

# **SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA**

## **Public Hearing on**

## **2007/08 Millage Rates & District Budget**

**September 10, 2007 (7:00 p.m.)**

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



### **Contents**

Public Hearing Agenda	1
Millage Rates	3
Budget Summary	9
Operating Fund	16
Capital Outlay Fund Summary	27
Other Funds Summaries	33
Budget Detail by Fund	45
Appendix: Glossary	67

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

## **SCHOOL BOARD OF PINELLAS COUNTY**

### **Public Hearing on 2007/08 Millage Rates & District Budget**

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

**September 10, 2007 -- 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/Amendment Percentage Increase
  - b. Statements and Questions from the Public
  - c. School Board Discussion of Millage
  - d. Adoption of Millages for 2007/08
    - 1) Approval of Supplemental Discretionary Millage
    - 2) Adoption of Millage Rates
7. 2007/08 Budget
  - a. Explanation of Proposed 2007/08 Budget, including Amendments to the Tentative Budgets Approved on July 31, 2007
  - b. Statements and Questions from the Public
  - c. School Board Discussion of the Budget
  - d. School Board Action on the Proposed Budget for 2007/08
    - 1) Adoption of Amendments to the Proposed Budgets
    - 2) Adoption of Final Budget for 2007/08
    - 3) Adoption of Resolution on 2007/08 Millage Rates and District Budget
8. Other Considerations & Concluding Comments
9. Adjournment

## **2007 - 2008 BUDGET CALENDAR**

September 12, 2006	2006-07 Budget Approved
October 12, 2006	FTE 2006-07 Survey 2 "date certain"
December 6, 2006 December 2006	Second semester staffing review FTE 2006-07 Third Calculation received from state
December 2006 January 2007	FTE 2007-08 estimates (per forecast model) to State DOE Governor presents 2007-08 Budget Recommendations
January 18, 2007 February 9, 2007	Forms and instructions distributed to departments FTE 2006-07 Survey 3 "date certain"
March 6, 2007 March 13, 2007	2007 Legislative Session Begins Budget requests received from departments
April 12, 2007 April 2007	Staff Rosters from schools due to Personnel Staffing allocations to schools
May 4, 2007 May 2007 May 15, 2007	State Legislature ends regular session (60 calendar days) Discretionary and SIP dollar allocations to schools School Board Workshop on budget
June 5-8, 2007 June 12-14, 2007	State DOE Presentations to School Finance Officers Special legislative session on property taxes.
July 1, 2007 July 28, 2007	New fiscal year begins Advertise in St. Petersburg Times
July 31, 2007 August 20, 2007 August 21, 2007	First Public Hearing on the 2007-08 Budget and Millage Rates County Property Appraiser mails TRIM notices School term begins
September 10, 2007	Board adopts Tentative District Work Program
September 10, 2007	Final Public Hearing on the 2007-08 Budget and Millage Rates Adopted budget shall include the district's facilities work program

# PINELLAS COUNTY SCHOOLS

## Proposed 2007/2008 Millage Rates

<b>PROPERTY TAX ROLL (in \$ Billions)</b>			
	<b>2006/2007</b>	<b>2007/2008</b>	<b>Change</b>
<b>Gross Taxable Property Value</b>	<b>\$75.66</b>	<b>\$80.17</b>	<b>6.0%</b>
<b>Adjusted Taxable Value (excluding new construction, etc.)</b>	<b>\$74.69</b>	<b>\$78.98</b>	<b>5.7%</b>
	<i>(vs. 2006-07 Final Gross Taxable Value)</i>		

<b>MILLAGE RATE COMPARISONS:</b>			
<b><u>Proposed 2007-2008 Rates vs. Actual 2006-2007 Millage Rates</u></b>	<b>2006/2007 Actual</b>	<b>2007/2008 Proposed</b>	<b>Percent Change</b>
<b>Required Local Effort</b>	<b>5.046</b>	<b>4.730</b>	<b>-6.26%</b>
<b>Discretionary Local Effort</b>	<b>0.510</b>	<b>0.510</b>	<b>0.00%</b>
<b>Supplemental Discretionary</b>	<b>0.154</b>	<b>0.141</b>	<b>-8.44%</b>
<b>Local Referendum</b>	<b>0.500</b>	<b>0.500</b>	<b>0.00%</b>
<b>Operating Subtotal</b>	<b>6.210</b>	<b>5.881</b>	<b>-5.30%</b>
<b>Capital Outlay</b>	<b>2.000</b>	<b>1.850</b>	<b>-7.50%</b>
<b>Total Millage</b>	<b>8.210</b>	<b>7.731</b>	<b>-5.83%</b>
<b><u>Proposed 2007/08 Rates vs. Rolled-Back Millage Rates</u></b>	<b>Rolled Back Rate</b>	<b>2007/2008 Proposed</b>	<b>Percent Change</b>
<b>Required Local Effort</b>	<b>4.824</b>	<b>4.730</b>	<b>-1.95%</b>
<b>Discretionary Local Effort</b>	<b>0.488</b>	<b>0.510</b>	<b>4.51%</b>
<b>Supplemental Millage</b>	<b>0.147</b>	<b>0.141</b>	<b>-4.08%</b>
<b>Capital Outlay Millage</b>	<b>1.912</b>	<b>1.850</b>	<b>-3.24%</b>
<b>Local Referendum</b>	<b>0.478</b>	<b>0.500</b>	<b>4.60%</b>
<b>Total Millage</b>	<b>7.849</b>	<b>7.731</b>	<b>-1.50%</b>

## 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.

**SCHOOL BOARD OF PINELLAS COUNTY**

**Resolution on 2007/08 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 2007/08 fiscal year, and

WHEREAS, all matters required by law pursuant to the adoption of the millage rate and the budget for 2007/08 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	4.730 Mills
B. For the Discretionary Local Operating Effort	0.510 Mills
C. For the Supplemental Discretionary Local Operating Effort	0.141 Mills
Local Referendum	0.500 Mills
D. For Local Capital Improvements (Construction, Remodeling, Renovation, Acquisition and Repair)	1.850 Mills
Total Millage Rate	<hr/> 7.731 Mills

The total millage rate for fiscal year of 7.731 mills is 1.50% lower than the rolled-back rate of 7.849 mills.

II. That the tax revenue generated by the millage rate of 1.850 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 10th day of September, 2007.

Attest:

\_\_\_\_\_  
Clayton Wilcox, Ed.D.  
Superintendent of Schools

\_\_\_\_\_  
Carol Cook  
Chairperson of the School Board

**PINELLAS COUNTY SCHOOL BOARD  
SUMMARY OF PROPERTY TAX RATES**

**1970/71 to 2007/08**

- 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 20, 2007, was \$ 80,171,847,018.
- 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 20, 2007, was \$ 80,171,847.
- (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:  $95\% \times \$ 80,171,847 = \$ 76,163,255$ .
- 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 2007/08**

Pinellas County School Property Taxes by Year - 1970/71 to 2007/08																		
Millage	1970/71	1971/72	1972/73	1973/74	1974/75 through 1978/79								1979/80	1980/81	1981/82	1982/83	1983/84	
					Operating													
Operating (County)	10.00	10.00	10.00	9.30	Required Local Effort								6.40	5.15	4.804	4.512	3.708	4.400
Operating (District)	1.60	1.10			Discretionary Local								1.60	1.60	1.251	1.600	1.644	1.100
Debt Service (County)	0.35	0.35	0.32		Operating Subtotal								8.00	6.75	6.055	6.112	5.352	5.500
Capital Improvemt (Dist)	4.00				Capital Improvement										2.000	2.000	1.584	1.571
Total Millage	15.95	11.45	10.32	9.30	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	2006/07	Proposed 2007/08							
Operating																		
Required Local Effort	6.451	6.433	5.997	5.774	5.839	5.808	5.614	5.504	5.191	5.046	4.730							
Discretionary Local	0.510	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	0.141							
Local Referendum									0.500	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	5.881							
Capital Improvement	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	1.850							
Total Millage	9.133	9.110	8.666	8.433	8.487	8.449	8.243	8.122	8.390	8.210	7.731							

**PINELLAS COUNTY SCHOOLS**  
**EFFECT OF PROPOSED 2007/2008 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
3% Assumed Increase	\$3,000	\$6,000	\$9,000	\$12,000
Less: Homestead Exemption	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)
Taxable Assessed Value 2007	\$78,000	\$181,000	\$284,000	\$387,000
<i>Taxable Value in \$1,000's</i>	<i>\$78K</i>	<i>\$181K</i>	<i>\$284K</i>	<i>\$387K</i>
<b>2007 Tax:</b>				
Required Local Effort (4.730Mills)	\$368.94	\$856.13	\$1,343.32	\$1,830.51
Discretionary (.651 Mills)	50.78	117.83	184.88	251.94
Capital (1.850 Mills)	144.30	334.85	525.40	715.95
Local Referendum (.500 Mills)	39.00	90.50	142.00	193.50
<b>TOTAL 2007 Tax (7.731 Mills)</b>	<b>\$603.02</b>	<b>\$1,399.31</b>	<b>\$2,195.60</b>	<b>\$2,991.90</b>
2006 Tax (8.210 Mills)	\$615.75	\$1,436.75	\$2,257.75	\$3,078.75
<i>Change In Taxes</i>	<i>(\$12.73)</i>	<i>(\$37.44)</i>	<i>(\$62.15)</i>	<i>(\$86.85)</i>



**PINELLAS COUNTY SCHOOLS  
PROPERTY TAX REVENUE COMPARISON**

<b>TAX BASE</b>	<b>BUDGET 2006-2007</b>	<b>BUDGET 2007-2008</b>	<b>INCREASE/(DECREASE), FY08 vs FY07</b>
			<b>Amount      Percent</b>
Gross Taxable Value	\$75,661,254,861	\$80,171,847,018	\$4,510,592,157      6.0%
Value of 1 mill (@ 95%)	\$71,878,192	\$76,163,255	\$4,285,063      6.0%

**MILLAGE RATES AND REVENUE**

	<b>Rate</b>	<b>Revenue</b>	<b>Rate</b>	<b>Revenue</b>	<b>Revenue %</b>
Operating					
Required Local Effort	5.046	\$362,697,357	4.730	\$360,252,195	-0.7%
Discretionary	0.510	36,657,878	0.510	38,843,260	6.0%
Additional Discretionary	0.154	11,069,242	0.141	10,739,019	-3.0%
Local Referendum	0.500	35,939,096	0.500	38,081,627	6.0%
Total Operating	6.210	\$446,363,573	5.881	\$447,916,101	0.3%
Capital	2.000	\$143,756,384	1.850	\$140,902,021	-2.0%
<b>TOTAL</b>	<b>8.210</b>	<b>\$590,119,957</b>	<b>7.731</b>	<b>\$588,818,122</b>	<b>-0.2%</b>

# BUDGET SUMMARY

PINELLAS COUNTY  
SCHOOL BOARD

## BUDGET SUMMARY

### ***Revenue Sources, Transfers, and Beginning Fund Balances***

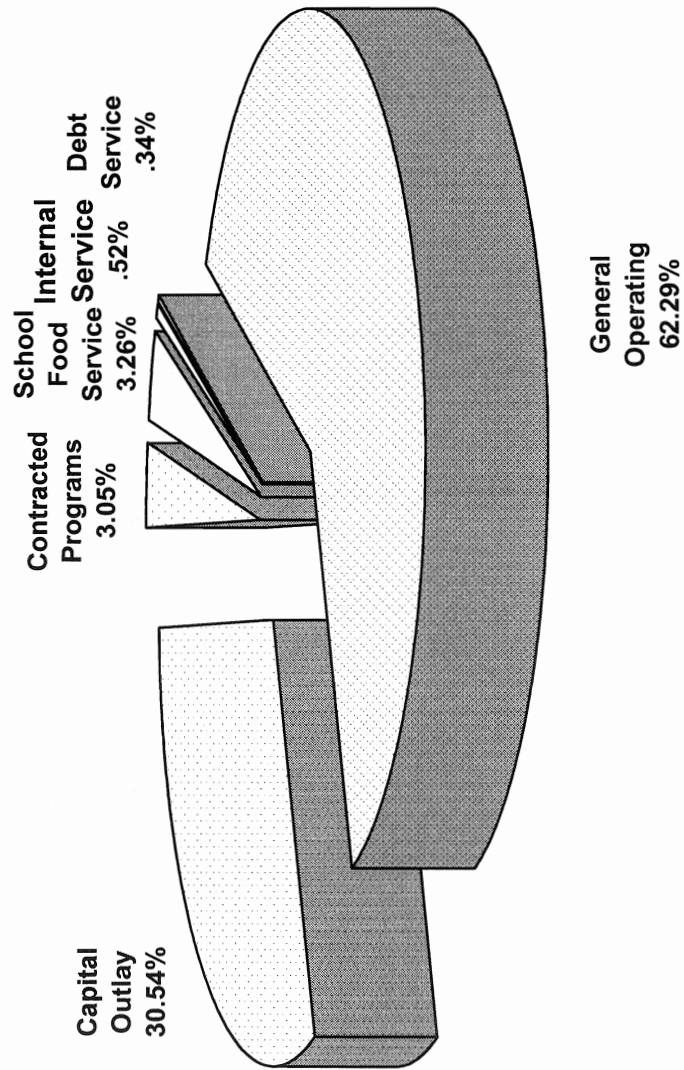
<i>Revenue</i>	<i>2007/08 Budget</i>	<i>Percent of Total Revenue</i>
Federal (and Federal through State)	<b>\$70,283,851</b>	5.92%
State	<b>477,119,956</b>	40.21%
Local	<b>639,106,468</b>	53.86%
<i>Subtotal, Revenue</i>	<b>\$1,186,510,275</b>	100.00%
<i>Transfers &amp; Balances</i>	<b>366,965,929</b>	
<b>GRAND TOTAL</b>	<b><u>\$1,553,476,204</u></b>	

### ***Appropriations, Transfers and Ending Fund Balances***

<i>Name of Fund</i>	<i>2007/08 Budget (a)</i>	<i>% of Total</i>
General Operating	<b>\$967,622,160</b>	62.29%
Debt Service	<b>5,275,152</b>	0.34%
Capital Outlay	<b>474,375,181</b>	30.54%
Contracted Programs	<b>47,439,333</b>	3.05%
School Food Service	<b>50,642,680</b>	3.26%
Internal Service	<b>8,121,698</b>	0.52%
<b>GRAND TOTAL</b>	<b><u>\$1,553,476,204</u></b>	100.0%

(a) 2007/08 Budget, based on "TRIM" Advertisement of July 28, 2007 for First Public Hearing on July 31, 2007, and subsequent amendments for Second (Final) Public Hearing on September 10, 2007

**Pinellas County Schools  
2007-2008 Budget - All Funds  
\$1.553 Billion**



# **AMENDMENTS TO TENTATIVE BUDGET**

PINELLAS COUNTY SCHOOL BOARD  
SUMMARY OF AMENDMENTS TO PROPOSED 2007/2008  
BUDGET

Description	2007/2008	2007/2008	Amendments
	First	Second	
	Public Hearing	Public Hearing	
	7/31/2007	9/10/2007	
<b>I. OPERATING FUND</b>			
(1) Revenues & Transfers In	\$896,100,000	\$898,100,000	\$2,000,000
(2) Beginning Fund Balance	67,900,000	69,522,160	\$1,622,160
(3) Total Revenues & Fund Balance	<u>\$964,000,000</u>	<u>\$967,622,160</u>	<u>\$3,622,160</u>
(4) Appropriations/Expenditures & Transfers Out	882,300,000	883,922,160	\$1,622,160
(5) Ending Fund Balance	81,700,000	83,700,000	\$2,000,000
(6) Total Expenditures & Fund Balance	<u>\$964,000,000</u>	<u>\$967,622,160</u>	<u>\$3,622,160</u>

**Reason(s) for Increase/Decrease:**

- (a) Revenue sources have been adjusted to reflect the latest available information for 2007/2008.
- (b) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2006/2007.
- (c) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Operating Budget, in accordance with previous Board directions.
- (d) 2007/2008 Budget adjusted to properly align function/object categories.

