

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

## **Public Hearing on 2008/09 Millage Rates & District Budget**

**September 9, 2008 (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	17
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 2008/09 Millage Rates & District Budget**

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

**September 9, 2008 -- 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 2008/09
    - 1) Approval of Supplemental Discretionary Millage
    - 2) Adoption of Millage Rates
7. 2008/09 Budget
  - a. Explanation of Proposed 2008/09 Budget, including Amendments to the Tentative Budgets Approved on July 31, 2008
  - b. Statements and Questions from the Public
  - c. School Board Discussion of the Budget
  - d. School Board Action on the Proposed Budget for 2008/09
    - 1) Adoption of Amendments to the Proposed Budgets
    - 2) Adoption of Final Budget for 2008/09
    - 3) Adoption of Resolution on 2008/09 Millage Rates and District Budget
8. Other Considerations & Concluding Comments
9. Adjournment

## **2008 - 2009 BUDGET CALENDAR**

September 10, 2007	2007-08 Budget Approved
October 12, 2007	FTE 2007-08 Survey 2 "date certain"
December 2007	Second semester staffing review
December 2007	FTE 2007-08 Third Calculation received from state
December 2007	FTE 2008-09 estimates (per forecast model) to State DOE
January 2008	Governor presents 2008-09 Budget Recommendations
February 8, 2008	FTE 2007-08 Survey 3 "date certain"
February 14, 2008	Forms and instructions distributed to departments
March 4, 2008	2008 Legislative Session Begins
April 2008	Staffing allocations to schools
April 11, 2008	Budget requests received from departments
May 2008	Discretionary and SIP dollar allocations to schools
May 2, 2008	State Legislature ends regular session (60 calendar days)
May 22, 2008	School Board Workshop on budget
June 6, 2008	Staff Rosters from schools due to Personnel
June 11-13, 2008	State DOE Presentations to School Finance Officers
July 1, 2008	New fiscal year begins
July 26, 2008	Advertise in St. Petersburg Times
July 29, 2008	First Public Hearing on the 2008-09 Budget and Millage Rates
August 18, 2008	County Property Appraiser mails TRIM notices
August 19, 2008	School term begins
September 9, 2008	Board adopts Tentative District Work Program
September 9, 2008	Final Public Hearing on the 2008-09 Budget and Millage Rates
	Adopted budget shall include the district's facilities work program

# PINELLAS COUNTY SCHOOLS

## Proposed 2008/2009 Millage Rates

<i>PROPERTY TAX ROLL (in \$ Billions)</i>			
	2007/2008	2008/2009	Change
Gross Taxable Property Value	\$80.10	\$78.52	-2.0%
Adjusted Taxable Value (excluding new construction, etc.)	\$78.88	\$77.30	-2.0%
	<i>(vs. 2007-08 Final Gross Taxable Value)</i>		

<i>MILLAGE RATE COMPARISONS:</i>			
<i>Proposed 2008-2009 Rates vs. Actual 2007-2008 Millage Rates</i>	2007/2008 Actual	2008/2009 Proposed	Percent Change
Required Local Effort	4.7300	5.1720	9.34%
Discretionary Local Effort	0.5100	0.4980	-2.35%
Supplemental Discretionary	0.1410	0.1410	0.00%
Local Referendum	0.5000	0.5000	0.00%
Operating Subtotal	5.8810	6.3110	7.31%
Capital Outlay	1.8500	1.7500	-5.41%
Total Millage	7.7310	8.0610	4.27%
<i>Proposed 2008/09 Rates vs. Rolled-Back Millage Rates</i>	Rolled Back Rate	2008/2009 Proposed	Percent Change
Required Local Effort	4.9011	5.1720	5.53%
Discretionary Local Effort	0.5285	0.4980	-5.77%
Supplemental Millage	0.1461	0.1410	-3.49%
Local Referendum	0.5181	0.5000	-3.49%
Capital Outlay Millage	1.9170	1.7500	-8.71%
Total Millage	8.0108	8.0610	0.63%

## 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 2008/09 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 2008/09 fiscal year, and

WHEREAS, all matters required by law pursuant to the adoption of the millage rate and the budget for 2008/09 have been accomplished,

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

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

A. For the Required Local Effort	5.172 Mills
B. For Discretionary Local Effort	0.498 Mills
C. For Supplemental Discretionary	
Local Operating Effort	0.141 Mills
Local Referendum	0.500 Mills
D. For Capital Outlay	1.750 Mills
(Construction, remodeling, renovation	
acquisitions and repair)	
Total Tentative Millage	<u>8.061 Mills</u>

The total millage rate for fiscal year of 8.061 mills is .63% higher than the rolled-back rate of 8.011 mills.

II. That the tax revenue generated by the millage rate of 1.750 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 9th day of September, 2008.

Attest:

\_\_\_\_\_  
Julie Janssen, Ed.D.

Interim Superintendent of Schools

\_\_\_\_\_  
Nancy Bostock

Chairperson of the School Board

**PINELLAS COUNTY SCHOOL BOARD  
SUMMARY OF PROPERTY TAX RATES  
1970/71 to 2008/09**

- 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, 2008, was \$ 78,516,066,700.
- 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, 2008, was \$ 78,516,067.
- (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:  $95\% \times \$ 78,516,067 = \$ 74,590,264$ .
- 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 2008/09														
Millage	1970/71	1971/72	1972/73	1973/74	1974/75 through 1978/79		Operating	1979/80	1980/81	1981/82	1982/83	1983/84		
	Millage													
Operating (County)	10.00	10.00	10.00	9.30					6.40	5.15	4.804	4.512	3.708	4.400
Operating (District)	1.60	1.10							1.60	1.60	1.251	1.600	1.644	1.100
Debt Service (County)	0.35	0.35	0.32						8.00	6.75	6.055	6.112	5.352	5.500
Capital Improvment (Dist)	4.00								Capital Improvement					
Total Millage	15.95	11.45	10.32	9.30					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														
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	2007/08	Proposed 2008/09		
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	5.172		
Discretionary Local	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.498		
Supplemental Discretionary	0.172	0.167	0.159	0.149	0.138	0.131	0.119	0.108	0.189	0.154	0.141	0.141		
Local Referendum														
Operating Subtotal	7.133	7.110	6.666	6.433	6.487	6.449	6.243	6.122	6.390	6.210	5.881	6.311		
Capital Improvement	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	1.850	1.750		
Total Millage	9.133	9.110	8.666	8.433	8.487	8.449	8.243	8.122	8.390	8.210	7.731	8.061		



**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 2007	\$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 2008	\$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>2008 Tax:</b>				
Required Local Effort	\$403.42	\$936.13	\$1,468.85	\$2,001.56
(5.172Mills)				
Discretionary (.639 Mills)	49.84	115.66	181.48	247.29
Local Referendum (.500 Mills)	39.00	90.50	142.00	193.50
Capital (1.750 Mills)	136.50	316.75	497.00	677.25
<b>TOTAL 2008 Tax (8.061 Mills)</b>	<b>\$628.76</b>	<b>\$1,459.04</b>	<b>\$2,289.33</b>	<b>\$3,119.60</b>
2007 Tax (7.731 Mills)	\$603.02	\$1,399.31	\$2,195.60	\$2,991.90
<i>Change In Taxes</i>	<i>\$25.74</i>	<i>\$59.73</i>	<i>\$93.73</i>	<i>\$127.70</i>

**PINELLAS COUNTY SCHOOLS  
PROPERTY TAX REVENUE COMPARISON**

<b>TAX BASE</b>	<b>BUDGET 2007-2008</b>	<b>BUDGET 2008-2009</b>	<b>INCREASE/(DECREASE), FY08 vs FY07</b>	
			<b>Amount</b>	<b>Percent</b>
Gross Taxable Value	\$80,101,483,681	\$78,516,066,700	(\$1,585,416,981)	-2.0%
Value of 1 mill (@ 95%)	\$76,096,409	\$74,590,263	(\$1,506,146)	-2.0%
<b>MILLAGE RATES AND REVENUE</b>				
Operating	<b>Rate</b>	<b>Revenue</b>	<b>Rate</b>	<b>Revenue</b>
Required Local Effort	4.730	\$359,936,014	0.442	\$25,844,828
Discretionary	0.510	38,809,169	-0.012	(\$1,663,218)
Additional Discretionary	0.141	10,729,594	0.000	(\$212,367)
Local Referendum	0.500	38,048,204	0.000	(\$753,072)
Total Operating	5.881	\$447,522,981	0.430	\$23,216,171
Capital	1.850	\$140,778,356	-0.100	(\$10,245,395)
TOTAL	7.731	\$588,301,337	0.330	\$12,970,776

# BUDGET SUMMARY

PINELLAS COUNTY  
SCHOOL BOARD

## BUDGET SUMMARY

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

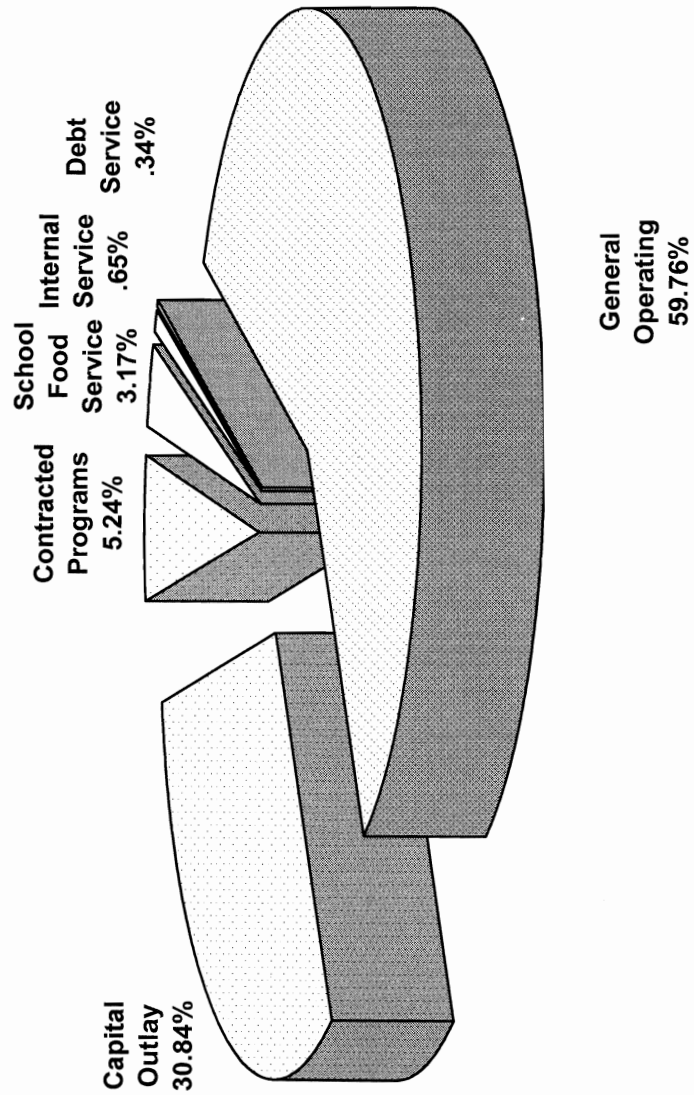
<i>Revenue</i>	<i>2008/09 Budget</i>	<i>Percent of Total Revenue</i>
Federal (and Federal through State)	\$105,365,864	9.45%
State	359,951,033	32.29%
Local	649,433,092	58.26%
<i>Subtotal, Revenue</i>	<i>\$1,114,749,989</i>	<i>100.00%</i>
<i>Transfers &amp; Balances</i>	<i>438,752,597</i>	
<b>GRAND TOTAL</b>	<b><u>\$1,553,502,586</u></b>	

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

<i>Name of Fund</i>	<i>2008/09 Budget (a)</i>	<i>% of Total</i>
General Operating	\$928,345,400	59.76%
Debt Service	5,231,601	0.34%
Capital Outlay	479,132,668	30.84%
Contracted Programs	81,472,298	5.24%
School Food Service	49,232,262	3.17%
Internal Service	10,088,357	0.65%
<b>GRAND TOTAL</b>	<b><u>\$1,553,502,586</u></b>	<b>100.0%</b>

(a) 2008/09 Budget, based on "TRIM" Advertisement of July 26, 2008 for First Public Hearing on July 29, 2008, and subsequent amendments for Second (Final) Public Hearing on September 9, 2008

**Pinellas County Schools  
2008-2009 Budget - All Funds  
\$1.553 Billion**



# **AMENDMENTS TO TENTATIVE BUDGET**

**PINELLAS COUNTY SCHOOL BOARD  
SUMMARY OF AMENDMENTS TO PROPOSED 2008/2009  
BUDGET**

Description	2008/2009	2008/2009	Amendments
	First	Second	
	Public Hearing	Public Hearing	
	7/29/2008	9/9/2008	
<b>I. OPERATING FUND</b>			
(1) Revenues & Transfers In	\$849,500,000	\$847,064,812	(\$2,435,188)
(2) Beginning Fund Balance	76,700,000	81,280,588	\$4,580,588
(3) Total Revenues & Fund Balance	<u>\$926,200,000</u>	<u>\$928,345,400</u>	<u>\$2,145,400</u>
(4) Appropriations/Expenditures & Transfers Out	846,200,000	841,600,000	(\$4,600,000)
(5) Ending Fund Balance	80,000,000	86,745,400	\$6,745,400
(6) Total Expenditures & Fund Balance	<u>\$926,200,000</u>	<u>\$928,345,400</u>	<u>\$2,145,400</u>

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

- (a) Revenue sources have been adjusted to reflect the latest available information for 2008/2009.
- (b) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2007/2008.
- (c) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Operating Budget, in accordance with previous Board directions.
- (d) 2008/2009 Budget adjusted to properly align function/object categories.

**II. DEBT SERVICE FUND**

(1) Revenues & Transfers In	\$4,047,068	\$4,047,068	\$0
(2) Beginning Fund Balance	1,232,510	1,184,533	(\$47,977)
(3) Total Revenues & Fund Balance	<u>\$5,279,578</u>	<u>\$5,231,601</u>	<u>(\$47,977)</u>
(4) Appropriations/Expenditures & Transfers Out	4,334,410	4,334,410	\$0
(5) Ending Fund Balance	945,168	897,191	(\$47,977)
(6) Total appropriations / expenditures & Fund Balance	<u>\$5,279,578</u>	<u>\$5,231,601</u>	<u>(\$47,977)</u>

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

Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2007/2008.

**PINELLAS COUNTY SCHOOL BOARD  
SUMMARY OF AMENDMENTS TO PROPOSED 2008/2009  
BUDGET**

Description	2008/2009	2008/2009	Amendments
	First	Second	
	Public Hearing	Public Hearing	
	7/29/2008	9/9/2008	
III. CAPITAL OUTLAY FUND			
(1) Revenues & Transfers In	\$144,232,362	\$144,232,362	\$0
(2) Beginning Fund Balance	319,695,103	334,900,306	\$15,205,203
(3) Total Revenues & Fund Balance	<u>\$463,927,465</u>	<u>\$479,132,668</u>	<u>\$15,205,203</u>
(4) Appropriations/Expenditures & Transfers Out	432,544,305	450,440,822	\$17,896,517
(5) Ending Fund Balance	31,383,160	28,691,846	(\$2,691,314)
(6) Total appropriations / expenditures & Fund Balance	<u>\$463,927,465</u>	<u>\$479,132,668</u>	<u>\$15,205,203</u>

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

- (a) Beginning Fund Balance and expenditures have been updated to reflect final closeout for Fiscal Year 2007/2008
- (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	\$11,809,840	\$81,472,298	\$69,662,458
(2) Beginning Fund Balance			\$0
(3) Total Revenues & Fund Balance	<u>\$11,809,840</u>	<u>\$81,472,298</u>	<u>\$69,662,458</u>
(4) Appropriations/Expenditures & Transfers Out	\$11,809,840	\$81,472,298	\$69,662,458
(5) Ending Fund Balance	0		\$0
(6) Total appropriations / expenditures & Fund Balance	<u>\$11,809,840</u>	<u>\$81,472,298</u>	<u>\$69,662,458</u>

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

- (a) Revenue sources and appropriations / expenditures reflect initial grant project balances carried forward from Fiscal Year 2007/2008 to 2008/2009 with approved grants appropriated throughout the year.



