

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

## **Public Hearing on 2009/10 Millage Rates & District Budget**

**September 15, 2009 (7:00 p.m.)**

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



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

# **SCHOOL BOARD OF PINELLAS COUNTY**

## **Public Hearing on Proposed 2009/10 Millage Rates & District Budget**

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

**September 15, 2009 – 7:00 p.m.**

### **Public Hearing Agenda**

- I. Call to Order
- II. Welcome by the School Board Chairperson
- III. Adoption of the Agenda
- IV. Introductory Comments by the Superintendent
- V. Overview of Budget Process and Truth in Millage (TRIM) Requirements by the Chief Business Officer
- VI. Millage to Support the Budget
  - Explanation of 2009/10 Millage
  - Statements and Questions from the Public
  - School Board Discussion of Millage
  - 1. Approval of Additional Millage by Super Majority
  - 2. Approval of Discretionary Local Effort Millage by Separate Vote
  - 3. Adoption of Total Millage Rates
- VII. 2009/10 Budget
  - Explanation of the Proposed 2009/10 Budget
  - Statements and Questions from the Public
  - School Board Discussion of the Budget
  - School Board Action on Proposed Budget for 2009/10
  - 1. Adoption of the Amendments to Proposed Budget
  - 2. Adoption of Final Budget for 2009/10
  - 3. Adoption of Resolution determining Revenues and Millages
- VIII. Other Considerations & Concluding Comments
- IX. Adjournment

## **2009 - 2010 BUDGET CALENDAR**

September 9, 2008	2008-09 Budget Approved
October 17, 2008	FTE 2008-09 Survey 2 "date certain"
December 2008	Second semester staffing review
December 2008	FTE 2008-09 Third Calculation received from state
December 2008	FTE 2009-10 estimates (per forecast model) to State DOE
February 2009	Governor presents 2009-10 Budget Recommendations
February 13, 2009	FTE 2008-09 Survey 3 "date certain"
March 2009	Forms and instructions distributed to departments
March 3, 2009	2009 Legislative Session Begins
April 30, 2009	Budget requests received from departments
May 2009	Discretionary and SIP dollar allocations to schools
May 1, 2009	Staff Rosters from schools due to Personnel
May 8, 2009	State Legislature ends regular session
May 12, 2009	Staffing allocations to schools
May 19, 2009	School Board Workshop on budget
June 16-19, 2009	State DOE Presentations to School Finance Officers
July 1, 2009	New fiscal year begins
July 25, 2009	Advertise in St. Petersburg Times
July 28, 2009	First Public Hearing on the 2009-10 Budget and Millage Rates
August 24, 2009	County Property Appraiser mails TRIM notices
August 25, 2009	School term begins
September 15, 2009	Board adopts Tentative District Work Program
September 15, 2009	Final Public Hearing on the 2009-10 Budget and Millage Rates
	Adopted budget shall include the district's facilities work program

# PINELLAS COUNTY SCHOOLS

## Proposed 2009/2010 Millage Rates

<i>PROPERTY TAX ROLL (in \$ Billions)</i>			
	2008/2009	2009/2010	Change
Gross Taxable Property Value	\$78.27	\$69.85	-10.8%
Adjusted Taxable Value (excluding new construction, etc.)	\$77.30	\$69.31	-10.3%
	(vs. 2008-09 Final Gross Taxable Value)		

<i>MILLAGE RATE COMPARISONS:</i>			
<i><u>Proposed 2009-2010 Rates vs. Actual 2008-2009 Millage Rates</u></i>	2008/2009 Actual	2009/2010 Proposed	Percent Change
Required Local Effort	5.1720	5.3480	3.40%
Discretionary Local Effort	0.4980	0.7480	50.20%
Supplemental Discretionary	0.1410		-100.00%
Discretionary Critical Needs		0.2500	100.00%
Local Referendum	0.5000	0.5000	0.00%
Operating Subtotal	6.3110	6.8460	8.48%
Capital Outlay	1.7500	1.5000	-14.29%
Total Millage	8.0610	8.3460	3.54%
<i><u>Proposed 2009/10 Rates vs. Rolled-Back Millage Rates</u></i>	Rolled Back Rate	2009/2010 Proposed	Percent Change
Required Local Effort	5.8411	5.3480	-8.44%
Discretionary Local Effort	0.5624	0.7480	33.00%
Supplemental Millage	0.1592		-100.00%
Discretionary Critical Needs		0.2500	100.00%
Local Referendum	0.5647	0.5000	-11.46%
Capital Outlay	1.9760	1.5000	-24.09%
Total Millage	9.1038	8.3460	-8.32%

## 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 2009/10 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 2009/10 fiscal year, and

WHEREAS, all matters required by law pursuant to the adoption of the millage rate and the budget for 2009/10 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	5.348 Mills
B. Discretionary Critical Needs	0.250 Mills
C. For Discretionary Local Effort	0.748 Mills
D. Local Referendum	0.500 Mills
E. For Capital Outlay	1.500 Mills
(Construction, remodeling, renovation acquisitions and repair)	
Total Millage	<u>8.346 Mills</u>

The total millage rate for fiscal year of 8.346 mills is 8.32% lower than the rolled-back rate of 9.1038 mills.

II. That the tax revenue generated by the millage rate of 1.500 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 within/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 15th day of September, 2009.

Attest:

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

Superintendent of Schools

\_\_\_\_\_  
Peggy O'Shea

Chairperson of the School Board

**PINELLAS COUNTY SCHOOL BOARD  
SUMMARY OF PROPERTY TAX RATES  
1970/71 to 2009/10**

A. The value placed on real property for tax purposes is known as "assessed valuation". The total taxable assessed valuation in Pinellas County, as certified by the Pinellas County Property Appraiser as of July 1, 2009, was \$ 69,846,326,358.

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 July 1, 2009, was \$ 69,846,326.

(4) The School Board must budget at least 95% of the value of each mill levied for schools. Thus, the value of one mill for School Board budgeting purposes is: 95% x \$ 69,846,326 = \$ 66,354,010.

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 2009/10**

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

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

Millage	1997/98	1998/99	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	Proposed 2009/10
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	5.348
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	0.748
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	0.000
Discretionary Critical Needs													0.250
Local Referendum									0.500	0.500	0.500	0.500	0.500
Operating Subtotal	7.133	7.110	6.666	6.433	6.487	6.449	6.243	6.122	6.390	6.210	5.881	6.311	6.846
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	1.500
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	8.346

**PINELLAS COUNTY SCHOOLS  
EFFECT OF PROPOSED 2009/2010 MILLAGE RATES  
ON THE INDIVIDUAL TAXPAYER**

***Four Examples of Tax Assessments***

Description	Example A	Example B	Example C	Example D
Assessed Value for 2008	\$100,000	\$200,000	\$300,000	\$400,000
Less: Homestead Exemption	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)
Taxable Assessed Value 2009	\$75,000	\$175,000	\$275,000	\$375,000
<i>Taxable Value in \$1,000's</i>	<i>\$75K</i>	<i>\$175K</i>	<i>\$275K</i>	<i>\$400K</i>
<b>2009 Tax:</b>				
Required Local Effort (5.348Mills)	\$401.10	\$935.90	\$1,470.70	\$2,005.50
Discretionary (.748 Mills)	56.10	130.90	205.70	280.50
Discretionary Critical Needs (.250 Mills)	18.75	43.75	68.75	93.75
Local Referendum (.500 Mills)	37.50	87.50	137.50	187.50
Capital (1.500 Mills)	112.50	262.50	412.50	562.50
<b>TOTAL 2009 Tax (8.3460 Mills)</b>	<b>\$625.95</b>	<b>\$1,460.55</b>	<b>\$2,295.15</b>	<b>\$3,129.75</b>
2008 Tax (8.061 Mills)	\$604.58	\$1,410.68	\$2,216.78	\$3,022.88
<i>Change In Taxes</i>	<i>\$21.37</i>	<i>\$49.87</i>	<i>\$78.37</i>	<i>\$106.87</i>



**PINELLAS COUNTY SCHOOLS  
PROPERTY TAX REVENUE COMPARISON  
WITH VOTED MILLAGE**

	<b>BUDGET 2008-2009</b>		<b>BUDGET 2009-2010</b>		<b>INCREASE/(DECREASE), FY10 vs FY09</b>	
<b>TAX BASE</b>					<b>Amount</b>	<b>Percent</b>
<i>Gross Taxable Value</i>		\$78,271,018,927		\$69,846,303,858	(\$8,424,715,069)	-10.8%
<i>Value of 1 mill (@ 95%)</i>		\$74,357,468		\$66,353,989	(\$8,003,479)	-10.8%
<b>MILLAGE RATES AND REVENUE</b>						
	<b>Rate</b>	<b>Revenue</b>	<b>Rate</b>	<b>Revenue</b>	<b>Rate</b>	<b>Revenue</b>
Operating						<b>Revenue %</b>
Required Local Effort	5.172	\$384,576,826	5.348	\$354,861,131	0.176	(\$29,715,695)
Discretionary	0.498	37,030,019	0.748	49,632,784	0.250	\$12,602,765
Additional Discretionary	0.141	10,484,403	0.000	0	-0.141	(\$10,484,403)
Discretionary Critical Needs	0.000	0	0.250	16,588,497	0.250	\$16,588,497
Local Referendum	0.500	37,178,734	0.500	33,176,994	0.000	(\$4,001,740)
Total Operating	6.311	\$469,269,982	6.846	\$454,259,406	0.535	(\$15,010,576)
Capital	1.750	\$130,125,570	1.500	\$99,530,983	-0.250	(\$30,594,587)
<b>TOTAL</b>	<b>8.061</b>	<b>\$599,395,552</b>	<b>8.346</b>	<b>\$553,790,389</b>	<b>0.285</b>	<b>(\$45,605,163)</b>

# BUDGET SUMMARY

PINELLAS COUNTY  
SCHOOL BOARD

## BUDGET SUMMARY

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

<i>Revenue</i>	<i>2009/10 Budget</i>	<i>Percent of Total Revenue</i>
(a) Federal (and Federal through State)	<b>\$157,548,916</b>	14.76%
State	<b>307,656,295</b>	28.83%
Local	<b>602,114,531</b>	56.41%
<i>Total Revenue</i>	<b>\$1,067,319,742</b>	100.00%
<i>Transfers &amp; Balances</i>	<b>396,546,436</b>	
<b>GRAND TOTAL</b>	<b>\$1,463,866,178</b>	

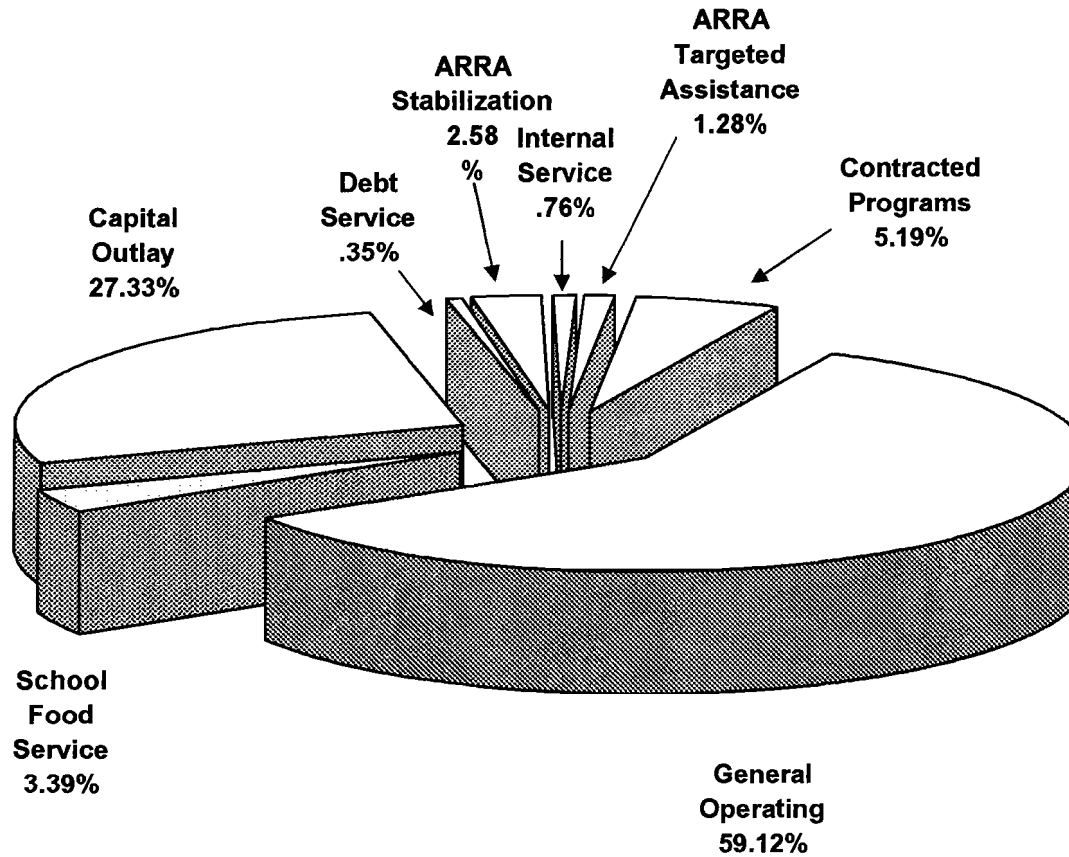
### ***Appropriations, Transfers and Ending Fund Balances***

<i>Name of Fund</i>	<i>2009/10 Budget</i>	<i>% of Total</i>
General Operating	<b>\$865,433,040</b>	59.12%
(b) ARRA Stabilization	<b>\$37,729,628</b>	2.58%
<i>Total Combined Resources</i>	<b>\$903,162,668</b>	61.70%
Debt Service	<b>5,143,005</b>	0.35%
Capital Outlay	<b>400,086,055</b>	27.33%
Contracted Programs	<b>75,969,170</b>	5.19%
(b) ARRA Targeted Assistance	<b>18,805,865</b>	1.28%
School Food Service	<b>49,598,634</b>	3.39%
Internal Service	<b>11,100,781</b>	0.76%
<b>GRAND TOTAL</b>	<b>\$1,463,866,178</b>	100.00%

(a) Federal revenue has increased as a result of ARRA funding to offset declining state revenue.

(b) These funds are a result of the Federal ARRA Stabilization and ARRA Stimulus funding.

**Pinellas County Schools  
2009-2010 Budget  
All Funds \$1.463 Billion**



# **AMENDMENTS TO TENTATIVE BUDGET**

PINELLAS COUNTY SCHOOL BOARD  
SUMMARY OF AMENDMENTS TO PROPOSED 2009/2010 BUDGET

Description	2009/2010	2009/2010	Amendments
	First	Second	
	Public Hearing	Public Hearing	
	7/28/2009	9/15/2009	
<b>I. OPERATING FUND</b>			
(1) Revenues & Transfers In	\$788,470,372	\$795,970,372	\$7,500,000
(2) Beginning Fund Balance	62,900,000	69,462,668	\$6,562,668
(3) Total Revenues & Fund Balance	<u>\$851,370,372</u>	<u>\$865,433,040</u>	<u>\$14,062,668</u>
(4) Appropriations/Expenditures & Transfers Out	772,470,372	775,770,372	\$3,300,000
(5) Ending Fund Balance	78,900,000	89,662,668	\$10,762,668
(6) Total Expenditures & Fund Balance	<u>\$851,370,372</u>	<u>\$865,433,040</u>	<u>\$14,062,668</u>

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

- (a) Revenue sources have been adjusted to reflect the latest available information for 2009/2010.
- (b) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2008/2009.
- (c) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Operating Budget, in accordance with previous Board directions.
- (d) 2009/2010 Budget adjusted to properly align function/object categories.

**II. ARRA STABILIZATION FUND**

(1) Revenues & Transfers In	\$37,729,628	\$37,729,628	\$0
(2) Beginning Fund Balance			\$0
(3) Total Revenues & Fund Balance	<u>\$37,729,628</u>	<u>\$37,729,628</u>	<u>\$0</u>
(4) Appropriations/Expenditures & Transfers Out	\$37,729,628	\$37,729,628	\$0
(5) Ending Fund Balance			\$0
(6) Total appropriations / expenditures & Fund Balance	<u>\$37,729,628</u>	<u>\$37,729,628</u>	<u>\$0</u>

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

- (a) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the ARRA Stabilization Fund.

**III. DEBT SERVICE FUND**

(1) Revenues & Transfers In	\$4,046,088	\$4,046,088	\$0
(2) Beginning Fund Balance	1,184,533	1,096,917	(\$87,616)
(3) Total Revenues & Fund Balance	<u>\$5,230,621</u>	<u>\$5,143,005</u>	<u>(\$87,616)</u>
(4) Appropriations/Expenditures & Transfers Out	4,046,088	4,046,088	\$0
(5) Ending Fund Balance	1,184,533	1,096,917	(\$87,616)
(6) Total appropriations / expenditures & Fund Balance	<u>\$5,230,621</u>	<u>\$5,143,005</u>	<u>(\$87,616)</u>

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

Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2008/2009.

