVC			
7500	100	SALARIES	32,771		(32,771)
	200	EMPLOYEE BENEFITS	6,538		(6,538)
	TOTAL	FISCAL SVC	\$39,309	\$0	(\$39,309)
		FOOD SERVICE			
7600	100	SALARIES	846		(846)
	TOTAL	FOOD SERVICE	\$846	\$0	(\$846)
		PLANNING, RESEARCH & EVALUATION			
7710	300	PURCHASED SERVICES	55,448		(55,448)
7710	600	CAPITAL EXPENDITURES	9,986		(9,986)
7710	300	PURCHASED SERVICES	136,580	159,990	23,410
	TOTAL	PLANNING, RESEARCH & EVAL.	\$202,014	\$159,990	(\$42,024)
		INFORMATION SERVICES			
7720	100	SALARIES	2,209		(2,209)
7720	200	EMPLOYEE BENEFITS	10		(10)
7720	300	PURCHASED SERVICES	48,496	6,500	(41,996)
7720	500	MATERIALS & SUPPLIES	53,307	804	(52,503)
7720	600	CAPITAL EXPENDITURES	21,255		(21,255)
	TOTAL	INFORMATION SERVICES	\$125,277	\$7,304	(\$117,973)
		STAFF SERVICES			
7730	100	SALARIES	325,059	696,041	370,982
7730	200	EMPLOYEE BENEFITS	61,217	84,331	23,114
7730	300	PURCHASED SERVICES	619,166	301,447	(317,719)
7730	500	MATERIALS & SUPPLIES	5,622	30,432	24,810
7730	600	CAPITAL EXPENDITURES	1,496	2,153	657
7730	700	OTHER EXPENSE	41,815	110,585	68,770
	TOTAL STAFF SERVICES		\$1,054,375	\$1,224,989	\$170,614
		DATA PROCESSING SERVICES			
7750	300	PURCHASED SERVICES		1,000	1,000
	TOTAL	DATA PROCESSING SERVICES	\$0	\$1,000	\$1,000
		PUPIL TRANSPORTATION			
7800	100	SALARIES	51,060	10,920	(40,140)
7800	200	EMPLOYEE BENEFITS	4,943		(4,943)
7800	400	ENERGY SERVICES	3,896		(3,896)
7800	500	MATERIALS & SUPPLIES	6,205	129,375	123,170
	TOTAL	PUPIL TRANSPORTATION	\$66,104	\$140,295	\$74,191
		OPERATION OF PLANT			
7900	100	SALARIES	42,057		(42,057)
7900	200	EMPLOYEE BENEFITS	12,887		(12,887)
7900	300	PURCHASED SERVICES	66,676	18,237	(48,439)
7900	400	ENERGY SERVICES		7,000	(13,151)
7900	500	MATERIALS & SUPPLIES	20,151		(106,592)
7900	600	CAPITAL EXPENDITURES	106,592	60	60
	TOTAL	OPERATION OF PLANT	\$248,363	\$25,297	(\$223,066)
		MAINT. PLANT			
8100	300	PURCHASED SERVICES	110	\$250	140
	TOTAL	MAINT. PLANT	\$110	\$250	\$140
		COMMUNITY SERVICES			
9100	100	SALARIES	55,283		(55,283)
9100	200	EMPLOYEE BENEFITS	18,339		(18,339)
9100	300	PURCHASED SERVICES	77,840	147,501	69,661
9100	400	ENERGY SERVICES		175,323	175,323
9100	500	MATERIALS & SUPPLIES	133,867	29,772	(104,095)
9100	600	CAPITAL EXPENDITURES	39,551	112,705	73,154
9100	700	OTHER EXPENSE	878,402		(878,402)
	TOTAL	COMMUNITY SERVICES	\$1,203,282	\$465,301	(\$737,981)
	TOTAL	APPROPRIATIONS	\$81,196,702	\$30,666,431	(\$50,530,271)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2005-06 ACTUAL	2006-07 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>FOOD SERVICE FUND - ANTICIPATED REVENUE</u>					
		FEDERAL THRU STATE			
3261	000	SCHL LUNCH REIMBURSEMENT	\$13,860,625	\$14,171,582	\$310,957
3262	000	SCH BRKFST REIMBURSEMENT	3,354,407	3,445,482	91,075
3263	000	AFTER SCHOOL SNACK REIMB	295,002	292,738	(2,264)
3265	000	USDA DONATED COMMODITIES	2,481,818	1,649,574	(832,244)
3267	000	SUMMER FOOD SERVICE PROGRAM	168,196	3,560	(164,636)
	TOTAL	FEDERAL THRU STATE	\$20,160,048	\$19,562,936	(\$597,112)
		STATE SOURCES			
3337	000	SCHOOL BREAKFAST SUPPLEMENT	244,884	244,884	0
3338	000	SCHOOL LUNCH SUPPLEMENT	317,838	324,171	6,333
3399	000	OTHER MISC SOURCES	18,670		(18,670)
	TOTAL	STATE SOURCES	\$581,392	\$569,055	(\$12,337)
		LOCAL SOURCES			
3431	000	INTEREST INCOME	245,814	225,000	(20,814)
3451	000	STUDENT LUNCHES	7,139,013	7,175,297	36,284
3452	000	STUDENT BREAKFAST	122,623	119,652	(2,971)
3453	000	ADULT BREAKFAST/LUNCHES	197,773	198,758	985
3454	000	STUDENT AND ADULT AL A CARTA	9,166,866	9,201,730	34,864
3455	000	STUDENT SNACKS	228,767	173,527	(55,240)
3460	000	STUDENT FEES	199		(199)
3490	000	MISC LOCAL SOURCES	909,287	699,454	(209,833)