PINELLAS COUNTY SCHOOL BOARD  
SUMMARY OF AMENDMENTS TO PROPOSED 2008/2009  
BUDGET

Description	2008/2009	2008/2009	Amendments
	First	Second	
	Public Hearing	Public Hearing	
	7/29/2008	9/9/2008	
<b>V. SCHOOL FOOD SERVICE FUND</b>			
(1) Revenues & Transfers In	\$38,633,449	\$38,633,449	\$0
(2) Beginning Fund Balance	10,872,021	10,598,813	(\$273,208)
(3) Total Revenues & Fund Balance	<u>\$49,505,470</u>	<u>\$49,232,262</u>	<u>(\$273,208)</u>
(4) Appropriations/Expenditures & Transfers Out	42,752,887	44,470,128	\$1,717,241
(5) Ending Fund Balance	6,752,583	4,762,134	(\$1,990,449)
(6) Total appropriations / expenditures & Fund Balance	<u>\$49,505,470</u>	<u>\$49,232,262</u>	<u>(\$273,208)</u>

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

- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2007/2008.
- (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	4,656,776	4,788,357	\$131,581
(3) Total Revenues & Fund Balance	<u>\$9,956,776</u>	<u>\$10,088,357</u>	<u>\$131,581</u>
(4) Appropriations/Expenditures & Transfers Out	5,000,000	5,000,000	\$0
(5) Ending Fund Balance	4,956,776	5,088,357	\$131,581
(6) Total appropriations / expenditures & Fund Balance	<u>\$9,956,776</u>	<u>\$10,088,357</u>	<u>\$131,581</u>

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

- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2007/2008.
- (b) Revenue sources have been adjusted to reflect the latest available information for 2008/2009.
- (c) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Internal Service Budget.



# **STRATEGIC DIRECTIONS BUDGET PARAMETERS**

## **2008-09 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**

## 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 2008-09 state categoricals 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.

### 2008-09 Legislative Changes Affecting the Operating Fund

#### **Decrease In Total Funding Statewide Of \$695.7 Million**

##### **Decrease In BSA To \$3971.74**

Decreased \$108.00 Or 2.65% Below 2007-08

##### **Increase In Required Local Effort (RLE)**

\$364.9 Million Statewide Or A 4.62% Increase

##### **Lottery Funds**

Statewide Funding \$217 Million

Includes \$110 Million Statewide For School Recognition

##### **Class Size Reduction**

\$2.81 Billion Statewide To Implement Amendment

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

2008/09 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 FEPP	\$73,513,082 <sup>a</sup>
Safe Schools	3,532,256 <sup>b</sup>
Supplemental Academic Instruction	24,640,297 <sup>c</sup>
ESE Guaranteed Allocation	50,989,896 <sup>d</sup>
Reading Programs	4,315,901 <sup>e</sup>
Merit Award Program	38,388 <sup>f</sup>
DJJ Supplemental Allocation	760,876 <sup>g</sup>
Workforce Development (Adult Education)	25,886,149
Adults with Disabilities	650,098
C.O. & D.S.	67,927
Florida Teacher Lead Program	1,476,332
Instructional Materials	10,347,243
State License Tax	800,000
Discretionary Enhancement (Lottery)	4,344,708
Transportation	20,437,606
Class Size Reduction/Operating	112,759,118
School Recognition Funds	4,556,978
Excellent Teacher Program	1,545,775
Other State Funds	4,875,478
<b>TOTAL STATE</b>	<b>\$345,538,108</b>
<b>LOCAL SOURCES</b>	
District School Taxes*	\$470,739,152 <sup>h</sup>
*Includes Local Referendum Amount of \$38,081,627	
Rent	1,182,800
Vocational & Other Course Fees	2,000,000
Interest Income	5,500,000
Student fees	408,370
Charges for services	1,700,000
Other Local Sources	11,311,382
<b>TOTAL LOCAL</b>	<b>\$492,841,704</b>
<b>TRANSFERS</b>	<b>6,000,000</b>
<b>LOSS RECOVERIES</b>	<b>500,000</b>
<b>TOTAL REVENUE AND TRANSFERS</b>	<b>\$847,064,812</b>
<b>BEGINNING FUND BALANCE</b>	
Obligated Fund Balance	\$33,254,868
Committed Fund Balance	24,373,215
Unobligated Fund Balance	23,652,505
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$81,280,588</b>
<b>TOTAL REVENUE &amp; BEGINNING FUND BALANCE</b>	<b>\$928,345,400</b>

FLORIDA EDUCATION FINANCE PROGRAM (FEFP): Grades K - 12	
Estimated Weighted FTE for 2008-09	113,975.57
Times: Base Student Allocation (BSA)	\$3,971.74
	\$452,681,330
Times: District Cost Differential	1.0053
BASE FEFP	\$455,080,541
Less: Required Local Effort Property Taxes	(385,780,843)
(5.172 Mills)	
BASE STATE FEFP	\$69,299,698 <sup>a</sup>
Declining Enrollment Supplement	\$4,213,383 <sup>a</sup>
Plus: Safe Schools Allocation	3,532,256 <sup>b</sup>
Plus: Supplemental Academic Instruction Allocation	24,640,297 <sup>c</sup>
Plus: ESE Guaranteed Allocation	50,989,896 <sup>d</sup>
Plus: Reading Programs	\$4,315,901 <sup>e</sup>
Plus: Merit Award Program	\$38,388 <sup>f</sup>
Plus: DJJ Supplemental Allocation	\$760,876 <sup>g</sup>
<b>NET STATE FEFP</b>	<b>157,790,695</b>
<b>TOTAL STATE ALLOCATION</b>	<b>\$157,790,695</b>
as shown in TRIM advertisement	
LOCAL REVENUE: OPERATING PROPERTY TAXES	
Gross Taxable Value for Pinellas County, as certified by Pinellas Appraiser and verified by F.D.O.R.:	\$78,516,066,700
The School Board is allowed to budget 95% of the taxable assessed value. One Mill's value is:	
\$78,516,066,700 x 95% =	\$74,590,263
2008/09 Operating Levy = \$74,590,263 x 6.311 Mills =	
Required Local Effort	5.172
Discretionary	0.498
Supplemental Discretionary	0.141
Local Referendum	0.500
<b>TOTAL DISTRICT SCHOOL TAXES</b>	<b>\$470,739,152 <sup>h</sup></b>
SUMMARY OF REVENUE AND BALANCES	
STATE SOURCES	37.2%
LOCAL SOURCES	53.1%
TRANSFERS AND BALANCES	9.5%
FEDERAL SOURCES	0.2%
<b>TOTAL REVENUE &amp; BEGINNING FUND BALANCE</b>	<b>100.0%</b>
	<b>\$928,345,400</b>



**PINELLAS COUNTY SCHOOLS**  
**ESTIMATED K-12 FEFP REVENUE FOR FISCAL YEAR 2008 - 2009**  
**As of July 29, 2008**

<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>	23,153.98	1.066	24,682.14	\$ 98,550,607
102	<b>BASIC 4-8</b>	28,180.23	1.000	28,180.23	112,517,747
103	<b>BASIC 9-12</b>	24,947.77	1.052	26,245.05	104,790,979
111	<b>BASIC K-3 WITH ESE</b>	6,510.72	1.066	6,940.43	\$ 27,711,681
112	<b>BASIC 4-8 WITH ESE</b>	9,958.96	1.000	9,958.96	39,764,038
113	<b>BASIC 9-12 WITH ESE</b>	<u>4,611.84</u>	1.052	<u>4,851.66</u>	<u>19,371,661</u>
Subtotal		<b>97,363.50</b>		<b>100,858.47</b>	<b>\$ 402,706,713</b>
<b><i>AT-RISK PROGRAMS</i></b>					
130	<b>INTENSIVE ENGLISH/ESOL 9-12</b>	<u>3,038.92</u>	1.119	<u>3,400.55</u>	<u>\$ 13,577,683</u>
Subtotal		<b>3,038.92</b>		<b>3,400.55</b>	<b>\$ 13,577,683</b>
<b><i>EXCEPTIONAL PROGRAMS</i></b>					
254	<b>SUPPORT LEVEL IV</b>	1,013.96	3.570	3,619.84	14,453,262
255	<b>SUPPORT LEVEL V</b>	<u>320.59</u>	4.970	<u>1,593.33</u>	<u>6,361,832</u>
Subtotal		<b>1,334.55</b>		<b>5,213.17</b>	<b>\$ 20,815,094</b>
<b><i>VOCATIONAL 9-12</i></b>					
300	<b>VOCATIONAL 9-12</b>	<u>3,502.36</u>	1.077	<u>3,772.04</u>	<u>\$ 15,060,964</u>
Subtotal		<b>3,502.36</b>		<b>3,772.04</b>	<b>\$ 15,060,964</b>
<b>ADVANCED PLACEMENT/IB ADJUSTMENT</b>				<u>731.34</u>	<u>\$ 2,920,087</u>
<b>TOTAL - K-12</b>		<u><b>105,239.33</b></u>		<u><b>113,975.57</b></u>	<u><b>\$ 455,080,541</b></u>
Reading Program Allocation					4,315,901
Merit Award Program					38,388
ESE Guaranteed Allocation					50,989,896
Supplemental Academic Instruction					24,640,297
Declining Enrollment Supplement					4,213,383
Safe Schools Allocation					3,532,256
DJJ Supplemental Allocation					760,876
Gross State and Local FEFP					<u><u>543,571,538</u></u>

\* FEFP Revenue is computed by multiplying weighted FTE times Base Student Allocation (BSA), times District Cost Differential (DCD). For fiscal year 2008-09, the proposed **BSA** is \$ **3,971.74**; the **DCD** is **1.0053**. This means that **each weighted FTE generates \$ 3,992.79** in FEFP revenue for Pinellas.

PINELLAS COUNTY SCHOOL BOARD

## 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.

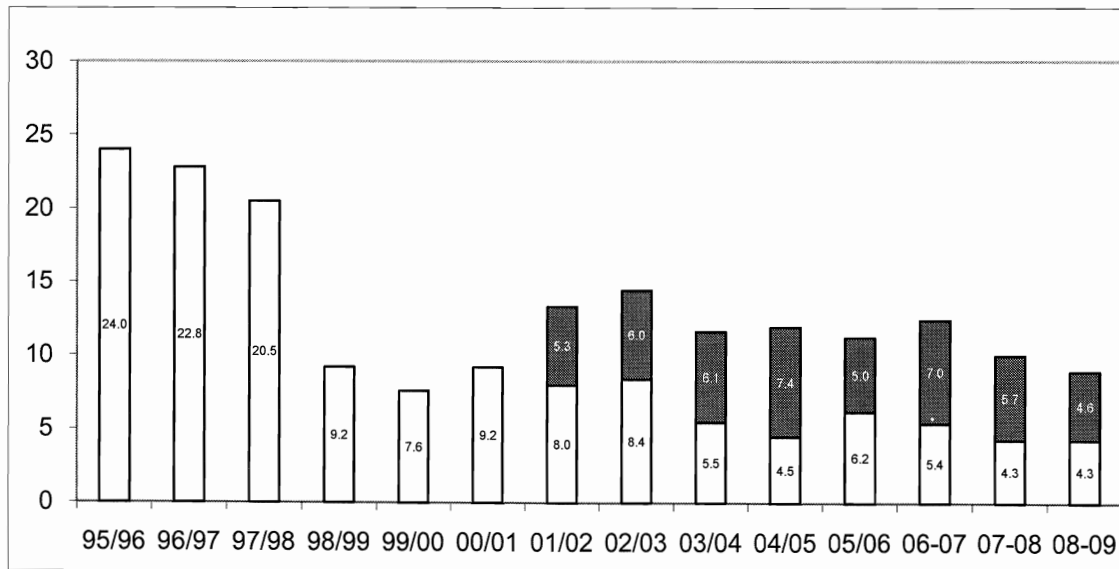
### 5 Innovative programs

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 \$5 per student be allocated for this purpose.**

Lottery Revenues  
From 1995-2008/09  
(\$ 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 2008-09 of \$1,567,957,904 local school districts will receive \$217,406,176 in un-restricted funding.

For 2008-09, the district will receive \$8,901,686 or 1.00 % of the operating budget from lottery dollars, of which \$4,556,978 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**

	<b>2007-08 ACTUAL</b>	<b>2008-09 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - ANTICIPATED REVENUE</u></b>			
FEDERAL DIRECT	\$306,909	<b>\$185,000</b>	(\$121,909)
FEDERAL THRU STATE	1,282,422	<b>2,000,000</b>	717,578
STATE SOURCES	396,097,063	<b>345,538,108</b>	(50,558,955)
LOCAL SOURCES	474,083,695	<b>492,841,704</b>	18,758,009
OTHER	243,103	<b>500,000</b>	256,897
ESTIMATED REVENUE	<u>\$872,013,192</u>	<u><b>\$841,064,812</b></u>	<u>(\$30,948,380)</u>
TRANSFERS	13,744,951	<b>6,000,000</b>	(7,744,951)
BEGINNING FUND BALANCE	63,365,088	<b>81,280,588</b>	17,915,500
ANTICIPATED REVENUE AND FUND BALANCE	<u><u>\$949,123,231</u></u>	<u><u><b>\$928,345,400</b></u></u>	<u><u>(\$20,777,831)</u></u>

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2007-08 ACTUAL</b>	<b>2008-09 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>			
REGULAR EDUCATION	\$401,909,904	<b>\$399,571,805</b>	(\$2,338,099)
SPECIAL EDUCATION *	115,040,917	<b>115,288,616</b>	247,699
VOCATIONAL EDUCATION	24,422,431	<b>19,998,403</b>	(4,424,028)
ADULT CONTINUED EDUCATION	6,893,891	<b>5,596,803</b>	(1,297,088)
PRE KINDERGARTEN	1,576,957	<b>28,426</b>	(1,548,531)
OTHER INSTRUCTION	23,844	<b>11,078</b>	(12,766)
ATTENDANCE & SOCIAL WORK	5,412,062	<b>4,909,284</b>	(502,778)
GUIDANCE SERVICES	18,172,098	<b>17,809,526</b>	(362,572)
HEALTH SERVICES	2,238,423	<b>1,764,250</b>	(474,173)
PSYCHOLOGICAL SERVICES	4,655,123	<b>4,496,135</b>	(158,988)
PARENTAL INVOLVEMENT	0	<b>0</b>	0
OTHER PUPIL PERSONNEL SVC	5,385,849	<b>5,128,824</b>	(257,025)
INSTRUCTIONAL MEDIA	13,225,985	<b>12,681,792</b>	(544,193)
CURRICULUM & INSTRUCTION	11,469,906	<b>7,707,868</b>	(3,762,038)
STAFF DEVELOPMENT	6,203,403	<b>1,815,227</b>	(4,388,176)
INSTRUCTIONAL RELATED TECH	1,925,639	<b>1,722,384</b>	(203,255)
SCHOOL BOARD	2,028,552	<b>1,909,863</b>	(118,689)
GENERAL ADMINISTRATION	6,613,949	<b>5,506,200</b>	(1,107,749)
SCHOOL ADMINISTRATION	58,464,670	<b>54,696,518</b>	(3,768,152)

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2007-08 ACTUAL</b>	<b>2008-09 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>			
FACILITIES ACQ. & CONST.	1,338,890	1,432,048	93,158
FISCAL SERVICES	4,429,924	4,267,084	(162,840)
FOOD SERVICE	110,961	0	(110,961)
PLANNING, RESEARCH & EVALUATION	1,460,176	1,178,000	(282,176)
INFORMATION SERVICES	1,542,284	675,809	(866,475)
STAFF PERSONNEL SERVICES	5,636,340	5,134,153	(502,187)
DATA PROCESSING SERVICES	0	0	0
OTHER CENTRAL SERVICES	4,313,426	3,855,752	(457,674)
PUPIL TRANSPORTATION	46,221,581	48,556,771	2,335,190
OPERATION OF PLANT	83,670,936	84,692,044	1,021,108
MAINTENANCE OF PLANT	25,296,300	23,191,946	(2,104,354)
ADMINISTRATIVE TECHNOLOGY	5,418,530	5,174,957	(243,573)
COMMUNITY SERVICES	1,098,400	895,257	(203,143)
OTHER EXPENSES	1,643,215	1,903,177	259,962
APPROPRIATIONS	<u>\$867,844,566</u>	<u>\$841,600,000</u>	<u>(\$26,244,566)</u>
ENDING FUND BALANCE	81,278,755	86,745,400	5,466,645
APPROPRIATIONS & ENDING FUND BALANCE	<u><u>\$949,123,321</u></u>	<u><u>\$928,345,400</u></u>	<u><u>(\$20,777,921)</u></u>

\* 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.