PINELLAS COUNTY SCHOOL BOARD  
SUMMARY OF AMENDMENTS TO PROPOSED 2009/2010 BUDGET

Description	2009/2010 First Public Hearing	2009/2010 Second Public Hearing	Amendments
	7/28/2009	9/15/2009	
IV. CAPITAL OUTLAY FUND			
(1) Revenues & Transfers In	\$105,031,030	\$105,031,030	\$0
(2) Beginning Fund Balance	313,422,318	295,055,025	(\$18,367,293)
(3) Total Revenues & Fund Balance	<u>\$418,453,348</u>	<u>\$400,086,055</u>	<u>(\$18,367,293)</u>
(4) Appropriations/Expenditures & Transfers Out	394,022,221	377,627,177	(\$16,395,044)
(5) Ending Fund Balance	24,431,127	22,458,878	(\$1,972,249)
(6) Total appropriations / expenditures & Fund Balance	<u>\$418,453,348</u>	<u>\$400,086,055</u>	<u>(\$18,367,293)</u>

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

- (a) Beginning Fund Balance and expenditures have been updated to reflect final closeout for Fiscal Year 2008/2009
- (b) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Capital Outlay Budget.

**V. CONTRACTED PROGRAMS FUND**

(1) Revenues & Transfers In	\$7,934,792	\$75,969,170	\$68,034,378
(2) Beginning Fund Balance			\$0
(3) Total Revenues & Fund Balance	<u>\$7,934,792</u>	<u>\$75,969,170</u>	<u>\$68,034,378</u>
(4) Appropriations/Expenditures & Transfers Out	\$7,934,792	\$75,969,170	\$68,034,378
(5) Ending Fund Balance			\$0
(6) Total appropriations / expenditures & Fund Balance	<u>\$7,934,792</u>	<u>\$75,969,170</u>	<u>\$68,034,378</u>

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

- (a) Revenue sources and appropriations / expenditures reflect initial grant project balances carried forward from Fiscal Year 2008/2009 to 2009/2010 with approved grants appropriated throughout the year.

**VI. ARRA TARGETED ASSISTANCE FUNDS**

(1) Revenues & Transfers In	\$18,778,517	\$18,805,865	\$27,348
(2) Beginning Fund Balance			\$0
(3) Total Revenues & Fund Balance	<u>\$18,778,517</u>	<u>\$18,805,865</u>	<u>\$27,348</u>
(4) Appropriations/Expenditures & Transfers Out	\$18,778,517	\$18,805,865	\$27,348
(5) Ending Fund Balance			\$0
(6) Total appropriations / expenditures & Fund Balance	<u>\$18,778,517</u>	<u>\$18,805,865</u>	<u>\$27,348</u>

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

- (a) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the ARRA Targeted Assistance Budget.

PINELLAS COUNTY SCHOOL BOARD  
SUMMARY OF AMENDMENTS TO PROPOSED 2009/2010 BUDGET

Description	2009/2010	2009/2010	Amendments
	First	Second	
	Public Hearing	Public Hearing	
	7/28/2009	9/15/2009	
<b>VII. SCHOOL FOOD SERVICE FUND</b>			
(1) Revenues & Transfers In	\$38,449,301	\$38,467,589	\$18,288
(2) Beginning Fund Balance	11,530,399	11,131,045	(\$399,354)
(3) Total Revenues & Fund Balance	<u>\$49,979,700</u>	<u>\$49,598,634</u>	<u>(\$381,066)</u>
(4) Appropriations/Expenditures & Transfers Out	40,482,816	40,501,104	\$18,288
(5) Ending Fund Balance	9,496,884	9,097,530	(\$399,354)
(6) Total appropriations / expenditures & Fund Balance	<u>\$49,979,700</u>	<u>\$49,598,634</u>	<u>(\$381,066)</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.

**VIII. INTERNAL SERVICE FUND**

(1) Revenues & Transfers In	\$5,300,000	\$5,300,000	\$0
(2) Beginning Fund Balance	5,581,555	5,800,781	\$219,226
(3) Total Revenues & Fund Balance	<u>\$10,881,555</u>	<u>\$11,100,781</u>	<u>\$219,226</u>
(4) Appropriations/Expenditures & Transfers Out	5,000,000	6,800,000	\$1,800,000
(5) Ending Fund Balance	5,881,555	4,300,781	(\$1,580,774)
(6) Total appropriations / expenditures & Fund Balance	<u>\$10,881,555</u>	<u>\$11,100,781</u>	<u>\$219,226</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**

## **2009-10 DISTRICT STRATEGIC PLAN STRATEGIC DIRECTIONS / BUDGET PARAMETERS**

### **HIGHEST STUDENT ACHIEVEMENT**

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

### **SAFE LEARNING ENVIRONMENT**

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

### **EFFECTIVE AND EFFICIENT OPERATION**

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

### **OPERATING BUDGET PARAMETERS**

- I. Planned expenditures will be aligned with projected available revenue sources, excluding fund balances and reserves. We must commit to live within our means (applicable revenues) on an annual basis.
  - a. The target for total instructional expenditures in functions 5XXX (Direct Instruction) and functions 6XXX (Instructional Support) will be 65% of the resources appropriated/available within the operating budget as reported in the most current "Function Analysis School vs. District Breakdown". Research indicates that Pinellas should be able to maintain its position in the upper ten percent of Florida school districts by focusing on this target for expenditures at the classroom level.
  - b. Ranges of direct costs for each specific program and/or program groups will provide for variations among schools and will be developed utilizing appropriate FEFP program cost data as required.
  - c. Programs funded through grants and fund raising activities will be expected to live within the funds available. Affected programs will be systematically reviewed to determine whether programs no longer funded from their original source are to be continued, modified, or eliminated. This review will utilize the three strategic directions (see IV below) as priorities in making this determination.
- II. To the extent, resources are available; the operating fund unobligated contingency should be incrementally increased by approximately 1/2% each year

until it reaches a level of 3% of the proposed operating budget. This reserve should be utilized as a "rainy day fund" to offset potential fluctuations in revenue and unanticipated/extraordinary expenditure needs.

- III. The district's core curriculum needs to be preserved and related needs should be prioritized utilizing our three strategic directions:
  - a. Highest Student Achievement
  - b. Safe Learning Environment
  - c. Effective and Efficient Operation
  
- IV. The School Board will continue its commitment to adequately and fairly compensate its employees with both salary and benefits. To the extent resources are available, budget plans will be developed on the basis of at least keeping pace with the cost of living with respect to salaries, and remaining competitive within the Tampa Bay area. A high performing workforce can only be maintained when the importance of positive employee morale is recognized and reinforced by the system.
  
- V. Given that the State of Florida funds less than fifty percent of our operating budget from state sources, the district will continue to levy the maximum allowable non-voted (required and discretionary) ad valorem taxes consistent with all requirements of the FEFP, and identified district needs.
  
- VI. Budget planning must take any form of "administrative redirection" as imposed by the Florida Legislature into consideration. Expenditures must continually be monitored and aligned to prevent a penalty for not meeting redirection guidelines.

# **OPERATING FUND SUMMARY**

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

The Operating Fund, also known as the General Fund, is the primary budget for the day-to-day operations of the School District. The main revenue source for the Operating Fund is the **Florida Education Finance Program (FEFP)**. This system of financing the operation of Florida public schools bases funding allocations on the number of students **Full Time Equivalent (FTE)**, rather than on the number of teachers or school facilities. The FEFP includes both state and local property tax revenue. The major source of state FEFP revenue is **sales taxes**. The main source of local FEFP revenue is **property taxes**. The FEFP defines a number of instructional programs that are used to account for and distribute funds. The *Base Student Allocation* revenue amount set by the Legislature is multiplied by a *District Cost Differential* to determine the **value of one FTE** for each district. *Weighted FTE* for each program is multiplied by 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 2009-10 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.

As a result of the recent economic downturn, the Federal Government has enacted the American Reinvestment and Recovery Act of 2009. The purpose of the Recovery Act is to create and save jobs, jumpstart our economy, and build the foundation for long-term economic growth. The Act includes measures to modernize the nation's infrastructure, enhance America's energy independence, expand educational opportunities, increase access to health care, provide tax relief, and protect those in greatest need. The recovery act will provide funding to the district for the 2009-10 fiscal year in the amount of \$37.7 million which will help to mitigate the decline in state funding.

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.

**2009-10 Legislative Changes Affecting the Operating Fund**

**Increase In Total Funding Statewide Of \$5.1 Million**

**Decrease In BSA To \$3,630.62**

Decreased \$255.52 Or 6.58% Below 2008-09

**Decrease In Required Local Effort (RLE)**

\$448.3 Million Statewide Or A 5.44% Decrease

**Lottery Funds**

Statewide Funding \$130 Million

All Lottery Funding Statewide For School Recognition

**Class Size Reduction**

\$2.85 Billion Statewide To Implement Amendment

**Fiscal Stabilization Allocation**

\$907.9 Million In Federal Stabilization Funds To Balance Budget

**PINELLAS COUNTY SCHOOL BOARD  
2009/10 OPERATING FUND BUDGET - REVENUE**

DESCRIPTION	2009/10 BUDGET
<b>FEDERAL SOURCES</b>	
Federal Impact Funds	\$185,000
Other Federal, including Federal-Through-State	2,000,000
<b>TOTAL FEDERAL</b>	<b>\$2,185,000</b>
<b>STATE SOURCES</b>	
Base State FEFP	\$51,581,653 <i>a</i>
Safe Schools	3,164,197 <i>b</i>
Supplemental Academic Instruction	22,014,362 <i>c</i>
ESE Guaranteed Allocation	45,855,837 <i>d</i>
Reading Programs	3,880,586 <i>e</i>
Merit Award Program	35,779 <i>f</i>
DJJ Supplemental Allocation	681,431 <i>g</i>
Workforce Development (Adult Education)	23,376,975
Workforce Performance Incentives	375,660
Adults with Disabilities	584,050
C.O. & D.S.	67,927
Florida Teacher Lead Program	1,325,903 <i>h</i>
Instructional Materials	8,655,870 <i>i</i>
State License Tax	800,000
Transportation	17,492,885 <i>j</i>
Class Size Reduction/Operating	112,896,086
School Recognition Funds	4,023,478
Miscellaneous State Revenue	3,201,988
<b>TOTAL STATE</b>	<b>\$300,014,667</b>
<b>LOCAL SOURCES</b>	
District School Taxes*	\$454,259,407 <i>h</i>
*Includes Local Referendum Amount of \$33,177,005	
Rent	1,100,000
Vocational & Other Course Fees	2,000,000
Interest Income	5,500,000
Student fees	400,000
Charges for services	1,700,000
Other Local Sources	14,311,298
<b>TOTAL LOCAL</b>	<b>\$479,270,705</b>
<b>TRANSFERS</b>	<b>14,000,000</b>
<b>LOSS RECOVERIES</b>	<b>500,000</b>
<b>TOTAL REVENUE AND TRANSFERS</b>	<b>\$795,970,372</b>
<b>BEGINNING FUND BALANCE</b>	
Obligated Fund Balance	\$29,022,111
Committed Fund Balance	25,734,876
Unobligated Fund Balance	14,705,681
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$69,462,668</b>
<b>TOTAL REVENUE &amp; BEGINNING FUND BALANCE</b>	<b>\$865,433,040</b>

<b>FLORIDA EDUCATION FINANCE PROGRAM (FEFP): Grades K - 12</b>		
Estimated Weighted FTE for 2009-10	111,023.41	
Times: Base Student Allocation (BSA)	\$3,630.62	
	<b>\$403,083,813</b>	
Times: District Cost Differential	1.0041	
<b>BASE FEFP</b>	<b>\$404,736,457</b>	
Less: Required Local Effort Property Taxes (5.348 Mills)	(354,861,131)	
Minus: Proration for Veto	(\$237,131)	
Minus: Proration for revised appropriation	(\$562,031)	
<b>BASE STATE FEFP</b>	<b>\$49,076,164 <i>a</i></b>	
Declining Enrollment Supplement	\$2,505,489 <i>a</i>	
Plus: Safe Schools Allocation	3,164,197 <i>b</i>	
Plus: Supplemental Academic Instruction Allocation	22,014,362 <i>c</i>	
Plus: ESE Guaranteed Allocation	45,855,837 <i>d</i>	
Plus: Reading Programs	\$3,880,586 <i>e</i>	
Plus: Merit Award Program	\$35,779 <i>f</i>	
Plus: DJJ Supplemental Allocation	\$681,431 <i>g</i>	
Plus: Teacher Lead	\$1,325,903 <i>h</i>	
Plus: Instructional Materials	\$8,655,870 <i>i</i>	
Plus: Transportation	\$17,492,885 <i>j</i>	
<b>NET STATE FEFP</b>	<b>154,688,503</b>	
<b>TOTAL STATE ALLOCATION</b>	<b>\$154,688,503</b>	
<i>as shown in TRIM advertisement</i>		
<b>LOCAL REVENUE: OPERATING PROPERTY TAXES</b>		
Gross Taxable Value for Pinellas County, as certified by Pinellas Appraiser and verified by F.D.O.R.:	\$69,846,303,858	
The School Board is allowed to budget 95% of the taxable assessed value. One Mill's value is:		
$\$69,846,303,858 \times 95\% =$	<b>\$66,353,989</b>	
2009/10 Operating Levy = \$66,353,989 x 6.846 Mills =		
Required Local Effort 5.348	\$354,861,131	
Discretionary 0.748	49,632,784	
Discretionary Critical Needs 0.250	16,588,497	
Local Referendum 0.500	<b>\$33,176,995</b>	
<b>TOTAL DISTRICT SCHOOL TAXES</b>	<b>\$454,259,407 <i>h</i></b>	
<b>SUMMARY OF REVENUE AND BALANCES</b>		
STATE SOURCES	34.7%	\$300,014,667
LOCAL SOURCES	55.4%	479,270,705
TRANSFERS AND BALANCES	9.7%	83,962,668
FEDERAL SOURCES	0.3%	2,185,000
<b>TOTAL REVENUE &amp; BEGINNING FUND BALANCE</b>	<b>100.1%</b>	<b>\$865,433,040</b>

**PINELLAS COUNTY SCHOOLS**  
**ESTIMATED K-12 FEFP REVENUE FOR FISCAL YEAR 2009 - 2010**  
**As of July 28, 2009**

	<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>	22,753.37	1.074	24,437.12	\$ 89,085,656
102	<b>BASIC 4-8</b>	27,945.29	1.000	27,945.29	101,874,710
103	<b>BASIC 9-12</b>	24,546.20	1.033	25,356.22	92,436,241
111	<b>BASIC K-3 WITH ESE</b>	6,257.54	1.074	6,720.60	\$ 24,499,985
112	<b>BASIC 4-8 WITH ESE</b>	9,904.62	1.000	9,904.62	36,107,347
113	<b>BASIC 9-12 WITH ESE</b>	4,260.82	1.033	4,401.43	16,045,438
	<b>Subtotal</b>	<b>95,667.84</b>		<b>98,765.28</b>	<b>\$ 360,049,377</b>
	<b><i>AT-RISK PROGRAMS</i></b>				
130	<b>INTENSIVE ENGLISH/ESOL 9-12</b>	2,967.34	1.124	3,335.29	\$ 12,158,818
	<b>Subtotal</b>	<b>2,967.34</b>		<b>3,335.29</b>	<b>\$ 12,158,818</b>
	<b><i>EXCEPTIONAL PROGRAMS</i></b>				
254	<b>SUPPORT LEVEL IV</b>	933.98	3.520	3,287.61	11,985,000
255	<b>SUPPORT LEVEL V</b>	320.75	4.854	1,556.92	5,675,760
	<b>Subtotal</b>	<b>1,254.73</b>		<b>4,844.53</b>	<b>\$ 17,660,760</b>
	<b><i>VOCATIONAL 9-12</i></b>				
300	<b>VOCATIONAL 9-12</b>	3,187.53	1.050	3,346.91	\$ 12,201,179
	<b>Subtotal</b>	<b>3,187.53</b>		<b>3,346.91</b>	<b>\$ 12,201,179</b>
	<b>ADVANCED PLACEMENT/IB ADJUSTMENT</b>			<b>731.40</b>	<b>\$ 2,666,323</b>
	<b>TOTAL - K-12</b>	<b>103,077.44</b>		<b>111,023.41</b>	<b>\$ 404,736,457</b>
	<b>Reading Program Allocation</b>				<b>3,880,586</b>
	<b>Merit Award Program</b>				<b>35,779</b>
	<b>ESE Guaranteed Allocation</b>				<b>45,855,837</b>
	<b>Supplemental Academic Instruction</b>				<b>22,014,362</b>
	<b>Declining Enrollment Supplement</b>				<b>2,505,489</b>
	<b>Safe Schools Allocation</b>				<b>3,164,197</b>
	<b>Teacher Lead</b>				<b>1,325,903</b>
	<b>Instructional Materials</b>				<b>8,655,870</b>
	<b>Transportation</b>				<b>17,492,885</b>
	<b>DJJ Supplemental Allocation</b>				<b>681,431</b>
	<b>Gross State and Local FEFP Before ARRA Stabilization</b>				<b>510,348,796</b>
	<b>State Fiscal Stabilization Allocation</b>				<b>36,107,415</b>
	<b>Gross State and Local with ARRA Stabilization</b>				<b>546,456,211</b>

\* FEFP Revenue is computed by multiplying weighted FTE times Base Student Allocation (BSA), times District Cost Differential (DCD). For fiscal year 2009-10, the proposed **BSA is \$ 3,630.62**; the **DCD is 1.0041**. This means that **each weighted FTE generates \$ 3,645.51** in FEFP revenue for Pinellas.