**II. DEBT SERVICE FUND**

(1) Revenues & Transfers In	\$4,042,643	\$4,042,643	\$0
(2) Beginning Fund Balance	1,107,126	1,232,509	\$125,383
(3) Total Revenues & Fund Balance	<u>\$5,149,769</u>	<u>\$5,275,152</u>	<u>\$125,383</u>
(4) Appropriations/Expenditures & Transfers Out	4,042,643	4,042,643	\$0
(5) Ending Fund Balance	1,107,126	1,232,509	\$125,383
(6) Total appropriations / expenditures & Fund Balance	<u>\$5,149,769</u>	<u>\$5,275,152</u>	<u>\$125,383</u>

**Reason(s) for Increase/Decrease:**

Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2006/2007.

PINELLAS COUNTY SCHOOL BOARD  
SUMMARY OF AMENDMENTS TO PROPOSED 2007/2008  
BUDGET

Description	2007/2008	2007/2008	Amendments
	First	Second	
	Public Hearing	Public Hearing	
	7/31/2007	9/10/2007	
<b>III. CAPITAL OUTLAY FUND</b>			
(1) Revenues & Transfers In	\$184,796,909	\$198,804,203	\$14,007,294
(2) Beginning Fund Balance	277,746,996	275,570,978	(\$2,176,018)
(3) Total Revenues & Fund Balance	<u>\$462,543,905</u>	<u>\$474,375,181</u>	<u>\$11,831,276</u>
(4) Appropriations/Expenditures & Transfers Out	378,939,931	439,589,840	\$60,649,909
(5) Ending Fund Balance	83,603,974	34,785,341	(\$48,818,633)
(6) Total appropriations / expenditures & Fund Balance	<u>\$462,543,905</u>	<u>\$474,375,181</u>	<u>\$11,831,276</u>

**Reason(s) for Increase/Decrease:**

- (a) Beginning Fund Balance and expenditures have been updated to reflect final closeout for Fiscal Year 2006/2007.
- (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	\$27,625,504	\$47,439,333	\$19,813,829
(2) Beginning Fund Balance			\$0
(3) Total Revenues & Fund Balance	<u>\$27,625,504</u>	<u>\$47,439,333</u>	<u>\$19,813,829</u>
(4) Appropriations/Expenditures & Transfers Out	\$27,625,504	\$47,439,333	\$19,813,829
(5) Ending Fund Balance	0		\$0
(6) Total appropriations / expenditures & Fund Balance	<u>\$27,625,504</u>	<u>\$47,439,333</u>	<u>\$19,813,829</u>

**Reason(s) for Increase/Decrease:**

- (a) Revenue sources and appropriations / expenditures reflect initial grant project balances carried forward from Fiscal Year 2006/2007 to 2007/2008 with approved grants appropriated throughout the year.

PINELLAS COUNTY SCHOOL BOARD  
SUMMARY OF AMENDMENTS TO PROPOSED 2007/2008  
BUDGET

Description	2007/2008	2007/2008	Amendments
	First	Second	
	Public Hearing	Public Hearing	
	7/31/2007	9/10/2007	
V. SCHOOL FOOD SERVICE FUND			
(1) Revenues & Transfers In	\$39,324,096	\$39,324,096	\$0
(2) Beginning Fund Balance	14,883,255	11,318,584	(\$3,564,671)
(3) Total Revenues & Fund Balance	<u>\$54,207,351</u>	<u>\$50,642,680</u>	<u>(\$3,564,671)</u>
(4) Appropriations/Expenditures & Transfers Out	44,743,229	44,743,229	\$0
(5) Ending Fund Balance	9,464,122	5,899,451	(\$3,564,671)
(6) Total appropriations / expenditures & Fund Balance	<u>\$54,207,351</u>	<u>\$50,642,680</u>	<u>(\$3,564,671)</u>

**Reason(s) for Increase/Decrease:**

- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2006/2007.
- (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	\$5,300,000	\$5,300,000	\$0
(2) Beginning Fund Balance	2,377,060	2,821,698	\$444,638
(3) Total Revenues & Fund Balance	<u>\$7,677,060</u>	<u>\$8,121,698</u>	<u>\$444,638</u>
(4) Appropriations/Expenditures & Transfers Out	5,000,000	5,000,000	\$0
(5) Ending Fund Balance	2,677,060	3,121,698	\$444,638
(6) Total appropriations / expenditures & Fund Balance	<u>\$7,677,060</u>	<u>\$8,121,698</u>	<u>\$444,638</u>

**Reason(s) for Increase/Decrease:**

- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2006/2007.
- (b) Revenue sources have been adjusted to reflect the latest available information for 2007/2008.
- (c) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Internal Service Budget.





# **STRATEGIC DIRECTIONS BUDGET PARAMETERS**

## **2007-08 DISTRICT STRATEGIC PLAN STRATEGIC DIRECTIONS / BUDGET PARAMETERS**

### **HIGHEST STUDENT ACHIEVEMENT**

- I. Each student will demonstrate proficiency in reading, writing
- II. mathematics, and science and meet district graduation requirements.  
The district will work to close and eliminate the achievement gaps.

### **SAFE LEARNING ENVIRONMENT**

- III. The district will improve the safety, security, health and management of the work and learning environment.

### **EFFECTIVE AND EFFICIENT OPERATION**

- IV. The district will increase its effectiveness and efficiency by improving recruitment, retention, and development of employees, aligning expenditures to goals, and providing sufficient technology resources and effective communication methods.

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

# **OPERATING FUND SUMMARY**

PINELLAS COUNTY  
SCHOOL BOARD  
**OPERATING (GENERAL) FUND**

The Operating Fund, also known as the General Fund, is the primary budget for the day-to-day operations of the School District. The main revenue source for the Operating Fund is the **Florida Education Finance Program (FEFP)**. This system of financing the operation of Florida public schools bases funding allocations on the number of students **Full Time Equivalent (FTE)**, rather than on the number of teachers or school facilities. The FEFP includes both state and local property tax revenue. The major source of state FEFP revenue is **sales taxes**. The main source of local FEFP revenue is **property taxes**. The FEFP defines a number of instructional programs that are used to account for and distribute funds. The *Base Student Allocation* revenue amount set by the Legislature is multiplied times a *District Cost Differential* to determine the **value of one FTE** for each district. *Weighted FTE* for each program is multiplied times this value to arrive at the FEFP revenue. Other major revenue sources for the Operating Fund include state **categoricals**, which are restricted in their use to certain types (categories) of expenditure. Examples of 2007-08 state categorical are Instructional Materials, Transportation, Reading and Class Size Reduction funds. Adult programs are funded by the **Workforce Development** allocation as part of a move toward performance based program budgeting.

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

**2007-08 Legislative Changes Affecting the Operating Fund**

**Increase In Total Funding Statewide Of \$1.24 Billion**  
50.4% From Local Property Taxes

**Increase In BSA To \$4163.47**  
Increased \$181.86 Or 4.57% Above 2006-07

**Supplemental Reading Program**  
\$116.9 Million Statewide To Support Reading Programs

**Lottery Funds**  
Statewide Funding \$263 Million  
Includes \$158 Million Statewide For School Recognition

**Class Size Reduction**  
\$2.71 Billion Statewide To Implement Amendment

**Special Teacher Reward Allocation**  
\$147.5 Million Statewide To Implement Performance  
And Differentiated Pay Policies  
Re-Designated Merit Award Program

Note: Projected Statewide Budget Reductions Not Included In Numbers

**PINELLAS COUNTY SCHOOL BOARD**  
**2007/08 OPERATING FUND BUDGET - REVENUE**

**2007/08 BUDGET**

DESCRIPTION	
<b>FEDERAL SOURCES</b>	
Federal Impact Funds	\$185,000
Other Federal, including Federal-Through-State	2,000,000
<b>TOTAL FEDERAL</b>	<b>\$2,185,000</b>
<b>STATE SOURCES</b>	
Base State FEFP	\$134,033,592 <sup>a</sup>
Safe Schools	3,790,210 <sup>b</sup>
Supplemental Academic Instruction	26,308,353 <sup>c</sup>
ESE Guaranteed Allocation	54,562,758 <sup>d</sup>
Reading Programs	4,607,794 <sup>e</sup>
Merit Award Program	6,071,629 <sup>f</sup>
DJJ Supplemental Allocation	866,485 <sup>g</sup>
Workforce Development (Adult Education)	27,753,411
Adults with Disabilities	742,591
C.O. & D.S.	67,927
Florida Teacher Lead Program	1,961,147
Instructional Materials	10,846,341
State License Tax	800,000
Discretionary Enhancement (Lottery)	4,357,661
Transportation	21,202,580
Class Size Reduction/Operating	110,907,743
School Recognition Funds	5,736,962
Other State Funds	4,500,000
<b>TOTAL STATE</b>	<b>\$419,117,184</b>
<b>LOCAL SOURCES</b>	
District School Taxes*	\$447,916,103 <sup>h</sup>
*Includes Local Referendum Amount of \$38,081,627	
Rent	1,100,000
Vocational & Other Course Fees	2,000,000
Interest Income	5,500,000
Student fees	400,000
Charges for services	1,700,000
Other Local Sources	11,681,713
<b>TOTAL LOCAL</b>	<b>\$470,297,816</b>
<b>TRANSFERS</b>	<b>6,000,000</b>
<b>LOSS RECOVERIES</b>	<b>500,000</b>
<b>TOTAL REVENUE AND TRANSFERS</b>	<b>\$898,100,000</b>
<b>BEGINNING FUND BALANCE</b>	
Obligated Fund Balance	\$27,633,761
Committed Fund Balance	29,722,806
Unobligated Fund Balance	12,165,593
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$69,522,160</b>
<b>TOTAL REVENUE &amp; BEGINNING FUND BALANCE</b>	<b>\$967,622,160</b>

FLORIDA EDUCATION FINANCE PROGRAM (FEFP): Grades K - 12	
Estimated Weighted FTE for 2007-08	117,354.38
Times: Base Student Allocation (BSA)	\$4,163.47
Times: District Cost Differential	\$488,601,440
	1.0045
<b>BASE FEFP</b>	<b>\$490,800,146</b>
Less: Required Local Effort Property Taxes (4.73 Mills)	(360,252,197)
<b>BASE STATE FEFP</b>	<b>\$130,547,949 <sup>a</sup></b>
Declining Enrollment Supplement	\$3,485,643 <sup>a</sup>
Plus: Safe Schools Allocation	3,790,210 <sup>b</sup>
Plus: Supplemental Academic Instruction Allocation	26,308,353 <sup>c</sup>
Plus: ESE Guaranteed Allocation	54,562,758 <sup>d</sup>
Plus: Reading Programs	\$4,607,794 <sup>e</sup>
Plus: Merit Award Program	\$6,071,629 <sup>f</sup>
Plus: DJJ Supplemental Allocation	\$866,485 <sup>g</sup>
<b>NET STATE FEFP</b>	<b>230,240,821</b>
<b>TOTAL STATE ALLOCATION</b>	<b>\$230,240,821</b>
as shown in TRIM advertisement	
<b>LOCAL REVENUE: OPERATING PROPERTY TAXES</b>	
Gross Taxable Value for Pinellas County, as certified by Pinellas Appraiser and verified by F.D.O.R.:	\$80,171,847,018
The School Board is allowed to budget 95% of the taxable assessed value. One Mill's value is:	\$76,163,255
$\$80,171,847,018 \times 95\% =$	
2007/08 Operating Levy = $\$76,163,255 \times 5.881 \text{ Mills} =$	
Required Local Effort	4.730
Discretionary	0.510
Supplemental Discretionary	0.141
Local Referendum	0.500
<b>TOTAL DISTRICT SCHOOL TAXES</b>	<b>\$447,916,103 <sup>h</sup></b>
<b>SUMMARY OF REVENUE AND BALANCES</b>	
STATE SOURCES	43.3%
LOCAL SOURCES	48.6%
TRANSFERS AND BALANCES	7.9%
FEDERAL SOURCES	0.3%
<b>TOTAL REVENUE &amp; BEGINNING FUND BALANCE</b>	<b>100.1%</b>
<b>\$967,622,160</b>	

**PINELLAS COUNTY SCHOOLS**  
**ESTIMATED K-12 FEFP REVENUE FOR FISCAL YEAR 2007 - 2008**  
**As of July 31, 2007**

	<u>CATEGORY</u>	<u>Unweighted FTE</u>	<u>Cost Factors</u>	<u>Weighted FTE</u>	<u>FEFP Revenue *</u>
<b><i>BASIC PROGRAMS</i></b>					
101	<b>BASIC K-3</b>	24,201.07	1.048	25,362.72	\$ 106,072,110
102	<b>BASIC 4-8</b>	28,912.76	1.000	28,912.76	120,919,107
103	<b>BASIC 9-12</b>	24,945.16	1.066	26,591.54	111,211,288
111	<b>BASIC K-3 WITH ESE</b>	6,806.44	1.048	7,133.15	\$ 29,832,300
112	<b>BASIC 4-8 WITH ESE</b>	10,068.04	1.000	10,068.04	42,106,613
113	<b>BASIC 9-12 WITH ESE</b>	<u>4,909.82</u>	1.066	<u>5,233.87</u>	<u>21,889,120</u>
	Subtotal	<b>99,843.29</b>		<b>103,302.08</b>	<b>\$ 432,030,538</b>
<b><i>AT-RISK PROGRAMS</i></b>					
130	<b>INTENSIVE ENGLISH/ESOL 9-12</b>	<u>2,711.33</u>	1.200	<u>3,253.60</u>	<u>\$ 13,607,224</u>
	Subtotal	<b>2,711.33</b>		<b>3,253.60</b>	<b>\$ 13,607,224</b>
<b><i>EXCEPTIONAL PROGRAMS</i></b>					
254	<b>SUPPORT LEVEL IV</b>	1,081.55	3.625	3,920.62	16,396,839
255	<b>SUPPORT LEVEL V</b>	<u>354.23</u>	5.062	<u>1,793.11</u>	<u>7,499,155</u>
	Subtotal	<b>1,435.78</b>		<b>5,713.73</b>	<b>\$ 23,895,994</b>
<b><i>VOCATIONAL 9-12</i></b>					
300	<b>VOCATIONAL 9-12</b>	<u>3,579.06</u>	1.159	<u>4,004.97</u>	<u>\$ 16,749,608</u>
	Subtotal	<b>3,579.06</b>		<b>4,004.97</b>	<b>\$ 16,749,608</b>
	<b>ADVANCED PLACEMENT/IB ADJUSTMENT</b>			<u>1,080.00</u>	<u>\$ 4,516,782</u>
	<b>TOTAL - K-12</b>	<u><b>107,569.46</b></u>		<u><b>117,354.38</b></u>	<u><b>\$ 490,800,146</b></u>
	Reading Program Allocation				<b>4,607,794</b>
	Merit Award Program				<b>6,071,629</b>
	ESE Guaranteed Allocation				<b>54,562,758</b>
	Supplemental Academic Instruction				<b>26,308,353</b>
	Declining Enrollment Supplement				<b>3,485,641</b>
	Safe Schools Allocation				<b>3,790,210</b>
	DJJ Supplemental Allocation				<b>866,485</b>
	Gross State and Local FEFP				<u><b>590,493,016</b></u>

\* FEFP Revenue is computed by multiplying weighted FTE times Base Student Allocation (BSA), times District Cost Differential (DCD). For fiscal year 2007-08, the proposed **BSA** is \$ **4,163.47**; the **DCD** is **1.0045**. This means that **each weighted FTE generates \$ 4,182.21** in FEFP revenue for Pinellas.