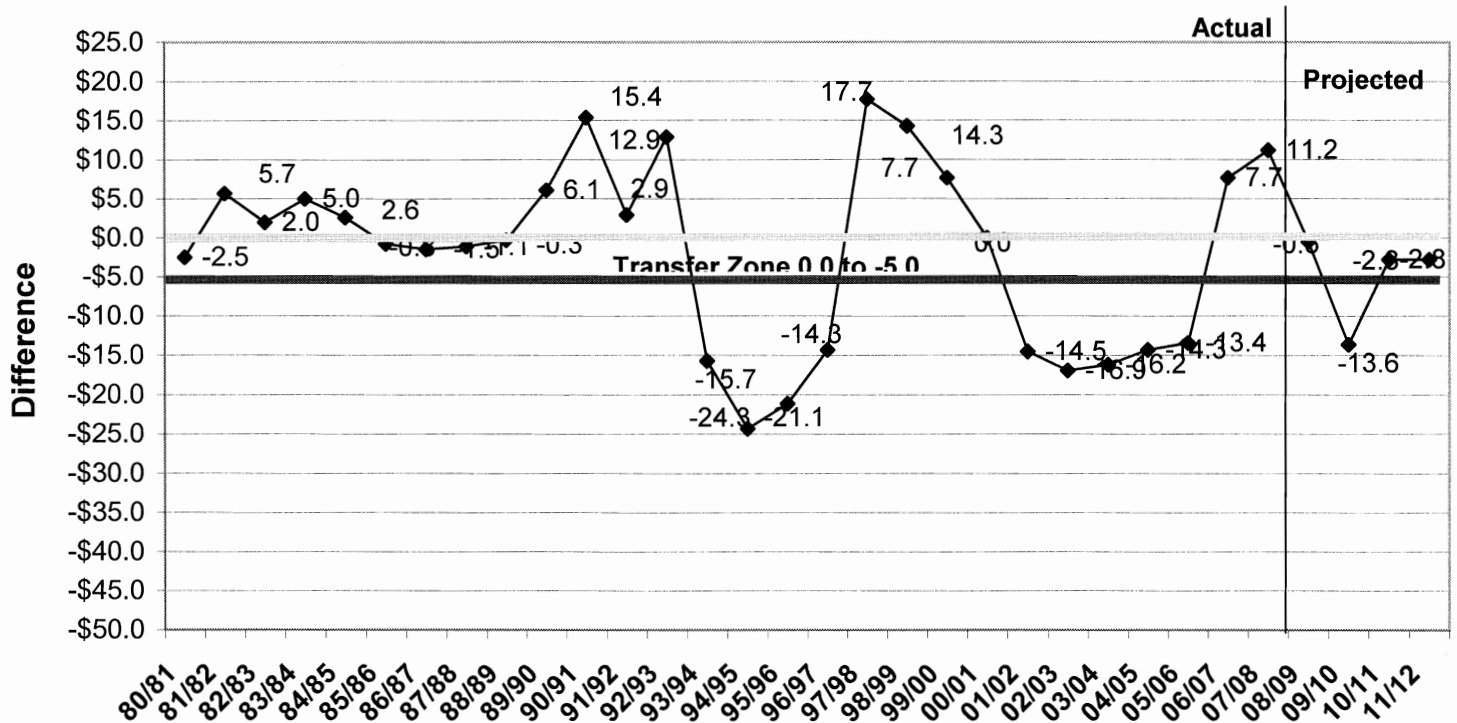
The federal underfunding of IDEA for Pinellas County is computed to be approximately \$34,549,000.

PINELLAS COUNTY SCHOOL BOARD

OPERATING FUND - APPROPRIATIONS BY FUNCTION/OBJECT

FUNCTION	OBJECT CATEGORY							% OF TOTAL
	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	
5100 DIRECT INSTRUCTION	\$282,389,731	\$80,532,106	\$15,619,046	\$25,400	\$12,461,760	\$8,210,033	\$333,729	47.48%
5200 SPECIAL EDUCATION	86,508,439	27,741,256	586,863		376,799	75,019	180	13.70%
5300 VOCATIONAL EDUCATION	15,585,868	3,228,596	206,401		449,246	515,532	12,760	2.38%
5400 ADULT CONTINUED EDUCATION	4,323,463	1,116,706	58,425		60,298	37,911		0.67%
5500 PRE KINDERGARTEN	800	145	400		781	25,000	1,300	0.00%
5900 OTHER INSTRUCTION			11,078					
SUB TOTALS	388,808,361	112,618,809	16,482,213	25,400	13,348,884	8,863,495	347,969	64.22%
6100 INSTRUCTIONAL SUPPORT							0	
6120 ATTENDANCE & SOCIAL WORK	3,703,867	1,144,613	44,718		10,086			0.58%
6130 GUIDANCE SERVICES	14,048,012	3,643,075	62,402		53,614	1,669	754	2.12%
6140 HEALTH SERVICES	1,278,038	369,670	79,397		26,405	9,000	1,740	0.21%
6190 PSYCHOLOGICAL SERVICES	3,515,982	854,525	58,175		65,153	2,300		0.53%
6200 OTHER PUPIL PERSONNEL SVC	3,841,889	1,175,483	24,398		70,400	16,654		0.61%
6300 INSTRUCTIONAL MEDIA	8,825,709	2,519,776	55,636	2,500	134,555	1,140,764	1,852	1.51%
6300 CURRICULUM & INSTRUCTION	5,217,066	1,614,283	94,134		17,974	17,974	17,987	0.92%
6400 STAFF DEVELOPMENT	697,066	46,156	541,521		488,032	37,802	4,650	0.22%
6500 INSTRUCTIONAL RELATED TECH	1,301,587	385,197	500		35,100			0.20%
SUB TOTALS	42,436,804	11,752,778	1,610,881	2,500	977,421	1,227,923	26,983	6.90%
7000 GENERAL SUPPORT							0	
7100 SCHOOL BOARD	776,407	731,629	139,309		13,296	4,165	245,057	0.23%
7200 GENERAL ADMINISTRATION	3,806,052	1,003,393	489,772		44,286	123,611	58,891	0.65%
7300 SCHOOL ADMINISTRATION	40,525,159	12,890,344	549,548	195	524,107	164,471	42,889	6.50%
7400 FACILITIES ACQ. & CONST.	531,022	215,735	137,000	119	15,489	532,583	100	0.17%
7500 FISCAL SERVICES	2,844,244	864,621	406,368		53,955	7,414	90,482	0.51%
7710 PLANNING, RESEARCH & EVALUATION	629,130	200,928	314,398		22,800	10,249	495	0.14%
7720 INFORMATION SERVICES	378,992	87,913	135,610		65,174	5,250	2,870	0.08%
7730 STAFF PERSONNEL SERVICES	2,860,494	1,039,771	992,048	100	194,051	42,405	5,284	0.61%
7760 OTHER CENTRAL SERVICES	1,871,728	610,789	1,072,495	24,791	214,019	42,500	19,430	0.46%
7800 PUPIL TRANSPORTATION	26,276,070	10,603,503	72,978	9,524,183	2,039,833	7,204	33,000	5.77%
7900 OPERATION OF PLANT	24,789,610	12,436,359	18,100,113	27,809,844	1,157,380	113,419	285,319	10.06%
SUB TOTALS	105,288,908	40,684,985	22,389,639	37,359,232	4,344,390	1,053,271	783,817	25.18%
8100 MAINTENANCE							0	
8100 MAINTENANCE OF PLANT	6,317,962	2,974,257	7,330,539	446,677	3,440,717	586,095	2,095,699	2.76%
SUB TOTALS	6,317,962	2,974,257	7,330,539	446,677	3,440,717	586,095	2,095,699	2.76%
8200 ADMINISTRATIVE TECHNOLOGY							0	
8200 ADMIN TECHNOLOGY SERVICES	2,864,550	815,533	1,271,597	500	98,302	122,975	1,500	0.61%
SUB TOTALS	2,864,550	815,533	1,271,597	500	98,302	122,975	1,500	0.61%
9100 COMM & DEBT SERV & TRANSFERS								
9100 COMMUNITY SERVICES	359,129	68,841	135,625		113,702	3,700	214,260	0.11%
9700 OTHER EXPENSES							1,903,177	0.23%
SUB TOTALS	359,129	68,841	135,625	0	113,702	3,700	2,117,437	0.33%
TOTAL APPROPRIATIONS	\$546,075,714	\$168,915,203	\$49,220,494	\$37,834,309	\$22,323,416	\$11,857,459	\$5,373,405	100.00%
	64.89%	20.07%	5.85%	4.50%	2.65%	1.41%	0.64%	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.

A potential revenue reduction of \$13.8 to \$16.0 million is not included in this budget. The state is holding back two to four percent of projected revenues due to lower than projected revenue collections. The holdback may become a revenue reduction later in the year.



# **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 bonded its annual distribution from "Classrooms First" allocations as funds were 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 9, 2008 prior to the adoption of the final budget on that same date.

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 which had been capped at two mills since 1989-90 was reduced to 1.75 mills during the 2008 legislative session. Before these funds can be expended on a project, the public must be notified through newspaper advertisements which follow prescribed statute formats. Projects are advertised as part of the TRIM budget hearing and approval process. In addition, changes to the advertised list of projects may subsequently be made by means of additional advertisements and public hearings.

***Public Education Capital Outlay, or PECO, Funds***

These funds are allocated by the State of Florida to the various school districts based on formulas which take into consideration both student enrollment growth and the number and age of facilities. The main source of PECO is the gross receipts tax on utilities. In recent years, the state issued bonds to accelerate the availability of PECO funds. The state-level commitment to repay this debt reduced the amount of new PECO dollars allocated to school districts beginning with fiscal year 1994-95.

***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. No Florida school district received a funding allocation for the 2008/09 school year.

***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 impose a 1.750 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of 6.311 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 \$130,532,961 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

Casework

Flammable Storage

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

Stage Curtains

Student Lockers

Technology/TV Distribution

Handicapped Access

Operating Transfer

### **MOTOR VEHICLE PURCHASES**

Purchase of Fifty Five (55) 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 29, 2008.

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2007-08 ACTUAL</b>	<b>2008-09 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>CAPITAL OUTLAY FUND - ANTICIPATED REVENUE</u></b>			
STATE SOURCES	\$54,094,295	<b>\$9,799,401</b>	(\$44,294,894)
LOCAL SOURCES	157,125,572	<b>134,432,961</b>	(22,692,611)
ESTIMATED REVENUE	<u>\$211,219,867</u>	<u><b>\$144,232,362</b></u>	<u>(\$66,987,505)</u>
BEGINNING FUND BALANCE	275,570,978	<b>334,900,306</b>	59,329,328
ANTICIPATED REVENUE AND FUND BALANCE	<u><u>\$486,790,845</u></u>	<u><u><b>\$479,132,668</b></u></u>	<u><u>(\$7,658,177)</u></u>
<b><u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u></b>			
FACILITIES ACQ. & CONST.	\$128,172,793	<b>\$424,993,520</b>	\$296,820,727
DEBT SERVICES	\$9,972,794	<b>\$19,447,302</b>	9,474,508
TRANSFER OF FUNDS	13,744,951	<b>6,000,000</b>	(7,744,951)
APPROPRIATIONS	<u>\$151,890,538</u>	<u><b>\$450,440,822</b></u>	<u>\$298,550,284</u>
ENDING FUND BALANCE	334,900,307	<b>28,691,846</b>	(306,208,461)
APPROPRIATIONS & FD BALANCE	<u><u>\$486,790,845</u></u>	<u><u><b>\$479,132,668</b></u></u>	<u><u>(\$7,658,177)</u></u>

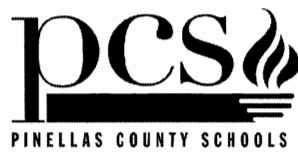
**Capital Outlay Allocation 2008-09**

<b>Project</b>	<b>Description of Activities</b>	<b>2008-09 Allocation</b>
<b>School &amp; Center Projects</b>		
Boca Ciega High	Technology	\$2,115,000
Bardmoor Elementary	Additional Classrooms to meet CSR	\$2,400,000
Pinellas Central Elementary	Additional Classrooms to meet CSR	\$2,400,000
Skyview Elementary	Additional Classrooms to meet CSR	\$4,000,000
Southern Oak Elementary	Add'l Classrooms to meet CSR & Replace Relos	\$2,400,000
Bay Vista Elementary	Add'l Classrooms to meet CSR & Replace Relos	\$3,200,000
Lynch Elementary	Add'l Classrooms to meet CSR & Replace Relos	\$4,800,000
Palm Harbor Elementary	Add'l Classrooms to meet CSR & Replace Relos	\$5,600,000
Belcher Elementary	Add'l Classrooms to meet CSR & Replace Relos	\$6,400,000
Lelia Davis Elementary	Additional Classrooms to meet CSR	\$4,000,000
Safety Harbor Elementary	Add'l Classrooms to meet CSR & Replace Relos	\$6,400,000
Skycrest Elementary	Add'l Classrooms to meet CSR & Replace Relos	\$6,400,000
Curlew Creek Elementary	Add'l Classrooms to meet CSR & Replace Relos	\$3,200,000
Seminole Middle	Additional Classrooms to meet CSR	\$3,200,000
Palm Harbor Middle	Additional Classrooms to meet CSR	\$4,800,000
Mildred Helms Elementary	Add'l Classrooms to meet CSR & Replace Relos	\$5,600,000
Ponce deLeon Elementary	Additional Classrooms to meet CSR	\$4,000,000
Eisenhower Elementary	Additional Classrooms to meet CSR	\$3,200,000
Belleair Elementary	Add'l Classrooms to meet CSR & Replace Relos	\$6,400,000
Bay Point Middle	Additional Classrooms to meet CSR	\$2,400,000
Safety Harbor Middle	Additional Classrooms to meet CSR	\$3,200,000
McMullen-Booth Elementary	Add'l Classrooms to meet CSR & Replace Relos	\$2,400,000
Oldsmar Elementary	Additional Classrooms to meet CSR	\$3,200,000
Fuguitt Elementary	Additional Classrooms to meet CSR	\$2,400,000
James Sanderlin Elementary	Additional Classrooms to meet CSR	\$1,600,000
Azalea Elementary	Additional Classrooms to meet CSR	\$3,200,000
Seventy-Fourth Street Elementary	Additional Classrooms to meet CSR	\$1,600,000
Fairmount Park Elementary	Additional Classrooms to meet CSR	\$800,000
Oakhurst Elementary	Add'l Classrooms to meet CSR & Replace Relos	\$4,000,000
Starkey Elementary	Add'l Classrooms to meet CSR & Replace Relos	\$3,200,000
Gulfport Elementary	Add'l Classrooms to meet CSR & Replace Relos	\$3,200,000
Blanton Elementary	Add'l Classrooms to meet CSR & Replace Relos	\$3,200,000
John Hopkins Middle	Add'l Classrooms to meet CSR & Replace Relos	\$4,800,000
Palm Harbor University High	Add'l Classrooms to meet CSR & Replace Relos	\$13,200,000
Ridgecrest Elementary	Add'l Classrooms to meet CSR & Replace Relos	\$1,600,000
Various Schools	Retrofit Portables to Permanent	\$12,075,426
<b>School and Center Projects - Subtotal</b>		<b>\$146,590,426</b>