## Discretionary Lottery Revenue and Expenditures

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

### 1 Previously funded state categoricals

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

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

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

### 3 Enhancements to existing programs

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

### 4 Employee compensation increases

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

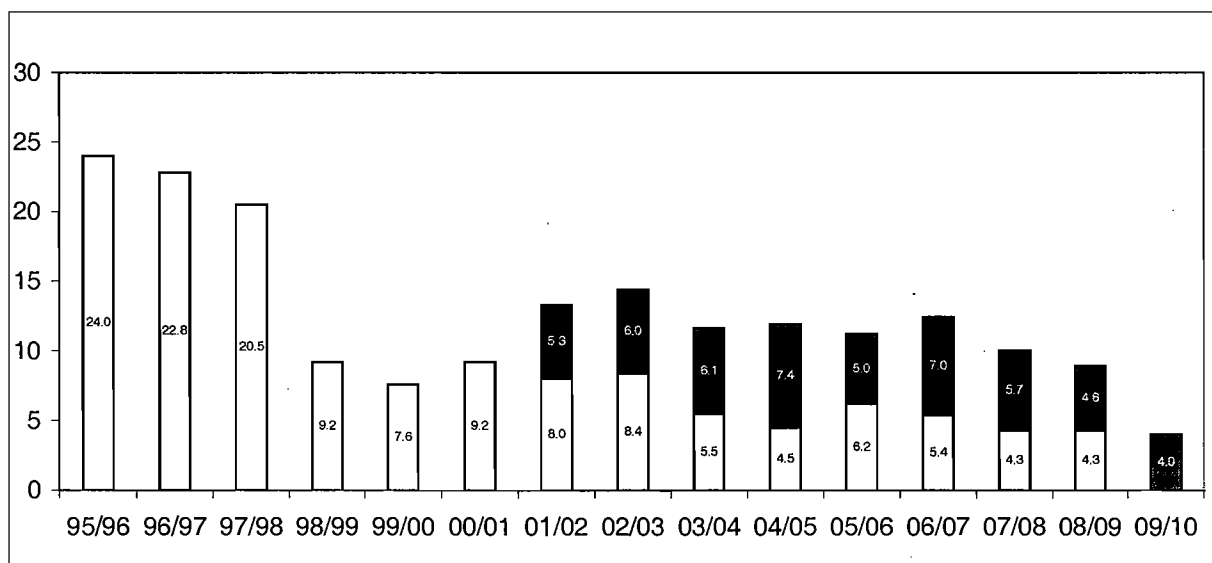
### 5 Innovative programs

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

### 6 School Improvement

Expenditures in this category provide schools with an annual per student allocation and flexible staffing units to support local school improvement plans. **The Legislative mandate that \$5 per student be allocated for this purpose was eliminated from the Lottery appropriation for 2009/10.**

Lottery Revenues  
From 1995-2009/10  
(\$ 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 2009/10, the district will not receive a discretionary lottery allocation. School Recognition funds for 2009/10 are approximately \$4,023,478 and are shown as the dark portion of the bars on the graph.

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2008-09 ACTUAL</b>	<b>2009-10 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u></b>			
FEDERAL DIRECT	\$313,340	<b>\$185,000</b>	(\$128,340)
FEDERAL THRU STATE	2,293,472	<b>2,000,000</b>	(293,472)
STATE SOURCES	322,623,539	<b>300,014,667</b>	(22,608,872)
LOCAL SOURCES	496,039,082	<b>479,270,705</b>	(16,768,377)
OTHER	252,571	<b>500,000</b>	247,429
ESTIMATED REVENUE	<u>\$821,522,004</u>	<u><b>\$781,970,372</b></u>	<u>(\$39,551,632)</u>
TRANSFERS	12,953,457	<b>14,000,000</b>	1,046,543
BEGINNING FUND BALANCE	81,280,588	<b>69,462,668</b>	(11,817,920)
ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND	<u>\$915,756,049</u>	<u><b>\$865,433,040</b></u>	<u>(\$50,323,009)</u>

**ARRA STABILIZATION FUND - ESTIMATED REVENUE**

FEDERAL STABILIZATION REVENUE		<b>37,729,628</b>	37,729,628
ESTIMATED REVENUE- ARRA STABILIZATION FUND	<u>\$0</u>	<u><b>\$37,729,628</b></u>	<u>\$37,729,628</u>
TOTAL COMBINED ESTIMATED REVENUE AND FUND BALANCE	<u>\$915,756,049</u>	<u><b>\$903,162,668</b></u>	<u>(\$12,593,381)</u>

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2008-09 ACTUAL</b>	<b>2009-10 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>			
REGULAR EDUCATION	\$396,585,197	<b>\$362,624,369</b>	(\$33,960,828)
SPECIAL EDUCATION *	114,364,719	<b>114,084,062</b>	(280,657)
VOCATIONAL EDUCATION	22,411,510	<b>18,977,647</b>	(3,433,863)
ADULT CONTINUED EDUCATION	6,390,141	<b>6,708,955</b>	318,814
PRE KINDERGARTEN	1,738,667	<b>58</b>	(1,738,609)
OTHER INSTRUCTION	25,520		(25,520)
ATTENDANCE & SOCIAL WORK	5,084,807	<b>4,799,051</b>	(285,756)
GUIDANCE SERVICES	17,412,971	<b>16,430,433</b>	(982,538)
HEALTH SERVICES	2,313,067	<b>1,560,342</b>	(752,725)
PSYCHOLOGICAL SERVICES	5,278,243	<b>5,077,601</b>	(200,642)
PARENTAL INVOLVEMENT	1,855	<b>50</b>	(1,805)
OTHER PUPIL PERSONNEL SVC	4,814,912	<b>4,674,146</b>	(140,766)
INSTRUCTIONAL MEDIA	12,920,164	<b>11,425,972</b>	(1,494,192)
CURRICULUM & INSTRUCTION	9,099,530	<b>7,742,014</b>	(1,357,516)
STAFF DEVELOPMENT	3,411,996	<b>4,535,832</b>	1,123,836
INSTRUCTIONAL RELATED TECH	3,116,331	<b>2,307,035</b>	(809,296)
SCHOOL BOARD	1,771,283	<b>2,982,782</b>	1,211,499
GENERAL ADMINISTRATION	3,961,594	<b>3,140,487</b>	(821,107)
SCHOOL ADMINISTRATION	55,019,269	<b>51,693,684</b>	(3,325,585)
FACILITIES ACQ. & CONST.	905,595	<b>1,093,117</b>	187,522
FISCAL SERVICES	4,427,789	<b>4,280,319</b>	(147,470)
FOOD SERVICE	227,080		(227,080)
PLANNING, RESEARCH & EVALUATION	912,771	<b>955,633</b>	42,862
INFORMATION SERVICES	1,130,260	<b>1,021,533</b>	(108,727)

**PINELLAS COUNTY SCHOOL BOARD**

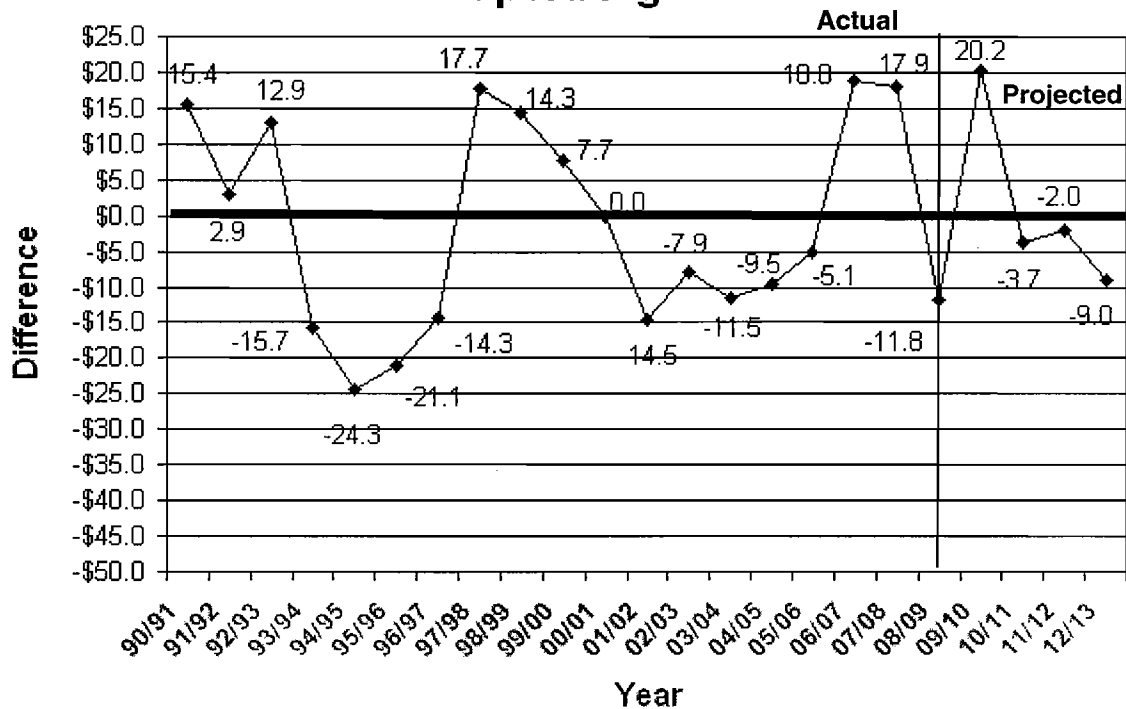
	<b>2008-09 ACTUAL</b>	<b>2009-10 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>			
STAFF PERSONNEL SERVICES	5,741,179	<b>5,670,736</b>	(70,443)
INTERNAL SERVICES	3,651,659	<b>3,466,654</b>	(185,005)
OTHER CENTRAL SERVICES	529,769	<b>573,350</b>	43,581
PUPIL TRANSPORTATION	45,462,884	<b>33,585,837</b>	(11,877,047)
OPERATION OF PLANT	83,880,211	<b>79,068,191</b>	(4,812,020)
MAINTENANCE OF PLANT	24,223,803	<b>20,724,846</b>	(3,498,957)
ADMINISTRATIVE TECHNOLOGY	5,794,065	<b>5,229,207</b>	(564,858)
COMMUNITY SERVICES	1,135,732	<b>594,954</b>	(540,778)
OTHER EXPENSES	728,899	<b>741,475</b>	12,576
TRANSFER OF FUNDS	1,819,909		(1,819,909)
APPROPRIATIONS	\$846,293,381	<b>\$775,770,372</b>	(\$70,523,009)
ENDING FUND BALANCE	69,462,668	<b>89,662,668</b>	20,200,000
APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND	<u>\$915,756,049</u>	<u><b>\$865,433,040</b></u>	<u>(\$50,323,009)</u>
<b><u>ARRA STABILIZATION FUND - APPROPRIATIONS</u></b>			
REGULAR EDUCATION		<b>\$34,243,740</b>	\$34,243,740
VOCATIONAL EDUCATION		<b>2,076,063</b>	2,076,063
ADULT CONTINUED EDUCATION		<b>1,409,825</b>	1,409,825
APPROPRIATIONS - ARRA STABILIZATION FUND	<b>\$0</b>	<b>\$37,729,628</b>	\$37,729,628
TOTAL COMBINED APPROPRIATIONS & ENDING FUND BALANCE	<u>\$915,756,049</u>	<u><b>\$903,162,668</b></u>	<u>(\$12,593,381)</u>

\*Congressional action for 2009-2010 increases the IDEA budget by \$547.7 million (not including ARRA funds). Pinellas' IDEA allocation for 09-10 is \$26,293,217.00 (not including ARRA funds).

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

FUNCTION		OBJECT CATEGORY									
		SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL	% OF TOTAL
OPERATING (GENERAL) FUND											
DIRECT INSTRUCTION											
5100	REGULAR EDUCATION	\$248,605,663	\$76,941,722	\$18,978,782	\$25,400	\$11,217,242	\$6,630,880	\$224,680	-	\$362,624,369	44.58%
5200	SPECIAL EDUCATION	84,428,384	28,732,513	466,135		412,380	44,550	100		114,084,062	14.02%
5300	VOCATIONAL EDUCATION	14,198,135	4,370,646	126,450		240,856	41,206	354		18,977,647	2.33%
5400	ADULT CONTINUED EDUCATION	5,177,076	1,453,519	5,882		67,523	4,955			6,708,955	0.82%
5500	PRE KINDERGARTEN		58							58	0.00%
SUB TOTALS		352,409,258	111,498,458	19,577,249	25,400	11,938,001	6,721,591	225,134	0	502,395,091	61.76%
INSTRUCTIONAL SUPPORT											
6110	ATTENDANCE & SOCIAL WORK	3,588,245	1,149,807	48,483		12,516				4,799,051	0.59%
6120	GUIDANCE SERVICES	12,448,394	3,914,085	15,701		49,935	1,664	654		16,430,433	2.02%
6130	HEALTH SERVICES	1,004,392	397,649	97,777		13,731	44,543	2,250		1,560,342	0.19%
6140	PSYCHOLOGICAL SERVICES	3,861,596	1,083,043	62,175		68,037	2,750			5,077,601	0.62%
6150	PARENTAL INVOLVEMENT					50				50	0.00%
6190	OTHER PUPIL PERSONNEL SVC	3,382,845	1,200,478	38,381		34,385	18,057			4,674,146	0.57%
6200	INSTRUCTIONAL MEDIA	7,715,225	2,593,513	35,492	3,000	122,016	956,116	610		11,425,972	1.40%
6300	CURRICULUM & INSTRUCTION	5,659,765	1,759,360	101,326		180,987	13,068	27,508		7,742,014	0.95%
6400	STAFF DEVELOPMENT	3,068,900	997,378	205,254		247,461	9,125	7,714		4,535,832	0.56%
6500	INSTRUCTIONAL RELATED TECH	1,494,633	491,792	500		70,000	250,110			2,307,035	0.28%
SUB TOTALS		42,223,995	13,587,105	605,089	3,000	799,118	1,295,433	38,736	0	58,552,476	7.20%
GENERAL SUPPORT											
7100	SCHOOL BOARD	904,009	1,792,082	230,307		13,170	5,528	37,686		2,982,782	0.37%
7200	GENERAL ADMINISTRATION	2,077,952	733,926	200,548		65,967	16,898	45,196		3,140,487	0.39%
7300	SCHOOL ADMINISTRATION	37,378,990	13,529,505	280,450		412,496	64,148	28,095		51,693,684	6.35%
7400	FACILITIES ACQ. & CONST.	664,110	211,653	27,972	119	7,854	181,409			1,093,117	0.13%
7500	FISCAL SERVICES	2,910,762	1,034,038	201,918		54,875	7,879	70,847		4,280,319	0.53%
7710	PLANNING, RESEARCH & EVALUATION	570,053	214,246	111,021		46,672	13,146	495		955,633	0.12%
7720	INFORMATION SERVICES	613,206	207,239	139,451		56,492	1,250	3,895		1,021,533	0.13%
7730	STAFF PERSONNEL SERVICES	3,241,203	1,437,982	765,422		165,538	49,219	11,372		5,670,736	0.70%
7760	INTERNAL SERVICES	1,856,221	664,760	900,170	23,791	1,123	12,700	7,889		3,466,654	0.43%
7790	OTHER CENTRAL SERVICES	382,436	126,724	22,678		20,662		20,850		573,350	0.07%
7800	PUPIL TRANSPORTATION	17,518,130	8,253,010	201,114	6,144,037	1,428,546	5,000	36,000		33,585,837	4.13%
7900	OPERATION OF PLANT	22,848,060	10,830,996	16,810,989	27,150,789	904,126	18,964	504,267		79,068,191	9.72%
SUB TOTALS		90,965,132	39,036,161	19,892,040	33,318,736	3,177,521	376,141	766,592	0	187,532,323	23.05%
MAINTENANCE											
8100	MAINTENANCE OF PLANT	6,002,612	2,847,899	4,639,757	182,177	3,963,373	262,190	2,826,838		20,724,846	2.55%
SUB TOTALS		6,002,612	2,847,899	4,639,757	182,177	3,963,373	262,190	2,826,838	0	20,724,846	2.55%
8200	ADMINISTRATIVE TECHNOLOGY										
	ADMIN TECHNOLOGY SERVICES	3,104,954	977,474	1,031,690	500	85,163	28,926	500		5,229,207	0.64%
SUB TOTALS		3,104,954	977,474	1,031,690	500	85,163	28,926	500	0	5,229,207	0.64%
COMM & DEBT SERV & TRANSFERS											
9100	COMMUNITY SERVICES	113,554	59,190	137,302		28,330		256,578		594,954	0.07%
9700	OTHER EXPENSES							741,475		741,475	0.09%
SUB TOTALS		113,554	59,190	137,302	0	28,330	0	998,053	0	1,336,429	0.16%
TOTAL APPROPRIATIONS - OPERATING (GENERAL) FUND		\$494,819,505	\$168,006,287	\$45,883,127	\$33,529,813	\$19,991,506	\$8,684,281	\$4,855,853	\$0	\$775,770,372	95.36%
		60.84%	20.65%	5.64%	4.12%	2.46%	1.07%	0.60%	0.00%	95.36%	
ARRA STABILIZATION FUND											
DIRECT INSTRUCTION											
5100	REGULAR EDUCATION	\$25,646,463	\$8,597,277							\$34,243,740	4.21%
5300	VOCATIONAL EDUCATION	1,390,158	685,905							2,076,063	0.26%
5400	ADULT CONTINUED EDUCATION	1,173,899	235,926							1,409,825	0.17%
TOTAL APPROPRIATIONS - ARRA STABILIZATION FUND		\$28,210,520	\$9,519,108	\$0	\$0	\$0	\$0	\$0	\$0	\$37,729,628	4.64%
		3.47%	1.17%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.64%	
TOTAL COMBINED APPROPRIATIONS		\$523,030,025	\$177,525,395	\$45,883,127	\$33,529,813	\$19,991,506	\$8,684,281	\$4,855,853	\$0	\$813,500,000	100.00%
		64.31%	21.82%	5.64%	4.12%	2.46%	1.07%	0.60%	0.00%	100.00%	

## Revenue + Transfers - 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. For the purposes of this graph, net transfers in are treated as revenues.