## Discretionary Lottery Revenue and Expenditures

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

### 1 Previously funded state categoricals

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

### 2 Supplementing partially funded state categorical (Transportation)

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

### 3 Enhancements to existing programs

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

### 4 Employee compensation increases

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

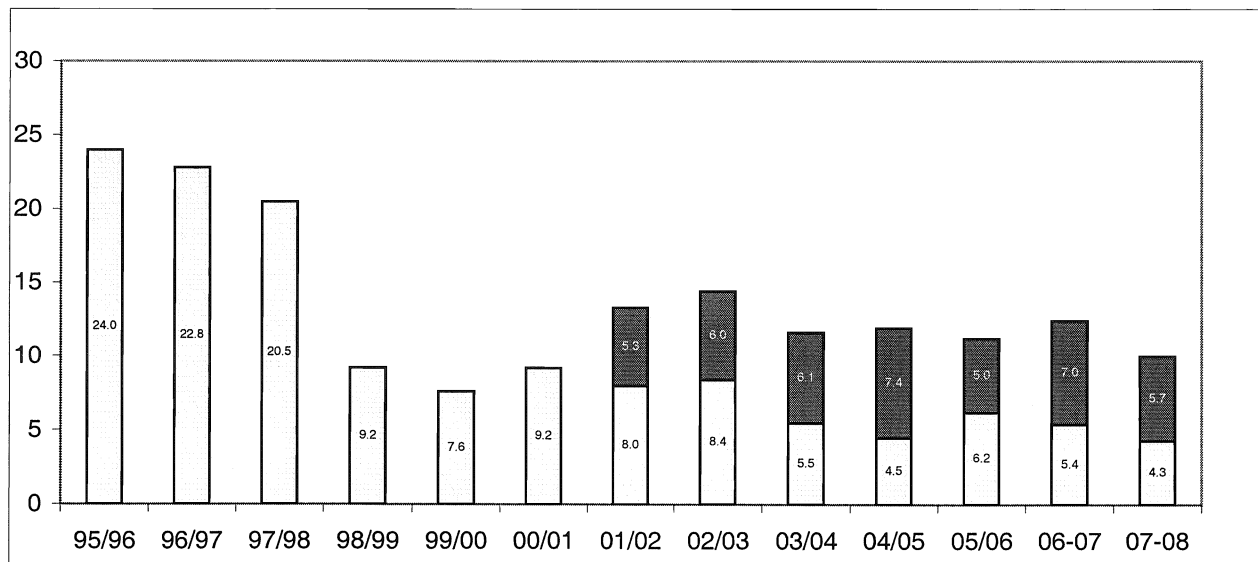
### 5 Innovative programs

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

### 6 School Improvement

Expenditures in this category provide schools with an annual per student allocation and flexible staffing units to support local school improvement plans. **The Legislature has mandated that \$10 per student be allocated for this purpose.** Also included are expenditures to support the state's mandated Blueprint 2000 initiative.

Lottery Revenues  
From 1995-2007/08  
(\$ Million)



## PINELLAS COUNTY SCHOOL BOARD

### 7. Trend Comments

During the first seven years of lottery distributions, the distributions remained nearly the same dollar level, although the percent of total decreased from more than three percent of total budget and \$26.6 million in 1991-92 to approximately two percent of total and \$20.5 million in 1997-98. The Legislature has periodically re-written the definition of "educational purposes" to include higher education funding and Bright Futures scholarships, construction bonding for primary classrooms and finally in 2001-02 half of the surviving K-12 lottery money was earmarked for School Recognition purposes. The School Recognition dollars had previously been paid from general state tax revenues. From the total lottery distribution for 2007-08 of \$1,597,102,031 local school districts will receive \$263,449,842 in un-restricted funding.

For 2007-08, the district will receive \$10,094,623 or 1.000 % of the operating budget from lottery dollars, of which \$5,736,962 is earmarked for school recognition awards. School Recognition funds are shown as the dark portion of the bars on the graph.

PINELLAS COUNTY SCHOOL BOARD

	2006-07 ACTUAL	2007-08 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>OPERATING (GENERAL) FUND - ANTICIPATED REVENUE</u></b>			
FEDERAL DIRECT	\$306,730	<b>\$185,000</b>	(\$121,730)
FEDERAL THRU STATE	1,569,461	<b>2,000,000</b>	430,539
STATE SOURCES	377,896,928	<b>419,117,184</b>	41,220,256
LOCAL SOURCES	472,090,100	<b>470,297,816</b>	(1,792,284)
OTHER	270,796	<b>500,000</b>	229,204
ESTIMATED REVENUE	<u>\$852,134,015</u>	<b><u>\$892,100,000</u></b>	<u>\$39,965,985</u>
TRANSFERS	11,113,273	<b>6,000,000</b>	(5,113,273)
BEGINNING FUND BALANCE	50,705,739	<b>69,522,160</b>	18,816,421
ANTICIPATED REVENUE AND FUND BALANCE	<u><u>\$913,953,027</u></u>	<b><u><u>\$967,622,160</u></u></b>	<u><u>\$53,669,133</u></u>

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2006-07 ACTUAL</b>	<b>2007-08 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>			
REGULAR EDUCATION	\$388,245,612	<b>\$414,243,653</b>	\$25,998,041
SPECIAL EDUCATION *	109,361,886	<b>112,816,051</b>	3,454,165
VOCATIONAL EDUCATION	23,695,010	<b>24,480,534</b>	785,524
ADULT CONTINUED EDUCATION	6,863,896	<b>7,223,955</b>	360,059
PRE KINDERGARTEN	1,437,799	<b>1,539,379</b>	101,580
OTHER INSTRUCTION	32,964	<b>82,200</b>	49,236
ATTENDANCE & SOCIAL WORK	5,024,139	<b>5,211,782</b>	187,643
GUIDANCE SERVICES	18,230,064	<b>18,886,266</b>	656,202
HEALTH SERVICES	1,929,875	<b>2,243,894</b>	314,019
PSYCHOLOGICAL SERVICES	4,603,163	<b>4,748,762</b>	145,599
PARENTAL INVOLVEMENT	661	<b>230</b>	(431)
OTHER PUPIL PERSONNEL SVC	5,462,336	<b>5,709,012</b>	246,676
INSTRUCTIONAL MEDIA	13,027,776	<b>13,434,804</b>	407,028
CURRICULUM & INSTRUCTION	13,491,064	<b>13,846,327</b>	355,263
STAFF DEVELOPMENT	3,189,645	<b>3,410,291</b>	220,646
INSTRUCTIONAL RELATED TECH	355,594	<b>401,587</b>	45,993
SCHOOL BOARD	2,395,224	<b>2,894,260</b>	499,036
GENERAL ADMINISTRATION	5,890,598	<b>6,242,962</b>	352,364
SCHOOL ADMINISTRATION	57,551,883	<b>58,882,767</b>	1,330,884

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2006-07 ACTUAL</b>	<b>2007-08 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>			
FACILITIES ACQ. & CONST.	1,078,043	<b>1,123,037</b>	44,994
FISCAL SERVICES	4,421,904	<b>4,553,195</b>	131,291
FOOD SERVICE	123,696		(123,696)
PLANNING, RESEARCH & EVALUATION	1,388,611	<b>1,538,524</b>	149,913
INFORMATION SERVICES	1,727,838	<b>1,896,467</b>	168,629
STAFF PERSONNEL SERVICES	5,363,264	<b>5,640,094</b>	276,830
OTHER CENTRAL SERVICES	4,247,973	<b>4,419,774</b>	171,801
PUPIL TRANSPORTATION	47,471,704	<b>48,500,793</b>	1,029,089
OPERATION OF PLANT	87,334,884	<b>88,472,329</b>	1,137,445
MAINTENANCE OF PLANT	23,579,034	<b>24,279,084</b>	700,050
ADMINISTRATIVE TECHNOLOGY	5,077,874	<b>5,307,773</b>	229,899
COMMUNITY SERVICES	803,082	<b>864,023</b>	60,941
OTHER EXPENSES	1,023,771	<b>1,028,351</b>	4,580
APPROPRIATIONS	<hr/> \$844,430,867	<hr/> <b>\$883,922,160</b>	<hr/> \$39,491,293
ENDING FUND BALANCE	69,522,160	<b>83,700,000</b>	14,177,840
APPROPRIATIONS & ENDING FUND BALANCE	<hr/> <b>\$913,953,027</b> <hr/>	<hr/> <b>\$967,622,160</b> <hr/>	<hr/> <b>\$53,669,133</b> <hr/>

\* 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.

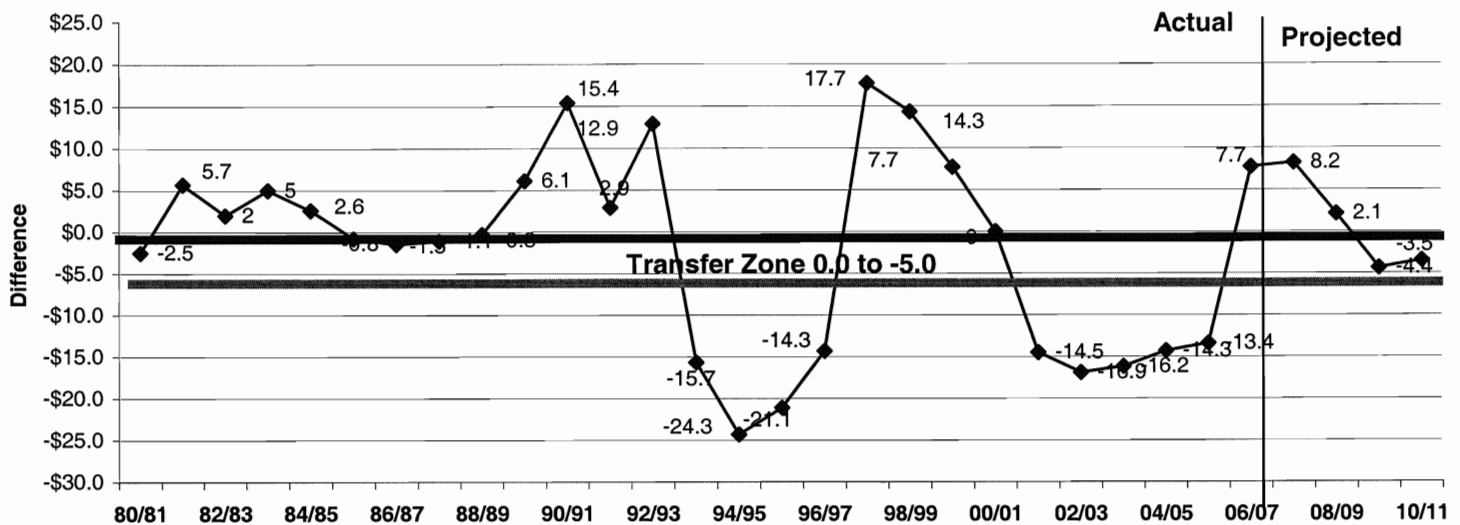
The most recent congressional action would add \$200 million to IDEA for growth and inflation and do little to address this underfunding of IDEA.

The federal underfunding of IDEA for Pinellas County is computed to be approximately \$34,600,000.

PINELLAS COUNTY SCHOOL BOARD  
OPERATING FUND - APPROPRIATIONS BY FUNCTION/OBJECT

OBJECT CATEGORY										
FUNCTION	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL	% OF TOTAL
DIRECT INSTRUCTION										
5100 REGULAR EDUCATION	\$290,963,269	\$79,737,789	\$18,456,985	\$25,400	\$16,476,921	\$7,908,991	\$674,298		\$414,243,653	46.86%
5200 SPECIAL EDUCATION	84,115,528	27,721,429	310,989		531,673	134,687	1,745		112,816,051	12.76%
5300 VOCATIONAL EDUCATION	17,750,742	5,206,713	204,432		515,251	792,116	11,280		24,480,534	2.77%
5400 ADULT CONTINUED EDUCATION	5,610,488	1,486,583	35,357		65,677	25,443	407		7,223,955	0.82%
5500 PRE KINDERGARTEN	1,298,740	240,639							1,539,379	
5900 OTHER INSTRUCTION	51,813	410	1,330		26,647	2,000			82,200	0.01%
SUB TOTALS	399,790,580	114,393,563	19,009,093	25,400	17,616,169	8,863,237	687,730	0	560,385,772	63.40%
INSTRUCTIONAL SUPPORT										
6110 ATTENDANCE & SOCIAL WORK	3,847,269	1,163,374	60,510		128,583	11,852	194		5,211,782	0.59%
6120 GUIDANCE SERVICES	14,692,197	4,011,846	90,408		79,727	10,530	1,558		18,886,266	2.14%
6130 HEALTH SERVICES	1,208,762	485,073	521,793		20,000	1,380	6,886		2,243,894	0.25%
6140 PSYCHOLOGICAL SERVICES	3,588,922	972,665	70,375		80,483	36,317			4,748,762	0.54%
6150 PARENTAL INVOLVEMENT					178	52			230	0.00%
6190 OTHER PUPIL PERSONNEL SVC	4,227,691	1,402,411	26,199		36,254	16,457			5,709,012	0.65%
6200 INSTRUCTIONAL MEDIA	9,256,711	2,704,279	88,142		301,534	1,080,475	1,163		13,434,804	1.52%
6300 CURRICULUM & INSTRUCTION	10,052,284	2,720,412	646,446	2,500	282,652	125,304	19,229		13,846,327	1.57%
6400 STAFF DEVELOPMENT	1,727,160	393,348	682,044		377,583	221,367	8,789		3,410,291	0.39%
6500 INSTRUCTIONAL RELATED TECH	208,587	40,000	153,000						401,587	0.05%
SUB TOTALS	48,809,583	13,893,408	2,338,917	2,500	1,306,994	1,503,734	37,819	0	67,892,955	7.68%
GENERAL SUPPORT										
7100 SCHOOL BOARD	779,512	168,225	326,434		415,517	65	1,204,507		2,894,260	0.33%
7200 GENERAL ADMINISTRATION	4,016,634	1,207,427	596,422		126,321	190,932	105,226		6,242,962	0.71%
7300 SCHOOL ADMINISTRATION	44,058,482	13,519,343	599,778		455,000	235,091	25,073		58,882,767	6.66%
7400 FACILITIES ACQ. & CONST.	635,728	175,000	90,233	119	8,857	212,000	100		1,123,037	0.13%
7500 FISCAL SERVICES	3,029,428	925,391	322,327		105,381	5,525	165,203		4,553,195	0.52%
7710 PLANNING, RESEARCH & EVALUATION	903,800	248,836	292,933		72,496	19,535	924		1,538,524	0.17%
7720 INFORMATION SERVICES	1,166,164	376,361	216,404		122,418	2,250	12,870		1,896,467	0.21%
7730 STAFF PERSONNEL SERVICES	3,404,139	1,335,069	599,230		241,213	51,034	9,409		5,640,094	0.64%
7760 OTHER CENTRAL SERVICES	2,239,157	775,460	990,145		311,037	44,805	34,379		4,419,774	0.50%
7800 PUPIL TRANSPORTATION	27,123,809	10,674,720	2,971,237		2,194,916	36,027	11,000		48,500,793	5.49%
7900 OPERATION OF PLANT	26,423,440	12,796,550	20,149,460		1,283,537	350,555	354,789		88,472,329	10.01%
SUB TOTALS	113,780,293	42,203,322	27,144,603	32,627,992	5,336,693	1,147,819	1,923,480	0	224,164,202	25.36%
MAINTENANCE										
8100 MAINTENANCE OF PLANT	7,867,494	3,415,063	5,141,237	424,166	4,027,901	435,870	2,967,363		24,279,084	2.75%
SUB TOTALS	7,867,494	3,415,063	5,141,237	424,166	4,027,901	435,870	2,967,363	0	24,279,084	2.75%
ADMINISTRATIVE TECHNOLOGY										
8200 ADMIN TECHNOLOGY SERVICES	2,665,212	711,378	1,542,271	500	144,662	243,250	500		5,307,773	0.60%
SUB TOTALS	2,665,212	711,378	1,542,271	500	144,662	243,250	500	0	5,307,773	0.60%
COMM & DEBT SERV & TRANSFERS										
9100 COMMUNITY SERVICES	417,586	170,757	139,574		65,000	4,105	67,001		864,023	0.10%
9200 OTHER EXPENSES						413	1,028,938		1,028,351	
SUB TOTALS	417,586	170,757	139,574	0	65,000	4,518	1,094,939	0	1,892,374	0.21%
TOTAL APPROPRIATIONS	\$573,330,748	\$174,787,481	\$55,315,695	\$33,080,558	\$28,497,419	\$12,198,428	\$6,711,831	\$0	\$883,922,160	100.00%
	64.86%	19.77%	6.26%	3.74%	3.22%	1.38%	0.76%	0.00%	100.00%	

## Revenue vs Expenditures Operating Fund



### COMPREHENSIVE ACCOUNTING BUDGET MODEL (CABM)

This District uses an operating fund budget model "CABM" based on historical spending patterns and program changes to predict future budgets. The District also factors in likely changes to significant cost items such as salary and benefits and changes to the staffing model, as well as utilities and fuel. The interactive part of the model includes four years of historical information, the current year results and four future year projections.