**Capital Outlay Allocation 2008-09**

<b>Project</b>	<b>Description of Activities</b>	<b>2008-09 Allocation</b>
<b>Other</b>		
Relocatables	Lease/Purchase	\$2,700,179
	Purchased for Class Size Reduction Plan	\$4,800,000
Site Acquisitions	Land	\$900,000
Minor Capital Projects	Maintenance projects - Capital Fund	\$38,650,000
	Additional Maintenance	\$16,702,339
Furniture, Equipment & Technology	Vocational Replacement	\$1,500,000
	Musical Instruments Replacement	\$397,000
	Kindergarten Equipment	\$223,250
Budget Steering Process	District Technology	\$3,868,300
	Erate-Upgrade School Network/Replace Server	\$1,731,069
	School Safety & Security	\$4,500,000
	Technology/Increase Achievement Secondary	\$150,000
	District Technology/ Telecommunications	\$1,155,000
	Technology Plan	\$14,000,000
	Replacement Furniture & Other	\$2,345,739
	Tech Class Media Ctr & Language Lab	\$1,699,407
	Equipment- Various	\$300,000
School Buses & Vehicles	Buses & Related Equipment (55 buses)	\$5,358,920
	Lease/Purchase (50 buses)	\$370,353
Miscellaneous Capital Projects	Infrastructure Needs	\$7,750,000
	Two Mill Relief	\$7,000,000
	Potential Increase to Equipment Transfers	\$1,000,000
	Instructional Equipment Transfer	\$6,000,000
	Facilities Design & Construction	\$2,671,500
Capital Outlay Contingency	Contingency	\$4,040,782
	<b>Other Projects - Subtotal</b>	<b>\$129,813,838</b>
	<b>Total, Capital Projects from FY 2008-09</b>	
	<b>Revenue, Prior Carryforwards &amp; Balances</b>	<b>\$276,404,264</b>
	<b>Encumbrances</b>	<b>\$67,147,943</b>
	<b>Carryover of Prior Projects &amp; Balances</b>	<b>\$135,580,461</b>
	<b>Grand Total, Capital Outlay</b>	
	<b>Appropriations &amp; Transfers</b>	<b>\$479,132,668</b>

CSR= CLASS SIZE REDUCTION



# **OTHER FUNDS SUMMARIES**



## DEBT SERVICE FUNDS

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

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

**State Board of Education (SBE) Series 2000-A** (issued 2000)

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

### DEBT ISSUES

	Date of Bond Issue	Original Issue Amount	Principal Outstanding July 1, 2008	Final Fiscal Year of Debt Payments
SBE Series 2000A	2/02/00	\$ 47,225,000	\$ 34,285,000	2019-2020
SBE Series 2001A	7/01/01	\$ 1,055,000	\$ 355,000	2020-2021
<b>TOTAL</b>		<b>\$ 48,280,000</b>	<b>\$ 34,640,000</b>	

### DEBT PER CAPITA

As of July 1, 2008 the total outstanding debt for the district, including principal and interest, was \$ 48,596,106. The estimated resident population of Pinellas County in 2006 was 948,102. This calculates to approximately \$ 51.26 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>2008-2009</b>	<b>2,065,000</b>	<b>1,900,863</b>	<b>3,965,863</b>
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>34,285,000</u>	<u>13,870,362</u>	<u>48,155,362</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>2008-2009</b>	<b>65,000</b>	<b>16,205</b>	<b>81,205</b>
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>355,000</u>	<u>85,744</u>	<u>440,744</u>

**SCHEDULE OF INDEBTEDNESS**

<b>Summary of Indebtedness</b>			
<b>Fiscal Year</b>	<b>Principal Payment</b>	<b>Interest Payment</b>	<b>Total Payment</b>
<b>2008-2009</b>	<b>2,130,000</b>	<b>1,917,068</b>	<b>4,047,068</b>
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>34,640,000</b>	<b>13,956,106</b>	<b>48,596,106</b>

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2007-08 ACTUAL</b>	<b>2008-09 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>DEBT SERVICE FUND - ANTICIPATED REVENUE</u></b>			
STATE SOURCES	\$3,814,213	<b>\$4,047,068</b>	\$232,855
ESTIMATED REVENUE	<u>\$3,814,213</u>	<u><b>\$4,047,068</b></u>	<u>\$232,855</u>
BEGINNING FUND BALANCE	1,232,509	<b>1,184,533</b>	(47,976)
ANTICIPATED REVENUE AND FUND BALANCE	<u><u>\$5,046,722</u></u>	<u><u><b>\$5,231,601</b></u></u>	<u><u>\$184,879</u></u>

**DEBT SERVICE FUND - APPROPRIATIONS**

DEBT SERVICES	\$3,862,190	<b>\$4,334,410</b>	\$472,220
APPROPRIATIONS	<u>\$3,862,190</u>	<u><b>\$4,334,410</b></u>	<u>\$472,220</u>
ENDING FUND BALANCE	1,184,532	<b>897,191</b>	(287,341)
APPROPRIATIONS AND ENDING FUND BALANCE	<u><u>\$5,046,722</u></u>	<u><u><b>\$5,231,601</b></u></u>	<u><u>\$184,879</u></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 (July, 2008) it is anticipated that the eventual total will be similar to the \$96 million to \$73 million received for fiscal years 2004 through 2008.

### **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	\$ 80,574,229
2007-08	\$ 27,625,504	\$ 73,285,982
2008-09	\$ 11,809,840	\$ 81,472,298

PINELLAS COUNTY SCHOOL BOARD

	2007-08 ACTUAL	2008-09 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>CONTRACTED PROGRAM FUND - ANTICIPATED REVENUE</u></b>			
FEDERAL DIRECT	\$3,884,021	<b>\$3,344,959</b>	(\$539,062)
FEDERAL THROUGH STATE	69,401,961	<b>78,127,339</b>	\$8,725,378
INTEREST ON INVESTMENTS	0	<b>0</b>	\$0
ANTICIPATED REVENUE	<u>\$73,285,982</u>	<u><b>\$81,472,298</b></u>	<u>\$8,186,316</u>

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2007-08 ACTUAL</b>	<b>2008-09 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>CONTRACTED PROGRAM FUND - APPROPRIATIONS</u></b>			
REGULAR EDUCATION	\$22,868,975	<b>\$13,995,285</b>	(\$8,873,690)
SPECIAL EDUCATION	12,689,322	<b>15,690,581</b>	3,001,259
VOCATIONAL EDUCATION	1,112,158	<b>1,488,001</b>	375,843
ADULT CONTINUED EDUCATION	1,301,294	<b>347,746</b>	(953,548)
PRE KINDERGARTEN	3,004	<b>0</b>	(3,004)
OTHER INSTRUCTION	229,756	<b>0</b>	(229,756)
ATTENDANCE & SOCIAL WORK	1,183,606	<b>841,391</b>	(342,215)
GUIDANCE SERVICES	81,917	<b>67,999</b>	(13,918)
HEALTH SERVICES	1,039,179	<b>967,827</b>	(71,352)
PSYCHOLOGICAL SERVICES	1,303,474	<b>440,629</b>	(862,845)
PARENTAL INVOLVEMENT	393,366	<b>213,770</b>	(179,596)
OTHER PUPIL PERSONNEL SVC	2,569,008	<b>6,434,274</b>	3,865,266
INSTRUCTIONAL MEDIA	511,764	<b>36,988</b>	(474,776)
CURRICULUM & INSTRUCTION	16,664,792	<b>6,441,512</b>	(10,223,280)
STAFF DEVELOPMENT	7,260,523	<b>30,219,120</b>	22,958,597
INSTRUCTIONAL RELATED TECH	77,813	<b>0</b>	(77,813)
GENERAL ADMINISTRATION	1,881,807	<b>2,577,610</b>	695,803
SCHOOL ADMINISTRATION	126,619	<b>220,225</b>	93,606
FACILITIES ACQ. & CONST.	134,543	<b>25,000</b>	(109,543)
FISCAL SERVICES	43,825	<b>58,574</b>	14,749
PLANNING, RESEARCH & EVALUATION	108,377	<b>165,750</b>	57,373
INFORMATION SERVICES	13,228	<b>1,833</b>	(11,395)
STAFF PERSONNEL SERVICES	570,928	<b>635,529</b>	64,601
CENTRAL SERVICES	235	<b>0</b>	(235)
PUPIL TRANSPORTATION	22,668	<b>141,802</b>	119,134
OPERATION OF PLANT	117,183	<b>81,239</b>	(35,944)
MAINTENANCE OF PLANT	0	<b>0</b>	0
ADMINISTRATIVE TECHNOLOGY	21,638	<b>0</b>	(21,638)
COMMUNITY SERVICES	954,979	<b>379,613</b>	(575,366)
 APPROPRIATIONS	 \$73,285,982	 <b>\$81,472,298</b>	 \$8,186,316



# PINELLAS COUNTY SCHOOL BOARD

## CONTRACTED 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	% OF TOTAL	
DIRECT INSTRUCTION										
5100 REGULAR EDUCATION	\$3,716,489	\$90,367	\$92,288		\$8,975,708	\$1,118,401	\$2,032	\$13,995,285	17.18%	
5200 SPECIAL EDUCATION	9,355,586	3,473,371	411,549		2,249,781	200,219	75	15,690,581	19.26%	
5300 VOCATIONAL EDUCATION	282,180	65,551	469,333		240,976	383,133	46,828	1,488,001	1.83%	
5400 ADULT CONTINUED EDUCATION	63,703	17,161	194,611		25,117	46,654	500	347,746	0.43%	
SUB TOTALS	13,417,958	3,646,450	1,167,781	0	11,491,582	1,748,407	49,435	0	31,521,613	38.69%
INSTRUCTIONAL SUPPORT										
6110 ATTENDANCE & SOCIAL WORK	642,726	196,615					2,050	841,391	1.03%	
6120 GUIDANCE SERVICES	51,765	16,234						67,999	0.08%	
6130 HEALTH SERVICES	720,323	247,104	400					967,827	1.19%	
6140 PSYCHOLOGICAL SERVICES	348,003	92,626						440,629	0.54%	
6150 PARENTAL INVOLVEMENT	128,200	46,395	962		38,213			213,770	0.26%	
6190 OTHER PUPIL PERSONNEL SVC	4,943,168	1,376,106	90,000		23,688	1,312		6,434,274	7.90%	
6200 INSTRUCTIONAL MEDIA	25,375	11,613						36,988	0.05%	
6300 CURRICULUM & INSTRUCTION	4,196,730	1,233,034	700,068		174,598	132,873	4,209	6,441,512	7.91%	
6400 STAFF DEVELOPMENT	2,728,510	722,175	637,151		25,997,843	53,089	80,352	30,219,120	37.09%	
SUB TOTALS	13,784,800	3,941,902	1,428,581	0	26,234,342	187,274	86,611	0	45,663,510	56.05%
GENERAL SUPPORT										
7200 GENERAL ADMINISTRATION	155,571	25,000	29,221		9,000	683	2,577,610	2,577,610	3.16%	
7300 SCHOOL ADMINISTRATION						25,000	750	220,225	0.27%	
7400 FACILITIES ACQ. & CONST.								25,000	0.03%	
7500 FISCAL SERVICES	48,542	10,032						58,574	0.07%	
7710 PLANNING, RESEARCH & EVALUATION			165,750					165,750	0.20%	
7720 INFORMATION SERVICES			1,833					1,833	0.00%	
7730 STAFF PERSONNEL SERVICES	407,245	67,550	50,120		30,000		80,614	635,529	0.78%	
7750 DATA PROCESSING SERVICES								0	0.00%	
77760 OTHER CENTRAL SERVICES	18,533	5,669	108,000	55	45	9,500		0	0.00%	
7800 PUPIL TRANSPORTATION			30,234	19,468	5,876	25,661		141,802	0.17%	
7900 OPERATION OF PLANT								81,239	0.10%	
SUB TOTALS	629,891	108,251	385,158	19,523	44,921	60,844	2,658,974	0	3,907,562	4.80%
COMM & DEBT SERV & TRANSFERS										
9100 COMMUNITY SERVICES	33,914	20,286	57,519		43,821	44,800	179,273	379,613	0.47%	
SUB TOTALS	33,914	20,286	57,519	0	43,821	44,800	179,273	0	379,613	0.47%
TOTAL APPROPRIATIONS										
	\$27,866,563	\$7,716,889	\$3,039,039	\$19,523	\$37,814,666	\$2,041,325	\$2,974,293	\$0	\$81,472,298	100.00%
	34.20%	9.47%	3.73%	0.02%	46.41%	2.51%	3.65%	0.00%	100.00%	

## **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 2007-08, the Food Service operation prepared and served over 9.128 million lunches and more than 2.75 million breakfasts.