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

# **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 15, 2009 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 and then during the 2009 session was reduced another .25 mill to 1.5 mills. Before these funds can be expended on a project, the public must be notified through newspaper advertisements which follow prescribed statute formats. Projects are advertised as part of the TRIM budget hearing and approval process. In addition, changes to the advertised list of projects may subsequently be made by means of additional advertisements and public hearings.

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

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

***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 1.500 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of 6.846 mills for operating expenses and is proposed solely at the discretion of the school board.

The capital outlay tax will generate approximately \$99,531,915 to be used for the following projects:

### **CONSTRUCTION & REMODELING**

Planning/Design/Construction of projects recommended by DOE Plant Survey

Purchase of school & ancillary sites

Relocatables

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

Infrastructure

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**

Lease/Purchase of School Buses (50)

Operating Transfer

### **NEW AND REPLACEMENT EQUIPMENT**

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 28, 2009.

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2008-09 ACTUAL</b>	<b>2009-10 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>CAPITAL OUTLAY FUND - ESTIMATED REVENUE</u></b>			
STATE SOURCES	\$10,646,739	<b>\$3,000,047</b>	(\$7,646,692)
LOCAL SOURCES	137,976,334	<b>102,030,983</b>	(35,945,351)
OTHER FINANCING SOURCES	5,464,910		(5,464,910)
ESTIMATED REVENUE	<u>\$154,087,983</u>	<b><u>\$105,031,030</u></b>	<u>(\$49,056,953)</u>
BEGINNING FUND BALANCE	334,900,306	<b>295,055,025</b>	(39,845,281)
ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$488,988,289</u></u>	<b><u><u>\$400,086,055</u></u></b>	<u><u>(\$88,902,234)</u></u>
<b><u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u></b>			
FACILITIES ACQ. & CONST.	\$164,907,756	<b>\$352,589,743</b>	\$187,681,987
DEBT SERVICES	\$16,072,051	<b>\$12,837,434</b>	(3,234,617)
TRANSFER OF FUNDS	12,953,457	<b>12,200,000</b>	(753,457)
APPROPRIATIONS	<u>\$193,933,264</u>	<b><u>\$377,627,177</u></b>	<u>\$183,693,913</u>
ENDING FUND BALANCE	295,055,025	<b>22,458,878</b>	(272,596,147)
APPROPRIATIONS & FD BALANCE	<u><u>\$488,988,289</u></u>	<b><u><u>\$400,086,055</u></u></b>	<u><u>(\$88,902,234)</u></u>

**Capital Outlay Allocation 2009-10**

<b>Project</b>	<b>Description of Activities</b>	<b>2009-10 Allocation</b>
<b>School &amp; Center Projects</b>		
Various Schools	Additional Classrooms to meet Class Size	
Various Schools	Reduction and Replace Relocatables	\$3,500,000
	Retrofit Portables to Permanent	\$500,000
	<b>School and Center Projects - Subtotal</b>	<b>\$4,000,000</b>
<b>Other Projects</b>		
Relocatables	Lease/Purchase	\$2,269,674
Site Acquisitions	Land	\$100,000
Minor Capital Projects	Maintenance projects - Capital Fund	\$39,500,000
Furniture, Equipment & Technology	Vocational Replacement	\$1,414,250
	Musical Instruments Replacement	\$205,000
	Kindergarten Equipment	\$223,250
Budget Steering Process	District Technology	\$1,600,000
	School Safety & Security	\$4,500,000
	District Technology/ Telecommunications	\$1,150,000
	Technology Plan	\$12,250,000
	Replacement Furniture & Other	\$100,000
	Tech Class Media Ctr & Language Lab	\$312,000
	Equipment- Various	\$850,650
School Buses & Vehicles	Lease/Purchase (50 buses)	\$370,353
Miscellaneous Capital Projects	Infrastructure Needs	\$7,985,000
	Two Mill Relief	\$8,200,000
	Instructional Equipment Transfer	\$4,000,000
	Facilities Design & Construction	\$2,671,500
Capital Outlay Contingency	Contingency	\$5,000,000
	<b>Other Projects - Subtotal</b>	<b>\$92,701,677</b>
	<b>Carryover of Prior Projects &amp; Balances</b>	<b>\$280,925,500</b>
	<b>Ending Fund Balance</b>	<b>\$22,458,878</b>
	<b>Grand Total, Capital Outlay Appropriations &amp; Transfers &amp; Fund Balance</b>	<b><u>\$400,086,055</u></b>

# **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, 2009	Final Fiscal Year of Debt Payments
SBE Series 2000A	2/02/00	\$ 47,225,000	\$ 32,220,000	2019-2020
SBE Series 2001A	7/01/01	\$ 1,055,000	\$ 290,000	2020-2021
<b>TOTAL</b>		<b>\$ 48,280,000</b>	<b>\$ 32,510,000</b>	

### DEBT PER CAPITA

As of July 1, 2009 the total outstanding debt for the district, including principal and interest, was \$ 44,549,038. The estimated resident population of Pinellas County in 2008 was 910,260. This calculates to approximately \$ 48.94 in debt per capita. This does not include net overlapping debt from other governmental jurisdictions.

**SCHEDULE OF INDEBTEDNESS**

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

<b>Fiscal Year</b>	<b>Principal Payment</b>	<b>Interest Payment</b>	<b>Total Payment</b>
<b>2009-2010</b>	<b>2,180,000</b>	<b>1,797,613</b>	<b>3,977,613</b>
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>32,220,000</u>	<u>11,969,499</u>	<u>44,189,499</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>2009-2010</b>	<b>55,000</b>	<b>13,475</b>	<b>68,475</b>
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>290,000</u>	<u>69,539</u>	<u>359,539</u>



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

<b>Fiscal Year</b>	<b>Principal Payment</b>	<b>Interest Payment</b>	<b>Total Payment</b>
<b>2009-2010</b>	<b>2,235,000</b>	<b>1,811,088</b>	<b>4,046,088</b>
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>32,510,000</b>	<b>12,039,038</b>	<b>44,549,038</b>

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2008-09 ACTUAL</b>	<b>2009-10 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>DEBT SERVICE FUND - ESTIMATED REVENUE</u></b>			
STATE SOURCES	\$3,933,846	<b>\$4,046,088</b>	\$112,242
ESTIMATED REVENUE	<u>\$3,933,846</u>	<u><b>\$4,046,088</b></u>	<u>\$112,242</u>
BEGINNING FUND BALANCE	1,184,533	<b>1,096,917</b>	(87,616)
ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$5,118,379</u></u>	<u><u><b>\$5,143,005</b></u></u>	<u><u>\$24,626</u></u>

**DEBT SERVICE FUND - APPROPRIATIONS**

DEBT SERVICES	\$4,021,462	<b>\$4,046,088</b>	\$24,626
APPROPRIATIONS	<u>\$4,021,462</u>	<u><b>\$4,046,088</b></u>	<u>\$24,626</u>
ENDING FUND BALANCE	1,096,917	<b>1,096,917</b>	0
APPROPRIATIONS AND ENDING FUND BALANCE	<u><u>\$5,118,379</u></u>	<u><u><b>\$5,143,005</b></u></u>	<u><u>\$24,626</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 (August, 2009) it is anticipated that the eventual total will be similar to the \$96 million to \$75 million received for fiscal years 2004 through 2009.

### **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	\$ 73,218,082
2008-09	\$ 11,809,840	\$ 75,727,321
2009-10	\$ 75,969,170	undetermined

PINELLAS COUNTY SCHOOL BOARD

	2008-09 ACTUAL	2009-10 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>CONTRACTED PROGRAM FUND - ESTIMATED REVENUE</u></b>			
FEDERAL DIRECT	\$3,557,471	<b>\$3,212,940</b>	(\$344,531)
FEDERAL THROUGH STATE	72,053,976	<b>72,756,230</b>	\$702,254
STATE SOURCES	115,874		(\$115,874)
ESTIMATED REVENUE	<u>\$75,727,321</u>	<u><b>\$75,969,170</b></u>	<u>\$241,849</u>

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2008-09 ACTUAL</b>	<b>2009-10 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>CONTRACTED PROGRAM FUND - APPROPRIATIONS</u></b>			
REGULAR EDUCATION	\$22,648,440	<b>\$16,071,290</b>	(\$6,577,150)
SPECIAL EDUCATION	14,510,557	<b>14,095,780</b>	(414,777)
VOCATIONAL EDUCATION	1,648,358	<b>1,804,341</b>	155,983
ADULT CONTINUED EDUCATION	1,129,549	<b>121,492</b>	(1,008,057)
OTHER INSTRUCTION	27		(27)
ATTENDANCE & SOCIAL WORK	972,170	<b>871,397</b>	(100,773)
GUIDANCE SERVICES	838,421	<b>15,606</b>	(822,815)
HEALTH SERVICES	963,870	<b>975,335</b>	11,465
PSYCHOLOGICAL SERVICES	555,464	<b>1,290,570</b>	735,106
PARENTAL INVOLVEMENT	334,071	<b>1,587,351</b>	1,253,280
OTHER PUPIL PERSONNEL SVC	6,040,904	<b>6,625,099</b>	584,195
INSTRUCTIONAL MEDIA	353,557	<b>190,067</b>	(163,490)
CURRICULUM & INSTRUCTION	10,945,749	<b>7,844,036</b>	(3,101,713)
STAFF DEVELOPMENT	9,873,609	<b>20,439,839</b>	10,566,230
INSTRUCTIONAL RELATED TECH	105,626	<b>49,549</b>	(56,077)
SCHOOL BOARD		<b>16,500</b>	16,500
GENERAL ADMINISTRATION	2,109,928	<b>2,364,517</b>	254,589
SCHOOL ADMINISTRATION	171,122	<b>107,733</b>	(63,389)
FACILITIES ACQ. & CONST.		<b>19,326</b>	19,326
FISCAL SERVICES	43,854	<b>47,750</b>	3,896
PLANNING, RESEARCH & EVALUATION	187,719	<b>84,500</b>	(103,219)
INFORMATION SERVICES	60,939	<b>41,009</b>	(19,930)
STAFF PERSONNEL SERVICES	320,266	<b>431,562</b>	111,296
CENTRAL SERVICES	235		(235)
PUPIL TRANSPORTATION	58,742	<b>116,478</b>	57,736
OPERATION OF PLANT	164,531	<b>65,980</b>	(98,551)
ADMINISTRATIVE TECHNOLOGY	36,433	<b>112,893</b>	76,460
COMMUNITY SERVICES	1,653,180	<b>579,170</b>	(1,074,010)
<b>TOTAL APPROPRIATIONS</b>	<b>\$75,727,321</b>	<b>\$75,969,170</b>	<b>\$241,849</b>

PINELLAS COUNTY SCHOOL BOARD

**AMERICAN RECOVERY AND REINVESTMENT ACT**  
CONTRACTED PROGRAM FUNDS

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

ARRA funds are one-time resources that are available to the school district for 27 months. ARRA funds are awarded in several target program areas, including Title I and Title II of the Elementary and Secondary Education Act, Title VII of the McKinney-Vento Homeless Assistance Act, and the Individuals with Disabilities Education Act (IDEA). A portion of ARRA target program funds has been awarded to the district and is reflected in this budget document. Additional ARRA awards will be received during the 2009-2010 school year and will ultimately impact the fiscal year 2010 budget.

# PINELLAS COUNTY SCHOOL BOARD

	2008-09 ACTUAL	2009-10 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>ARRA TARGETED ASSISTANCE - ESTIMATED REVENUE</u></b>			
FEDERAL THROUGH STATE	324,439	<b>18,805,865</b>	\$18,481,426
TOTAL ESTIMATED REVENUE	<u>\$324,439</u>	<u><b>\$18,805,865</b></u>	<u>\$18,481,426</u>

## **ARRA TARGETED ASSISTANCE - APPROPRIATIONS**

REGULAR EDUCATION	\$81,040	<b>\$8,149,805</b>	\$8,068,765
SPECIAL EDUCATION	237,222	<b>10,210,196</b>	9,972,974
VOCATIONAL EDUCATION		<b>304,152</b>	304,152
ATTENDANCE & SOCIAL WORK		<b>1,763</b>	1,763
PARENTAL INVOLVEMENT	3,161	<b>1,400</b>	(1,761)
OTHER PUPIL PERSONNEL SVC	683	<b>60,764</b>	60,081
CURRICULUM & INSTRUCTION	2,333	<b>13,541</b>	11,208
STAFF DEVELOPMENT		<b>59,154</b>	59,154
GENERAL ADMINISTRATION		<b>3,105</b>	3,105
MAINTENANCE OF PLANT		<b>1,985</b>	1,985
TOTAL APPROPRIATIONS	<u>\$324,439</u>	<u><b>\$18,805,865</b></u>	<u>\$18,481,426</u>

# PINELLAS COUNTY SCHOOL BOARD

## ARRA TARGETED ASSISTANCE - APPROPRIATIONS BY FUNCTION/OBJECT

FUNCTION	OBJECT CATEGORY								TOTAL	% OF TOTAL
	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000		
DIRECT INSTRUCTION										
5100 REGULAR EDUCATION	\$6,052,549	\$1,503,129	\$3,590		\$322,631	\$267,906			\$8,149,805	43.34%
5200 SPECIAL EDUCATION			1,051,544		3,121,802	6,036,850			10,210,196	54.29%
5300 VOCATIONAL EDUCATION					304,152				304,152	1.62%
SUB TOTALS	6,052,549	1,503,129	1,055,134	0	3,748,585	6,304,756	0	0	18,664,153	99.25%
INSTRUCTIONAL SUPPORT										
6110 ATTENDANCE & SOCIAL WORK	1,500	263							1,763	0.01%
6150 PARENTAL INVOLVEMENT					50	1,350			1,400	0.01%
6190 OTHER PUPIL PERSONNEL SVC	35,950	24,814							60,764	0.32%
6300 CURRICULUM & INSTRUCTION	1,250	219	3,293		240	8,539			13,541	0.07%
6400 STAFF DEVELOPMENT	33,547	2,940	16,573		6,094				59,154	0.31%
SUB TOTALS	72,247	28,236	19,866	0	6,384	9,889	0	0	136,622	0.73%
GENERAL SUPPORT										
7200 GENERAL ADMINISTRATION							3,105		3,105	0.02%
7900 OPERATION OF PLANT			1,485			500			1,985	0.01%
SUB TOTALS	0	0	1,485	0	0	500	3,105	0	5,090	0.03%
TOTAL APPROPRIATIONS	\$6,124,796	\$1,531,365	\$1,076,485	\$0	\$3,754,969	\$6,315,145	\$3,105	\$0	\$18,805,865	100.00%
	32.57%	8.14%	5.72%	0.00%	19.97%	33.58%	0.02%	0.00%	100.00%	

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## **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 2008-09, the Food Service operation prepared and served over 9.169 million lunches, more than 2.785 million breakfasts and 441,055 snacks in the After School Snack Program.

For fiscal year 2009-10, 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 53 other schools/centers.