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

The comparison of the relationship between expenditures and revenues is the basis for the graph which tracks the difference between expenditures and revenues with a positive number signifying more revenue receipts than expenditures and a negative number representing more expenditures than revenues.

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

# **CAPITAL OUTLAY FUND SUMMARY**



**PINELLAS COUNTY  
SCHOOL BOARD**

**CAPITAL OUTLAY FUNDS**

Capital Outlay Funds are used to account for major construction, renovation and remodeling projects and for certain types of major equipment purchases. There are significant legal restrictions on the uses of capital outlay funds. The Pinellas County School District generally finances capital projects on a "pay-as-you-go" basis; that is, without borrowing (issuing bonds). In February 2000, the district participated in a state bond issue pledging its capital outlay and debt service (CO&DS) revenue. 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 10, 2007 prior to the adoption of the final budget on September 10, 2007.

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.

## **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 5.881 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 \$152,326,509 to be used for the following projects:

### **CONSTRUCTION & REMODELING**

Planning/Design/Construction of future projects recommended by plant survey

Purchase of school & ancillary sites

Relocatables

### **MAINTENANCE, RENOVATION AND REPAIR**

Infrastructure

Fire, Health, Safety

EPA

Gender Equity Playfields

Roofs/Covered Walkways

HVAC

Fire Alarms

Intercoms

Sonitrol/CCTV

Plumbing

Painting

Electrical Distribution

Installation Of Utility Monitoring Sensors

Ceiling & Lights

Relocatable Renovation

Restroom Renovations

Drainage

Energy

Re-Key

Paving

Floor Covering

Playground Repair

Sites/Grounds

Stage/Gym Floors

Spectator Seating

Window Replacement

### **MAINTENANCE, RENOVATION AND REPAIR (CONT.)**

Casework

Flammable Storage

Stage Curtains

Student Lockers

Operating Transfer

### **MOTOR VEHICLE PURCHASES**

Purchase of Forty-Seven (47) 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

These projects were advertised for consideration at the First Public Hearing on July 31, 2007. During the hearing, the School Board reduced the Capital Outlay millage to 1.85 mills which will generate approximately \$140,902,021.

**PINELLAS COUNTY SCHOOL BOARD**

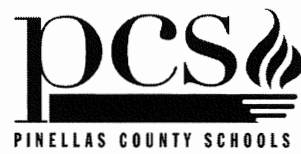
	<b>2006-07 ACTUAL</b>	<b>2007-08 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>CAPITAL OUTLAY FUND - ANTICIPATED REVENUE</u></b>			
STATE SOURCES	\$42,225,823	\$53,402,182	\$11,176,359
LOCAL SOURCES	148,314,061	145,402,021	(2,912,040)
ESTIMATED REVENUE	\$190,539,884	\$198,804,203	\$8,264,319
BEGINNING FUND BALANCE	222,175,171	275,570,978	53,395,807
ANTICIPATED REVENUE AND FUND BALANCE	\$412,715,055	\$474,375,181	\$61,660,126
<b><u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u></b>			
FACILITIES ACQ. & CONST.	\$108,068,094	\$418,698,676	\$310,630,582
DEBT SERVICES	\$5,996,558	\$14,891,164	\$8,894,606
TRANSFER OF FUNDS	5,413,273	6,000,000	586,727
APPROPRIATIONS	\$119,477,925	\$439,589,840	\$320,111,915
ENDING FUND BALANCE	293,237,130	34,785,341	(258,451,789)
APPROPRIATIONS & FD BALANCE	\$412,715,055	\$474,375,181	\$61,660,126

## Capital Outlay Allocation 2007-08

Project	Description of Activities	2007-08 Allocation
<b>School &amp; Center Projects</b>		
Boca Ciega High	Replacement School	\$9,556,622
	Equipment	\$2,385,000
Old Dunedin Elementary	Major Construction	\$8,030,144
	Equipment	\$770,000
	Technology	\$680,000
Dunedin Elementary	Replacement School	
	Equipment	\$194,269
Thurgood Marshall Fundamental Middle	Complete Second Floor	\$1,781,071
	Equipment	\$142,486
	Technology	\$124,675
Tyrone Elementary	Major Construction	
	Equipment	\$402,500
Tarpon Springs Elementary	Replacement School	\$6,222,166
	Equipment	\$1,569,223
<b>School and Center Projects - Subtotal</b>		<b>\$31,858,156</b>
<b>Other</b>		
Relocatables	Lease/Purchase	\$2,304,942
	Retrofitting per State Mandate	\$1,600,000
Site Acquisitions	Land	\$4,840,000
Minor Capital Projects	Maintenance projects - Capital Fund	\$38,450,000
Furniture, Equipment & Technology	Vocational Replacement	\$1,400,000
	Musical Instruments Replacement	\$373,000
	Kindergarten Equipment	\$223,250
Budget Steering Process		\$150,000
School Safety & Security	Safety Initiative	\$4,500,000
District Technology/ Telecommunications	District Technology	\$1,455,000
	Instructional Technology Capital Outlay	\$3,755,600
	School Wide Wireless Infrastructure	\$1,574,813
	Erate-Upgrade School Network/Replace Network Server	\$1,947,362
	Technology Plan	\$14,000,000

### Capital Outlay Allocation 2007-08

<b>Project</b>	<b>Description of Activities</b>	<b>2007-08 Allocation</b>
School Buses & Vehicles	Buses & Related Equipment (47 buses) Lease/Purchase (50)	\$5,139,032 \$370,353
Miscellaneous Capital Projects	Infrastructure Needs Facilities Design & Construction Instructional Equipment Transfer Potential Increase to Equipment Transfers	\$27,520,000 \$2,557,000 \$6,000,000 \$1,000,000
Capital Outlay Contingency	Classroom For Kids Project Contingency Planned Carryforwards	\$36,047,326 \$5,000,000 \$6,738,369
	<b>Other- Subtotal</b>	<b>\$166,946,047</b>
	<b>Total, Capital Projects from FY 2007-08 Revenue</b>	<b>\$198,804,203</b>
	<b>Projects Funded from Prior Carryforwards</b>	<b>\$275,570,978</b>
	<b>Grand Total, Capital Outlay Appropriations &amp; Transfers</b>	<b>\$474,375,181</b>



# **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, 2007	Final Fiscal Year of Debt Payments
SBE Series 2000A	2/02/00	\$ 47,225,000	\$ 36,235,000	2019-2020
SBE Series 2001A	7/01/01	\$ 1,055,000	\$ 430,000	2020-2021
<b>TOTAL</b>		<b>\$ 48,280,000</b>	<b>\$ 36,665,000</b>	

### DEBT PER CAPITA

As of July 1, 2007 the total outstanding debt for the district, including principal and interest, was \$ 52,638,749. The estimated resident population of Pinellas County in 2006 was 924,413. This calculates to approximately \$ 56.94 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%

<b>Fiscal Year</b>	<b>Principal Payment</b>	<b>Interest Payment</b>	<b>Total Payment</b>
<b>2007-2008</b>	<b>1,950,000</b>	<b>1,998,363</b>	<b>3,948,363</b>
2008-2009	2,065,000	1,900,863	3,965,863
2009-2010	2,180,000	1,797,613	3,977,613
2010-2011	2,305,000	1,685,888	3,990,888
2011-2012	2,440,000	1,564,875	4,004,875
2012-2013	2,580,000	1,436,775	4,016,775
2013-2014	2,730,000	1,298,100	4,028,100
2014-2015	2,885,000	1,134,300	4,019,300
2015-2016	3,050,000	975,625	4,025,625
2016-2017	3,225,000	807,872	4,032,872
2017-2018	3,405,000	622,438	4,027,438
2018-2019	3,605,000	426,650	4,031,650
2019-2020	3,815,000	219,363	4,034,363
	<u>36,235,000</u>	<u>15,868,725</u>	<u>52,103,725</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%

<b>Fiscal Year</b>	<b>Principal Payment</b>	<b>Interest Payment</b>	<b>Total Payment</b>
<b>2007-2008</b>	<b>75,000</b>	<b>19,280</b>	<b>94,280</b>
2008-2009	65,000	16,205	81,205
2009-2010	55,000	13,475	68,475
2010-2011	45,000	11,138	56,138
2011-2012	35,000	9,169	44,169
2012-2013	25,000	7,594	32,594
2013-2014	15,000	6,438	21,438
2014-2015	20,000	5,725	25,725
2015-2016	20,000	4,750	24,750
2016-2017	15,000	3,750	18,750
2017-2018	15,000	3,000	18,000
2018-2019	15,000	2,250	17,250
2019-2020	15,000	1,500	16,500
2020-2021	15,000	750	15,750
	<u>430,000</u>	<u>105,024</u>	<u>535,024</u>

**SCHEDULE OF INDEBTEDNESS****Summary of Indebtedness**

<b>Fiscal Year</b>	<b>Principal Payment</b>	<b>Interest Payment</b>	<b>Total Payment</b>
<b>2007-2008</b>	<b>2,025,000</b>	<b>2,017,643</b>	<b>4,042,643</b>
2008-2009	2,130,000	1,917,068	4,047,068
2009-2010	2,235,000	1,811,088	4,046,088
2010-2011	2,350,000	1,697,026	4,047,026
2011-2012	2,475,000	1,574,044	4,049,044
2012-2013	2,605,000	1,444,369	4,049,369
2013-2014	2,745,000	1,304,538	4,049,538
2014-2015	2,905,000	1,140,025	4,045,025
2015-2016	3,070,000	980,375	4,050,375
2016-2017	3,240,000	811,622	4,051,622
2017-2018	3,420,000	625,438	4,045,438
2018-2019	3,620,000	428,900	4,048,900
2019-2020	3,830,000	220,863	4,050,863
2020-2021	15,000	750	15,750
<b>Total Indebtedness</b>	<b>36,665,000</b>	<b>15,973,749</b>	<b>52,638,749</b>

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2006-07 ACTUAL</b>	<b>2007-08 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>DEBT SERVICE FUND - ANTICIPATED REVENUE</u></b>			
STATE SOURCES	\$3,814,044	<b>\$4,042,643</b>	\$228,599
ESTIMATED REVENUE	\$3,814,044	<b>\$4,042,643</b>	\$228,599
BEGINNING FUND BALANCE	1,107,126	<b>1,232,509</b>	125,383
ANTICIPATED REVENUE AND FUND BALANCE	<u>\$4,921,170</u>	<u><b>\$5,275,152</b></u>	<u>\$353,982</u>

**DEBT SERVICE FUND - APPROPRIATIONS**

DEBT SERVICES	\$3,863,829	<b>\$4,042,643</b>	\$178,814
APPROPRIATIONS	\$3,863,829	<b>\$4,042,643</b>	\$178,814
ENDING FUND BALANCE	1,057,341	<b>1,232,509</b>	175,168
APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$4,921,170</u>	<u><b>\$5,275,152</b></u>	<u>\$353,982</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 2007.

### **HISTORICAL COMPARISON OF CONTRACTED PROGRAM FUND APPROPRIATIONS**

	Original Budget (Funds on Hand at July 1)	Amended Budget
1994-95	\$ 3,959,650	\$ 31,986,423
1995-96	\$ 7,740,551	\$ 27,563,262
1996-97	\$ 2,148,743	\$ 29,294,441
1997-98	\$ 3,107,139	\$ 36,512,872
1998-99	\$ 7,117,307	\$ 46,789,080
1999-00	\$ 2,732,075	\$ 56,848,501
2000-01	\$ 1,179,159	\$ 60,389,392
2001-02	\$ 1,094,769	\$ 69,620,099
2002-03	\$ 1,326,136	\$ 84,503,067
2003-04	\$ 3,461,560	\$ 93,994,521
2004-05	\$ 15,236,111	\$ 96,122,368
2005-06	\$ 16,132,326	\$ 107,706,303
2006-07	\$ 26,063,026	\$ 81,165,112
2007-08	\$ 27,625,504	\$ 47,439,333

PINELLAS COUNTY SCHOOL BOARD

	2006-07 ACTUAL	2007-08 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>CONTRACTED PROGRAM FUND - ANTICIPATED REVENUE</u></b>			
FEDERAL DIRECT	\$4,217,219	\$4,338,593	\$121,374
FEDERAL THROUGH STATE	76,947,893	43,100,740	(\$33,847,153)
ANTICIPATED REVENUE	<u>\$81,165,112</u>	<u>\$47,439,333</u>	<u>(\$33,725,779)</u>

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2006-07 ACTUAL</b>	<b>2007-08 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>CONTRACTED PROGRAM FUND - APPROPRIATIONS</u></b>			
REGULAR EDUCATION	\$29,199,112	\$27,275,498	(\$1,923,614)
SPECIAL EDUCATION	11,519,566	5,872,504	(5,647,062)
VOCATIONAL EDUCATION	1,190,511	1,637,569	447,058
ADULT CONTINUED EDUCATION	853,729	112,495	(741,234)
PRE KINDERGARTEN	121,809	14,579	(107,230)
OTHER INSTRUCTION	139,024	294,580	155,556
ATTENDANCE & SOCIAL WORK	1,175,115	39,422	(1,135,693)
GUIDANCE SERVICES	63,097	33,702	(29,395)
HEALTH SERVICES	1,061,647	46,339	(1,015,308)
PSYCHOLOGICAL SERVICES	1,067,392	0	(1,067,392)
PARENTAL INVOLVEMENT	266,146	151,077	(115,069)
OTHER PUPIL PERSONNEL SVC	2,382,273	119,964	(2,262,309)
INSTRUCTIONAL MEDIA	558,014	36,920	(521,094)
CURRICULUM & INSTRUCTION	21,183,502	3,882,460	(17,301,042)
STAFF DEVELOPMENT	4,012,802	4,666,352	653,550
INSTRUCTIONAL RELATED TECH	73,421	0	(73,421)
GENERAL ADMINISTRATION	3,232,913	1,527,041	(1,705,872)
SCHOOL ADMINISTRATION	216,666	53,691	(162,975)
FACILITIES ACQ. & CONST.	125,114	134,295	9,181
FISCAL SERVICES	41,967	0	(41,967)
PLANNING, RESEARCH & EVALUATION	160,041	146,500	(13,541)
INFORMATION SERVICES	52,317	10,061	(42,256)
STAFF PERSONNEL SERVICES	1,201,622	786,682	(414,940)
CENTRAL SERVICES	235	1,000	765
PUPIL TRANSPORTATION	210,099	73,000	(137,099)
OPERATION OF PLANT	146,329	10,213	(136,116)
MAINTENANCE OF PLANT	1,067	250	(817)
ADMINISTRATIVE TECHNOLOGY	18,822	0	(18,822)
COMMUNITY SERVICES	890,760	513,139	(377,621)
<b>APPROPRIATIONS</b>	<b>\$81,165,112</b>	<b>\$47,439,333</b>	<b>(\$33,725,779)</b>

## **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 1,146 support service employees and 4 administrative employees. In fiscal year 2006-07, the Food Service operation prepared and served over 9.40 million lunches and more than 2.74 million breakfasts.