For fiscal year 2008-09, 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 2008-09, 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>2007-08 ACTUAL</b>	<b>2008-09 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>FOOD SERVICE FUND - ANTICIPATED REVENUE</u></b>			
FEDERAL THROUGH STATE	\$20,792,602	<b>\$21,708,566</b>	\$915,964
STATE SOURCES	577,952	<b>566,456</b>	(11,496)
LOCAL SOURCES	16,294,822	<b>16,358,427</b>	63,605
TRANSFERS	0	<b>0</b>	0
ESTIMATED REVENUE	\$37,665,376	\$38,633,449	\$968,073
BEGINNING FUND BALANCE	11,318,584	<b>10,598,813</b>	(719,771)
ANTICIPATED REVENUE AND FUND BALANCE	<u>\$48,983,960</u>	<u><b>\$49,232,262</b></u>	<u>\$248,302</u>

**FOOD SERVICE FUND - APPROPRIATIONS**

FOOD SERVICE	\$38,307,686	<b>\$44,470,128</b>	\$6,162,442
DEBT SERVICE	\$77,460	<b>\$0</b>	(77,460)
APPROPRIATIONS	\$38,385,146	<b>\$44,470,128</b>	\$6,084,982
ENDING FUND BALANCE	10,598,814	<b>4,762,134</b>	(5,836,680)
APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$48,983,960</u>	<u><b>\$49,232,262</b></u>	<u>\$248,302</u>

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2007-08 ACTUAL</b>	<b>2008-09 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>INTERNAL SERVICE FUND - ANTICIPATED REVENUE</u></b>			
LOCAL SOURCES	\$6,233,692	<b>\$5,300,000</b>	(\$933,692)
ESTIMATED REVENUE	\$6,233,692	<b>\$5,300,000</b>	(\$933,692)
BEGINNING FUND BALANCE	2,821,698	<b>4,788,357</b>	1,966,659
ANTICIPATED REVENUE AND FUND BALANCE	<u>\$9,055,390</u>	<u><b>\$10,088,357</b></u>	<u>\$1,032,967</u>

**INTERNAL SERVICE FUND - APPROPRIATIONS**

SCHOOL BOARD	\$4,267,033	<b>\$5,000,000</b>	\$732,967
TRANSFERS	0	<b>0</b>	0
APPROPRIATIONS	<u>\$4,267,033</u>	<u><b>\$5,000,000</b></u>	<u>\$732,967</u>
ENDING FUND BALANCE	4,788,357	<b>5,088,357</b>	300,000
APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$9,055,390</u>	<u><b>\$10,088,357</b></u>	<u>\$1,032,967</u>

# **BUDGET DETAIL BY FUND**

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - ANTICIPATED REVENUE</u></b>					
		FEDERAL DIRECT			
3121	000	FEDERAL IMPACT FUNDS	\$27,899	<b>\$20,000</b>	(\$7,899)
3191	000	R O T C	279,010	<b>165,000</b>	(114,010)
	TOTAL	FEDERAL DIRECT	<u>\$306,909</u>	<u><b>\$185,000</b></u>	<u>(\$121,909)</u>
		FEDERAL THRU STATE			
3202	000	MEDICAID	1,282,422	<b>2,000,000</b>	717,578
	TOTAL	FEDERAL THRU STATE	<u>\$1,282,422</u>	<u><b>\$2,000,000</b></u>	<u>\$717,578</u>
		STATE SOURCES			
3310	000	FLA EDUC FINANCE PROGRAM	117,509,563	<b>73,513,082</b>	(43,996,481)
3310	000	SAFE SCHOOLS	3,714,936	<b>3,532,256</b>	(182,680)
3310	000	SUPPLEMENT ACADEMIC INSTRU	25,776,726	<b>24,640,297</b>	(1,136,429)
3310	000	ESE GUARANTEED ALLOCATION	53,460,179	<b>50,989,896</b>	(2,470,283)
3310	000	READING PROGRAMS	4,513,708	<b>4,315,901</b>	(197,807)
3310	000	DJJ SUPPLEMENTAL ALLOCATION	746,662	<b>760,876</b>	14,214
3310	000	MERIT PAY		<b>38,388</b>	38,388
3310	000	ALGEBRA SUPPLEMENT	762,001	<b>0</b>	(762,001)
3310	000	EQUAL % ADJUSTMENT	78,324	<b>0</b>	(78,324)
3315	000	WORKFORCE DEVELOPMENT	26,602,301	<b>25,442,996</b>	(1,159,305)
3317	000	WORKFORCE EDUC PERF INCENTIVES	739,316	<b>443,153</b>	(296,163)
3318	000	ADULT WITH DISABILITIES	591,086	<b>650,098</b>	59,012
3323	000	CO & DS WITHHELD FOR ADMIN EXP	68,169	<b>67,927</b>	(242)
3334	000	FLORIDA TEACHER'S LEAD PRGM	1,961,147	<b>1,476,332</b>	(484,815)
3336	000	INSTRUCTIONAL MATERIALS	10,751,609	<b>10,347,243</b>	(404,366)
3343	000	STATE LICENSE TAX	601,805	<b>800,000</b>	198,195
3344	000	DISTRICT DISCRETIONARY LOTTERY FUND	5,301,632	<b>4,344,708</b>	(956,924)
3354	000	TRANSPORTATION	20,724,756	<b>20,437,606</b>	(287,150)
3355	000	CLASS SIZE REDUCTION	108,174,801	<b>112,759,118</b>	4,584,317
3361	000	SCHOOL RECOGNITION FUNDS	5,361,151	<b>4,556,978</b>	(804,173)
3363	000	EXCELLENT TEACHING PROGRAM	3,679,180	<b>1,545,775</b>	(2,133,405)
3371	000	VOLUNTARY PRE-K PROGRAM	1,713,436	<b>0</b>	(1,713,436)
3399	000	OTHER MISC. STATE REVENUE	3,264,575	<b>4,875,478</b>	1,610,903
	TOTAL	STATE SOURCES	<u>\$396,097,063</u>	<u><b>\$345,538,108</b></u>	<u>(\$50,558,955)</u>
		LOCAL SOURCES			
3411	000	DISTRICT SCHOOL TAXES	415,856,099	<b>433,444,020</b>	17,587,921
3411	000	TAX REFERENDUM	38,631,244	<b>37,295,132</b>	(1,336,112)
3425	000	RENT	1,591,284	<b>1,182,800</b>	(408,484)
3431	000	INTEREST ON INVESTMENTS	6,626,422	<b>5,500,000</b>	(1,126,422)
3433	000	NET/INC/DEC FAIR VALUE INVEST	(517,776)		517,776
346X	000	STUDENT FEES	2,228,144	<b>2,408,370</b>	180,226
3481	000	CHARGES FOR SERVICES	1,542,733	<b>1,700,000</b>	157,267
349X	000	MISCELLANEOUS LOCAL SOURCES	8,125,545	<b>11,311,382</b>	3,185,837
	TOTAL	LOCAL SOURCES	<u>\$474,083,695</u>	<u><b>\$492,841,704</b></u>	<u>\$18,758,009</u>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - ANTICIPATED REVENUE</u></b>					
		OTHER			
3740	000	LOSS RECOVERIES	\$243,103	<b>\$500,000</b>	256,897
	TOTAL	OTHER	\$243,103	<b>\$500,000</b>	\$256,897
	<i>TOTAL</i>	<i>ESTIMATED REVENUE</i>	<i>\$872,013,192</i>	<i><b>\$841,064,812</b></i>	<i>(\$30,948,380)</i>
		TRANSFERS			
3630	000	TRANS. FROM CAPITAL PROJECTS	13,744,951	<b>6,000,000</b>	(7,744,951)
3670	000	TRANS. FROM INTERNAL SERV			0
	TOTAL	TRANSFERS	\$13,744,951	<b>\$6,000,000</b>	(\$7,744,951)
	<i>TOTAL</i>	<i>OTHER FINANCING SOURCES</i>	<i>\$13,744,951</i>	<i><b>\$6,000,000</b></i>	<i>(\$7,744,951)</i>
	TOTAL	ESTIMATED RESOURCES	\$885,758,143	<b>\$847,064,812</b>	(\$38,693,331)
<b><u>OPERATING (GENERAL) FUND - ANTICIPATED REVENUE</u></b>					
		FUND BALANCE			
2800	000	BUDGET FUND BALANCES-BEGIN			
		ENCUMBERED	27,633,761	<b>33,254,868</b>	5,621,107
		COMMITTED	29,722,806	<b>24,373,215</b>	(5,349,591)
		UNOBLIGATED	6,008,521	<b>23,652,505</b>	17,643,984
	TOTAL	BEGINNING FUND BALANCE	\$63,365,088	<b>\$81,280,588</b>	\$17,915,500
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	<u>\$949,123,231</u>	<u><b>\$928,345,400</b></u>	<u>(\$20,777,831)</u>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>					
		REGULAR EDUCATION			
5100	100	SALARIES	\$280,163,602	<b>\$282,389,731</b>	\$2,226,129
5100	200	EMPLOYEE BENEFITS	78,279,561	<b>80,532,106</b>	2,252,545
5100	300	PURCHASED SERVICES	20,567,330	<b>15,619,046</b>	(4,948,284)
5100	400	ENERGY SERVICES	29,125	<b>25,400</b>	(3,725)
5100	500	MATERIALS & SUPPLIES	14,652,947	<b>12,461,760</b>	(2,191,187)
5100	600	CAPITAL EXPENDITURES	8,121,928	<b>8,210,033</b>	88,105
5100	700	OTHER EXPENSE	95,411	<b>333,729</b>	238,318
	TOTAL	REGULAR EDUCATION	<b>\$401,909,904</b>	<b>\$399,571,805</b>	<b>(\$2,338,099)</b>
		SPECIAL EDUCATION			
5200	100	SALARIES	85,951,116	<b>86,508,499</b>	557,383
5200	200	EMPLOYEE BENEFITS	27,762,534	<b>27,741,256</b>	(21,278)
5200	300	PURCHASED SERVICES	650,978	<b>586,863</b>	(64,115)
5200	500	MATERIALS & SUPPLIES	375,992	<b>376,799</b>	807
5200	600	CAPITAL EXPENDITURES	296,770	<b>75,019</b>	(221,751)
5200	700	OTHER EXPENSE	3,527	<b>180</b>	(3,347)
	TOTAL	SPECIAL EDUCATION	<b>\$115,040,917</b>	<b>\$115,288,616</b>	<b>\$247,699</b>
		VOCATIONAL EDUCATION			
5300	100	SALARIES	17,848,244	<b>15,585,868</b>	(2,262,376)
5300	200	EMPLOYEE BENEFITS	4,741,972	<b>3,228,596</b>	(1,513,376)
5300	300	PURCHASED SERVICES	214,193	<b>206,401</b>	(7,792)
5300	400	ENERGY SERVICES	402		(402)
5300	500	MATERIALS & SUPPLIES	447,117	<b>449,246</b>	2,129
5300	600	CAPITAL EXPENDITURES	1,031,975	<b>515,532</b>	(516,443)
5300	700	OTHER EXPENSE	138,528	<b>12,760</b>	(125,768)
	TOTAL	VOCATIONAL EDUCATION	<b>\$24,422,431</b>	<b>\$19,998,403</b>	<b>(\$4,424,028)</b>
		ADULT CONTINUED EDUCATION			
5400	100	SALARIES	5,535,158	<b>4,323,463</b>	(1,211,695)
5400	200	EMPLOYEE BENEFITS	1,213,613	<b>1,116,706</b>	(96,907)
5400	300	PURCHASED SERVICES	58,179	<b>58,425</b>	246
5400	500	MATERIALS & SUPPLIES	51,849	<b>60,298</b>	8,449
5400	600	CAPITAL EXPENDITURES	34,716	<b>37,911</b>	3,195
5400	700	OTHER EXPENSE	376		(376)
	TOTAL	ADULT CONTINUED EDUCATION	<b>\$6,893,891</b>	<b>\$5,596,803</b>	<b>(\$1,297,088)</b>
		PRE KINDERGARTEN			
5500	100	SALARIES	1,149,609	<b>800</b>	(1,148,809)
5500	200	EMPLOYEE BENEFITS	422,290	<b>145</b>	(422,145)
5500	300	PURCHASED SERVICES		<b>400</b>	400
5500	500	MATERIALS & SUPPLIES	3,958	<b>781</b>	(3,177)
5500	600	CAPITAL EXPENDITURES		<b>25,000</b>	25,000
5500	700	OTHER SERVICES	1,100	<b>1,300</b>	200
	TOTAL	PRE KINDERGARTEN	<b>\$1,576,957</b>	<b>\$28,426</b>	<b>(\$1,548,531)</b>



**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		OTHER INSTRUCTION			
5900	100	SALARIES	\$18,055		(18,055)
5900	200	EMPLOYEE BENEFITS	\$1,450		(1,450)
5900	300	PURCHASED SERVICES	\$1,668	\$11,078	9,410
5900	500	SUPPLIES	\$2,671		(2,671)
			\$23,844	\$11,078	(\$12,766)
		<b><i>SUBTOTAL - INSTRUCTIONAL SERVICES</i></b>	<b><i>\$549,867,944</i></b>	<b><i>\$540,495,131</i></b>	<b><i>(\$9,372,813)</i></b>
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	4,144,095	3,709,867	(434,228)
6110	200	EMPLOYEE BENEFITS	1,189,869	1,144,613	(45,256)
6110	300	PURCHASED SERVICES	49,917	44,718	(5,199)
6110	500	MATERIALS & SUPPLIES	22,849	10,086	
6110	600	CAPITAL EXPENDITURES	5,307		(5,307)
6110	700	OTHER EXPENSE	25		(25)
	TOTAL	ATTENDANCE & SOCIAL WORK	\$5,412,062	\$4,909,284	(\$502,778)
		GUIDANCE SERVICES			
6120	100	SALARIES	14,160,973	14,048,012	(112,961)
6120	200	EMPLOYEE BENEFITS	3,880,712	3,643,075	(237,637)
6120	300	PURCHASED SERVICES	56,681	62,402	5,721
6120	500	MATERIALS & SUPPLIES	59,017	53,614	(5,403)
6120	600	CAPITAL EXPENDITURES	14,170	1,669	(12,501)
6120	700	OTHER EXPENSE	545	754	209
	TOTAL	GUIDANCE SERVICES	\$18,172,098	\$17,809,526	(\$362,572)
		HEALTH SERVICES			
6130	100	SALARIES	1,556,249	1,278,038	(278,211)
6130	200	EMPLOYEE BENEFITS	548,285	369,670	(178,615)
6130	300	PURCHASED SERVICES	90,110	79,397	(10,713)
6130	500	MATERIALS & SUPPLIES	34,165	26,405	(7,760)
6130	600	CAPITAL OUTLAY	9,224	9,000	(224)
6130	700	OTHER EXPENSE	390	1,740	1,350
	TOTAL	HEALTH SERVICES	\$2,238,423	\$1,764,250	(\$474,173)
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	3,542,416	3,515,982	(26,434)
6140	200	EMPLOYEE BENEFITS	952,778	854,525	(98,253)
6140	300	PURCHASED SERVICES	56,310	58,175	1,865
6140	500	MATERIALS & SUPPLIES	65,311	65,153	(158)
6140	600	CAPITAL EXPENDITURES	37,746	2,300	(35,446)
6140	700	OTHER EXPENSE	562		(562)
	TOTAL	PSYCHOLOGICAL SERVICES	\$4,655,123	\$4,496,135	(\$158,988)