For fiscal year 2009-10 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>2008-09 ACTUAL</b>	<b>2009-10 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>FOOD SERVICE FUND - ESTIMATED REVENUE</u></b>			
FEDERAL THROUGH STATE	\$22,428,403	<b>\$22,859,253</b>	\$430,850
STATE SOURCES	569,819	<b>595,493</b>	25,674
LOCAL SOURCES	14,804,268	<b>15,012,843</b>	208,575
ESTIMATED REVENUE	37,802,490	<b>38,467,589</b>	\$665,099
BEGINNING FUND BALANCE	10,598,813	<b>11,131,045</b>	532,232
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u>\$48,401,303</u>	<u><b>\$49,598,634</b></u>	<u>\$1,197,331</u>

**FOOD SERVICE FUND - APPROPRIATIONS**

FOOD SERVICE	\$37,192,799	<b>\$40,478,474</b>	\$3,285,675
DEBT SERVICE	\$77,459	<b>\$22,630</b>	(54,829)
APPROPRIATIONS	\$37,270,258	<b>\$40,501,104</b>	\$3,230,846
ENDING FUND BALANCE	11,131,045	<b>9,097,530</b>	(2,033,515)
APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$48,401,303</u>	<u><b>\$49,598,634</b></u>	<u>\$1,197,331</u>

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2008-09 ACTUAL</b>	<b>2009-10 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>INTERNAL SERVICE FUND - ESTIMATED REVENUE</u></b>			
LOCAL SOURCES	\$6,508,631	<b>\$5,300,000</b>	(\$1,208,631)
ESTIMATED REVENUE	<u>\$6,508,631</u>	<u><b>\$5,300,000</b></u>	<u>(\$1,208,631)</u>
BEGINNING FUND BALANCE	4,788,357	<b>5,800,781</b>	1,012,424
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$11,296,988</u></u>	<u><u><b>\$11,100,781</b></u></u>	<u><u>(\$196,207)</u></u>

**INTERNAL SERVICE FUND - APPROPRIATIONS**

SCHOOL BOARD	\$5,496,207	<b>\$5,000,000</b>	(\$496,207)
TRANSFERS	0	<b>1,800,000</b>	1,800,000
APPROPRIATIONS	<u>\$5,496,207</u>	<u><b>\$6,800,000</b></u>	<u>\$1,303,793</u>
ENDING FUND BALANCE	5,800,781	<b>4,300,781</b>	(1,500,000)
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u><u>\$11,296,988</u></u>	<u><u><b>\$11,100,781</b></u></u>	<u><u>(\$196,207)</u></u>

# **BUDGET DETAIL BY FUND**

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u></b>					
		FEDERAL DIRECT			
3121	000	FEDERAL IMPACT FUNDS	\$24,848	\$20,000	(\$4,848)
3191	000	R O T C	301,367	165,000	(136,367)
3199	000	MISC FEDERAL DIRECT	(12,875)		12,875
	<b>TOTAL</b>	<b>FEDERAL DIRECT</b>	<b>\$313,340</b>	<b>\$185,000</b>	<b>(\$128,340)</b>
		FEDERAL THRU STATE			
3202	000	MEDICAID	2,293,472	2,000,000	(293,472)
	<b>TOTAL</b>	<b>FEDERAL THRU STATE</b>	<b>\$2,293,472</b>	<b>\$2,000,000</b>	<b>(\$293,472)</b>
		STATE SOURCES			
3310	000	FLA EDUC FINANCE PROGRAM	57,784,830	51,581,653	(6,203,177)
3310	000	SAFE SCHOOLS	3,463,281	3,164,197	(299,084)
3310	000	SUPPLEMENT ACADEMIC INSTRU	24,108,067	22,014,362	(2,093,705)
3310	000	ESE GUARANTEED ALLOCATION	49,888,514	45,855,837	(4,032,677)
3310	000	READING PROGRAMS	4,244,026	3,880,586	(363,440)
3310	000	DJJ SUPPLEMENTAL ALLOCATION	708,538	681,431	(27,107)
3310	000	EQUAL % ADJUSTMENT	126,173		(126,173)
3310	000	MERIT AWARD PROGRAM	38,388	35,779	(2,609)
3315	000	WORKFORCE DEVELOPMENT	25,442,996	23,376,975	(2,066,021)
3317	000	WORKFORCE EDUC PERF INCENTIVES	425,427	375,660	(49,767)
3318	000	ADULT HANDICAPPED	472,747	584,050	111,303
3323	000	CO & DS WITHHELD FOR ADMINISTRATION	67,581	67,927	346
3334	000	FLORIDA TEACHER'S LEAD PRGM	1,476,332	1,325,903	(150,429)
3336	000	INSTRUCTIONAL MATERIALS	10,298,936	8,655,870	(1,643,066)
3343	000	STATE LICENSE TAX	573,046	800,000	226,954
3344	000	DISTRICT DISCRETIONARY LOTTERY FUND	2,658,281		(2,658,281)
3354	000	TRANSPORTATION	18,727,481	17,492,885	(1,234,596)
3355	000	CLASS SIZE REDUCTION	110,007,699	112,896,086	2,888,387
3361	000	SCHOOL RECOGNITION	4,559,942	4,023,478	(536,464)
3363	000	EXCELLENT TEACHING PROGRAM	3,935,132		(3,935,132)
3371	000	VOLUNTARY PRE-K PROGRAM	1,567,445		(1,567,445)
3399	000	MISCELLANEOUS STATE REVENUE	2,048,677	3,201,988	1,153,311
	<b>TOTAL</b>	<b>STATE SOURCES</b>	<b>\$322,623,539</b>	<b>\$300,014,667</b>	<b>(\$22,608,872)</b>
		LOCAL SOURCES			
3411	000	DISTRICT SCHOOL TAXES	440,689,701	404,493,915	(36,195,786)
3411	000	TAX REFERENDUM	37,931,906	33,176,994	(4,754,912)
3411	000	CRITICAL OPERATING DISCRETIONARY		16,588,497	16,588,497
3425	000	RENTAL INCOME	1,616,376	1,100,000	(516,376)
3430	000	INTEREST INCOME	2,578,812	5,500,000	2,921,188
3433	000	NET/INC/DEC FAIR VALUE INVEST	240,401		(240,401)
346X	000	STUDENT FEES	2,434,704	2,400,000	(34,704)
3471	000	PRE-SCHOOL PROJECTS	100		(100)
3481	000	CHARGES FOR SERVICES	1,515,378	1,700,000	184,622
349X	000	MISCELLANEOUS LOCAL SOURCES	9,031,704	14,311,299	5,279,595
	<b>TOTAL</b>	<b>LOCAL SOURCES</b>	<b>\$496,039,082</b>	<b>\$479,270,705</b>	<b>(\$16,768,377)</b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u></b>					
		OTHER			
3740	000	LOSS RECOVERIES	\$252,571	\$500,000	247,429
		TOTAL OTHER	\$252,571	\$500,000	\$247,429
		<b>TOTAL ESTIMATED REVENUE</b>	<b>\$821,522,004</b>	<b>\$781,970,372</b>	<b>(\$39,551,632)</b>
<b><u>OTHER FINANCING SOURCES</u></b>					
		TRANSFERS			
3630	000	TRANS. FROM CAPITAL PROJECTS	12,953,457	14,000,000	1,046,543
		TOTAL TRANSFERS	\$12,953,457	\$14,000,000	\$1,046,543
		<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$12,953,457</b>	<b>\$14,000,000</b>	<b>\$1,046,543</b>
		<b>TOTAL ESTIMATED RESOURCES</b>	<b>\$834,475,461</b>	<b>\$795,970,372</b>	<b>(\$38,505,089)</b>
<b><u>FUND BALANCE</u></b>					
2800	000	BUDGET FUND BALANCES-BEGIN			
		OBLIGATED	33,254,868	29,022,111	(4,232,757)
		COMMITTED	24,373,215	25,734,876	1,361,661
		UNOBLIGATED	23,652,505	14,705,681	(8,946,824)
		TOTAL BEGINNING FUND BALANCE	\$81,280,588	\$69,462,668	(\$11,817,920)
		<b>TOTAL ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND</b>	<b>\$915,756,049</b>	<b>\$865,433,040</b>	<b>(\$50,323,009)</b>
<b><u>ARRA STABILIZATION FUND - ESTIMATED REVENUE</u></b>					
3210	000	FEDERAL STABILIZATION REVENUE		37,729,628	37,729,628
		TOTAL ESTIMATED REVENUE - ARRA STABILIZATION	\$0	\$37,729,628	\$37,729,628
		<b>TOTAL COMBINED ESTIMATED REVENUE AND FUND BALANCE</b>	<b>\$915,756,049</b>	<b>\$903,162,668</b>	<b>(\$12,593,381)</b>

# PINELLAS COUNTY SCHOOL BOARD

			2008-09	2009-10	
FUNC- TION	OBJECT	DESCRIPTION	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b>OPERATING (GENERAL) FUND - APPROPRIATIONS</b>					
		REGULAR EDUCATION			
5100	100	SALARIES	\$276,151,535	\$248,605,663	(\$27,545,872)
5100	200	EMPLOYEE BENEFITS	80,330,381	76,941,722	(3,388,659)
5100	300	PURCHASED SERVICES	19,612,828	18,978,782	(634,046)
5100	400	ENERGY SERVICES	26,146	25,400	(746)
5100	500	MATERIALS & SUPPLIES	13,237,175	11,217,242	(2,019,933)
5100	600	CAPITAL EXPENDITURES	6,931,870	6,630,880	(300,990)
5100	700	OTHER EXPENSE	295,262	224,680	(70,582)
	TOTAL	REGULAR EDUCATION	\$396,585,197	\$362,624,369	(\$33,960,828)
		SPECIAL EDUCATION			
5200	100	SALARIES	84,662,030	84,428,384	(233,646)
5200	200	EMPLOYEE BENEFITS	28,540,403	28,732,513	192,110
5200	300	PURCHASED SERVICES	530,510	466,135	(64,375)
5200	500	MATERIALS & SUPPLIES	375,912	412,380	36,468
5200	600	CAPITAL EXPENDITURES	248,950	44,550	(204,400)
5200	700	OTHER EXPENSE	6,914	100	(6,814)
	TOTAL	SPECIAL EDUCATION	\$114,364,719	\$114,084,062	(\$280,657)
		VOCATIONAL EDUCATION			
5300	100	SALARIES	16,961,453	14,198,135	(2,763,318)
5300	200	EMPLOYEE BENEFITS	4,612,269	4,370,646	(241,623)
5300	300	PURCHASED SERVICES	186,156	126,450	(59,706)
5300	400	ENERGY SERVICES	423		(423)
5300	500	MATERIALS & SUPPLIES	396,962	240,856	(156,106)
5300	600	CAPITAL EXPENDITURES	170,054	41,206	(128,848)
5300	700	OTHER EXPENSE	84,193	354	(83,839)
	TOTAL	VOCATIONAL EDUCATION	\$22,411,510	\$18,977,647	(\$3,433,863)
		ADULT CONTINUED EDUCATION			
5400	100	SALARIES	5,034,326	5,177,076	142,750
5400	200	EMPLOYEE BENEFITS	1,185,836	1,453,519	267,683
5400	300	PURCHASED SERVICES	52,471	5,882	(46,589)
5400	500	MATERIALS & SUPPLIES	72,295	67,523	(4,772)
5400	600	CAPITAL EXPENDITURES	44,075	4,955	(39,120)
5400	700	OTHER EXPENSE	1,138		(1,138)
	TOTAL	ADULT CONTINUED EDUCATION	\$6,390,141	\$6,708,955	\$318,814
		PRE KINDERGARTEN			
5500	100	SALARIES	1,226,883		(1,226,883)
5500	200	EMPLOYEE BENEFITS	461,723	58	(461,665)
5500	300	PURCHASED SERVICES	400		(400)
5500	500	MATERIALS & SUPPLIES	8,579		(8,579)
5500	600	CAPITAL EXPENDITURES	39,322		(39,322)
5500	700	OTHER SERVICES	1,760		(1,760)
	TOTAL	PRE KINDERGARTEN	\$1,738,667	\$58	(\$1,738,609)

# PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2008-09 ACTUAL	2009-10 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		OTHER INSTRUCTION			
5900	100	SALARIES	14,895		(14,895)
5900	200	EMPLOYEE BENEFITS	826		(826)
5900	300	PURCHASED SERVICES	9,542		(9,542)
5900	500	SUPPLIES	257		(257)
			<u>\$25,520</u>	<u>\$0</u>	<u>(\$25,520)</u>
		<b>SUBTOTAL - INSTRUCTIONAL SERVICES</b>	<b><u>\$541,515,754</u></b>	<b><u>\$502,395,091</u></b>	<b><u>(\$39,120,663)</u></b>
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	3,837,273	3,588,245	(249,028)
6110	200	EMPLOYEE BENEFITS	1,172,975	1,149,807	(23,168)
6110	300	PURCHASED SERVICES	50,773	48,483	(2,290)
6110	500	MATERIALS & SUPPLIES	19,558	12,516	(7,042)
6110	600	CAPITAL EXPENDITURES	4,228		(4,228)
	TOTAL	ATTENDANCE & SOCIAL WORK	<u>\$5,084,807</u>	<u>\$4,799,051</u>	<u>(\$285,756)</u>
		GUIDANCE SERVICES			
6120	100	SALARIES	13,460,683	12,448,394	(1,012,289)
6120	200	EMPLOYEE BENEFITS	3,867,267	3,914,085	46,818
6120	300	PURCHASED SERVICES	43,808	15,701	(28,107)
6120	500	MATERIALS & SUPPLIES	38,859	49,935	11,076
6120	600	CAPITAL EXPENDITURES	1,620	1,664	44
6120	700	OTHER EXPENSE	734	654	(80)
	TOTAL	GUIDANCE SERVICES	<u>\$17,412,971</u>	<u>\$16,430,433</u>	<u>(\$982,538)</u>
		HEALTH SERVICES			
6130	100	SALARIES	1,562,411	1,004,392	(558,019)
6130	200	EMPLOYEE BENEFITS	632,387	397,649	(234,738)
6130	300	PURCHASED SERVICES	82,672	97,777	15,105
6130	500	MATERIALS & SUPPLIES	27,137	13,731	(13,406)
6130	600	CAPITAL OUTLAY	7,876	44,543	36,667
6130	700	OTHER EXPENSE	584	2,250	1,666
	TOTAL	HEALTH SERVICES	<u>\$2,313,067</u>	<u>\$1,560,342</u>	<u>(\$752,725)</u>
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	4,011,923	3,861,596	(150,327)
6140	200	EMPLOYEE BENEFITS	1,130,805	1,083,043	(47,762)
6140	300	PURCHASED SERVICES	54,793	62,175	7,382
6140	500	MATERIALS & SUPPLIES	46,513	68,037	21,524
6140	600	CAPITAL EXPENDITURES	34,209	2,750	(31,459)
	TOTAL	PSYCHOLOGICAL SERVICES	<u>\$5,278,243</u>	<u>\$5,077,601</u>	<u>(\$200,642)</u>
		PARENTAL INVOLVEMENT			
6150	300	PURCHASED SERVICES	43		(43)
6150	500	MATERIALS & SUPPLIES		50	50
6150	600	CAPITAL EXPENDITURES	1,812		(1,812)
	TOTAL	PARENTAL INVOLVEMENT	<u>\$1,855</u>	<u>\$50</u>	<u>(\$1,805)</u>
		OTHER PUPIL PERSONNEL SVC			
6190	100	SALARIES	3,611,754	3,382,845	(228,909)
6190	200	EMPLOYEE BENEFITS	1,148,713	1,200,478	51,765
6190	300	PURCHASED SERVICES	19,576	38,381	18,805
6190	500	MATERIALS & SUPPLIES	25,633	34,385	8,752
6190	600	CAPITAL EXPENDITURES	9,236	18,057	8,821
	TOTAL	OTHER PUPIL PERSONNEL SVC	<u>\$4,814,912</u>	<u>\$4,674,146</u>	<u>(\$140,766)</u>



# PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2008-09 ACTUAL	2009-10 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		INSTRUCTIONAL MEDIA			
6200	100	SALARIES	8,930,726	7,715,225	(1,215,501)
6200	200	EMPLOYEE BENEFITS	2,579,623	2,593,513	13,890
6200	300	PURCHASED SERVICES	111,620	35,492	(76,128)
6200	400	ENERGY SERVICES	2,442	3,000	558
6200	500	MATERIALS & SUPPLIES	174,781	122,016	(52,765)
6200	600	CAPITAL EXPENDITURES	1,119,100	956,116	(162,984)
6200	700	OTHER EXPENSE	1,872	610	(1,262)
	TOTAL	INSTRUCTIONAL MEDIA	\$12,920,164	\$11,425,972	(\$1,494,192)
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	6,442,891	5,659,765	(783,126)
6300	200	EMPLOYEE BENEFITS	1,822,181	1,759,360	(62,821)
6300	300	PURCHASED SERVICES	549,719	101,326	(448,393)
6300	500	MATERIALS & SUPPLIES	183,669	180,987	(2,682)
6300	600	CAPITAL EXPENDITURES	61,455	13,068	(48,387)
6300	700	OTHER EXPENSE	39,615	27,508	(12,107)
	TOTAL	CURRICULUM & INSTRUCTION	\$9,099,530	\$7,742,014	(\$1,357,516)
		STAFF DEVELOPMENT			
6400	100	SALARIES	2,037,698	3,068,900	1,031,202
6400	200	EMPLOYEE BENEFITS	476,696	997,378	520,682
6400	300	PURCHASED SERVICES	461,383	205,254	(256,129)
6400	500	MATERIALS & SUPPLIES	300,213	247,461	(52,752)
6400	600	CAPITAL EXPENDITURES	131,757	9,125	(122,632)
6400	700	OTHER EXPENSE	4,249	7,714	3,465
	TOTAL	STAFF DEVELOPMENT	\$3,411,996	\$4,535,832	\$1,123,836
		INSTRUCTIONAL RELATED TECH			
6500	100	SALARIES	1,630,559	1,494,633	(135,926)
6500	200	EMPLOYEE BENEFITS	492,859	491,792	(1,067)
6500	300	PURCHASED SERVICES	509,144	500	(508,644)
6500	500	SUPPLIES	166,816	70,000	(96,816)
6500	600	CAPITAL EXPENDITURES	300,676	250,110	(50,566)
6500	700	OTHER EXPENSE	16,277		(16,277)
	TOTAL	INSTRUCTIONAL RELATED TECH	\$3,116,331	\$2,307,035	(809,296)
	<b>SUBTOTAL - INSTRUCTIONAL SUPPORT</b>		<b>\$63,455,731</b>	<b>\$58,552,526</b>	<b>(\$4,901,400)</b>
		SCHOOL BOARD			
7100	100	SALARIES	796,352	904,009	107,657
7100	200	EMPLOYEE BENEFITS	611,384	1,792,082	1,180,698
7100	300	PURCHASED SERVICES	142,299	230,307	88,008
7100	500	MATERIALS & SUPPLIES	11,470	13,170	1,700
7100	600	CAPITAL EXPENDITURES	5,603	5,528	(75)
7100	700	OTHER EXPENSE	204,175	37,686	(166,489)
	TOTAL	SCHOOL BOARD	\$1,771,283	\$2,982,782	\$1,211,499

# PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2008-09 ACTUAL	2009-10 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		GENERAL ADMINISTRATION			
7200	100	SALARIES	2,668,479	2,077,952	(590,527)
7200	200	EMPLOYEE BENEFITS	684,147	733,926	49,779
7200	300	PURCHASED SERVICES	261,947	200,548	(61,399)
7200	500	MATERIALS & SUPPLIES	94,758	65,967	(28,791)
7200	600	CAPITAL EXPENDITURES	193,874	16,898	(176,976)
7200	700	OTHER EXPENSE	58,389	45,196	(13,193)
	TOTAL	GENERAL ADMINISTRATION	\$3,961,594	\$3,140,487	(\$821,107)
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	40,780,904	37,378,990	(3,401,914)
7300	200	EMPLOYEE BENEFITS	13,182,165	13,529,505	347,340
7300	300	PURCHASED SERVICES	513,131	280,450	(232,681)
7300	500	MATERIALS & SUPPLIES	373,045	412,496	39,451
7300	600	CAPITAL EXPENDITURES	105,611	64,148	(41,463)
7300	700	OTHER EXPENSE	64,413	28,095	(36,318)
	TOTAL	SCHOOL ADMINISTRATION	\$55,019,269	\$51,693,684	(\$3,325,585)
		FACILITIES ACQ. & CONST.			
7400	100	SALARIES	488,536	664,110	175,574
7400	200	EMPLOYEE BENEFITS	146,958	211,653	64,695
7400	300	PURCHASED SERVICES	68,421	27,972	(40,449)
7400	400	ENERGY SERVICES		119	119
7400	500	MATERIALS	14,160	7,854	(6,306)
7400	600	CAPITAL EXPENDITURES	187,520	181,409	(6,111)
	TOTAL	FACILITIES ACQ. & CONST.	\$905,595	\$1,093,117	\$187,522
		FISCAL SERVICES			
7500	100	SALARIES	3,071,646	2,910,762	(160,884)
7500	200	EMPLOYEE BENEFITS	976,337	1,034,038	57,701
7500	300	PURCHASED SERVICES	230,624	201,918	(28,706)
7500	500	MATERIALS	37,942	54,875	16,933
7500	600	CAPITAL EXPENDITURES	22,786	7,879	(14,907)
7500	700	OTHER EXPENSE	88,454	70,847	(17,607)
	TOTAL	FISCAL SERVICES	\$4,427,789	\$4,280,319	(\$147,470)
		FOOD SERVICE			
7600	100	SALARIES	212,397		(212,397)
7600	200	FRINGE	5,683		(5,683)
7600	300	PURCHASED SERVICES	1,500		(1,500)
7600	500	MATERIALS	1,000		(1,000)
7600	600	CAPITAL EXPENDITURES	6,500		(6,500)
	TOTAL	FOOD SERVICE	\$227,080	\$0	(\$227,080)
		PLANNING, RESEARCH, EVALUATION			
7710	100	SALARIES	609,223	570,053	(39,170)
7710	200	EMPLOYEE BENEFITS	178,995	214,246	35,251
7710	300	PURCHASED SERVICES	101,795	111,021	9,226
7710	500	MATERIALS & SUPPLIES	8,518	46,672	38,154
7710	600	CAPITAL EXPENDITURES	14,200	13,146	(1,054)
7710	700	OTHER EXPENSE	40	495	455
	TOTAL	PLANNING, RESEARCH & EVAL	\$912,771	\$955,633	\$42,862

# PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2008-09 ACTUAL	2009-10 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		INFORMATION SERVICES			
7720	100	SALARIES	706,412	613,206	(93,206)
7720	200	EMPLOYEE BENEFITS	223,807	207,239	(16,568)
7720	300	PURCHASED SERVICES	118,109	139,451	21,342
7720	500	MATERIALS & SUPPLIES	67,458	56,492	(10,966)
7720	600	CAPITAL EXPENDITURES	12,497	1,250	(11,247)
7720	700	OTHER EXPENSE	1,977	3,895	1,918
	TOTAL	INFORMATION SERVICES	\$1,130,260	\$1,021,533	(\$108,727)
		STAFF PERSONNEL SERVICES			
7730	100	SALARIES	3,481,284	3,241,203	(240,081)
7730	200	EMPLOYEE BENEFITS	1,356,777	1,437,982	81,205
7730	300	PURCHASED SERVICES	690,940	765,422	74,482
7730	400	ENERGY SERVICES	96		(96)
7730	500	MATERIALS & SUPPLIES	177,890	165,538	(12,352)
7730	600	CAPITAL EXPENDITURES	30,084	49,219	19,135
7730	700	OTHER EXPENSE	4,108	11,372	7,264
	TOTAL	STAFF PERSONNEL SERVICES	\$5,741,179	\$5,670,736	(\$70,443)
		INTERNAL SVC			
7760	100	SALARIES	1,986,040	1,856,221	(129,819)
7760	200	EMPLOYEE BENEFITS	680,610	664,760	(15,850)
7760	300	PURCHASED SERVICES	968,117	900,170	(67,947)
7760	400	ENERGY SERVICES	33,919	23,791	(10,128)
7760	500	MATERIALS & SUPPLIES	(14,142)	1,123	15,265
7760	600	CAPITAL EXPENDITURES	4,104	12,700	8,596
7760	700	OTHER EXPENSE	(6,989)	7,889	14,878
	TOTAL	INTERNAL SVC	\$3,651,659	\$3,466,654	(\$185,005)
		OTHER CENTRAL SERVICES			
7790	100	SALARIES	397,472	382,436	(15,036)
7790	200	EMPLOYEE BENEFITS	109,368	126,724	17,356
7790	300	PURCHASED SERVICES	8,043	22,678	14,635
7790	500	MATERIALS & SUPPLIES	9,304	20,662	11,358
7790	600	CAPITAL EXPENDITURES	3,858		(3,858)
7790	700	OTHER EXPENSE	1,724	20,850	19,126
	TOTAL	OTHER CENTRAL SERVICES	\$529,769	\$573,350	\$43,581
		PUPIL TRANSPORTATION			
7800	100	SALARIES	25,551,120	17,518,130	(8,032,990)
7800	200	EMPLOYEE BENEFITS	11,111,549	8,253,010	(2,858,539)
7800	300	PURCHASED SERVICES	421,320	201,114	(220,206)
7800	400	ENERGY SERVICES	5,584,543	6,144,037	559,494
7800	500	MATERIALS & SUPPLIES	2,727,526	1,428,546	(1,298,980)
7800	600	CAPITAL EXPENDITURES	39,557	5,000	(34,557)
7800	700	OTHER EXPENSE	27,269	36,000	8,731
	TOTAL	PUPIL TRANSPORTATION	\$45,462,884	\$33,585,837	(\$11,877,047)

# PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2008-09 ACTUAL	2009-10 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		OPERATION OF PLANT			
7900	100	SALARIES	24,998,566	22,848,060	(2,150,506)
7900	200	EMPLOYEE BENEFITS	12,581,917	10,830,996	(1,750,921)
7900	300	PURCHASED SERVICES	16,577,418	16,810,989	233,571
7900	400	ENERGY SERVICES	27,710,976	27,150,789	(560,187)
7900	500	MATERIALS & SUPPLIES	1,239,452	904,126	(335,326)
7900	600	CAPITAL EXPENDITURES	258,902	18,964	(239,938)
7900	700	OTHER EXPENSE	512,980	504,267	(8,713)
	TOTAL	OPERATION OF PLANT	\$83,880,211	\$79,068,191	(\$4,812,020)
<b>SUBTOTAL - GENERAL SUPPORT</b>			<b>\$207,621,343</b>	<b>\$187,532,323</b>	<b>(\$20,089,020)</b>
		MAINTENANCE OF PLANT			
8100	100	SALARIES	6,247,244	6,002,612	(244,632)
8100	200	EMPLOYEE BENEFITS	2,761,604	2,847,899	86,295
8100	300	PURCHASED SERVICES	7,697,660	4,639,757	(3,057,903)
8100	400	ENERGY SERVICES	369,103	182,177	(186,926)
8100	500	MATERIALS & SUPPLIES	4,243,571	3,963,373	(280,198)
8100	600	CAPITAL EXPENDITURES	378,310	262,190	(116,120)
8100	700	OTHER EXPENSE	2,526,311	2,826,838	300,527
	TOTAL	MAINTENANCE OF PLANT	\$24,223,803	\$20,724,846	(\$3,498,957)
<b>SUBTOTAL - MAINTENANCE OF PLANT</b>			<b>\$24,223,803</b>	<b>\$20,724,846</b>	<b>(\$3,498,957)</b>
		ADMINISTRATIVE TECHNOLOGY			
8200	100	SALARIES	3,313,358	3,104,954	(208,404)
8200	200	EMPLOYEE BENEFITS	964,721	977,474	12,753
8200	300	PURCHASED SERVICES	1,234,223	1,031,690	(202,533)
8200	400	ENERGY SERVICES	2,168	500	(1,668)
8200	500	MATERIALS & SUPPLIES	108,901	85,163	(23,738)
8200	600	CAPITAL EXPENDITURES	167,116	28,926	(138,190)
8200	700	OTHER EXPENSE	3,578	500	(\$3,078)
	TOTAL	ADMINISTRATIVE TECHNOLOGY	5,794,065	\$5,229,207	(\$564,858)
<b>SUBTOTAL - ADMINISTRATIVE TECHNOLOGY</b>			<b>\$5,794,065</b>	<b>\$5,229,207</b>	<b>(\$564,858)</b>
		COMMUNITY SERVICES			
9100	100	SALARIES	337,588	113,554	(224,034)
9100	200	EMPLOYEE BENEFITS	138,064	59,190	(78,874)
9100	300	PURCHASED SERVICES	107,368	137,302	29,934
9100	500	MATERIALS & SUPPLIES	111,767	28,330	(83,437)
9100	600	CAPITAL EXPENDITURES	6,243		(6,243)
9100	700	OTHER EXPENSE	434,702	256,578	(178,124)
	TOTAL	COMMUNITY SERVICES	\$1,135,732	\$594,954	(\$540,778)
		OTHER EXPENSES			
9200	700	OTHER EXPENSE	728,899	741,475	12,576
	TOTAL	OTHER EXPENSES	\$728,899	\$741,475	\$12,576
<b>SUBTOTAL - COMM &amp; DEBT SERV &amp; TRANSFERS</b>			<b>\$1,864,631</b>	<b>\$1,336,429</b>	<b>(\$528,202)</b>

# PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2008-09 ACTUAL	2009-10 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
9700		TRANSFER OF FUNDS			
	900	TRANSFERS	1,819,909	0	(1,819,909)
	TOTAL	TRANSFER OF FUNDS	\$1,819,909	\$0	(\$1,819,909)
	TOTAL	APPROPRIATIONS	\$846,293,381	\$775,770,372	(\$70,523,009)
2768		FUND BALANCE			
	000	BUDGET FUND BALANCE-END			
		<u>OBLIGATED</u>			
		RESTRICTED CARRY FORWARDS	13,000,000	13,000,000	0
		ENCUMBRANCES	7,800,000	8,000,000	200,000
		INVENTORY	4,300,000	4,500,000	200,000
		CENTRAL PRINTING FUND BALANCE	800,000	900,000	100,000
		BLAIR ESTATE	200,000	200,000	0
		CAT SF TRUST (PCSBIT)	3,000,000	6,900,000	3,900,000
	TOTAL	OBLIGATED	\$29,100,000	\$33,500,000	\$4,400,000
		<u>COMMITTED</u>			
		WORKFORCE DEVELOPMENT	8,300,000	9,600,000	1,300,000
		FEFP VARIATIONS	4,000,000	4,000,000	0
		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 OF SALARIES			0
		REFERENDUM OF PROGRAM	2,500,000	500,000	(2,000,000)
		SIS IMPLEMENTATION	1,300,000	1,800,000	500,000
		FLEX HOLD	2,000,000	1,800,000	(200,000)
		CLIFF RESERVE		17,200,000	17,200,000
	TOTAL	COMMITTED	\$25,800,000	\$42,600,000	\$16,800,000
		<u>UNOBLIGATED</u>			
		CONTINGENCY (1.51%)			
		UNOBLIGATED - LAPSE	14,562,668	13,562,668	(1,000,000)
	TOTAL	UNOBLIGATED	\$14,562,668	\$13,562,668	(\$1,000,000)
	TOTAL	ENDING FUND BALANCE	\$69,462,668	\$89,662,668	\$20,200,000
	TOTAL	APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND	\$915,756,049	\$865,433,040	(\$50,323,009)

# PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2008-09 ACTUAL	2009-10 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b>ARRA STABILIZATION FUND - APPROPRIATIONS</b>					
		REGULAR EDUCATION			
5100	100	SALARIES		\$25,646,463	\$25,646,463
5100	200	EMPLOYEE BENEFITS		8,597,277	8,597,277
	TOTAL	REGULAR EDUCATION	\$0	\$34,243,740	\$34,243,740
		VOCATIONAL EDUCATION			
5300	100	SALARIES		1,390,158	1,390,158
5300	200	EMPLOYEE BENEFITS		685,905	685,905
	TOTAL	VOCATIONAL EDUCATION	\$0	\$2,076,063	\$2,076,063
		ADULT CONTINUED EDUCATION			
5400	100	SALARIES		1,173,899	1,173,899
5400	200	EMPLOYEE BENEFITS		235,926	235,926
	TOTAL	ADULT CONTINUED EDUCATION	\$0	\$1,409,825	\$1,409,825
		<i>SUBTOTAL - INSTRUCTIONAL SERVICES</i>	\$0	\$37,729,628	\$37,729,628
	TOTAL	APPROPRIATIONS - ARRA STABILIZATION FUND	\$0	\$37,729,628	\$37,729,628
	TOTAL	COMBINED APPROPRIATIONS & ENDING FUND BALANCE	\$915,756,049	\$903,162,668	(\$12,593,381)

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>DEBT SERVICE FUND - ESTIMATED REVENUE</u></b>					
		STATE SOURCES			
3322	000	C.O. & D.S. WITHHELD FOR DEBT SERV.	\$3,932,674	\$4,046,088	\$113,414
3326	000	SBE BOND INTEREST	1,172		(1,172)
	TOTAL	STATE SOURCES	\$3,933,846	\$4,046,088	\$112,242
	TOTAL	ESTIMATED REVENUE	\$3,933,846	\$4,046,088	\$112,242
		FUND BALANCE			
2800	000	BUDGET FUND BALANCE-BEGIN COMMITTED	\$1,184,533	\$1,096,917	(\$87,616)
	TOTAL	UNOBLIGATED BEGINNING FUND BALANCE	\$1,184,533	\$1,096,917	(\$87,616)
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$5,118,379	\$5,143,005	\$24,626
<b><u>DEBT SERVICE FUND - APPROPRIATIONS</u></b>					
		DEBT SERVICES			
9200	700	OTHER EXPENSES	\$4,021,462	\$4,046,088	\$24,626
	TOTAL	DEBT SERVICES	\$4,021,462	\$4,046,088	\$24,626
	TOTAL	APPROPRIATIONS	\$4,021,462	\$4,046,088	\$24,626
		FUND BALANCE			
2750	000	BUDGET FUND BALANCE-END COMMITTED	\$1,096,917	\$1,096,917	\$0
	TOTAL	UNOBLIGATED ENDING FUND BALANCE	\$1,096,917	\$1,096,917	\$0
	TOTAL	APPROPRIATIONS & FD BALANCE	\$5,118,379	\$5,143,005	\$24,626