For fiscal year 2007-08, 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 2007-08, 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**

	<b>2006-07 ACTUAL</b>	<b>2007-08 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>FOOD SERVICE FUND - ANTICIPATED REVENUE</u></b>			
FEDERAL THROUGH STATE	\$20,233,304	<b>\$20,659,518</b>	\$426,214
STATE SOURCES	577,174	<b>557,947</b>	(19,227)
LOCAL SOURCES	18,049,741	<b>18,106,631</b>	56,890
TRANSFERS	78,000	<b>0</b>	(78,000)
ESTIMATED REVENUE	\$38,938,219	\$39,324,096	\$385,877
BEGINNING FUND BALANCE	11,135,836	<b>11,318,584</b>	182,748
ANTICIPATED REVENUE AND FUND BALANCE	<u>\$50,074,055</u>	<u><b>\$50,642,680</b></u>	<u>\$568,625</u>

**FOOD SERVICE FUND - APPROPRIATIONS**

FOOD SERVICE	\$36,143,405	<b>\$44,665,769</b>	\$8,522,364
DEBT SERVICE	\$0	<b>\$77,460</b>	77,460
APPROPRIATIONS	\$36,143,405	<b>\$44,743,229</b>	\$8,599,824
ENDING FUND BALANCE	13,930,650	<b>5,899,451</b>	(8,031,199)
APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$50,074,055</u>	<u><b>\$50,642,680</b></u>	<u>\$568,625</u>

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2006-07 ACTUAL</b>	<b>2007-08 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>INTERNAL SERVICE FUND - ANTICIPATED REVENUE</u></b>			
LOCAL SOURCES	\$9,105,903	\$5,300,000	(\$3,805,903)
ESTIMATED REVENUE	\$9,105,903	\$5,300,000	(\$3,805,903)
BEGINNING FUND BALANCE	6,531,229	2,821,698	(3,709,531)
ANTICIPATED REVENUE AND FUND BALANCE	<u>\$15,637,132</u>	<u>\$8,121,698</u>	<u>(\$7,515,434)</u>

**INTERNAL SERVICE FUND - APPROPRIATIONS**

SCHOOL BOARD	\$1,947,694	\$5,000,000	\$3,052,306
TRANSFERS	5,700,000	0	(5,700,000)
APPROPRIATIONS	\$7,647,694	\$5,000,000	(\$2,647,694)
ENDING FUND BALANCE	7,989,438	3,121,698	(4,867,740)
APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$15,637,132</u>	<u>\$8,121,698</u>	<u>(\$7,515,434)</u>



# **BUDGET DETAIL BY FUND**

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2006-07 ACTUAL</b>	<b>2007-08 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - ANTICIPATED REVENUE</u></b>					
		FEDERAL DIRECT			
3121	000	FEDERAL IMPACT FUNDS	\$42,655	\$20,000	(\$22,655)
3191	000	R O T C	264,075	165,000	(99,075)
	TOTAL	FEDERAL DIRECT	\$306,730	\$185,000	(\$121,730)
		FEDERAL THRU STATE			
3202	000	MEDICAID	1,470,991	2,000,000	529,009
3290	000	MISC FEDERAL THROUGH STATE	98,470		(98,470)
	TOTAL	FEDERAL THRU STATE	\$1,569,461	\$2,000,000	\$430,539
		STATE SOURCES			
3310	000	FLA EDUC FINANCE PROGRAM	115,532,491	134,033,592	18,501,101
3310	000	SAFE SCHOOLS	3,839,306	3,790,210	(49,096)
3310	000	SUPPLEMENT ACADEMIC INSTRU	25,480,390	26,308,353	827,963
3310	000	ESE GUARANTEED ALLOCATION	53,713,988	54,562,758	848,770
3310	000	READING PROGRAMS	4,562,403	4,607,794	45,391
3310	000	MERIT AWARD PROGRAM	6,157,072	6,071,629	(85,443)
3310	000	DJJ SUPPLEMENTAL		866,485	866,485
3315	000	WORKFORCE DEVELOPMENT	28,222,628	27,753,411	(469,217)
3318	000	ADULT HANDICAPPED	573,369	742,591	169,222
3323	000	CO & DS WITHHELD FOR ADMIN	66,994	67,927	933
3334	000	FLORIDA TEACHERS LEAD PRGM	1,862,547	1,961,147	98,600
3336	000	INSTRUCTIONAL MATERIALS	10,801,619	10,846,341	44,722
3343	000	STATE LICENSE TAX	617,475	800,000	182,525
3344	000	DISCRETIONARY LOTTERY FUND	4,418,994	4,357,661	(61,333)
3354	000	TRANSPORTATION	20,793,985	21,202,580	408,595
3355	000	CLASS SIZE REDUCTION	87,876,292	110,907,743	23,031,451
3361	000	SCHOOL RECOGNITION	5,736,962	5,736,962	0
3363	000	EXCELLENT TEACHING	2,986,586		(2,986,586)
3371	000	VOLUNTARY PRE-K	1,324,935		(1,324,935)
3390	000	MISC. STATE REVENUE	3,016,028	4,500,000	1,483,972
3397	000	CHARTER SCHOOL CAP OUTLAY FUNDING	312,864		(312,864)
	TOTAL	STATE SOURCES	\$377,896,928	\$419,117,184	\$41,220,256

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2006-07 ACTUAL</b>	<b>2007-08 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - ANTICIPATED REVENUE</u></b>					
		LOCAL SOURCES			
3411	000	DISTRICT SCHOOL TAXES	453,690,981	<b>409,834,474</b>	(43,856,507)
3411	000	TAX REFERENDUM		<b>38,081,627</b>	38,081,627
3425	000	RENTAL INCOME	1,378,451	<b>1,100,000</b>	(278,451)
3430	000	INTEREST INCOME	6,349,552	<b>5,500,000</b>	(849,552)
3431	000	INTEREST ON INVESTMENTS			0
3433	000	NET/INC/DEC FAIR VALUE INVEST	(1,205,385)		1,205,385
3440	000	GIFTS, GRANTS, AND BEQUESTS			0
346X	000	STUDENT FEES	2,077,359	<b>2,400,000</b>	322,641
3473	000	SCHOOL AGED CHILD CARE FEES			0
3479	000	OTHER SCHOOLS, COURSES AND FEES	58,750		(58,750)
3481	000	CHARGES FOR SERVICES	1,610,219	<b>1,700,000</b>	89,781
3490	000	MISCELLANEOUS LOCAL SOURCES	8,130,173	<b>11,681,715</b>	3,551,542
	TOTAL	LOCAL SOURCES	<b>\$472,090,100</b>	<b>\$470,297,816</b>	<b>(\$1,792,284)</b>
		OTHER			
3740	000	LOSS RECOVERIES	\$270,796	<b>\$500,000</b>	229,204
	TOTAL	OTHER	<b>\$270,796</b>	<b>\$500,000</b>	<b>\$229,204</b>
	<b>TOTAL</b>	<b>ESTIMATED REVENUE</b>	<b>\$852,134,015</b>	<b>\$892,100,000</b>	<b>\$39,965,985</b>
		TRANSFERS			
3630	000	TRANS. FROM CAPITAL PROJECTS	5,413,273	<b>6,000,000</b>	586,727
3670	000	TRANS. FROM INTERNAL SERV	5,700,000		(5,700,000)
	TOTAL	TRANSFERS	<b>\$11,113,273</b>	<b>\$6,000,000</b>	<b>(\$5,113,273)</b>
	<b>TOTAL</b>	<b>OTHER FINANCING SOURCES</b>	<b>\$11,113,273</b>	<b>\$6,000,000</b>	<b>(\$5,113,273)</b>
	<b>TOTAL</b>	<b>ESTIMATED RESOURCES</b>	<b>\$863,247,288</b>	<b>\$898,100,000</b>	<b>\$34,852,712</b>
<b><u>OPERATING (GENERAL) FUND - ANTICIPATED REVENUE</u></b>					
		FUND BALANCE			
2800	000	BUDGET FUND BALANCES-BEGIN			
		OBLIGATED	26,418,620	<b>27,633,761</b>	1,215,141
		COMMITTED	14,912,922	<b>29,722,806</b>	14,809,884
		UNOBLIGATED	9,374,197	<b>12,165,593</b>	2,791,396
	TOTAL	BEGINNING FUND BALANCE	<b>\$50,705,739</b>	<b>\$69,522,160</b>	<b>\$18,816,421</b>
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	<b>\$913,953,027</b>	<b>\$967,622,160</b>	<b>\$53,669,133</b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2006-07 ACTUAL</b>	<b>2007-08 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>					
		REGULAR EDUCATION			
5100	100	SALARIES	\$269,279,492	\$290,963,269	\$21,683,777
5100	200	EMPLOYEE BENEFITS	75,971,239	79,737,789	3,766,550
5100	300	PURCHASED SERVICES	18,344,047	18,456,985	112,938
5100	400	ENERGY SERVICES	21,601	25,400	3,799
5100	500	MATERIALS & SUPPLIES	16,262,913	16,476,921	214,008
5100	600	CAPITAL EXPENDITURES	7,710,204	7,908,991	198,787
5100	700	OTHER EXPENSE	656,116	674,298	18,182
	<b>TOTAL</b>	REGULAR EDUCATION	<b>\$388,245,612</b>	<b>\$414,243,653</b>	<b>\$25,998,041</b>
		SPECIAL EDUCATION			
5200	100	SALARIES	81,802,069	84,115,528	2,313,459
5200	200	EMPLOYEE BENEFITS	26,518,863	27,721,429	1,202,566
5200	300	PURCHASED SERVICES	502,034	310,989	(191,045)
5200	500	MATERIALS & SUPPLIES	346,583	531,673	185,090
5200	600	CAPITAL EXPENDITURES	190,710	134,687	(56,023)
5200	700	OTHER EXPENSE	1,627	1,745	118
	<b>TOTAL</b>	SPECIAL EDUCATION	<b>\$109,361,886</b>	<b>\$112,816,051</b>	<b>\$3,454,165</b>
		VOCATIONAL EDUCATION			
5300	100	SALARIES	17,502,192	17,750,742	248,550
5300	200	EMPLOYEE BENEFITS	4,695,861	5,206,713	510,852
5300	300	PURCHASED SERVICES	268,462	204,432	(64,030)
5300	400	ENERGY SERVICES	971		(971)
5300	500	MATERIALS & SUPPLIES	458,565	515,251	56,686
5300	600	CAPITAL EXPENDITURES	759,077	792,116	33,039
5300	700	OTHER EXPENSE	9,882	11,280	1,398
	<b>TOTAL</b>	VOCATIONAL EDUCATION	<b>\$23,695,010</b>	<b>\$24,480,534</b>	<b>\$785,524</b>
		ADULT CONTINUED EDUCATION			
5400	100	SALARIES	5,446,732	5,610,488	163,756
5400	200	EMPLOYEE BENEFITS	1,224,370	1,486,583	262,213
5400	300	PURCHASED SERVICES	111,885	35,357	(76,528)
5400	500	MATERIALS & SUPPLIES	53,590	65,677	12,087
5400	600	CAPITAL EXPENDITURES	26,774	25,443	(1,331)
5400	700	OTHER EXPENSE	545	407	(138)
	<b>TOTAL</b>	ADULT CONTINUED EDUCATION	<b>\$6,863,896</b>	<b>\$7,223,955</b>	<b>\$360,059</b>
		PRE KINDERGARTEN			
5500	100	SALARIES	1,105,621	1,298,740	193,119
5500	200	EMPLOYEE BENEFITS	326,856	240,639	(86,217)
5500	500	MATERIALS & SUPPLIES	5,322		(5,322)
	<b>TOTAL</b>	PRE KINDERGARTEN	<b>\$1,437,799</b>	<b>\$1,539,379</b>	<b>\$101,580</b>
		OTHER INSTRUCTION			
5900	100	SALARIES	\$23,087	\$51,813	28,726
5900	200	EMPLOYEE BENEFITS	\$1,990	\$410	(1,580)
5900	300	PURCHASED SERVICES	\$3,211	\$1,330	(1,881)
5900	500	SUPPLIES	\$4,676	\$26,647	
5900	600	CAPITAL EXPENDITURES		\$2,000	2,000
			<b>\$32,964</b>	<b>\$82,200</b>	<b>\$49,236</b>
		<b>SUBTOTAL - INSTRUCTIONAL SERVICES</b>	<b>\$529,637,167</b>	<b>\$560,385,772</b>	<b>\$30,748,605</b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2006-07 ACTUAL</b>	<b>2007-08 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	3,809,177	3,847,269	38,092
6110	200	EMPLOYEE BENEFITS	1,119,172	1,163,374	44,202
6110	300	PURCHASED SERVICES	58,043	60,510	2,467
6110	500	MATERIALS & SUPPLIES	34,831	128,583	
6110	600	CAPITAL EXPENDITURES	2,651	11,852	9,201
6110	700	OTHER EXPENSE	265	194	(71)
	TOTAL	ATTENDANCE & SOCIAL WORK	\$5,024,139	\$5,211,782	\$187,643
		GUIDANCE SERVICES			
6120	100	SALARIES	14,263,336	14,692,197	428,861
6120	200	EMPLOYEE BENEFITS	3,852,183	4,011,846	159,663
6120	300	PURCHASED SERVICES	31,373	90,408	59,035
6120	500	MATERIALS & SUPPLIES	68,552	79,727	11,175
6120	600	CAPITAL EXPENDITURES	13,139	10,530	(2,609)
6120	700	OTHER EXPENSE	1,481	1,558	77
	TOTAL	GUIDANCE SERVICES	\$18,230,064	\$18,886,266	\$656,202
		HEALTH SERVICES			
6130	100	SALARIES	1,171,921	1,208,762	36,841
6130	200	EMPLOYEE BENEFITS	409,016	485,073	76,057
6130	300	PURCHASED SERVICES	293,854	521,793	227,939
6130	500	MATERIALS & SUPPLIES	18,649	20,000	1,351
6130	600	CAPITAL OUTLAY	36,158	1,380	(34,778)
6130	700	OTHER EXPENSE	277	6,886	6,609
	TOTAL	HEALTH SERVICES	\$1,929,875	\$2,243,894	\$314,019
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	3,483,460	3,588,922	105,462
6140	200	EMPLOYEE BENEFITS	937,143	972,665	35,522
6140	300	PURCHASED SERVICES	42,540	70,375	27,835
6140	500	MATERIALS & SUPPLIES	112,572	80,483	(32,089)
6140	600	CAPITAL EXPENDITURES	27,373	36,317	8,944
6140	700	OTHER EXPENSE	75		(75)
	TOTAL	PSYCHOLOGICAL SERVICES	\$4,603,163	\$4,748,762	\$145,599
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	610		(610)
6150	200	EMPLOYEE BENEFITS	51		(51)
6150	500	MATERIALS & SUPPLIES		178	178
6150	600	CAPITAL EXPENDITURES		52	52
	TOTAL	PARENTAL INVOLVEMENT	\$661	\$230	(\$431)
		OTHER PUPIL PERSONNEL SVC			
6190	100	SALARIES	4,105,801	4,227,691	121,890
6190	200	EMPLOYEE BENEFITS	1,248,903	1,402,411	153,508
6190	300	PURCHASED SERVICES	25,175	26,199	1,024
6190	500	MATERIALS & SUPPLIES	49,586	36,254	(13,332)
6190	600	CAPITAL EXPENDITURES	32,168	16,457	(15,711)
6190	700	OTHER EXPENSE	703		(703)
	TOTAL	OTHER PUPIL PERSONNEL SVC	\$5,462,336	\$5,709,012	\$246,676