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		OTHER PUPIL PERSONNEL SVC			
6190	100	SALARIES	4,037,393	3,841,889	(195,504)
6190	200	EMPLOYEE BENEFITS	1,231,258	1,175,483	(55,775)
6190	300	PURCHASED SERVICES	36,031	24,398	(11,633)
6190	500	MATERIALS & SUPPLIES	55,493	70,400	14,907
6190	600	CAPITAL EXPENDITURES	25,474	16,654	(8,820)
6190	700	OTHER EXPENSE	200	0	(200)
	<b>TOTAL</b>	OTHER PUPIL PERSONNEL SVC	<b>\$5,385,849</b>	<b>\$5,128,824</b>	<b>(\$257,025)</b>
		INSTRUCTIONAL MEDIA			
6200	100	SALARIES	9,362,745	8,826,709	(536,036)
6200	200	EMPLOYEE BENEFITS	2,626,705	2,519,776	(106,929)
6200	300	PURCHASED SERVICES	77,544	55,636	(21,908)
6200	400	ENERGY SERVICES	3,473	2,500	(973)
6200	500	MATERIALS & SUPPLIES	170,132	134,555	(35,577)
6200	600	CAPITAL EXPENDITURES	983,332	1,140,764	157,432
6200	700	OTHER EXPENSE	2,054	1,852	(202)
	<b>TOTAL</b>	INSTRUCTIONAL MEDIA	<b>\$13,225,985</b>	<b>\$12,681,792</b>	<b>(\$544,193)</b>
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	8,047,211	5,217,654	(2,829,557)
6300	200	EMPLOYEE BENEFITS	2,161,557	1,614,283	(547,274)
6300	300	PURCHASED SERVICES	882,446	744,134	(138,312)
6300	400	ENERGY SERVICES			0
6300	500	MATERIALS & SUPPLIES	256,523	94,076	(162,447)
6300	600	CAPITAL EXPENDITURES	96,892	19,734	(77,158)
6300	700	OTHER EXPENSE	25,277	17,987	(7,290)
	<b>TOTAL</b>	CURRICULUM & INSTRUCTION	<b>\$11,469,906</b>	<b>\$7,707,868</b>	<b>(\$3,762,038)</b>
		STAFF DEVELOPMENT			
6400	100	SALARIES	4,001,371	697,066	(3,304,305)
6400	200	EMPLOYEE BENEFITS	1,057,538	46,156	(1,011,382)
6400	300	PURCHASED SERVICES	502,046	541,521	39,475
6400	400	ENERGY SERVICES			0
6400	500	MATERIALS & SUPPLIES	434,345	488,032	53,687
6400	600	CAPITAL EXPENDITURES	204,445	37,802	(166,643)
6400	700	OTHER EXPENSE	3,658	4,650	992
	<b>TOTAL</b>	STAFF DEVELOPMENT	<b>\$6,203,403</b>	<b>\$1,815,227</b>	<b>(\$4,388,176)</b>
		INSTRUCTIONAL RELATED TECH			
6500	100	SALARIES	1,374,938	1,301,587	(73,351)
6500	200	EMPLOYEE BENEFITS	396,606	385,197	(11,409)
6500	300	PURCHASED SERVICES	120,647	500	(120,147)
6500	500	SUPPLIES	30,334	35,100	4,766
6400	600	CAPITAL EXPENDITURES	3,114		(3,114)
	<b>TOTAL</b>	INSTRUCTIONAL RELATED TECH	<b>\$1,925,639</b>	<b>\$1,722,384</b>	<b>(203,255)</b>
	<b>SUBTOTAL - INSTRUCTIONAL SUPPORT</b>		<b>\$68,688,488</b>	<b>\$58,035,290</b>	<b>(\$10,653,198)</b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC-TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		SCHOOL BOARD			
7100	100	SALARIES	771,970	776,407	4,437
7100	200	EMPLOYEE BENEFITS	752,411	731,629	(20,782)
7100	300	PURCHASED SERVICES	145,411	139,309	(6,102)
7100	500	MATERIALS & SUPPLIES	15,698	13,296	(2,402)
7100	600	CAPITAL EXPENDITURES	10,134	4,165	(5,969)
7100	700	OTHER EXPENSE	332,928	245,057	(87,871)
	TOTAL	SCHOOL BOARD	\$2,028,552	\$1,909,863	(\$118,689)
		GENERAL ADMINISTRATION			
7200	100	SALARIES	4,667,059	3,806,052	(861,007)
7200	200	EMPLOYEE BENEFITS	1,158,103	1,003,393	(154,710)
7200	300	PURCHASED SERVICES	531,740	469,772	(61,968)
7200	400	ENERGY SERVICES		195	195
7200	500	MATERIALS & SUPPLIES	123,207	44,286	(78,921)
7200	600	CAPITAL EXPENDITURES	70,280	123,611	53,331
7200	700	OTHER EXPENSE	63,560	58,891	(4,669)
	TOTAL	GENERAL ADMINISTRATION	\$6,613,949	\$5,506,200	(\$1,107,749)
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	43,842,862	40,525,159	(3,317,703)
7300	200	EMPLOYEE BENEFITS	13,351,634	12,890,344	(461,290)
7300	300	PURCHASED SERVICES	553,525	549,548	(3,977)
7300	500	MATERIALS & SUPPLIES	472,738	524,107	51,369
7300	600	CAPITAL EXPENDITURES	154,416	164,471	10,055
7300	700	OTHER EXPENSE	89,495	42,889	(46,606)
	TOTAL	SCHOOL ADMINISTRATION	\$58,464,670	\$54,696,518	(\$3,768,152)
		FACILITIES ACQ. & CONST.			
7400	100	SALARIES	520,022	531,022	11,000
7400	200	EMPLOYEE BENEFITS	166,572	215,735	49,163
7400	300	PURCHASED SERVICES	134,833	137,000	2,167
7400	400	ENERGY SERVICES	0	119	119
7400	500	MATERIALS	13,990	15,489	1,499
7400	600	CAPITAL EXPENDITURES	502,973	532,583	29,610
7400	700	OTHER EXPENSE	500	100	(400)
	TOTAL	FACILITIES ACQ. & CONST.	\$1,338,890	\$1,432,048	\$93,158
		FISCAL SERVICES			
7500	100	SALARIES	3,013,454	2,844,244	(169,210)
7500	200	EMPLOYEE BENEFITS	935,266	864,621	(70,645)
7500	300	PURCHASED SERVICES	323,797	406,368	82,571
7500	500	MATERIALS	46,020	53,955	7,935
7500	600	CAPITAL EXPENDITURES	22,454	7,414	(15,040)
7500	700	OTHER EXPENSE	88,933	90,482	1,549
	TOTAL	FISCAL SERVICES	\$4,429,924	\$4,267,084	(\$162,840)
		FOOD SERVICE			
7600	300	PURCHASED SERVICES	109,770		(109,770)
7600	500	MATERIALS	1,191		(1,191)
7600	600	CAPITAL EXPENDITURES		0	0
			\$110,961	\$0	(\$110,961)

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		PLANNING, RESEARCH, EVALUATION			
7710	100	SALARIES	889,962	629,130	(260,832)
7710	200	EMPLOYEE BENEFITS	225,137	200,928	(24,209)
7710	300	PURCHASED SERVICES	314,110	314,398	288
7710	500	MATERIALS & SUPPLIES	21,141	22,800	1,659
7710	600	CAPITAL EXPENDITURES	9,067	10,249	1,182
7710	700	OTHER EXPENSE	759	495	(264)
	TOTAL	PLANNING, RESEARCH & EVAL	\$1,460,176	\$1,178,000	(\$282,176)
		INFORMATION SERVICES			
7720	100	SALARIES	1,037,368	378,992	(658,376)
7720	200	EMPLOYEE BENEFITS	351,135	87,913	(263,222)
7720	300	PURCHASED SERVICES	82,158	135,610	53,452
7720	500	MATERIALS & SUPPLIES	58,547	65,174	6,627
7720	600	CAPITAL EXPENDITURES	10,384	5,250	(5,134)
7720	700	OTHER EXPENSE	2,692	2,870	178
	TOTAL	INFORMATION SERVICES	\$1,542,284	\$675,809	(\$866,475)
		STAFF PERSONNEL SERVICES			
7730	100	SALARIES	3,173,605	2,860,494	(313,111)
7730	200	EMPLOYEE BENEFITS	1,274,412	1,039,771	(234,641)
7730	300	PURCHASED SERVICES	981,254	992,048	10,794
7730	400	ENERGY SERVICES		100	
7730	500	MATERIALS & SUPPLIES	160,815	194,051	33,236
7730	600	CAPITAL EXPENDITURES	42,177	42,405	228
7730	700	OTHER EXPENSE	4,077	5,284	1,207
	TOTAL	STAFF PERSONNEL SERVICES	\$5,636,340	\$5,134,153	(\$502,187)
		OTHER CENTRAL SERVICES			
7760	100	SALARIES	2,173,851	1,871,728	(302,123)
7760	200	EMPLOYEE BENEFITS	716,802	610,789	(106,013)
7760	300	PURCHASED SERVICES	958,731	1,072,495	113,764
7760	400	ENERGY SERVICES	47,970	24,791	(23,179)
7760	500	MATERIALS & SUPPLIES	408,148	214,019	(194,129)
7760	600	CAPITAL EXPENDITURES	41,960	42,500	540
7760	700	OTHER EXPENSE	(34,036)	19,430	53,466
	TOTAL	OTHER CENTRAL SERVICES	\$4,313,426	\$3,855,752	(\$457,674)
		PUPIL TRANSPORTATION			
7800	100	SALARIES	26,310,313	26,276,070	(34,243)
7800	200	EMPLOYEE BENEFITS	10,505,904	10,603,503	97,599
7800	300	PURCHASED SERVICES	(108,441)	72,978	181,419
7800	400	ENERGY SERVICES	7,367,652	9,524,183	2,156,531
7800	500	MATERIALS & SUPPLIES	2,072,679	2,039,833	(32,846)
7800	600	CAPITAL EXPENDITURES	41,465	7,204	(34,261)
7800	700	OTHER EXPENSE	32,009	33,000	991
	TOTAL	PUPIL TRANSPORTATION	\$46,221,581	\$48,556,771	\$2,335,190

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC-TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		OPERATION OF PLANT			
7900	100	SALARIES	25,194,945	24,789,610	(405,335)
7900	200	EMPLOYEE BENEFITS	12,303,562	12,436,359	132,797
7900	300	PURCHASED SERVICES	18,153,066	18,100,113	(52,953)
7900	400	ENERGY SERVICES	26,383,422	27,809,844	1,426,422
7900	500	MATERIALS & SUPPLIES	1,237,337	1,157,380	(79,957)
7900	600	CAPITAL EXPENDITURES	114,075	113,419	(656)
7900	700	OTHER EXPENSE	284,529	285,319	790
	TOTAL	OPERATION OF PLANT	\$83,670,936	\$84,692,044	\$1,021,108
<b>SUBTOTAL - GENERAL SUPPORT</b>			<b>\$215,831,689</b>	<b>\$211,904,242</b>	<b>(\$2,108,512)</b>
		MAINTENANCE OF PLANT			
8100	100	SALARIES	7,714,012	6,317,962	(1,396,050)
8100	200	EMPLOYEE BENEFITS	3,139,573	2,974,257	(165,316)
8100	300	PURCHASED SERVICES	7,217,637	7,330,539	112,902
8100	400	ENERGY SERVICES	518,448	446,677	(71,771)
8100	500	MATERIALS & SUPPLIES	3,712,590	3,440,717	(271,873)
8100	600	CAPITAL EXPENDITURES	403,844	586,095	182,251
8100	700	OTHER EXPENSE	2,590,196	2,095,699	(494,497)
	TOTAL	MAINTENANCE OF PLANT	\$25,296,300	\$23,191,946	(\$2,104,354)
<b>SUBTOTAL - MAINTENANCE OF PLANT</b>			<b>\$25,296,300</b>	<b>\$23,191,946</b>	<b>(\$2,104,354)</b>
		ADMINISTRATIVE TECHNOLOGY			
8200	100	SALARIES	3,001,559	2,864,550	(137,009)
8200	200	EMPLOYEE BENEFITS	824,828	815,533	(9,295)
8200	300	PURCHASED SERVICES	1,352,370	1,271,597	(80,773)
8200	400	ENERGY SERVICES	2,312	500	(1,812)
8200	500	MATERIALS & SUPPLIES	103,432	98,302	(5,130)
8200	600	CAPITAL EXPENDITURES	132,460	122,975	(9,485)
8200	700	OTHER EXPENSE	1,569	1,500	(\$69)
	TOTAL	ADMINISTRATIVE TECHNOLOGY	5,418,530	\$5,174,957	(\$243,573)
<b>SUBTOTAL - ADMINISTRATIVE TECHNOLOGY</b>			<b>\$5,418,530</b>	<b>\$5,174,957</b>	<b>(\$243,573)</b>
		COMMUNITY SERVICES			
9100	100	SALARIES	405,119	359,129	(45,990)
9100	200	EMPLOYEE BENEFITS	166,540	68,841	(97,699)
9100	300	PURCHASED SERVICES	134,929	135,625	696
9100	400	ENERGY SERVICES			0
9100	500	MATERIALS & SUPPLIES	104,937	113,702	8,765
9100	600	CAPITAL EXPENDITURES	10,445	3,700	(6,745)
9100	700	OTHER EXPENSE	276,430	214,260	(62,170)
	TOTAL	COMMUNITY SERVICES	\$1,098,400	\$895,257	(\$203,143)
		OTHER EXPENSES			
9200	700	OTHER EXPENSE	1,643,215	1,903,177	259,962
	TOTAL	OTHER EXPENSES	\$1,643,215	\$1,903,177	\$259,962
<b>SUBTOTAL - COMM &amp; DEBT SERV &amp; TRANSFERS</b>			<b>\$2,741,615</b>	<b>\$2,798,434</b>	<b>\$56,819</b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
	TOTAL	APPROPRIATIONS	<u>\$867,844,566</u>	<u>\$841,600,000</u>	<u>(\$26,244,566)</u>
		FUND BALANCE			
2768	000	BUDGET FUND BALANCE-END			
		<u>OBLIGATED</u>			
		RESTRICTED CARRY FORWARDS	15,025,498	15,000,000	(25,498)
		ENCUMBRANCES	8,150,163	8,500,000	349,837
		INVENTORY	4,620,074	4,400,000	(220,074)
		BLAIR ESTATE	151,173	200,000	48,827
		CENTRAL PRINTING FUND BALANCE	807,961	1,300,000	492,039
		OTHER	1,500,000	1,500,000	0
		CAT SF TRUST FUND	3,000,000	3,000,000	0
	TOTAL	OBLIGATED	<u>\$33,254,869</u>	<u>\$33,900,000</u>	<u>\$645,131</u>
		<u>COMMITTED</u>			
		WORKFORCE DEVELOPMENT	7,438,938	8,200,000	761,062
		FEFP VARIATIONS	3,500,000	10,000,000	6,500,000
		MCKAY VOUCHERS	6,000,000	6,000,000	0
		MEDICAID	500,000	500,000	0
		FTE AUDIT RESERVE	800,000	800,000	0
		SPECIAL RESERVE	400,000	400,000	0
		REFERENDUM CF SALARIES	951,076	100,000	(851,076)
		REFERENDUM CF PROGRAM	2,283,201	1,000,000	(1,283,201)
		SIS IMPLEMENTATION	2,500,000	1,500,000	(1,000,000)
	TOTAL	COMMITTED	<u>\$24,373,215</u>	<u>\$28,500,000</u>	<u>\$4,126,785</u>
		<u>UNOBLIGATED</u>			
		CONTINGENCY (2.63%)			0
		UNOBLIGATED - FUND BAL	23,650,671	24,345,400	694,729
	TOTAL	UNOBLIGATED	<u>\$23,650,671</u>	<u>\$24,345,400</u>	<u>\$694,729</u>
	TOTAL	ENDING FUND BALANCE	<u>\$81,278,755</u>	<u>\$86,745,400</u>	<u>\$5,466,645</u>
	TOTAL	APPROPRIATIONS & FUND BALANCE	<u><u>\$949,123,321</u></u>	<u><u>\$928,345,400</u></u>	<u><u>(\$20,777,921)</u></u>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 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.	\$3,779,827	<b>\$4,047,068</b>	\$267,241
3326	000	SBE BOND INTEREST	34,386		(34,386)
	<b>TOTAL</b>	STATE SOURCES	<b>\$3,814,213</b>	<b>\$4,047,068</b>	<b>\$232,855</b>
	<b>TOTAL</b>	ESTIMATED REVENUE	<b>\$3,814,213</b>	<b>\$4,047,068</b>	<b>\$232,855</b>
		FUND BALANCE			
2800	000	BUDGET FUND BALANCE-BEGIN COMMITTED	\$1,232,509	<b>\$1,184,533</b>	(\$47,976)
	<b>TOTAL</b>	UNOBLIGATED BEGINNING FUND BALANCE	<b>\$1,232,509</b>	<b>\$1,184,533</b>	<b>(\$47,976)</b>
	<b>TOTAL</b>	ANTICIPATED REVENUE AND FUND BALANCE	<b>\$5,046,722</b>	<b>\$5,231,601</b>	<b>\$184,879</b>
<b><u>DEBT SERVICE FUND - APPROPRIATIONS</u></b>					
		DEBT SERVICES			
9200	700	OTHER EXPENSES	\$3,862,190	<b>\$4,334,410</b>	\$472,220
	<b>TOTAL</b>	DEBT SERVICES	<b>\$3,862,190</b>	<b>\$4,334,410</b>	<b>\$472,220</b>
	<b>TOTAL</b>	APPROPRIATIONS	<b>\$3,862,190</b>	<b>\$4,334,410</b>	<b>\$472,220</b>
		FUND BALANCE			
2750	000	BUDGET FUND BALANCE-END COMMITTED	\$1,184,532	<b>\$897,191</b>	(\$287,341)
	<b>TOTAL</b>	UNOBLIGATED ENDING FUND BALANCE	<b>\$1,184,532</b>	<b>\$897,191</b>	<b>(\$287,341)</b>
	<b>TOTAL</b>	APPROPRIATIONS & FD BALANCE	<b>\$5,046,722</b>	<b>\$5,231,601</b>	<b>\$184,879</b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>CAPITAL OUTLAY FUND - ANTICIPATED REVENUE</u></b>					
		STATE SOURCES			
3321	000	CO & DS DISTR TO DISTRICTS	\$669,162	\$773,022	\$103,860
3325	000	INTEREST ON UNDISTRIBUTED	106,024		(\$106,024)
3341	000	RACING COMMISSION FUNDS	223,250	223,250	0
3391	000	PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	16,406,925	8,803,129	(7,603,796)
					0
3397	000	CHARTER SCHOOL CAP OUTLAY FUNDING OUTLAY (PECO)	641,608		(641,608)
3399	000	OTHER MISCELLANEOUS	36,047,326		(36,047,326)
	TOTAL	STATE SOURCES	\$54,094,295	\$9,799,401	(\$44,294,894)
		LOCAL SOURCES			
3413	000	DIST. LOC. CAP. IMPROVE. TAXES	142,975,889	130,532,961	(12,442,928)
3431	000	INTEREST ON INVESTMENTS	12,164,537	3,900,000	(8,264,537)
3433	000	NET INC/DEC FAIR VALUE INVEST	1,321,897		(1,321,897)
3493	000	SALE OF JUNK	183,431		(183,431)
3497	400	REFUNDS OF PRIOR YEAR'S EXP	479,818		(479,818)
	TOTAL	LOCAL SOURCES	\$157,125,572	\$134,432,961	(\$22,692,611)
	TOTAL	ESTIMATED REVENUE	\$211,219,867	\$144,232,362	(\$66,987,505)
		FUND BALANCE			
2800	000	BUDGET FUND BALANCE-BEGIN OBLIGATED	108,115,982	67,147,943	(40,968,039)
		COMMITTED	167,454,996	267,752,363	100,297,367
	TOTAL	BEGINNING FUND BALANCE	\$275,570,978	\$334,900,306	\$59,329,328
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	\$486,790,845	\$479,132,668	(\$7,658,177)