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>CAPITAL OUTLAY FUND - ESTIMATED REVENUE</u></b>					
		STATE SOURCES			
3321	000	CO & DS DISTR TO DISTRICTS	\$532,615	<b>\$503,313</b>	(\$29,302)
3325	000	INTEREST ON UNDISTRIBUTED	43,297	<b>41,238</b>	(\$2,059)
3341	000	RACING COMMISSION FUNDS	223,250	<b>223,250</b>	0
3391	000	PUBLIC EDUCATION CAPITAL	8,803,129	<b>2,232,246</b>	(6,570,883)
3397	000	CHARTER SCHOOL CAPITAL OUTLAY	1,044,448		(1,044,448)
	<b>TOTAL</b>	STATE SOURCES	<b>\$10,646,739</b>	<b>\$3,000,047</b>	<b>(\$7,646,692)</b>
		LOCAL SOURCES			
3413	000	DIST. LOC. CAP. IMPROVE. TAXES	132,797,697	<b>99,530,983</b>	(33,266,714)
3431	000	INTEREST ON INVESTMENTS	7,398,312	<b>2,500,000</b>	(4,898,312)
3433	000	NET INC/DEC FAIR VALUE INVEST	(2,220,475)		2,220,475
3497	400	REFUNDS OF PRIOR YEAR'S EXP	800		(800)
	<b>TOTAL</b>	LOCAL SOURCES	<b>\$137,976,334</b>	<b>\$102,030,983</b>	<b>(\$35,945,351)</b>
		OTHER SOURCES			
3610	000	TRANSFERS FROM GENERAL	1,819,910		(1,819,910)
3731	000	SALE OF LAND	3,645,000		(3,645,000)
	<b>TOTAL</b>	OTHER FINANCING SOURCES	<b>\$5,464,910</b>	<b>\$0</b>	<b>(\$5,464,910)</b>
	<b>TOTAL</b>	<b>ESTIMATED REVENUE</b>	<b>\$154,087,983</b>	<b>\$105,031,030</b>	<b>(\$49,056,953)</b>
		FUND BALANCE			
2800	000	BUDGET FUND BALANCE-BEGIN			
		OBLIGATED	67,147,943	<b>161,567,813</b>	94,419,870
		COMMITTED	267,752,363	<b>133,487,212</b>	(134,265,151)
	<b>TOTAL</b>	BEGINNING FUND BALANCE	<b>\$334,900,306</b>	<b>\$295,055,025</b>	<b>(\$39,845,281)</b>
	<b>TOTAL</b>	<b>ESTIMATED REVENUE AND FUND BALANCE</b>	<b>\$488,988,289</b>	<b>\$400,086,055</b>	<b>(\$88,902,234)</b>



**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u></b>					
7400	600	FACILITIES ACQ. & CONST. CAPITAL EXPENDITURES	\$164,907,756	<b>\$352,589,743</b>	\$187,681,987
	TOTAL	FACILITIES ACQ. & CONST.	\$164,907,756	<b>\$352,589,743</b>	\$187,681,987
9200	700	DEBT SERVICES OTHER EXPENSES	16,072,051	<b>12,837,434</b>	(3,234,617)
	TOTAL	DEBT SERVICES	\$16,072,051	<b>\$12,837,434</b>	(\$3,234,617)
9700	900	TRANSFER OF FUNDS TRANSFERS	12,953,457	<b>12,200,000</b>	(753,457)
	TOTAL	TRANSFER OF FUNDS	\$12,953,457	<b>\$12,200,000</b>	(\$753,457)
*	TOTAL	APPROPRIATIONS	\$193,933,264	<b>\$377,627,177</b>	\$183,693,913
2768	000	FUND BALANCE BUDGET FUND BALANCE-END OBLIGATED	161,567,813		(161,567,813)
		COMMITTED	133,487,212	<b>22,458,878</b>	(111,028,334)
*	TOTAL	ENDING FUND BALANCE	\$295,055,025	<b>\$22,458,878</b>	(\$272,596,147)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$488,988,289	<b>\$400,086,055</b>	(\$88,902,234)

\* 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>2008-09 ACTUAL</b>	<b>2009-10 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>CONTRACTED PROGRAM FUND - ESTIMATED REVENUE</u></b>					
3199	000	FEDERAL DIRECT			
		OTHER MISC FEDERAL DIRECT	\$3,557,471	\$3,212,940	(\$344,531)
	TOTAL	FEDERAL DIRECT	\$3,557,471	\$3,212,940	(\$344,531)
		FEDERAL THRU STATE			
3201	000	VOCATIONAL EDUCATION GRANTS	3,239,241	2,075,173	(1,164,068)
3220	000	WORKFORCE INVESTMENT ACT	84,334	183,659	99,325
3226	000	EISENHOWER MATH & SCIENCE	5,058,835	7,602,963	2,544,128
3227	000	DRUG FREE SCHOOLS	494,580	105,028	(389,552)
3230	000	DISABILITIES EDUCATION ACT (IDEA)	29,941,141	30,808,749	867,608
3240	000	ELEM & SECOND EDUC ACT (TITLE I)	26,886,443	29,724,975	2,838,532
3251	000	ADULT BASIC EDUCATION	1,381,637	32,198	(1,349,439)
3270	000	ELE & SECOND ECUD ACT (TITLE VI)	79,568	1,066,717	987,149
3290	000	OTHER FEDERAL THRU STATE	4,037,996	669,891	(3,368,105)
3293	000	EMERGENCY IMMIGRANT EDUC PROG	635,201	486,877	(148,324)
3299	000	MISC FEDERAL THRU STATE REV	215,000		(215,000)
	TOTAL	FEDERAL THRU STATE	\$72,053,976	\$72,756,230	\$702,254
		STATE SOURCES			
3399	000	OTHER MISCELLANEOUS	115,874		(115,874)
			\$115,874	\$0	(\$115,874)
	TOTAL	ESTIMATED REVENUE	\$75,727,321	\$75,969,170	\$241,849

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>CONTRACTED PROGRAM FUND - APPROPRIATIONS</u></b>					
		REGULAR EDUCATION			
5100	100	SALARIES	\$11,596,981	<b>\$8,514,667</b>	(\$3,082,314)
5100	200	EMPLOYEE BENEFITS	3,206,301	<b>1,356,243</b>	(\$1,850,058)
5100	300	PURCHASED SERVICES	4,548,515	<b>98,527</b>	(4,449,988)
5100	500	MATERIALS & SUPPLIES	1,023,588	<b>5,480,222</b>	4,456,634
5100	600	CAPITAL EXPENDITURES	2,270,362	<b>604,159</b>	(1,666,203)
5100	700	OTHER EXPENSE	2,693	<b>17,472</b>	14,779
	<b>TOTAL</b>	<b>REGULAR EDUCATION</b>	<b>\$22,648,440</b>	<b>\$16,071,290</b>	<b>(\$6,577,150)</b>
		SPECIAL EDUCATION			
5200	100	SALARIES	9,589,042	<b>8,571,528</b>	(1,017,514)
5200	200	EMPLOYEE BENEFITS	3,472,726	<b>3,276,429</b>	(196,297)
5200	300	PURCHASED SERVICES	442,877	<b>540,128</b>	97,251
5200	500	MATERIALS & SUPPLIES	545,972	<b>1,318,672</b>	772,700
5200	600	CAPITAL EXPENDITURES	456,968	<b>386,813</b>	(70,155)
5200	700	OTHER EXPENSE	2,972	<b>2,210</b>	(762)
	<b>TOTAL</b>	<b>SPECIAL EDUCATION</b>	<b>\$14,510,557</b>	<b>\$14,095,780</b>	<b>(\$414,777)</b>
		VOCATIONAL EDUCATION			
5300	100	SALARIES	310,447	<b>218,874</b>	(91,573)
5300	200	EMPLOYEE BENEFITS	61,952	<b>61,758</b>	(194)
5300	300	PURCHASED SERVICES	437,584	<b>610,095</b>	172,511
5300	500	MATERIALS & SUPPLIES	315,759	<b>503,301</b>	187,542
5300	600	CAPITAL EXPENDITURES	459,957	<b>263,687</b>	(196,270)
5300	700	OTHER EXPENSE	62,659	<b>146,626</b>	83,967
	<b>TOTAL</b>	<b>VOCATIONAL EDUCATION</b>	<b>\$1,648,358</b>	<b>\$1,804,341</b>	<b>\$155,983</b>
		ADULT CONTINUED EDUCATION			
5400	100	SALARIES	381,460	<b>12,576</b>	(368,884)
5400	200	EMPLOYEE BENEFITS	92,901	<b>5,219</b>	(87,682)
5400	300	PURCHASED SERVICES	241,186	<b>36,761</b>	(204,425)
5400	500	MATERIALS & SUPPLIES	42,352	<b>60,400</b>	18,048
5400	600	CAPITAL EXPENDITURES	370,820	<b>6,536</b>	(364,284)
5400	700	OTHER EXPENSE	830		(830)
	<b>TOTAL</b>	<b>ADULT CONTINUED EDUCATION</b>	<b>\$1,129,549</b>	<b>\$121,492</b>	<b>(\$1,008,057)</b>
		OTHER INSTRUCTION			
5900	500	MATERIALS & SUPPLIES	\$27		(27)
	<b>TOTAL</b>	<b>OTHER INSTRUCTION</b>	<b>\$27</b>	<b>\$0</b>	<b>(\$27)</b>
		<b>SUBTOTAL - INSTRUCTIONAL SERVICES</b>	<b>\$39,936,931</b>	<b>\$32,092,903</b>	<b>(\$7,844,028)</b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	746,663	675,476	(71,187)
6110	200	EMPLOYEE BENEFITS	220,806	186,103	(34,703)
6110	300	PURCHASED SERVICES	709	9,468	8,759
6110	700	OTHER EXPENSE	3,992	350	(3,642)
	<b>TOTAL</b>	<b>ATTENDANCE &amp; SOCIAL WORK</b>	<b>\$972,170</b>	<b>\$871,397</b>	<b>(\$100,773)</b>
		GUIDANCE SERVICES			
6120	100	SALARIES	652,069	13,200	(638,869)
6120	200	EMPLOYEE BENEFITS	186,352	2,406	(183,946)
	<b>TOTAL</b>	<b>GUIDANCE SERVICES</b>	<b>\$838,421</b>	<b>\$15,606</b>	<b>(\$822,815)</b>
		HEALTH SERVICES			
6130	100	SALARIES	706,053	716,817	10,764
6130	200	EMPLOYEE BENEFITS	257,427	258,218	791
6130	300	PURCHASED SERVICES	390	300	(90)
	<b>TOTAL</b>	<b>HEALTH SERVICES</b>	<b>\$963,870</b>	<b>\$975,335</b>	<b>\$11,465</b>
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	435,335	981,312	545,977
6140	200	EMPLOYEE BENEFITS	120,129	308,058	187,929
6140	300	PURCHASED SERVICES		1,200	1,200
	<b>TOTAL</b>	<b>PSYCHOLOGICAL SERVICES</b>	<b>\$555,464</b>	<b>\$1,290,570</b>	<b>\$735,106</b>
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	77,627	138,262	60,635
6150	200	EMPLOYEE BENEFITS	23,924	47,954	24,030
6150	300	PURCHASED SERVICES	13,980	88,903	74,923
6150	500	MATERIALS & SUPPLIES	187,689	712,232	524,543
6150	600	CAPITAL OUTLAY	30,851	600,000	569,149
	<b>TOTAL</b>	<b>PARENTAL INVOLVEMENT</b>	<b>\$334,071</b>	<b>\$1,587,351</b>	<b>\$1,253,280</b>
		OTHER PUPIL PERSONNEL SVC			
6190	100	SALARIES	4,679,930	5,054,009	374,079
6190	200	EMPLOYEE BENEFITS	1,298,204	1,477,070	178,866
6190	300	PURCHASED SERVICES	46,750	92,400	45,650
6190	500	MATERIALS & SUPPLIES	14,279	311	(13,968)
6190	600	CAPITAL OUTLAY	1,741	140	(1,601)
6190	700	OTHER EXPENSES		1,169	1,169
	<b>TOTAL</b>	<b>OTHER PUPIL PERSONNEL SVC</b>	<b>\$6,040,904</b>	<b>\$6,625,099</b>	<b>\$584,195</b>
		INSTRUCTIONAL MEDIA			
6200	100	SALARIES	262,989	133,717	(129,272)
6200	200	EMPLOYEE BENEFITS	90,513	56,350	(34,163)
6200	300	PURCHASED SERVICES	55		(55)
	<b>TOTAL</b>	<b>INSTRUCTIONAL MEDIA</b>	<b>\$353,557</b>	<b>\$190,067</b>	<b>(\$163,490)</b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	7,262,461	5,387,477	(1,874,984)
6300	200	EMPLOYEE BENEFITS	2,178,273	1,472,006	(706,267)
6300	300	PURCHASED SERVICES	1,181,118	547,708	(633,410)
6300	400	ENERGY	492		(492)
6300	500	MATERIALS & SUPPLIES	103,483	368,132	264,649
6300	600	CAPITAL EXPENDITURES	215,920	66,877	(149,043)
6300	700	OTHER EXPENSE	4,002	1,836	(2,166)
	<b>TOTAL</b>	<b>CURRICULUM &amp; INSTRUCTION</b>	<b>\$10,945,749</b>	<b>\$7,844,036</b>	<b>(\$3,101,713)</b>
		STAFF DEVELOPMENT			
6400	100	SALARIES	6,616,716	1,428,793	(5,187,923)
6400	200	EMPLOYEE BENEFITS	1,839,518	432,725	(1,406,793)
6400	300	PURCHASED SERVICES	1,061,882	1,469,239	407,357
6400	500	MATERIALS & SUPPLIES	213,896	16,645,275	16,431,379
6400	600	CAPITAL EXPENDITURES	104,214	411,332	307,118
6400	700	OTHER EXPENSE	37,383	52,475	15,092
	<b>TOTAL</b>	<b>STAFF DEVELOPMENT</b>	<b>\$9,873,609</b>	<b>\$20,439,839</b>	<b>\$10,566,230</b>
		INSTRUCTIONAL RELATED TECH			
6500	100	SALARIES	77,670	\$35,984	(41,686)
6500	200	EMPLOYEE BENEFITS	27,956	13,565	(14,391)
	<b>TOTAL</b>	<b>INSTRUCTIONAL RELATED TECH</b>	<b>\$105,626</b>	<b>\$49,549</b>	<b>(\$56,077)</b>
	<b>SUBTOTAL - INSTRUCTIONAL SUPPORT</b>		<b>\$30,983,441</b>	<b>\$39,888,849</b>	<b>\$8,905,408</b>
		SCHOOL BOARD			
7100	300	PURCHASED SERVICES		\$16,500	16,500
	<b>TOTAL</b>	<b>SCHOOL BOARD</b>	<b>\$0</b>	<b>\$16,500</b>	<b>\$16,500</b>
		GENERAL ADMINISTRATION			
7200	100	SALARIES	23,472	23,472	0
7200	200	EMPLOYEE BENEFITS	12,516	12,809	293
7200	700	OTHER EXPENSE	2,073,940	2,328,236	254,296
	<b>TOTAL</b>	<b>GENERAL ADMINISTRATION</b>	<b>\$2,109,928</b>	<b>\$2,364,517</b>	<b>\$254,589</b>
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	113,740	43,357	(70,383)
7300	200	EMPLOYEE BENEFITS	19,465	16,304	(3,161)
7300	300	PURCHASED SERVICES	26,342	41,320	14,978
7300	500	MATERIALS & SUPPLIES	8,197		(8,197)
7300	600	CAPITAL EXPENDITURES	883	6,700	5,817
7300	700	OTHER EXPENSE	2,495	52	(2,443)
	<b>TOTAL</b>	<b>SCHOOL ADMINISTRATION</b>	<b>\$171,122</b>	<b>\$107,733</b>	<b>(\$63,389)</b>
		FACILITIES ACQ. & CONST.			
7400	600	CAPITAL EXPENDITURES		19,326	19,326
	<b>TOTAL</b>	<b>FACILITIES ACQ. &amp; CONST.</b>	<b>\$0</b>	<b>\$19,326</b>	<b>\$19,326</b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		FISCAL SVC			
7500	100	SALARIES	35,957	39,957	4,000
	200	EMPLOYEE BENEFITS	7,897	7,793	(104)
	<b>TOTAL</b>	<b>FISCAL SVC</b>	<b>\$43,854</b>	<b>\$47,750</b>	<b>\$3,896</b>
		PLANNING, RESEARCH & EVALUATION			
7710	100	SALARIES	31,883		(31,883)
7710	200	EMPLOYEE BENEFITS	10,586		(10,586)
7710	300	PURCHASED SERVICES	145,250	84,500	(60,750)
	<b>TOTAL</b>	<b>PLANNING, RESEARCH &amp; EVAL.</b>	<b>\$187,719</b>	<b>\$84,500</b>	<b>(\$103,219)</b>
		INFORMATION SERVICES			
7720	300	PURCHASED SERVICES	49,319	30,225	(19,094)
7720	500	MATERIALS & SUPPLIES	7,620	10,784	3,164
7720	700	OTHER EXPENSE	4,000		(4,000)
	<b>TOTAL</b>	<b>INFORMATION SERVICES</b>	<b>\$60,939</b>	<b>\$41,009</b>	<b>(\$19,930)</b>
		STAFF SERVICES			
7730	100	SALARIES	196,336	254,010	57,674
7730	200	EMPLOYEE BENEFITS	55,520	67,552	12,032
7730	300	PURCHASED SERVICES	9,818	8,000	(1,818)
7730	500	MATERIALS & SUPPLIES	527	49,000	48,473
7730	700	OTHER EXPENSE	58,065	53,000	(5,065)
	<b>TOTAL STAFF SERVICES</b>		<b>\$320,266</b>	<b>\$431,562</b>	<b>\$111,296</b>
		INTERNAL SERVICES			
7760	100	SALARIES	200		(200)
7760	200	EMPLOYEE BENEFITS	35		(35)
	<b>TOTAL</b>	<b>INTERNAL SERVICES</b>	<b>\$235</b>	<b>\$0</b>	<b>(\$235)</b>
		PUPIL TRANSPORTATION			
7800	100	SALARIES	18,163	56,380	38,217
7800	200	EMPLOYEE BENEFITS	5,801	9,593	3,792
7800	300	PURCHASED SERVICES	27,495	50,505	23,010
7800	400	ENERGY SERVICES	2,549		(2,549)
7800	500	MATERIALS & SUPPLIES	4,734		(4,734)
	<b>TOTAL</b>	<b>PUPIL TRANSPORTATION</b>	<b>\$58,742</b>	<b>\$116,478</b>	<b>\$57,736</b>
		OPERATION OF PLANT			
7900	100	SALARIES	48,208	190	(48,018)
7900	200	EMPLOYEE BENEFITS	13,986	346	(13,640)
7900	300	PURCHASED SERVICES	44,432	20,069	(24,363)
7900	400	ENERGY SERVICES	21,100	20,250	(850)
7900	500	MATERIALS & SUPPLIES	5,869		(5,869)
7900	600	CAPITAL EXPENDITURES	30,936	25,125	(5,811)
	<b>TOTAL</b>	<b>OPERATION OF PLANT</b>	<b>\$164,531</b>	<b>\$65,980</b>	<b>(\$98,551)</b>
	<b>SUBTOTAL - GENERAL SUPPORT</b>		<b>\$3,117,336</b>	<b>\$3,295,355</b>	<b>\$161,519</b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		ADMINISTRATIVE TECHNOLOGY			
8200	100	SALARIES	27,726	<b>\$83,511</b>	55,785
8200	200	EMPLOYEE BENEFITS	8,707	<b>29,382</b>	20,675
	TOTAL	ADMINISTRATIVE TECHNOLOGY	<b>\$36,433</b>	<b>\$112,893</b>	\$76,460
	<i>SUBTOTAL - AMINISTRATIVE TECHNOLOGY</i>		<b>\$36,433</b>	<b>\$112,893</b>	\$76,460
		COMMUNITY SERVICES			
9100	100	SALARIES	7,115		(7,115)
9100	200	EMPLOYEE BENEFITS	4,050		(4,050)
9100	300	PURCHASED SERVICES	46,913		(46,913)
9100	500	MATERIALS & SUPPLIES	126,638	<b>81,977</b>	(44,661)
9100	600	CAPITAL EXPENDITURES	47,915	<b>7,933</b>	(39,982)
9100	700	OTHER EXPENSE	1,420,549	<b>489,260</b>	(931,289)
	TOTAL	COMMUNITY SERVICES	<b>\$1,653,180</b>	<b>\$579,170</b>	(\$1,074,010)
	<i>SUBTOTAL - COMM &amp; DEBT SERV &amp; TRANSFERS</i>		<b>\$1,653,180</b>	<b>\$579,170</b>	(\$1,074,010)
	TOTAL	APPROPRIATIONS	<b>\$75,727,321</b>	<b>\$75,969,170</b>	\$241,849