**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2006-07 ACTUAL</b>	<b>2007-08 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		INSTRUCTIONAL MEDIA			
6200	100	SALARIES	9,074,658	9,256,711	182,053
6200	200	EMPLOYEE BENEFITS	2,544,761	2,704,279	159,518
6200	300	PURCHASED SERVICES	140,901	88,142	(52,759)
6200	400	ENERGY SERVICES	2,931	2,500	(431)
6200	500	MATERIALS & SUPPLIES	190,044	301,534	111,490
6200	600	CAPITAL EXPENDITURES	1,072,917	1,080,475	7,558
6200	700	OTHER EXPENSE	1,564	1,163	(401)
	<b>TOTAL</b>	<b>INSTRUCTIONAL MEDIA</b>	<b>\$13,027,776</b>	<b>\$13,434,804</b>	<b>\$407,028</b>
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	9,856,065	10,052,284	196,219
6300	200	EMPLOYEE BENEFITS	2,634,859	2,720,412	85,553
6300	300	PURCHASED SERVICES	662,515	646,446	(16,069)
6300	500	MATERIALS & SUPPLIES	164,809	282,652	117,843
6300	600	CAPITAL EXPENDITURES	126,040	125,304	(736)
6300	700	OTHER EXPENSE	46,776	19,229	(27,547)
	<b>TOTAL</b>	<b>CURRICULUM &amp; INSTRUCTION</b>	<b>\$13,491,064</b>	<b>\$13,846,327</b>	<b>\$355,263</b>
		STAFF DEVELOPMENT			
6400	100	SALARIES	1,692,808	1,727,160	34,352
6400	200	EMPLOYEE BENEFITS	344,108	393,348	49,240
6400	300	PURCHASED SERVICES	576,073	682,044	105,971
6400	500	MATERIALS & SUPPLIES	357,498	377,583	20,085
6400	600	CAPITAL EXPENDITURES	216,457	221,367	4,910
6400	700	OTHER EXPENSE	2,701	8,789	6,088
	<b>TOTAL</b>	<b>STAFF DEVELOPMENT</b>	<b>\$3,189,645</b>	<b>\$3,410,291</b>	<b>\$220,646</b>
		INSTRUCTIONAL RELATED TECH			
6500	100	SALARIES	204,763	208,587	3,824
6500	200	EMPLOYEE BENEFITS	37,523	40,000	2,477
6500	300	PURCHASED SERVICES	113,211	153,000	39,789
6500	500	SUPPLIES	97		(97)
	<b>TOTAL</b>	<b>INSTRUCTIONAL RELATED TECH</b>	<b>\$355,594</b>	<b>\$401,587</b>	<b>45,993</b>
<b>SUBTOTAL - INSTRUCTIONAL SUPPORT</b>			<b>\$65,314,317</b>	<b>\$67,892,955</b>	<b>\$2,579,069</b>
		SCHOOL BOARD			
7100	100	SALARIES	743,814	779,512	35,698
7100	200	EMPLOYEE BENEFITS	130,465	168,225	37,760
7100	300	PURCHASED SERVICES	302,708	326,434	23,726
7100	500	MATERIALS & SUPPLIES	17,251	415,517	398,266
7100	600	CAPITAL EXPENDITURES	5,718	65	(5,653)
7100	700	OTHER EXPENSE	1,195,268	1,204,507	9,239
	<b>TOTAL</b>	<b>SCHOOL BOARD</b>	<b>\$2,395,224</b>	<b>\$2,894,260</b>	<b>\$499,036</b>
		GENERAL ADMINISTRATION			
7200	100	SALARIES	3,936,546	4,016,634	80,088
7200	200	EMPLOYEE BENEFITS	1,019,200	1,207,427	188,227
7200	300	PURCHASED SERVICES	556,672	596,422	39,750
7200	400	ENERGY SERVICES			0
7200	500	MATERIALS & SUPPLIES	119,538	126,321	6,783
7200	600	CAPITAL EXPENDITURES	182,631	190,932	8,301
7200	700	OTHER EXPENSE	76,011	105,226	29,215
	<b>TOTAL</b>	<b>GENERAL ADMINISTRATION</b>	<b>\$5,890,598</b>	<b>\$6,242,962</b>	<b>\$352,364</b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2006-07 ACTUAL</b>	<b>2007-08 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	43,194,591	44,058,482	863,891
7300	200	EMPLOYEE BENEFITS	13,084,069	13,519,343	435,274
7300	300	PURCHASED SERVICES	563,095	589,778	26,683
7300	500	MATERIALS & SUPPLIES	431,049	455,000	23,951
7300	600	CAPITAL EXPENDITURES	202,802	235,091	32,289
7300	700	OTHER EXPENSE	76,277	25,073	(51,204)
	<b>TOTAL</b>	<b>SCHOOL ADMINISTRATION</b>	<b>\$57,551,883</b>	<b>\$58,882,767</b>	<b>\$1,330,884</b>
		FACILITIES ACQ. & CONST.			
7400	100	SALARIES	623,638	635,728	12,090
7400	200	EMPLOYEE BENEFITS	172,475	176,000	3,525
7400	300	PURCHASED SERVICES	79,720	90,233	10,513
7400	400	ENERGY SERVICES		119	119
7400	500	MATERIALS	10,484	8,857	(1,627)
7400	600	CAPITAL EXPENDITURES	191,726	212,000	20,274
7400	700	OTHER EXPENSE		100	100
	<b>TOTAL</b>	<b>FACILITIES ACQ. &amp; CONST.</b>	<b>\$1,078,043</b>	<b>\$1,123,037</b>	<b>\$44,994</b>
		FISCAL SERVICES			
7500	100	SALARIES	3,010,141	3,029,428	19,287
7500	200	EMPLOYEE BENEFITS	922,361	925,331	2,970
7500	300	PURCHASED SERVICES	313,980	322,327	8,347
7500	500	MATERIALS	54,285	105,381	51,096
7500	600	CAPITAL EXPENDITURES	28,384	5,525	(22,859)
7500	700	OTHER EXPENSE	92,753	165,203	72,450
	<b>TOTAL</b>	<b>FISCAL SERVICES</b>	<b>\$4,421,904</b>	<b>\$4,553,195</b>	<b>\$131,291</b>
		FOOD SERVICE			
7600	100	SALARIES	121,894		(121,894)
7600	200	FRINGE	1,775		(1,775)
7600	600	CAPITAL EXPENDITURES	27		(27)
			<b>\$123,696</b>	<b>\$0</b>	<b>(\$123,696)</b>
		PLANNING, RESEARCH, EVALUATION			
7710	100	SALARIES	886,079	903,800	17,721
7710	200	EMPLOYEE BENEFITS	229,487	248,836	19,349
7710	300	PURCHASED SERVICES	233,248	292,933	59,685
7710	500	MATERIALS & SUPPLIES	22,173	72,496	50,323
7710	600	CAPITAL EXPENDITURES	17,624	19,535	1,911
7710	700	OTHER EXPENSE		924	924
	<b>TOTAL</b>	<b>PLANNING, RESEARCH &amp; EVAL</b>	<b>\$1,388,611</b>	<b>\$1,538,524</b>	<b>\$149,913</b>
		INFORMATION SERVICES			
7720	100	SALARIES	1,144,621	1,166,164	21,543
7720	200	EMPLOYEE BENEFITS	372,486	376,361	3,875
7720	300	PURCHASED SERVICES	117,670	216,404	98,734
7720	500	MATERIALS & SUPPLIES	83,772	122,418	38,646
7720	600	CAPITAL EXPENDITURES	7,910	2,250	(5,660)
7720	700	OTHER EXPENSE	1,379	12,870	11,491
	<b>TOTAL</b>	<b>INFORMATION SERVICES</b>	<b>\$1,727,838</b>	<b>\$1,896,467</b>	<b>\$168,629</b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNCTION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2006-07 ACTUAL</b>	<b>2007-08 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		STAFF PERSONNEL SERVICES			
7730	100	SALARIES	3,336,562	3,404,139	67,577
7730	200	EMPLOYEE BENEFITS	1,285,544	1,335,069	49,525
7730	300	PURCHASED SERVICES	528,768	599,230	70,462
7730	500	MATERIALS & SUPPLIES	134,981	241,213	106,232
7730	600	CAPITAL EXPENDITURES	58,363	51,034	(7,329)
7730	700	OTHER EXPENSE	19,046	9,409	(9,637)
	<b>TOTAL</b>	<b>STAFF PERSONNEL SERVICES</b>	<b>\$5,363,264</b>	<b>\$5,640,094</b>	<b>\$276,830</b>
		OTHER CENTRAL SERVICES			
7760	100	SALARIES	2,210,763	2,239,157	28,394
7760	200	EMPLOYEE BENEFITS	741,004	775,460	34,456
7760	300	PURCHASED SERVICES	984,225	990,145	5,920
7760	400	ENERGY SERVICES	37,348	24,791	(12,557)
7760	500	MATERIALS & SUPPLIES	291,067	311,037	19,970
7760	600	CAPITAL EXPENDITURES	2,772	44,805	42,033
7760	700	OTHER EXPENSE	(19,206)	34,379	53,585
	<b>TOTAL</b>	<b>OTHER CENTRAL SERVICES</b>	<b>\$4,247,973</b>	<b>\$4,419,774</b>	<b>\$171,801</b>
		PUPIL TRANSPORTATION			
7800	100	SALARIES	26,307,656	27,123,809	816,153
7800	200	EMPLOYEE BENEFITS	10,439,141	10,674,720	235,579
7800	300	PURCHASED SERVICES	2,958,004	2,971,237	13,233
7800	400	ENERGY SERVICES	5,503,657	5,489,084	(14,573)
7800	500	MATERIALS & SUPPLIES	2,198,014	2,194,916	(3,098)
7800	600	CAPITAL EXPENDITURES	40,004	36,027	(3,977)
7800	700	OTHER EXPENSE	25,228	11,000	(14,228)
	<b>TOTAL</b>	<b>PUPIL TRANSPORTATION</b>	<b>\$47,471,704</b>	<b>\$48,500,793</b>	<b>\$1,029,089</b>
		OPERATION OF PLANT			
7900	100	SALARIES	25,905,244	26,423,440	518,196
7900	200	EMPLOYEE BENEFITS	12,462,044	12,796,550	334,506
7900	300	PURCHASED SERVICES	19,981,806	20,149,460	167,654
7900	400	ENERGY SERVICES	27,035,248	27,113,998	78,750
7900	500	MATERIALS & SUPPLIES	1,258,445	1,283,537	25,092
7900	600	CAPITAL EXPENDITURES	345,417	350,555	5,138
7900	700	OTHER EXPENSE	346,680	354,789	8,109
	<b>TOTAL</b>	<b>OPERATION OF PLANT</b>	<b>\$87,334,884</b>	<b>\$88,472,329</b>	<b>\$1,137,445</b>
<b>SUBTOTAL - GENERAL SUPPORT</b>			<b>\$218,995,622</b>	<b>\$224,164,202</b>	<b>\$767,173</b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2006-07 ACTUAL</b>	<b>2007-08 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		MAINTENANCE OF PLANT			
8100	100	SALARIES	7,712,633	7,867,494	154,861
8100	200	EMPLOYEE BENEFITS	3,155,670	3,415,053	259,383
8100	300	PURCHASED SERVICES	5,131,406	5,141,237	9,831
8100	400	ENERGY SERVICES	410,775	424,166	13,391
8100	500	MATERIALS & SUPPLIES	3,943,492	4,027,901	84,409
8100	600	CAPITAL EXPENDITURES	423,280	435,870	12,590
8100	700	OTHER EXPENSE	2,801,778	2,967,363	165,585
	<b>TOTAL</b>	<b>MAINTENANCE OF PLANT</b>	<b>\$23,579,034</b>	<b>\$24,279,084</b>	<b>\$700,050</b>
	<b>SUBTOTAL - MAINTENANCE OF PLANT</b>		<b>\$23,579,034</b>	<b>\$24,279,084</b>	<b>\$700,050</b>
		ADMINISTRATIVE TECHNOLOGY			
8200	100	SALARIES	\$2,642,722	2,665,212	22,490
8200	200	EMPLOYEE BENEFITS	\$702,960	711,378	8,418
8200	300	PURCHASED SERVICES	\$1,343,988	1,542,271	198,283
8200	400	ENERGY SERVICES	\$1,677	500	(1,177)
8200	500	MATERIALS & SUPPLIES	\$143,770	144,662	892
8200	600	CAPITAL EXPENDITURES	\$242,132	243,250	1,118
8200	700	OTHER EXPENSE	\$625	500	(\$125)
	<b>TOTAL</b>	<b>ADMINISTRATIVE TECHNOLOGY</b>	<b>\$5,077,874</b>	<b>\$5,307,773</b>	<b>\$229,899</b>
	<b>SUBTOTAL - ADMINISTRATIVE TECHNOLOGY</b>		<b>\$5,077,874</b>	<b>\$5,307,773</b>	<b>\$229,899</b>
		COMMUNITY SERVICES			
9100	100	SALARIES	409,399	417,586	8,187
9100	200	EMPLOYEE BENEFITS	151,614	170,757	19,143
9100	300	PURCHASED SERVICES	112,910	139,574	26,664
9100	500	MATERIALS & SUPPLIES	56,907	65,000	8,093
9100	600	CAPITAL EXPENDITURES	7,887	4,105	(3,782)
9100	700	OTHER EXPENSE	64,365	67,001	2,636
	<b>TOTAL</b>	<b>COMMUNITY SERVICES</b>	<b>\$803,082</b>	<b>\$864,023</b>	<b>\$60,941</b>
		OTHER EXPENSES			
9200	600	CAPITAL EXPENDITURES		413	413
9200	700	OTHER EXPENSE	1,023,771	1,027,938	4,167
	<b>TOTAL</b>	<b>OTHER EXPENSES</b>	<b>\$1,023,771</b>	<b>\$1,028,351</b>	<b>\$4,580</b>
	<b>SUBTOTAL - COMM &amp; DEBT SERV &amp; TRANSFERS</b>		<b>\$1,826,853</b>	<b>\$1,892,374</b>	<b>\$65,521</b>
	<b>TOTAL</b>	<b>APPROPRIATIONS</b>	<b>\$844,430,867</b>	<b>\$883,922,160</b>	<b>\$39,491,293</b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2006-07 ACTUAL</b>	<b>2007-08 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
2768	000	FUND BALANCE			
		BUDGET FUND BALANCE-END			
		<u>OBLIGATED</u>			
		RESTRICTED CARRY FORWARDS	14,354,426	14,000,000	(354,426)
		ENCUMBRANCES	6,053,965	8,000,000	1,946,035
		INVENTORY	4,508,078	4,300,000	(208,078)
		BLAIR ESTATE	150,928	200,000	49,072
		CENTRAL PRINTING FUND BALANCE	1,066,364	1,300,000	233,636
		OTHER	1,500,000	1,500,000	0
	TOTAL	OBLIGATED	\$27,633,761	\$29,300,000	\$1,666,239
		<u>COMMITTED</u>			
		WORKFORCE DEVELOPMENT	6,184,434	7,900,000	1,715,566
		FEFP VARIATIONS	6,000,000	6,000,000	0
		MCKAY VOUCHERS	6,000,000	6,000,000	0
		RESERVE FOR PERFORMANCE	6,100,000	6,100,000	0
		MEDICAID	500,000	500,000	0
		FTE AUDIT RESERVE	900,000	900,000	0
		SPECIAL RESERVE		400,000	400,000
		REFERENDUM	4,038,372	3,200,000	(838,372)
	TOTAL	COMMITTED	\$29,722,806	\$31,000,000	\$1,277,194
		<u>UNOBLIGATED</u>			
		CONTINGENCY (2.42%)	12,165,593	23,400,000	11,234,407
		UNOBLIGATED - LAPSE			0
	TOTAL	UNOBLIGATED	\$12,165,593	\$23,400,000	\$11,234,407
	TOTAL	ENDING FUND BALANCE	\$69,522,160	\$83,700,000	\$14,177,840
	TOTAL	APPROPRIATIONS & FUND BALANCE	\$913,953,027	\$967,622,160	\$53,669,133