**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u></b>					
		FACILITIES ACQ. & CONST.			
7400	600	CAPITAL EXPENDITURES	\$128,172,793	\$424,993,520	\$296,820,727
	700	OTHER EXPENSES			0
	TOTAL	FACILITIES ACQ. & CONST.	\$128,172,793	\$424,993,520	\$296,820,727
		DEBT SERVICES			
9200	700	OTHER EXPENSES	9,972,794	19,447,302	9,474,508
	TOTAL	DEBT SERVICES	\$9,972,794	\$19,447,302	\$9,474,508
		TRANSFER OF FUNDS			
9700	900	TRANSFERS	13,744,951	6,000,000	(7,744,951)
	TOTAL	TRANSFER OF FUNDS	\$13,744,951	\$6,000,000	(\$7,744,951)
	* TOTAL	APPROPRIATIONS	\$151,890,538	\$450,440,822	\$298,550,284
		FUND BALANCE			
2768	000	BUDGET FUND BALANCE-END COMMITTED (CARRYFORWARDS)			0
		UNOBLIGATED	334,900,307	28,691,846	(306,208,461)
	* TOTAL	ENDING FUND BALANCE	\$334,900,307	\$28,691,846	(\$306,208,461)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$486,790,845	\$479,132,668	(\$7,658,177)

\* 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>2007-08 ACTUAL</b>	<b>2008-09 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>CONTRACTED PROGRAM FUND - ANTICIPATED REVENUE</u></b>					
3199	000	FEDERAL DIRECT			
		OTHER MISC FEDERAL DIRECT	\$3,884,021	<b>\$3,344,959</b>	(\$539,062)
	<b>TOTAL</b>	<b>FEDERAL DIRECT</b>	<b>\$3,884,021</b>	<b>\$3,344,959</b>	<b>(\$539,062)</b>
		FEDERAL THRU STATE			
3201	000	VOCATIONAL EDUCATION GRANTS	1,686,611	<b>2,268,357</b>	581,746
3220	000	WORFORCE INVESTMENT ACT	360,015		(360,015)
3226	000	EISENHOWER MATH & SCIENCE	5,088,902	<b>7,197,941</b>	2,109,039
3227	000	DRUG FREE SCHOOLS	581,589	<b>635,467</b>	53,878
3230	000	DISABILITIES EDUCATION ACT (IDEA)	28,188,888	<b>33,362,276</b>	5,173,388
3240	000	ELEM & SECOND EDUC ACT (TITLE I)	26,598,140	<b>28,312,089</b>	1,713,949
3251	000	ADULT BASIC EDUCATION	1,285,751	<b>463,331</b>	(822,420)
3270	000	ELE & SECOND ECUD ACT (TITLE VI)	173,876	<b>1,262,483</b>	1,088,607
3290	000	OTHER FEDERAL THRU STATE	4,832,635	<b>4,115,281</b>	(717,354)
3293	000	EMERGENCY IMMIGRANT EDUC PROG	605,554	<b>510,114</b>	(95,440)
3299	000	MISC FEDERAL THRU STATE REV			0
	<b>TOTAL</b>	<b>FEDERAL THRU STATE</b>	<b>\$69,401,961</b>	<b>\$78,127,339</b>	<b>\$8,725,378</b>
	<b>TOTAL</b>	<b>ANTICIPATED REVENUE</b>	<b>\$73,285,982</b>	<b>\$81,472,298</b>	<b>\$8,186,316</b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>CONTRACTED PROGRAM FUND - APPROPRIATIONS</u></b>					
		REGULAR EDUCATION			
5100	100	SALARIES	\$11,809,173	<b>\$3,716,489</b>	(\$8,092,684)
5100	200	EMPLOYEE BENEFITS	3,322,377	<b>90,367</b>	(\$3,232,010)
5100	300	PURCHASED SERVICES	4,876,472	<b>92,288</b>	(4,784,184)
5100	400	ENERGY SERVICES	6		(6)
5100	500	MATERIALS & SUPPLIES	1,128,134	<b>8,975,708</b>	7,847,574
5100	600	CAPITAL EXPENDITURES	1,732,049	<b>1,118,401</b>	(613,648)
5100	700	OTHER EXPENSE	764	<b>2,032</b>	1,268
	<b>TOTAL</b>	REGULAR EDUCATION	<b>\$22,868,975</b>	<b>\$13,995,285</b>	(\$8,873,690)
		SPECIAL EDUCATION			
5200	100	SALARIES	8,557,278	<b>9,355,586</b>	798,308
5200	200	EMPLOYEE BENEFITS	2,956,294	<b>3,473,371</b>	517,077
5200	300	PURCHASED SERVICES	369,577	<b>411,549</b>	41,972
5200	500	MATERIALS & SUPPLIES	467,632	<b>2,249,781</b>	1,782,149
5200	600	CAPITAL EXPENDITURES	337,814	<b>200,219</b>	(137,595)
5200	700	OTHER EXPENSE	727	<b>75</b>	(652)
	<b>TOTAL</b>	SPECIAL EDUCATION	<b>\$12,689,322</b>	<b>\$15,690,581</b>	\$3,001,259
		VOCATIONAL EDUCATION			
5300	100	SALARIES	224,624	<b>282,180</b>	57,556
5300	200	EMPLOYEE BENEFITS	32,664	<b>65,551</b>	32,887
5300	300	PURCHASED SERVICES	425,487	<b>469,333</b>	43,846
5300	500	MATERIALS & SUPPLIES	147,219	<b>240,976</b>	93,757
5300	600	CAPITAL EXPENDITURES	220,936	<b>383,133</b>	162,197
5300	700	OTHER EXPENSE	61,228	<b>46,828</b>	(14,400)
	<b>TOTAL</b>	VOCATIONAL EDUCATION	<b>\$1,112,158</b>	<b>\$1,488,001</b>	\$375,843
		ADULT CONTINUED EDUCATION			
5400	100	SALARIES	225,112	<b>63,703</b>	(161,409)
5400	200	EMPLOYEE BENEFITS	50,466	<b>17,161</b>	(33,305)
5400	300	PURCHASED SERVICES	244,967	<b>194,611</b>	(50,356)
5400	500	MATERIALS & SUPPLIES	169,348	<b>25,117</b>	(144,231)
5400	600	CAPITAL EXPENDITURES	610,957	<b>46,654</b>	(564,303)
5400	700	OTHER EXPENSE	444	<b>500</b>	56
	<b>TOTAL</b>	ADULT CONTINUED EDUCATION	<b>\$1,301,294</b>	<b>\$347,746</b>	(\$953,548)
		PRE KINDERGARTEN			
5500	100	SALARIES	1,090		(1,090)
5500	200	EMPLOYEE BENEFITS	191		(191)
5500	300	PURCHASED SERVICES	200		(200)
5500	500	MATERIALS & SUPPLIES	1,259		(1,259)
5500	600	CAPITAL EXPENDITURES	264		(264)
	<b>TOTAL</b>	PRE KINDERGARTEN	<b>\$3,004</b>	<b>\$0</b>	(\$3,004)