	TOTAL	LOCAL SOURCES	\$18,010,342	\$17,793,418	(\$216,924)
	TOTAL	ESTIMATED REVENUE	\$38,751,782	\$37,925,409	(\$826,373)
		FUND BALANCE			
2850	050	BUDGET FUND BALANCE - BEGIN			
		OBLIGATED			
		COMMITTED	10,508,255	11,135,836	627,581
		UNOBLIGATED			
	TOTAL	BEGINNING FUND BALANCE	\$10,508,255	\$11,135,836	\$627,581
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	\$49,260,037	\$49,061,245	(\$198,792)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2005-06 ACTUAL	2006-07 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>FOOD SERVICE FUND - APPROPRIATIONS</u>					
		FOOD SERVICE			
7600	100	SALARIES	\$12,817,697	\$14,345,588	\$1,527,891
7600	200	EMPLOYEE BENEFITS	4,886,626	5,613,793	727,167
7600	300	PURCHASED SERVICES	3,962,007	3,098,599	(863,408)
7600	400	ENERGY SERVICES	1,227,614	1,259,540	31,926
7600	500	MATERIALS & SUPPLIES	15,129,112	16,104,968	975,856
7600	600	CAPITAL EXPENDITURES	859,761	2,061,375	1,201,614
7600	700	OTHER EXPENSE	205,370	272,425	67,055
	TOTAL	FOOD SERVICE	\$39,088,187	\$42,756,288	\$3,668,101
	TOTAL	APPROPRIATIONS	\$39,088,187	\$42,756,288	\$3,668,101
		FUND BALANCE			
2768	090	BUDGET FUND BALANCE-END <u>COMMITTED</u>			
		INVENTORY	1,514,549	1,514,549	0
		EQUIPMENT RESERVE	3,384,514	3,384,514	0
		SUBTOTAL - COMMITTED	\$4,899,063	\$4,899,063	\$0
		<u>UNOBLIGATED</u>			
		CONTINGENCY	5,272,787	1,405,894	(3,866,893)
	TOTAL	ENDING FUND BALANCE	\$10,171,850	\$6,304,957	(\$3,866,893)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$49,260,037	\$49,061,245	(\$198,792)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2005-06	2006-07	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<u>INTERNAL SERVICE FUND - ANTICIPATED REVENUE</u>					
		LOCAL SOURCES			
3431	100	INTEREST ON INVESTMENTS	678,067		(\$678,067)
3480	020	WORKERS' COMPENSATION INS	\$7,804,292	\$5,000,000	(\$2,804,292)
3742	000	INSURANCE LOSS RECOVERIES	154,540	300,000	145,460
	TOTAL	LOCAL SOURCES	<u>\$8,636,899</u>	<u>\$5,300,000</u>	<u>(\$3,336,899)</u>
	TOTAL	ESTIMATED REVENUE	<u>\$8,636,899</u>	<u>\$5,300,000</u>	<u>(\$3,336,899)</u>
2780	050	BUDGET FUND BALANCE-BEGIN			
		OBLIGATED			0
		COMMITTED	6,098,622	6,531,229	432,607
	TOTAL	BEGINNING FUND BALANCE	<u>\$6,098,622</u>	<u>\$6,531,229</u>	<u>\$432,607</u>
	TOTAL	ANTICIPATED REVENUE	<u>\$14,735,521</u>	<u>\$11,831,229</u>	<u>(\$2,904,292)</u>
		AND FUND BALANCE			

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2005-06	2006-07	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<u>INTERNAL SERVICE FUND - APPROPRIATIONS</u>					
7100		SCHOOL BOARD			
	700	OTHER EXPENSE(Workers Compensation)	\$7,804,292	\$5,000,000	(\$2,804,292)
	TOTAL	SCHOOL BOARD	\$7,804,292	\$5,000,000	(\$2,804,292)
9700		TRANSFER OF FUNDS			
	900	TRANSFER	\$400,000	5,700,000	\$5,300,000
	TOTAL	TRANSFER OF FUNDS	\$400,000	\$5,700,000	\$5,300,000
	TOTAL	APPROPRIATIONS	\$8,204,292	\$10,700,000	\$2,495,708
2768		FUND BALANCE			
	090	BUDGET RETAIN EARN-END	6,531,229	1,131,229	(5,400,000)
	TOTAL	ENDING FUND BALANCE	\$6,531,229	\$1,131,229	(\$5,400,000)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$14,735,521	\$11,831,229	(\$2,904,292)

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.

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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.

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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.

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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.

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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.