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2006-07 ACTUAL</b>	<b>2007-08 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>DEBT SERVICE FUND - ANTICIPATED REVENUE</u></b>					
		STATE SOURCES			
3322	000	C.O. & D.S. WITHHELD FOR DEBT SERV.	\$3,814,044	<b>\$4,042,643</b>	\$228,599
	TOTAL	STATE SOURCES	\$3,814,044	<b>\$4,042,643</b>	\$228,599
	TOTAL	ESTIMATED REVENUE	\$3,814,044	<b>\$4,042,643</b>	\$228,599
		FUND BALANCE			
2800	000	BUDGET FUND BALANCE-BEGIN			
		COMMITTED	\$1,107,126	<b>\$1,232,509</b>	\$125,383
		UNOBLIGATED			
	TOTAL	BEGINNING FUND BALANCE	\$1,107,126	<b>\$1,232,509</b>	\$125,383
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	<u>\$4,921,170</u>	<u><b>\$5,275,152</b></u>	<u>\$353,982</u>
<b><u>DEBT SERVICE FUND - APPROPRIATIONS</u></b>					
		DEBT SERVICES			
9200	700	OTHER EXPENSES	\$3,863,829	<b>\$4,042,643</b>	\$178,814
	TOTAL	DEBT SERVICES	\$3,863,829	<b>\$4,042,643</b>	\$178,814
	TOTAL	APPROPRIATIONS	\$3,863,829	<b>\$4,042,643</b>	\$178,814
		FUND BALANCE			
2750	000	BUDGET FUND BALANCE-END			
		COMMITTED	\$1,057,341	<b>\$1,232,509</b>	\$175,168
		UNOBLIGATED			
	TOTAL	ENDING FUND BALANCE	\$1,057,341	<b>\$1,232,509</b>	\$175,168
	TOTAL	APPROPRIATIONS & FD BALANCE	<u>\$4,921,170</u>	<u><b>\$5,275,152</b></u>	<u>\$353,982</u>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2006-07 ACTUAL</b>	<b>2007-08 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>CAPITAL OUTLAY FUND - ANTICIPATED REVENUE</u></b>					
		STATE SOURCES			
3321	000	CO & DS DISTRIBUTED	\$674,271	<b>\$724,681</b>	\$50,410
3325	000	INTEREST ON UNDISTRIBUTED	107,464		(\$107,464)
3341	000	RACING COMMISSION FUNDS	223,250	<b>223,250</b>	0
3391	000	PUBLIC EDUCATION CAPITAL	15,789,056	<b>16,406,925</b>	617,869
3399	000	OTHER MISCELLANEOUS	25,431,782	<b>36,047,326</b>	10,615,544
	<b>TOTAL</b>	<b>STATE SOURCES</b>	<b>\$42,225,823</b>	<b>\$53,402,182</b>	<b>\$11,176,359</b>
		LOCAL SOURCES			
3413	000	DIST. CAP. IMPROVE. TAXES	143,756,384	<b>140,902,021</b>	(2,854,363)
3431	000	INTEREST ON INVESTMENTS	4,548,364		(4,548,364)
3431	400	INTEREST INCOME		<b>4,500,000</b>	4,500,000
3433	000	NET INC/DEC FAIR VALUE INVEST	9,313		(9,313)
3490	000	MISCELLANEOUS LOCAL SOURCES			0
	<b>TOTAL</b>	<b>LOCAL SOURCES</b>	<b>\$148,314,061</b>	<b>\$145,402,021</b>	<b>(\$2,912,040)</b>
	<b>TOTAL</b>	<b>ESTIMATED REVENUE</b>	<b>\$190,539,884</b>	<b>\$198,804,203</b>	<b>\$8,264,319</b>
		FUND BALANCE			
2800	000	BUDGET FUND BALANCE-BEGIN			
		OBLIGATED	222,175,171	<b>108,115,982</b>	(114,059,189)
		COMMITTED		<b>167,454,996</b>	167,454,996
	<b>TOTAL</b>	<b>BEGINNING FUND BALANCE</b>	<b>\$222,175,171</b>	<b>\$275,570,978</b>	<b>\$53,395,807</b>
	<b>TOTAL</b>	<b>ANTICIPATED REVENUE AND FUND BALANCE</b>	<b>\$412,715,055</b>	<b>\$474,375,181</b>	<b>\$61,660,126</b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2006-07 ACTUAL</b>	<b>2007-08 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u></b>					
7400	600	FACILITIES ACQ. & CONST. CAPITAL EXPENDITURES	\$108,068,094	<b>\$418,698,676</b>	\$310,630,582
	TOTAL	FACILITIES ACQ. & CONST.	\$108,068,094	<b>\$418,698,676</b>	\$310,630,582
9200	700	DEBT SERVICES OTHER EXPENSES	5,996,558	<b>14,891,164</b>	8,894,606
	TOTAL	DEBT SERVICES	\$5,996,558	<b>\$14,891,164</b>	\$8,894,606
9700	900	TRANSFER OF FUNDS TRANSFERS	5,413,273	<b>6,000,000</b>	586,727
	TOTAL	TRANSFER OF FUNDS	\$5,413,273	<b>\$6,000,000</b>	\$586,727
*	TOTAL	APPROPRIATIONS	\$119,477,925	<b>\$439,589,840</b>	\$320,111,915
2768	000	FUND BALANCE BUDGET FUND BALANCE-END COMMITTED (CARRYFORWARDS)	108,115,982	<b>34,785,341</b>	(73,330,641)
		UNOBLIGATED	185,121,148		(185,121,148)
*	TOTAL	ENDING FUND BALANCE	\$293,237,130	<b>\$34,785,341</b>	(\$258,451,789)
	TOTAL	APPROPRIATIONS & FD BALANCE	<b>\$412,715,055</b>	<b>\$474,375,181</b>	\$61,660,126

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



**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2006-07 ACTUAL</b>	<b>2007-08 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b>CONTRACTED PROGRAM FUND - ANTICIPATED REVENUE</b>					
3199	000	FEDERAL DIRECT			
		OTHER MISC FEDERAL DIRECT	\$4,217,219	\$4,338,593	\$121,374
	TOTAL	FEDERAL DIRECT	\$4,217,219	\$4,338,593	\$121,374
		FEDERAL THRU STATE			
3201	000	VOCATIONAL EDUCATION ACT	2,117,916	2,424,243	306,327
3220	000	COMP EMPLOY TRAINING ACT	429,669	185,924	(243,745)
3226	000	EISENHOWER MATH & SCIENCE	5,983,432	6,828,231	844,799
3227	000	DRUG FREE SCHOOLS	502,290	158,011	(344,279)
3230	000	DISABILITIES EDUCATION ACT	26,354,722	8,683,345	(17,671,377)
3240	000	ELEM SECONDARY EDUC (CHAPTER I)	32,166,340	20,990,961	(11,175,379)
3251	000	ADULT BASIC EDUCATION	1,005,789	31,528	(974,261)
3270	000	ECIA CHAPTER II	181,685	1,182,701	1,001,016
329X	000	OTHER FEDERAL THRU STATE	7,667,929	2,615,796	(5,052,133)
3323	000	CO & DS WITHOLD ADMIN EXP	538,121		(538,121)
	TOTAL	FEDERAL THRU STATE	\$76,947,893	\$43,100,740	(\$33,847,153)
	TOTAL	ANTICIPATED REVENUE	\$81,165,112	\$47,439,333	(\$33,725,779)

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2006-07 ACTUAL</b>	<b>2007-08 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b>CONTRACTED PROGRAM FUND - APPROPRIATIONS</b>					
		REGULAR EDUCATION			
5100	100	SALARIES	\$12,173,476	\$3,634,459	(\$8,539,017)
5100	200	EMPLOYEE BENEFITS	3,397,012	67,757	(\$3,329,255)
5100	300	PURCHASED SERVICES	4,593,145	1,382,420	(3,210,725)
5100	400	ENERGY SERVICES			0
5100	500	MATERIALS & SUPPLIES	1,549,811	21,658,790	20,108,979
5100	600	CAPITAL EXPENDITURES	7,480,471	532,072	(6,948,399)
5100	700	OTHER EXPENSE	5,197		(5,197)
	<b>TOTAL</b>	<b>REGULAR EDUCATION</b>	<b>\$29,199,112</b>	<b>\$27,275,498</b>	<b>(\$1,923,614)</b>
		SPECIAL EDUCATION			
5200	100	SALARIES	7,818,530	1,113,403	(6,705,127)
5200	200	EMPLOYEE BENEFITS	2,725,772	221,187	(2,504,585)
5200	300	PURCHASED SERVICES	384,961	213,989	(170,972)
5200	500	MATERIALS & SUPPLIES	331,859	4,027,823	3,695,964
5200	600	CAPITAL EXPENDITURES	257,601	296,102	38,501
5200	700	OTHER EXPENSE	843		(843)
	<b>TOTAL</b>	<b>SPECIAL EDUCATION</b>	<b>\$11,519,566</b>	<b>\$5,872,504</b>	<b>(\$5,647,062)</b>
		VOCATIONAL EDUCATION			
5300	100	SALARIES	185,246	294,661	109,415
5300	200	EMPLOYEE BENEFITS	28,217	58,562	30,345
5300	300	PURCHASED SERVICES	383,025	474,849	91,824
5300	400	ENERGY SERVICES			414,231
5300	500	MATERIALS & SUPPLIES	190,019	414,231	102,072
5300	600	CAPITAL EXPENDITURES	368,620	292,091	(265,445)
5300	700	OTHER EXPENSE	35,384	103,175	
	<b>TOTAL</b>	<b>VOCATIONAL EDUCATION</b>	<b>\$1,190,511</b>	<b>\$1,637,569</b>	<b>\$447,058</b>
		ADULT CONTINUED EDUCATION			
5400	100	SALARIES	200,635	21,504	(179,131)
5400	200	EMPLOYEE BENEFITS	52,744	10,763	(41,981)
5400	300	PURCHASED SERVICES	218,298	49,247	(169,051)
5400	500	MATERIALS & SUPPLIES	25,167	28,332	3,165
5400	600	CAPITAL EXPENDITURES	355,725	2,169	(353,556)
5400	700	OTHER EXPENSE	1,160	480	(680)
	<b>TOTAL</b>	<b>ADULT CONTINUED EDUCATION</b>	<b>\$853,729</b>	<b>\$112,495</b>	<b>(\$741,234)</b>
		PRE KINDERGARTEN			
5500	100	SALARIES	17,166		(17,166)
5500	200	EMPLOYEE BENEFITS	2,108		(2,108)
5500	300	PURCHASED SERVICES	9,702	200	(9,502)
5500	500	MATERIALS & SUPPLIES	12,507	13,107	600
5500	600	CAPITAL EXPENDITURES	80,326	1,272	(79,054)
	<b>TOTAL</b>	<b>PRE KINDERGARTEN</b>	<b>\$121,809</b>	<b>\$14,579</b>	<b>(\$107,230)</b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNCTION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2006-07 ACTUAL</b>	<b>2007-08 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		OTHER INSTRUCTION			
5900	100	SALARIES	\$3,208	\$93,338	90,130
5900	200	EMPLOYEE BENEFITS	\$380	\$30,403	30,023
5900	300	PURCHASED SERVICES	\$20,960	\$21,157	197
5900	500	MATERIALS & SUPPLIES	\$17,562	\$70,831	53,269
5900	600	CAPITAL EXPENDITURES	\$96,914	\$78,851	(18,063)
	TOTAL	OTHER INSTRUCTION	\$139,024	\$294,580	\$155,556
<b>SUBTOTAL - INSTRUCTIONAL SERVICES</b>			<b>\$43,023,751</b>	<b>\$35,207,225</b>	<b>(\$7,816,526)</b>
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	907,256	32,724	(874,532)
6110	200	EMPLOYEE BENEFITS	267,430	5,876	(261,554)
6110	300	PURCHASED SERVICES		822	822
6110	500	MATERIALS & SUPPLIES	429		(429)
6110	600	CAPITAL EXPENDITURES			0
	TOTAL	ATTENDANCE & SOCIAL WORK	\$1,175,115	\$39,422	(\$1,135,693)
		GUIDANCE SERVICES			
6120	100	SALARIES	49,514	25,704	(23,810)
6120	200	EMPLOYEE BENEFITS	13,298	7,998	(5,300)
6120	500	MATERIALS & SUPPLIES	285		(285)
	TOTAL	GUIDANCE SERVICES	\$63,097	\$33,702	(\$29,395)
		HEALTH SERVICES			
6130	100	SALARIES	782,224	30,841	(751,383)
6130	200	EMPLOYEE BENEFITS	279,423	10,998	(268,425)
6130	300	PURCHASED SERVICES		4,500	4,500
6130	500	MATERIALS & SUPPLIES			0
6130	600	CAPITAL EXPENDITURES			0
	TOTAL	HEALTH SERVICES	\$1,061,647	\$46,339	(\$1,015,308)
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	840,438		(840,438)
6140	200	EMPLOYEE BENEFITS	223,508		(223,508)
6140	300	PURCHASED SERVICES			0
6140	600	CAPITAL EXPENDITURES	3,446		(3,446)
	TOTAL	PSYCHOLOGICAL SERVICES	\$1,067,392	\$0	(\$1,067,392)
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	23,133	5,000	(18,133)
6150	200	EMPLOYEE BENEFITS	3,903	383	(3,520)
6150	300	PURCHASED SERVICES	11,949	565	(11,384)
6150	500	MATERIALS & SUPPLIES	217,149	145,009	(72,140)
6150	600	CAPITAL EXPENDITURES	10,012	120	(9,892)
	TOTAL	PARENTAL INVOLVEMENT	\$266,146	\$151,077	(\$115,069)