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 RECOMMENDED BUDGET</b>	<b>* INCREASE/ (DECREASE)</b>
		OTHER INSTRUCTION			
5900	100	SALARIES	\$83		(83)
5900	200	EMPLOYEE BENEFITS	\$6		(6)
5900	300	PURCHASED SERVICES	\$7,386		(7,386)
5900	500	MATERIALS & SUPPLIES	\$24,035		(24,035)
5900	600	CAPITAL EXPENDITURES	\$198,246		(198,246)
	<b>TOTAL</b>	OTHER INSTRUCTION	<b>\$229,756</b>	<b>\$0</b>	<b>(229,756)</b>
<b>SUBTOTAL - INSTRUCTIONAL SERVICES</b>			<b>\$38,204,510</b>	<b>\$31,521,613</b>	<b>(\$6,682,897)</b>
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	913,744	<b>642,726</b>	(271,018)
6110	200	EMPLOYEE BENEFITS	267,773	<b>196,615</b>	(71,158)
6110	300	PURCHASED SERVICES	2,089		(2,089)
6110	700	OTHER EXPENSES		<b>2,050</b>	2,050
	<b>TOTAL</b>	ATTENDANCE & SOCIAL WORK	<b>\$1,183,606</b>	<b>\$841,391</b>	<b>(\$342,215)</b>
		GUIDANCE SERVICES			
6120	100	SALARIES	65,632	<b>51,765</b>	(13,867)
6120	200	EMPLOYEE BENEFITS	16,285	<b>16,234</b>	(51)
	<b>TOTAL</b>	GUIDANCE SERVICES	<b>\$81,917</b>	<b>\$67,999</b>	<b>(\$13,918)</b>
		HEALTH SERVICES			
6130	100	SALARIES	766,754	<b>720,323</b>	(46,431)
6130	200	EMPLOYEE BENEFITS	272,425	<b>247,104</b>	(25,321)
6130	300	PURCHASED SERVICES		<b>400</b>	400
	<b>TOTAL</b>	HEALTH SERVICES	<b>\$1,039,179</b>	<b>\$967,827</b>	<b>(\$71,352)</b>
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	1,032,073	<b>348,003</b>	(684,070)
6140	200	EMPLOYEE BENEFITS	271,401	<b>92,626</b>	(178,775)
	<b>TOTAL</b>	PSYCHOLOGICAL SERVICES	<b>\$1,303,474</b>	<b>\$440,629</b>	<b>(\$862,845)</b>
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	69,283	<b>128,200</b>	58,917
6150	200	EMPLOYEE BENEFITS	18,504	<b>46,395</b>	27,891
6150	300	PURCHASED SERVICES	12,447	<b>962</b>	(11,485)
6150	500	MATERIALS & SUPPLIES	287,564	<b>38,213</b>	(249,351)
6150	600	CAPITAL OUTLAY	5,368		(5,368)
6150	700	OTHER EXPENSES	200		(200)
	<b>TOTAL</b>	PARENTAL INVOLVEMENT	<b>\$393,366</b>	<b>\$213,770</b>	<b>(\$179,596)</b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		OTHER PUPIL PERSONNEL SVC			
6190	100	SALARIES	2,016,129	<b>4,943,168</b>	2,927,039
6190	200	EMPLOYEE BENEFITS	547,916	<b>1,376,106</b>	828,190
6190	300	PURCHASED SERVICES		<b>90,000</b>	90,000
6190	500	MATERIALS & SUPPLIES	618	<b>23,688</b>	23,070
6190	600	CAPITAL OUTLAY	4,345	<b>1,312</b>	(3,033)
	<b>TOTAL</b>	OTHER PUPIL PERSONNEL SVC	<b>\$2,569,008</b>	<b>\$6,434,274</b>	<b>\$3,865,266</b>
		INSTRUCTIONAL MEDIA			
6200	100	SALARIES	391,949	<b>25,375</b>	(366,574)
6200	200	EMPLOYEE BENEFITS	118,280	<b>11,613</b>	(106,667)
6200	300	PURCHASED SERVICES			0
6200	600	CAPITAL EXPENDITURES	1,535		(1,535)
	<b>TOTAL</b>	INSTRUCTIONAL MEDIA	<b>\$511,764</b>	<b>\$36,988</b>	<b>(\$474,776)</b>
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	12,175,519	<b>4,196,730</b>	(7,978,789)
6300	200	EMPLOYEE BENEFITS	3,470,190	<b>1,233,034</b>	(2,237,156)
6300	300	PURCHASED SERVICES	692,802	<b>700,068</b>	7,266
6300	400	ENERGY	596		(596)
6300	500	MATERIALS & SUPPLIES	179,322	<b>174,598</b>	(4,724)
6300	600	CAPITAL EXPENDITURES	135,063	<b>132,873</b>	(2,190)
6300	700	OTHER EXPENSE	11,300	<b>4,209</b>	(7,091)
	<b>TOTAL</b>	CURRICULUM & INSTRUCTION	<b>\$16,664,792</b>	<b>\$6,441,512</b>	<b>(\$10,223,280)</b>
		STAFF DEVELOPMENT			
6400	100	SALARIES	4,506,823	<b>2,728,510</b>	(1,778,313)
6400	200	EMPLOYEE BENEFITS	1,171,903	<b>722,175</b>	(449,728)
6400	300	PURCHASED SERVICES	1,163,597	<b>637,151</b>	(526,446)
6400	500	MATERIALS & SUPPLIES	286,322	<b>25,997,843</b>	25,711,521
6400	600	CAPITAL EXPENDITURES	62,675	<b>53,089</b>	(9,586)
6400	700	OTHER EXPENSE	69,203	<b>80,352</b>	11,149
	<b>TOTAL</b>	STAFF DEVELOPMENT	<b>\$7,260,523</b>	<b>\$30,219,120</b>	<b>\$22,958,597</b>
		INSTRUCTIONAL RELATED TECH			
6500	100	SALARIES	56,519		(56,519)
6500	200	EMPLOYEE BENEFITS	21,294		(21,294)
	<b>TOTAL</b>	INSTRUCTIONAL RELATED TECH	<b>\$77,813</b>		<b>(\$77,813)</b>
		<b>SUBTOTAL - INSTRUCTIONAL SUPPORT</b>	<b>\$31,085,442</b>	<b>\$45,663,510</b>	<b>\$14,578,068</b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		GENERAL ADMINISTRATION			
7200	100	SALARIES	20,274		(20,274)
7200	200	EMPLOYEE BENEFITS	5,099		(5,099)
7200	500	MATERIALS & SUPPLIES			0
7200	700	OTHER EXPENSE	1,856,434	<b>2,577,610</b>	721,176
	<b>TOTAL</b>	GENERAL ADMINISTRATION	<b>\$1,881,807</b>	<b>\$2,577,610</b>	<b>\$695,803</b>
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	68,208	<b>155,571</b>	87,363
7300	200	EMPLOYEE BENEFITS	19,502	<b>25,000</b>	5,498
7300	300	PURCHASED SERVICES	38,815	<b>29,221</b>	(9,594)
7300	500	MATERIALS & SUPPLIES	94	<b>9,000</b>	8,906
7300	600	CAPITAL EXPENDITURES		<b>683</b>	683
7300	700	OTHER EXPENSE		<b>750</b>	750
	<b>TOTAL</b>	SCHOOL ADMINISTRATION	<b>\$126,619</b>	<b>\$220,225</b>	<b>\$93,606</b>
		FACILITIES ACQ. & CONST.			
7400	600	CAPITAL EXPENDITURES	134,543	<b>25,000</b>	(109,543)
	<b>TOTAL</b>	FACILITIES ACQ. & CONST.	<b>\$134,543</b>	<b>\$25,000</b>	<b>(\$109,543)</b>
		FISCAL SVC			
7500	100	SALARIES	35,957	<b>48,542</b>	12,585
	200	EMPLOYEE BENEFITS	7,868	<b>10,032</b>	2,164
	<b>TOTAL</b>	FISCAL SVC	<b>\$43,825</b>	<b>\$58,574</b>	<b>\$14,749</b>
		PLANNING, RESEARCH & EVALUATION			
7710	100	SALARIES	41,161		(41,161)
7710	200	EMPLOYEE BENEFITS	14,466		(14,466)
7710	300	PURCHASED SERVICES	52,750	<b>165,750</b>	113,000
	<b>TOTAL</b>	PLANNING, RESEARCH & EVAL.	<b>\$108,377</b>	<b>\$165,750</b>	<b>\$57,373</b>
		INFORMATION SERVICES			
7720	300	PURCHASED SERVICES	\$3,667	<b>1,833</b>	(1,834)
7720	500	MATERIALS & SUPPLIES	\$9,561		(9,561)
	<b>TOTAL</b>	INFORMATION SERVICES	<b>\$13,228</b>	<b>\$1,833</b>	<b>(\$11,395)</b>
		STAFF SERVICES			
7730	100	SALARIES	385,377	<b>407,245</b>	21,868
7730	200	EMPLOYEE BENEFITS	77,716	<b>67,550</b>	(10,166)
7730	300	PURCHASED SERVICES	46,037	<b>50,120</b>	4,083
7730	500	MATERIALS & SUPPLIES	3,985	<b>30,000</b>	26,015
7730	600	CAPITAL EXPENDITURES	7,191		(7,191)
7730	700	OTHER EXPENSE	50,622	<b>80,614</b>	29,992
	<b>TOTAL STAFF SERVICES</b>		<b>\$570,928</b>	<b>\$635,529</b>	<b>\$64,601</b>
		INTERNAL SERVICES			
7760	100	SALARIES	200		(200)
7760	200	EMPLOYEE BENEFITS	35	<b>0</b>	(35)
	<b>TOTAL</b>	INTERNAL SERVICES	<b>\$235</b>	<b>\$0</b>	<b>(\$235)</b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		PUPIL TRANSPORTATION			
7800	100	SALARIES	15,921	<b>18,533</b>	2,612
7800	200	EMPLOYEE BENEFITS	5,486	<b>5,669</b>	183
7800	300	PURCHASED SERVICES		<b>108,000</b>	108,000
7800	400	ENERGY SERVICES	476	<b>55</b>	(421)
7800	500	MATERIALS & SUPPLIES	785	<b>45</b>	(740)
7800	600	CAPITAL EXPENDITURES		<b>9,500</b>	9,500
	<b>TOTAL</b>	PUPIL TRANSPORTATION	<b>\$22,668</b>	<b>\$141,802</b>	<b>\$119,134</b>
		OPERATION OF PLANT			
7900	100	SALARIES	28,320		(28,320)
7900	200	EMPLOYEE BENEFITS	8,621		(8,621)
7900	300	PURCHASED SERVICES	59,817	<b>30,234</b>	(29,583)
7900	400	ENERGY SERVICES	20,142	<b>19,468</b>	(674)
7900	500	MATERIALS & SUPPLIES	197	<b>5,876</b>	5,679
7900	600	CAPITAL EXPENDITURES	86	<b>25,661</b>	25,575
	<b>TOTAL</b>	OPERATION OF PLANT	<b>\$117,183</b>	<b>\$81,239</b>	<b>(\$35,944)</b>
	<b>SUBTOTAL - GENERAL SUPPORT</b>		<b>\$3,019,413</b>	<b>\$3,907,562</b>	<b>\$888,149</b>
		ADMINISTRATIVE TECHNOLOGY			
8200	100	SALARIES	16,731		(16,731)
8200	200	EMPLOYEE BENEFITS	4,907		(4,907)
	<b>TOTAL</b>	ADMINISTRATIVE TECHNOLOGY	<b>\$21,638</b>	<b>\$0</b>	<b>(\$21,638)</b>
	<b>SUBTOTAL - AMINISTRATIVE TECHNOLOGY</b>		<b>\$21,638</b>	<b>\$0</b>	<b>(\$21,638)</b>
		COMMUNITY SERVICES			
9100	100	SALARIES	48,820	<b>33,914</b>	(14,906)
9100	200	EMPLOYEE BENEFITS	25,029	<b>20,286</b>	(4,743)
9100	300	PURCHASED SERVICES	37,696	<b>57,519</b>	19,823
9100	500	MATERIALS & SUPPLIES	76,656	<b>43,821</b>	(32,835)
9100	600	CAPITAL EXPENDITURES	17,888	<b>44,800</b>	26,912
9100	700	OTHER EXPENSE	748,890	<b>179,273</b>	(569,617)
	<b>TOTAL</b>	COMMUNITY SERVICES	<b>\$954,979</b>	<b>\$379,613</b>	<b>(\$575,366)</b>
	<b>SUBTOTAL - COMM &amp; DEBT SERV &amp; TRANSFERS</b>		<b>\$954,979</b>	<b>\$379,613</b>	<b>(\$575,366)</b>
	<b>TOTAL</b>	<b>APPROPRIATIONS</b>	<b>\$73,285,982</b>	<b>\$81,472,298</b>	<b>\$8,186,316</b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>FOOD SERVICE FUND - ANTICIPATED REVENUE</u></b>					
		FEDERAL THRU STATE			
3261	000	SCHL LUNCH REIMBURSEMENT	\$14,920,211	<b>\$15,397,303</b>	\$477,092
3262	000	SCH BRKFST REIMBURSEMENT	3,786,448	<b>3,962,623</b>	176,175
3263	000	AFTER SCHOOL SNACK REIMB	319,404	<b>319,783</b>	379
3265	000	USDA DONATED COMMODITIES	1,596,238	<b>1,781,974</b>	185,736
3267	000	SUMMER FOOD SERVICE PROGRAM	170,301	<b>246,883</b>	76,582
	TOTAL	FEDERAL THRU STATE	<u>\$20,792,602</u>	<u><b>\$21,708,566</b></u>	<u>\$915,964</u>
		STATE SOURCES			
3337	000	SCHOOL BREAKFAST SUPPLEMENT	255,200	<b>255,200</b>	0
3338	000	SCHOOL LUNCH SUPPLEMENT	311,256	<b>311,256</b>	0
3399	000	OTHER MISC SOURCES	11,496		(11,496)
	TOTAL	STATE SOURCES	<u>\$577,952</u>	<u><b>\$566,456</b></u>	<u>(\$11,496)</u>
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	509,236	<b>450,000</b>	(59,236)
3433	000	NET INC/DEC FAIR VALUE INVEST	74,444		(74,444)
3451	000	STUDENT LUNCHES	6,965,587	<b>7,144,632</b>	179,045
3452	000	STUDENT BREAKFAST	106,967	<b>106,931</b>	(36)
3453	000	ADULT BREAKFAST/LUNCHES	392,723	<b>401,305</b>	8,582
3454	000	STUDENT AND ADULT AL A CARTA	7,316,672	<b>7,347,682</b>	31,010
3455	000	STUDENT SNACKS	148,620	<b>148,807</b>	187
3490	000	MISC LOCAL SOURCES	747,950	<b>759,070</b>	11,120
3493	000	SALE OF JUNK	32,623		(32,623)
	TOTAL	LOCAL SOURCES	<u>\$16,294,822</u>	<u><b>\$16,358,427</b></u>	<u>\$63,605</u>
	TOTAL	ESTIMATED REVENUE	<u>\$37,665,376</u>	<u><b>\$38,633,449</b></u>	<u>\$968,073</u>
		FUND BALANCE			
2850	050	BUDGET FUND BALANCE - BEGIN			
		COMMITTED	11,318,584	<b>8,571,732</b>	(2,746,852)
		OBLIGATED		<b>2,027,081</b>	2,027,081
	TOTAL	BEGINNING FUND BALANCE	<u>\$11,318,584</u>	<u><b>\$10,598,813</b></u>	<u>(\$719,771)</u>
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	<u><u>\$48,983,960</u></u>	<u><u><b>\$49,232,262</b></u></u>	<u><u>\$248,302</u></u>



**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>FOOD SERVICE FUND - APPROPRIATIONS</u></b>					
		FOOD SERVICE			
7600	100	SALARIES	\$13,261,017	<b>\$13,289,813</b>	\$28,796
7600	200	EMPLOYEE BENEFITS	4,650,795	<b>4,979,612</b>	328,817
7600	300	PURCHASED SERVICES	2,995,740	<b>4,964,600</b>	1,968,860
7600	400	ENERGY SERVICES	1,078,518	<b>1,094,000</b>	15,482
7600	500	MATERIALS & SUPPLIES	15,366,265	<b>17,979,314</b>	2,613,049
7600	600	CAPITAL EXPENDITURES	764,207	<b>1,889,364</b>	1,125,157
7600	700	OTHER EXPENSE	191,144	<b>273,425</b>	82,281
	TOTAL	FOOD SERVICE	<b>\$38,307,686</b>	<b>\$44,470,128</b>	\$6,162,442
		DEBT SERVICE			
9200	700	OTHER EXPENSE	77,460		(77,460)
	TOTAL	DEBT SERVICE	<b>\$77,460</b>	<b>\$0</b>	<b>(\$77,460)</b>
	TOTAL	APPROPRIATIONS	<b>\$38,385,146</b>	<b>\$44,470,128</b>	\$6,084,982
		FUND BALANCE			
2768	090	BUDGET FUND BALANCE-END <u>COMMITTED</u>			
		INVENTORY	3,729,158	<b>1,160,485</b>	(2,568,673)
		EQUIPMENT RESERVE	1,340,383	<b>3,336,458</b>	1,996,075
		SUBTOTAL - COMMITTED	<b>\$5,069,541</b>	<b>\$4,496,943</b>	<b>(\$572,598)</b>
		<u>UNOBLIGATED</u>			
		CONTINGENCY	5,529,273	<b>265,191</b>	(5,264,082)
	TOTAL	ENDING FUND BALANCE	<b>\$10,598,814</b>	<b>\$4,762,134</b>	<b>(\$5,836,680)</b>
	TOTAL	APPROPRIATIONS & FD BALANCE	<b>\$48,983,960</b>	<b>\$49,232,262</b>	<b>\$248,302</b>

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2007-08 ACTUAL	2008-09 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>INTERNAL SERVICE FUND - ANTICIPATED REVENUE</u></b>					
		LOCAL SOURCES			
3431	100	INTEREST ON INVESTMENTS	1,071,929		(\$1,071,929)
3433	000	NET INC/DEC FAIR VALUE INTEREST	\$173,561		(\$173,561)
348X	030	PREMIUM REVENUE (LIAB)	4,267,033	<b>5,000,000</b>	732,967
3497	000	REFUNDS OF PRIOR YEAR EXP	721,169	<b>300,000</b>	(421,169)
3742	000	INSURANCE LOSS RECOVERIES			0
		TOTAL LOCAL SOURCES	<u>\$6,233,692</u>	<u><b>\$5,300,000</b></u>	<u>(\$933,692)</u>
		TOTAL ESTIMATED REVENUE	<u>\$6,233,692</u>	<u><b>\$5,300,000</b></u>	<u>(\$933,692)</u>
2780	050	BUDGET FUND BALANCE-BEGIN COMMITTED	<u>2,821,698</u>	<u><b>4,788,357</b></u>	<u>1,966,659</u>
		TOTAL BEGINNING FUND BALANCE	<u>\$2,821,698</u>	<u><b>\$4,788,357</b></u>	<u>\$1,966,659</u>
		TOTAL ANTICIPATED REVENUE AND FUND BALANCE	<u><u>\$9,055,390</u></u>	<u><u><b>\$10,088,357</b></u></u>	<u><u>\$1,032,967</u></u>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>INTERNAL SERVICE FUND - APPROPRIATIONS</u></b>					
		SCHOOL BOARD			
7100	700	OTHER EXPENSE(Workers Compensation)	\$4,267,033	<b>\$5,000,000</b>	\$732,967
	TOTAL	SCHOOL BOARD	\$4,267,033	<b>\$5,000,000</b>	\$732,967
		TRANSFER OF FUNDS			
9700	900	TRANSFER			\$0
	TOTAL	TRANSFER OF FUNDS	\$0	<b>\$0</b>	\$0
	TOTAL	APPROPRIATIONS	\$4,267,033	<b>\$5,000,000</b>	\$732,967
		FUND BALANCE			
2768	090	BUDGET RETAIN EARN-END	4,788,357	<b>5,088,357</b>	300,000
	TOTAL	ENDING FUND BALANCE	\$4,788,357	<b>\$5,088,357</b>	\$300,000
	TOTAL	APPROPRIATIONS & FD BALANCE	<b>\$9,055,390</b>	<b>\$10,088,357</b>	<b>\$1,032,967</b>

# 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 (Deputies and Associate Superintendents), including the Operations Team (Regional Associate 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&O** Division of Curriculum and Operations. 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, 2009, is Fiscal Year 2009.

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

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

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

**Fund Balance:** The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit. Portions of fund balance may be *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.