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC-TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>ARRA TARGETED ASSISTANCE - ESTIMATED REVENUE</u></b>					
		FEDERAL THRU STATE			
3230	000	DISABILITIES EDUCATION ACT (IDEA)	\$237,904	<b>\$10,527,193</b>	\$10,289,289
3240	000	ELEM & SECOND EDUC ACT (TITLE I)	86,535	<b>8,193,624</b>	8,107,089
3290	000	OTHER FEDERAL THRU STATE		<b>85,048</b>	85,048
	<b>TOTAL</b>	FEDERAL THRU STATE	<b>\$324,439</b>	<b>\$18,805,865</b>	\$18,481,426
	<b>TOTAL</b>	ESTIMATED REVENUE	<b>\$324,439</b>	<b>\$18,805,865</b>	\$18,481,426
<b><u>ARRA TARGETED ASSISTANCE - APPROPRIATIONS</u></b>					
		REGULAR EDUCATION			
5100	100	SALARIES	\$15,194	<b>\$6,052,549</b>	\$6,037,355
5100	200	EMPLOYEE BENEFITS	2,699	<b>1,503,129</b>	\$1,500,430
5100	300	PURCHASED SERVICES		<b>3,590</b>	3,590
5100	500	MATERIALS & SUPPLIES	9,048	<b>322,631</b>	313,583
5100	600	CAPITAL EXPENDITURES	54,099	<b>267,906</b>	213,807
	<b>TOTAL</b>	REGULAR EDUCATION	<b>\$81,040</b>	<b>\$8,149,805</b>	\$8,068,765
		SPECIAL EDUCATION			
5200	100	SALARIES	16,363		(16,363)
5200	200	EMPLOYEE BENEFITS	2,864		(2,864)
5200	300	PURCHASED SERVICES	5,140	<b>1,051,544</b>	1,046,404
5200	500	MATERIALS & SUPPLIES	144,707	<b>3,121,802</b>	2,977,095
5200	600	CAPITAL EXPENDITURES	68,148	<b>6,036,850</b>	5,968,702
	<b>TOTAL</b>	SPECIAL EDUCATION	<b>\$237,222</b>	<b>\$10,210,196</b>	\$9,972,974
		VOCATIONAL EDUCATION			
5300	500	MATERIALS & SUPPLIES		<b>304,152</b>	304,152
	<b>TOTAL</b>	VOCATIONAL EDUCATION	<b>\$0</b>	<b>\$304,152</b>	\$304,152
		<b>SUBTOTAL - INSTRUCTIONAL SERVICES</b>	<b>\$318,262</b>	<b>\$18,664,153</b>	\$18,345,891
		ATTEND & SOC			
6110	100	SALARIES		<b>1,500</b>	1,500
6110	200	EMPLOYEE BENEFITS		<b>263</b>	263
	<b>TOTAL</b>	ATTEND & SOC	<b>\$0</b>	<b>\$1,763</b>	\$1,763
		PARENTAL INVOLVEMENT			
6150	500	PARENTAL INVOLVEMENT		<b>50</b>	50
6150	600	CAPITAL OUTLAY	3,161	<b>1,350</b>	(1,811)
	<b>TOTAL</b>	PARENTAL INVOLVEMENT	<b>\$3,161</b>	<b>\$1,400</b>	(\$1,761)
		OTHER PUPIL PERSONNEL SVC			
6190	100	SALARIES	581	<b>35,950</b>	35,369
6190	200	EMPLOYEE BENEFITS	102	<b>24,814</b>	24,712
	<b>TOTAL</b>	OTHER PUPIL PERSONNEL SVC	<b>\$683</b>	<b>\$60,764</b>	\$60,081



**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	1,560	1,250	(310)
6300	200	EMPLOYEE BENEFITS	273	219	(54)
6300	300	PURCHASED SERVICES	500	3,293	2,793
6300	400	ENERGY			0
6300	500	MATERIALS & SUPPLIES		240	240
6300	600	CAPITAL EXPENDITURES		8,539	8,539
	<b>TOTAL</b>	CURRICULUM & INSTRUCTION	<u>\$2,333</u>	<u>\$13,541</u>	<u>\$11,208</u>
		STAFF DEVELOPMENT			
6400	100	SALARIES		33,547	33,547
6400	200	EMPLOYEE BENEFITS		2,940	2,940
6400	300	PURCHASED SERVICES		16,573	16,573
6400	500	MATERIALS & SUPPLIES		6,094	6,094
	<b>TOTAL</b>	STAFF DEVELOPMENT	<u>\$0</u>	<u>\$59,154</u>	<u>\$59,154</u>
	<b>SUBTOTAL - INSTRUCTIONAL SUPPORT</b>		<u>\$6,177</u>	<u>\$136,622</u>	<u>\$130,445</u>
		GEN ADMIN			
7200	700	OTHER EXPENSE		3,105	3,105
	<b>TOTAL</b>	GEN ADMIN	<u>\$0</u>	<u>\$3,105</u>	<u>\$3,105</u>
		MAINTENANCE OF PLANT			0
7900	300	PURCHASED SERVICES		1,485	1,485
7900	600	CAPITAL EXPENDITURES		500	500
	<b>TOTAL</b>	MAINTENANCE OF PLANT	<u>\$0</u>	<u>\$1,985</u>	<u>\$1,985</u>
	<b>SUBTOTAL - GENERAL SUPPORT</b>		<u>\$0</u>	<u>\$5,090</u>	<u>\$5,090</u>
	<b>TOTAL</b>	<b>APPROPRIATIONS</b>	<u>\$324,439</u>	<u>\$18,805,865</u>	<u>\$18,481,426</u>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>FOOD SERVICE FUND - ESTIMATED REVENUE</u></b>					
		FEDERAL THRU STATE			
3261	000	SCHL LUNCH REIMBURSEMENT	\$16,161,875	<b>\$16,372,193</b>	\$210,318
3262	000	SCH BRKFST REIMBURSEMENT	4,044,780	<b>4,126,148</b>	81,368
3263	000	AFTER SCHOOL SNACK REIMB	248,117	<b>248,814</b>	697
3265	000	USDA DONATED COMMODITIES	1,776,058	<b>1,910,872</b>	134,814
3267	000	SUMMER FOOD SERVICE PROGRAM	197,573	<b>192,601</b>	(4,972)
3269	000	OTHER FOOD SERV. REVENUE		<b>8625</b>	8,625
	TOTAL	FEDERAL THRU STATE	<b>\$22,428,403</b>	<b>\$22,859,253</b>	\$430,850
		STATE SOURCES			
3337	000	SCHOOL BREAKFAST SUPPLEMENT	248,235	<b>275,890</b>	27,655
3338	000	SCHOOL LUNCH SUPPLEMENT	316,135	<b>319,603</b>	3,468
3399	000	OTHER MISC SOURCES	5,449		(5,449)
	TOTAL	STATE SOURCES	<b>\$569,819</b>	<b>\$595,493</b>	\$25,674
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	445,135	<b>450,000</b>	4,865
3433	000	NET INC/DEC FAIR VALUE INVEST	(92,812)		92,812
3451	000	STUDENT LUNCHES	6,107,618	<b>6,116,587</b>	8,969
3452	000	STUDENT BREAKFAST	454,114	<b>455,390</b>	1,276
3453	000	ADULT BREAKFAST/LUNCHES	425,719	<b>426,937</b>	1,218
3454	000	STUDENT AND ADULT AL A CARTA	6,592,025	<b>6,622,221</b>	30,196
3455	000	STUDENT SNACKS	148,235	<b>148,545</b>	310
3490	000	MISC LOCAL SOURCES	724,234	<b>793,163</b>	68,929
	TOTAL	LOCAL SOURCES	<b>\$14,804,268</b>	<b>\$15,012,843</b>	\$208,575
	TOTAL	ESTIMATED REVENUE	<b>\$37,802,490</b>	<b>\$38,467,589</b>	\$665,099
		FUND BALANCE			
2850	050	BUDGET FUND BALANCE - BEGIN			
		COMMITTED	8,571,732	<b>11,131,045</b>	2,559,313
		OBLIGATED	2,027,081		(2,027,081)
	TOTAL	BEGINNING FUND BALANCE	<b>\$10,598,813</b>	<b>\$11,131,045</b>	\$532,232
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	<b>\$48,401,303</b>	<b>\$49,598,634</b>	\$1,197,331

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>FOOD SERVICE FUND - APPROPRIATIONS</u></b>					
		FOOD SERVICE			
7600	100	SALARIES	\$12,877,677	<b>\$13,085,455</b>	\$207,778
7600	200	EMPLOYEE BENEFITS	4,739,738	<b>5,198,981</b>	459,243
7600	300	PURCHASED SERVICES	2,742,183	<b>3,693,922</b>	951,739
7600	400	ENERGY SERVICES	1,090,393	<b>1,093,700</b>	3,307
7600	500	MATERIALS & SUPPLIES	15,132,442	<b>15,656,307</b>	523,865
7600	600	CAPITAL EXPENDITURES	407,004	<b>1,479,664</b>	1,072,660
7600	700	OTHER EXPENSE	203,362	<b>270,445</b>	67,083
	TOTAL	FOOD SERVICE	<u>\$37,192,799</u>	<u><b>\$40,478,474</b></u>	<u>\$3,285,675</u>
		DEBT SERVICE			
9200	700	OTHER EXPENSE	77,459	<b>22,630</b>	(54,829)
	TOTAL	DEBT SERVICE	<u>\$77,459</u>	<u><b>\$22,630</b></u>	<u>(\$54,829)</u>
	TOTAL	APPROPRIATIONS	<u>\$37,270,258</u>	<u><b>\$40,501,104</b></u>	<u>\$3,230,846</u>
		FUND BALANCE			
2768	090	BUDGET FUND BALANCE-END			
		<u>COMMITTED</u>			
		INVENTORY	1,160,485	<b>979,714</b>	(180,771)
		EQUIPMENT RESERVE	3,336,458	<b>3,189,000</b>	(147,458)
		SUBTOTAL - COMMITTED	<u>\$4,496,943</u>	<u><b>\$4,168,714</b></u>	<u>(\$328,229)</u>
		<u>UNOBLIGATED</u>			
		CONTINGENCY	6,634,102	<b>4,928,816</b>	(1,705,286)
	TOTAL	ENDING FUND BALANCE	<u>\$11,131,045</u>	<u><b>\$9,097,530</b></u>	<u>(\$2,033,515)</u>
	TOTAL	APPROPRIATIONS & FD BALANCE	<u><u>\$48,401,303</u></u>	<u><u><b>\$49,598,634</b></u></u>	<u><u>\$1,197,331</u></u>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>INTERNAL SERVICE FUND - ANTICIPATED REVENUE</u></b>					
		LOCAL SOURCES			
3431	100	INTEREST ON INVESTMENTS	584,709		(\$584,709)
3480	020	WORKERS' COMPENSATION INS	(\$209,213)		\$209,213
3484	030	PREMIUM REVENUE (WC)	5,496,207	5,000,000	(496,207)
3497	000	REFUNDS OF PRIOR YEAR EXP	636,928	300,000	(336,928)
		TOTAL LOCAL SOURCES	\$6,508,631	\$5,300,000	(\$1,208,631)
		TOTAL ESTIMATED REVENUE	\$6,508,631	\$5,300,000	(\$1,208,631)
2780	050	BUDGET FUND BALANCE-BEGIN COMMITTED	4,788,357	5,800,781	1,012,424
		TOTAL BEGINNING FUND BALANCE	\$4,788,357	\$5,800,781	\$1,012,424
		TOTAL ESTIMATED REVENUE AND FUND BALANCE	\$11,296,988	\$11,100,781	(\$196,207)
<b><u>INTERNAL SERVICE FUND - APPROPRIATIONS</u></b>					
		SCHOOL BOARD			
7100	700	OTHER EXPENSE(Workers Compensation)	\$5,496,207	\$5,000,000	(\$496,207)
		TOTAL SCHOOL BOARD	\$5,496,207	\$5,000,000	(\$496,207)
		TRANSFER OF FUNDS			
9700	900	TRANSFER		1,800,000	\$1,800,000
		TOTAL TRANSFER OF FUNDS	\$0	\$1,800,000	\$1,800,000
		TOTAL APPROPRIATIONS	\$5,496,207	\$6,800,000	\$1,303,793
		FUND BALANCE			
2768	090	BUDGET RETAIN EARN-END	5,800,781	4,300,781	(1,500,000)
		TOTAL ENDING FUND BALANCE	\$5,800,781	\$4,300,781	(\$1,500,000)
		TOTAL APPROPRIATIONS & FD BALANCE	\$11,296,988	\$11,100,781	(\$196,207)

# 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.

**American Recovery and Reinvestment Act Fund  
(A Special Revenue Fund)**

Concerns federal funds provided to the school district to help stimulate the economy and drive school reform and improvement. These are short-term, one time funds available to the school district for 27 months.

**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.

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**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

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**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  
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**GLOSSARY**

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

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

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

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

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

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

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

**Budget Steering Committee:** A group appointed by the Superintendent to review potential budget changes for the upcoming fiscal year. The Superintendent's Cabinet (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

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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.

**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.

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

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

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

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

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

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

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

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

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substituting for those in permanent positions. Costs include salaries, overtime, supplements, and other direct payments to employees.

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

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

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

**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.