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2006-07 ACTUAL</b>	<b>2007-08 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		OTHER PUPIL PERSONNEL SVC			
6190	100	SALARIES	1,858,738	74,863	(1,783,875)
6190	200	EMPLOYEE BENEFITS	503,473	20,101	(483,372)
6190	500	MATERIALS & SUPPLIES	18,704	25,000	6,296
6190	600	CAPITAL OUTLAY	1,358		(1,358)
6190	700	OTHER EXPENSES			0
	<b>TOTAL</b>	OTHER PUPIL PERSONNEL SVC	<b>\$2,382,273</b>	<b>\$119,964</b>	<b>(\$2,262,309)</b>
		INSTRUCTIONAL MEDIA			
6200	100	SALARIES	392,393	24,565	(367,828)
6200	200	EMPLOYEE BENEFITS	118,382	12,355	(106,027)
6200	300	PURCHASED SERVICES			0
6200	500	MATERIALS & SUPPLIES	1,483		(1,483)
6200	600	CAPITAL EXPENDITURES	45,756		(45,756)
	<b>TOTAL</b>	INSTRUCTIONAL MEDIA	<b>\$558,014</b>	<b>\$36,920</b>	<b>(\$521,094)</b>
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	15,588,075	2,117,177	(13,470,898)
6300	200	EMPLOYEE BENEFITS	4,507,718	654,797	(3,852,921)
6300	300	PURCHASED SERVICES	655,970	694,159	38,189
6300	400	ENERGY	362		
6300	500	MATERIALS & SUPPLIES	200,426	279,491	79,065
6300	600	CAPITAL EXPENDITURES	225,396	128,616	(96,780)
6300	700	OTHER EXPENSE	5,555	8,220	2,665
	<b>TOTAL</b>	CURRICULUM & INSTRUCTION	<b>\$21,183,502</b>	<b>\$3,882,460</b>	<b>(\$17,301,042)</b>
		STAFF DEVELOPMENT			
6400	100	SALARIES	1,775,520	2,164,381	388,861
6400	200	EMPLOYEE BENEFITS	408,289	321,134	(87,155)
6400	300	PURCHASED SERVICES	1,348,484	1,143,368	(205,116)
6400	500	MATERIALS & SUPPLIES	311,204	972,636	661,432
6400	600	CAPITAL EXPENDITURES	107,759	28,171	(79,588)
6400	700	OTHER EXPENSE	61,546	36,662	(24,884)
	<b>TOTAL</b>	STAFF DEVELOPMENT	<b>\$4,012,802</b>	<b>\$4,666,352</b>	<b>\$653,550</b>
		INSTRUCTIONAL RELATED TECH			
6500	100	SALARIES	53,045		(53,045)
6500	200	EMPLOYEE BENEFITS	20,188		(20,188)
6500	500	MATERIALS & SUPPLIES	188		(188)
	<b>TOTAL</b>	INSTRUCTIONAL RELATED TECH	<b>\$73,421</b>	<b>\$0</b>	<b>(\$73,421)</b>
<b>SUBTOTAL - INSTRUCTIONAL SUPPORT</b>			<b>\$31,843,409</b>	<b>\$8,976,236</b>	<b>(\$22,867,173)</b>
		GENERAL ADMINISTRATION			
7200	100	SALARIES			0
7200	200	EMPLOYEE BENEFITS			0
7200	300	PURCHASED SERVICES	696,735		(696,735)
7200	700	OTHER EXPENSE	2,536,178	1,527,041	(1,009,137)
	<b>TOTAL</b>	GENERAL ADMINISTRATION	<b>\$3,232,913</b>	<b>\$1,527,041</b>	<b>(\$1,705,872)</b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2006-07 ACTUAL</b>	<b>2007-08 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	67,892	<b>30,186</b>	
7300	200	EMPLOYEE BENEFITS	18,476	<b>12,283</b>	
7300	300	PURCHASED SERVICES	93,919	<b>5,222</b>	(88,697)
7300	500	MATERIALS & SUPPLIES	19,813	<b>6,000</b>	(13,813)
7300	600	CAPITAL EXPENDITURES	16,566		(16,566)
	<b>TOTAL</b>	SCHOOL ADMINISTRATION	<b>\$216,666</b>	<b>\$53,691</b>	<b>(\$162,975)</b>
		FACILITIES ACQ. & CONST.			
7400	300	PURCHASED SERVICES	3,520		(3,520)
7400	500	MATERIALS & SUPPLIES	2,268		(2,268)
7400	600	CAPITAL EXPENDITURES	119,326	<b>134,295</b>	14,969
	<b>TOTAL</b>	FACILITIES ACQ. & CONST.	<b>\$125,114</b>	<b>\$134,295</b>	<b>\$9,181</b>
		FISCAL SVC			
7500	100	SALARIES	34,401		(34,401)
	200	EMPLOYEE BENEFITS	7,566		(7,566)
	<b>TOTAL</b>	FISCAL SVC	<b>\$41,967</b>	<b>\$0</b>	<b>(\$41,967)</b>
		PLANNING, RESEARCH & EVALUATION			
7710	100	SALARIES	49,000		(49,000)
7710	200	EMPLOYEE BENEFITS	10,163		(10,163)
7710	300	PURCHASED SERVICES	100,878	<b>146,500</b>	45,622
	<b>TOTAL</b>	PLANNING, RESEARCH & EVAL.	<b>\$160,041</b>	<b>\$146,500</b>	<b>(\$13,541)</b>
		INFORMATION SERVICES			
7720	300	PURCHASED SERVICES	\$44,341	<b>\$2,385</b>	(41,956)
7720	500	MATERIALS & SUPPLIES	\$7,976	<b>\$7,676</b>	(300)
	<b>TOTAL</b>	INFORMATION SERVICES	<b>\$52,317</b>	<b>\$10,061</b>	<b>(\$42,256)</b>
		STAFF SERVICES			
7730	100	SALARIES	584,045	<b>551,700</b>	(32,345)
7730	200	EMPLOYEE BENEFITS	129,910	<b>22,300</b>	(107,610)
7730	300	PURCHASED SERVICES	396,565	<b>80,006</b>	(316,559)
7730	500	MATERIALS & SUPPLIES	7,898	<b>22,651</b>	14,753
7730	600	CAPITAL EXPENDITURES	35,673		(35,673)
7730	700	OTHER EXPENSE	47,531	<b>110,025</b>	62,494
	<b>TOTAL STAFF SERVICES</b>		<b>\$1,201,622</b>	<b>\$786,682</b>	<b>(\$414,940)</b>
		INTERNAL SERVICES			
7760	100	SALARIES	200		(200)
7760	200	EMPLOYEE BENEFITS	35		(35)
7760	300	PURCHASED SERVICES		<b>1,000</b>	1,000
	<b>TOTAL</b>	INTERNAL SERVICES	<b>\$235</b>	<b>\$1,000</b>	<b>\$765</b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2006-07 ACTUAL</b>	<b>2007-08 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		PUPIL TRANSPORTATION			
7800	100	SALARIES	46,684	8,000	(38,684)
7800	200	EMPLOYEE BENEFITS	5,558		(5,558)
7800	300	PURCHASED SERVICES		65,000	65,000
7800	400	ENERGY SERVICES	4,501		(4,501)
7800	500	MATERIALS & SUPPLIES	153,356		(153,356)
7800	500	MATERIALS & SUPPLIES			0
7800	600	CAPITAL EXPENDITURES			0
	<b>TOTAL</b>	<b>PUPIL TRANSPORTATION</b>	<b>\$210,099</b>	<b>\$73,000</b>	<b>(\$137,099)</b>
		OPERATION OF PLANT			
7900	100	SALARIES	46,434		(46,434)
7900	200	EMPLOYEE BENEFITS	14,529		(14,529)
7900	300	PURCHASED SERVICES	59,475	9,458	(50,017)
7900	400	ENERGY SERVICES	19,345	665	(18,680)
7900	500	MATERIALS & SUPPLIES	5,783	90	(5,693)
7900	600	CAPITAL EXPENDITURES	763		(763)
7900	700	OTHER EXPENSE			0
	<b>TOTAL</b>	<b>OPERATION OF PLANT</b>	<b>\$146,329</b>	<b>\$10,213</b>	<b>(\$136,116)</b>
		<b>SUBTOTAL - GENERAL SUPPORT</b>	<b>\$5,387,303</b>	<b>\$2,742,483</b>	<b>(\$2,644,820)</b>
		MAINT. PLANT			
8100	300	PURCHASED SERVICES	21	\$250	229
8100	600	CAPITAL EXPENDITURES	1,046		(1,046)
	<b>TOTAL</b>	<b>MAINT. PLANT</b>	<b>\$1,067</b>	<b>\$250</b>	<b>(\$817)</b>
		<b>SUBTOTAL - MAINTENANCE OF PLANT</b>	<b>\$1,067</b>	<b>\$250</b>	<b>(\$817)</b>
		ADMINISTRATIVE TECHNOLOGY			
8200	100	SALARIES	14,584		(14,584)
8200	200	EMPLOYEE BENEFITS	4,238		(4,238)
8200	300	PURCHASED SERVICES			0
	<b>TOTAL</b>	<b>ADMINISTRATIVE TECHNOLOGY</b>	<b>\$18,822</b>	<b>\$0</b>	<b>(\$18,822)</b>
		<b>SUBTOTAL - AMINISTRATIVE TECHNOLOGY</b>	<b>\$18,822</b>	<b>\$0</b>	<b>(\$18,822)</b>
		COMMUNITY SERVICES			
9100	100	SALARIES	36,042		(36,042)
9100	200	EMPLOYEE BENEFITS	14,428		(14,428)
9100	300	PURCHASED SERVICES	58,063	51,000	(7,063)
9100	400	ENERGY SERVICES	46	274,984	274,938
9100	500	MATERIALS & SUPPLIES	93,910	27,000	(66,910)
9100	600	CAPITAL EXPENDITURES	6,087		(6,087)
9100	700	OTHER EXPENSE	682,184	160,155	(522,029)
	<b>TOTAL</b>	<b>COMMUNITY SERVICES</b>	<b>\$890,760</b>	<b>\$513,139</b>	<b>(\$377,621)</b>
		<b>SUBTOTAL - COMM &amp; DEBT SERV &amp; TRANSFERS</b>	<b>\$890,760</b>	<b>\$513,139</b>	<b>(\$377,621)</b>
	<b>TOTAL</b>	<b>APPROPRIATIONS</b>	<b>\$81,165,112</b>	<b>\$47,439,333</b>	<b>(\$33,725,779)</b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2006-07 ACTUAL</b>	<b>2007-08 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>FOOD SERVICE FUND - ANTICIPATED REVENUE</u></b>					
		FEDERAL THRU STATE			
3261	000	SCHL LUNCH REIMBURSEMENT	\$14,513,263	<b>\$14,708,945</b>	\$195,682
3262	000	SCH BRKFST REIMBURSEMENT	3,606,078	<b>3,671,269</b>	65,191
3263	000	AFTER SCHOOL SNACK REIMB	310,663	<b>309,981</b>	(682)
3265	000	USDA DONATED COMMODITIES	1,583,035	<b>1,899,323</b>	316,288
3267	000	SUMMER FOOD SERVICE PROGRAM	220,265	<b>70,000</b>	(150,265)
	TOTAL	FEDERAL THRU STATE	<u>\$20,233,304</u>	<u><b>\$20,659,518</b></u>	<u>\$426,214</u>
		STATE SOURCES			
3337	000	SCHOOL BREAKFAST SUPPLEMENT	257,369	<b>256,263</b>	(1,106)
3338	000	SCHOOL LUNCH SUPPLEMENT	301,684	<b>301,684</b>	0
3399	000	OTHER MISC SOURCES	18,121		(18,121)
	TOTAL	STATE SOURCES	<u>\$577,174</u>	<u><b>\$557,947</b></u>	<u>(\$19,227)</u>
		LOCAL SOURCES			
3431	000	INTEREST INCOME	519,611	<b>450,000</b>	(69,611)
3433	000	NET INC/DEC FAIR VALUE INVEST	(102,662)		102,662
3451	000	STUDENT LUNCHES	7,303,578	<b>7,658,625</b>	355,047
3452	000	STUDENT BREAKFAST	135,732	<b>133,888</b>	(1,844)
3453	000	ADULT BREAKFAST/LUNCHES	219,900	<b>233,517</b>	13,617
3454	000	STUDENT AND ADULT AL A CARTA	8,493,772	<b>8,589,657</b>	95,885
3455	000	STUDENT SNACKS	160,370	<b>175,944</b>	15,574
3490	000	MISC LOCAL SOURCES	1,319,440	<b>865,000</b>	(454,440)
	TOTAL	LOCAL SOURCES	<u>\$18,049,741</u>	<u><b>\$18,106,631</b></u>	<u>\$56,890</u>
		TRANSFERS			
3742	000	OTHER LOSS RECOVERY	78,000		
	TOTAL	TRANSFERS	<u>\$78,000</u>	<u>\$0</u>	<u>(\$78,000)</u>
	TOTAL	ESTIMATED REVENUE	<u><b>\$38,938,219</b></u>	<u><b>\$39,324,096</b></u>	<u>\$385,877</u>
		FUND BALANCE			
2850	050	BUDGET FUND BALANCE - BEGIN			
		OBLIGATED			
		COMMITTED	11,135,836	<b>11,318,584</b>	182,748
		UNOBLIGATED			
	TOTAL	BEGINNING FUND BALANCE	<u>\$11,135,836</u>	<u><b>\$11,318,584</b></u>	<u>\$182,748</u>
	TOTAL	ANTICIPATED REVENUE	<u><b>\$50,074,055</b></u>	<u><b>\$50,642,680</b></u>	<u>\$568,625</u>
		AND FUND BALANCE			

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2006-07 ACTUAL</b>	<b>2007-08 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>FOOD SERVICE FUND - APPROPRIATIONS</u></b>					
		FOOD SERVICE			
7600	100	SALARIES	\$13,264,446	\$13,499,432	\$234,986
7600	200	EMPLOYEE BENEFITS	4,453,634	4,997,578	543,944
7600	300	PURCHASED SERVICES	2,035,670	5,363,052	3,327,382
7600	400	ENERGY SERVICES	521,374	1,276,600	755,226
7600	500	MATERIALS & SUPPLIES	14,868,347	17,453,823	2,585,476
7600	600	CAPITAL EXPENDITURES	810,545	1,801,859	991,314
7600	700	OTHER EXPENSE	189,389	273,425	84,036
	TOTAL	FOOD SERVICE	\$36,143,405	\$44,665,769	\$8,522,364
		DEBT SERVICE			
9200	700	OTHER EXPENSE		77,460	77,460
	TOTAL	DEBT SERVICE	\$0	\$77,460	\$77,460
	TOTAL	APPROPRIATIONS	\$36,143,405	\$44,743,229	\$8,599,824
		FUND BALANCE			
2768	090	BUDGET FUND BALANCE-END COMMITTED			
		INVENTORY	3,729,158	3,729,158	0
		EQUIPMENT RESERVE	1,340,383	1,340,383	0
		SUBTOTAL - COMMITTED	\$5,069,541	\$5,069,541	\$0
		UNOBLIGATED			
		CONTINGENCY	8,861,109	829,910	(8,031,199)
	TOTAL	ENDING FUND BALANCE	\$13,930,650	\$5,899,451	(\$8,031,199)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$50,074,055	\$50,642,680	\$568,625



**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2006-2007 ACTUAL</b>	<b>2007-08 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>INTERNAL SERVICE FUND - ANTICIPATED REVENUE</u></b>					
		LOCAL SOURCES			
3431	100	INTEREST ON INVESTMENTS	1,309,723		(\$1,309,723)
3433	000	NET INC/DEC FAIR VALUE INVEST	(216,180)		\$216,180
3480	020	WORKERS' COMPENSATION INS		\$5,000,000	\$5,000,000
348X	030	PREMIUM REVENUE	7,115,434		(7,115,434)
3497	000	REFUNDS OF PRIOR YEAR EXP	896,926		(896,926)
3742	000	INSURANCE LOSS RECOVERIES		300,000	300,000
		TOTAL LOCAL SOURCES	\$9,105,903	\$5,300,000	(\$3,805,903)
		TOTAL ESTIMATED REVENUE	\$9,105,903	\$5,300,000	(\$3,805,903)
2780	050	BUDGET FUND BALANCE-BEGIN			
		OBLIGATED			0
		COMMITTED	6,531,229	2,821,698	(3,709,531)
		TOTAL BEGINNING FUND BALANCE	\$6,531,229	\$2,821,698	(\$3,709,531)
		TOTAL ANTICIPATED REVENUE	\$15,637,132	\$8,121,698	(\$7,515,434)
		AND FUND BALANCE			

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2006-2007 ACTUAL</b>	<b>2007-08 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>INTERNAL SERVICE FUND - APPROPRIATIONS</u></b>					
		SCHOOL BOARD			
7100	700	OTHER EXPENSE(Workers Compensation)	\$1,947,694	\$5,000,000	\$3,052,306
		TOTAL SCHOOL BOARD	\$1,947,694	\$5,000,000	\$3,052,306
		TRANSFER OF FUNDS			
9700	900	TRANSFER	\$5,700,000		(\$5,700,000)
		TOTAL TRANSFER OF FUNDS	\$5,700,000	\$0	(\$5,700,000)
		TOTAL APPROPRIATIONS	\$7,647,694	\$5,000,000	(\$2,647,694)
		FUND BALANCE			
2768	090	BUDGET RETAIN EARN-END	7,989,438	3,121,698	(4,867,740)
		TOTAL ENDING FUND BALANCE	\$7,989,438	\$3,121,698	(\$4,867,740)
		TOTAL APPROPRIATIONS & FD BALANCE	\$15,637,132	\$8,121,698	(\$7,515,434)

# APPENDIX

**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.

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

**PINELLAS COUNTY  
SCHOOL BOARD**

**GLOSSARY**

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

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

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

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

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

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

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

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

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

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

**PINELLAS COUNTY  
SCHOOL BOARD**

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

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

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

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

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

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

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

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

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

**DOR:** Department of Revenue (a state agency).

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

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

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

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



**PINELLAS COUNTY  
SCHOOL BOARD**

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

**Fiscal Year (FY):** The twelve month period beginning July 1st and ending the following June 30th. Commonly referred to by the calendar year in which it ends, e.g., the fiscal year ending June 30, 2006, is Fiscal Year 2006.

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

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

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

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

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

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

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

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

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

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

**PINELLAS COUNTY  
SCHOOL BOARD**

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

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

**Operating Fund:** See *General Fund*.

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

**Program:** The FEFP defines a number of instructional programs that are used to account for and distribute funds. These programs, such as *Basic Education Grades K through 3*, *Vocational Job Preparatory*, and *Exceptional Education Support Level IV*, are intended to allocate funding based on the relative cost of providing differing types of instruction. For 2004-05, the state has defined 10 FEFP programs.

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

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

**Redbook:** Officially titled *Financial and Program Cost Accounting and Reporting for Florida Schools*, this is the state DOE manual which provides the structure for a uniform database for public school accounting and budgeting. The most recent edition was released in 2001.

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

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

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

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

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

**PINELLAS COUNTY  
SCHOOL BOARD**

**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.