

SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA

Public Hearing on Tentative 2010/11 Millage Rates & District Budget

July 27, 2010 (7:00 p.m.)

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



Contents

Public Hearing Agenda	1
Millage Rates	4
Budget Summary	9
Operating Fund	15
Capital Outlay Fund Summary	25
Other Funds Summaries	29
Budget Detail by Fund	45
Appendix	69

<http://www.pcsb.org/budget/>

SCHOOL BOARD OF PINELLAS COUNTY

**Public Hearing on
Tentative 2010/11 Millage Rates & District Budget**

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

July 27, 2010 – 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 Financial Officer
- VI. Millage to Support the Budget
 - Explanation of Tentative 2010/11 Millage
 - Statements and Questions from the Public
 - School Board Discussion of Millage
 - 1. Approval of Additional Millage by Super Majority
 - 2. Approval of Tentative Discretionary Local Effort Millage by Separate Vote
 - 3. Adoption of Total Millage Rates
- VII. Tentative 2010/11 Budget
 - Explanation of the Tentative 2010/11 Budget
 - Statements and Questions from the Public
 - School Board Discussion of the Budget
 - School Board Action on Tentative Budget for 2010/11
 - 1. Adoption of the Additional Amendments to Proposed Budget
 - 2. Approval of Tentative Budget for 2010/11
- VIII. Additional Board Actions
 - 1. Approval to Establish the Second Public Hearing
 - 2. Approval to Authorize Submittal of "Certification of School Taxable Value"
- IX. Other Considerations & Concluding Comments
- X. Adjournment

2010 - 2011 BUDGET CALENDAR

September 15, 2009	2009-10 Budget Approved
October 16, 2009	FTE 2009-10 Survey 2 "date certain"
December 2009	Second semester staffing review
December 2009	FTE 2009-10 Third Calculation received from state
December 2009	FTE 2010-11 estimates (per forecast model) to State DOE
January 29, 2010	Governor presents 2010-11 Budget Recommendations
February 12, 2010	FTE 2009-10 Survey 3 "date certain"
March 2010	Forms and instructions distributed to departments
March 2, 2010	2010 Legislative Session Begins
April 30, 2010	State Legislature ends regular session
April 30, 2010	Budget requests received from departments
May 2010	Discretionary and SIP dollar allocations to schools
May 12, 2010	Staffing allocations to schools
May 20, 2010	School Board Workshop on budget
May 28, 2010	Staff Rosters from schools due to Personnel
June 8-11, 2010	State DOE Presentations to School Finance Officers
July 1, 2010	New fiscal year begins
July 24, 2010	Advertise in St. Petersburg Times
July 27, 2010	First Public Hearing on the 2010-11 Budget and Millage Rates
August 23, 2010	County Property Appraiser mails TRIM notices
August 24, 2010	School term begins
September 14, 2010	Board adopts Tentative District Work Program
September 14, 2010	Final Public Hearing on the 2010-11 Budget and Millage Rates
	Adopted budget shall include the district's facilities work program

NOTICE OF BUDGET HEARING

The Pinellas County School Board will soon consider a budget for FY 2010-2011. A public hearing to make a DECISION on the budget AND TAXES will be held on

July 27, 2010, at 7:00 P.M.

at the

Conference Hall of the School Administration Building
301 4th Street S.W., Largo, Florida.

PINELLAS COUNTY SCHOOLS

Proposed 2010/2011 Millage Rates

<i>PROPERTY TAX ROLL (in \$ Billions)</i>			
	2009/2010	2010/2011	Change
Gross Taxable Property Value	\$69.85	\$63.25	-9.4%
Adjusted Taxable Value (excluding new construction, etc.)	\$69.31	\$62.89	-9.3%
	<i>(vs. 2009-10 Final Gross Taxable Value)</i>		

<i>MILLAGE RATE COMPARISONS:</i>			
<i><u>Proposed 2010-2011 Rates vs. Actual 2009-2010 Millage Rates</u></i>	2009/2010 Actual	2010/2011 Proposed	Percent Change
Required Local Effort	5.3480	5.3420	-0.11%
Discretionary Local Effort	0.7480	0.7480	0.00%
Discretionary Critical Needs	0.2500	0.2500	0.00%
Local Referendum	0.5000	0.5000	0.00%
Operating Subtotal	6.8460	6.8400	-0.09%
Capital Outlay	1.5000	1.5000	0.00%
Total Millage	8.3460	8.3400	-0.07%
<i><u>Proposed 2010/11 Rates vs. Rolled-Back Millage Rates</u></i>	Rolled Back Rate	2010/2011 Proposed	Percent Change
Required Local Effort	5.9181	5.3420	-9.73%
Discretionary Local Effort	0.8277	0.7480	90.37%
Discretionary Critical Needs	0.2767	0.2500	90.35%
Local Referendum	0.5533	0.5000	90.37%
Capital Outlay	1.6600	1.5000	90.36%
Total Millage	9.2357	8.3400	-9.70%

School Board of Pinellas County

Explanation of Rolled-Back Millage Rate

In an effort to eliminate automatic revenue growth due to increasing property values, the Florida Legislature enacted statutes known as **Truth-in-Millage (TRIM)**. TRIM requires a calculation of the change in millage rates from one year to the next called the **“Rolled-Back Rate”**. The “rolled-back rate” is the millage that would be necessary to generate the **same amount of dollars** as the previous fiscal year, after adjusting for new construction. The proposed millage rate is compared to the “rolled-back rate” and translated into a percentage of increase that **must** be used in the published advertisements of the proposed School Board budget.

Since the county-wide property value generally increases from year to year due to increased assessments, the “rolled-back rate” will **normally** be less than the proposed millage levy. It is also important to note that maintaining revenue at the same level as the previous year does **not** provide for funding new student growth or basic inflationary cost increases.

The TRIM statutes also dictate the form and placement of the budget advertisements, as well as the order of business during the budget hearings.

PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF PROPERTY TAX RATES
1970/71 to 2010/11

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, 2010, was \$ 63,254,148,064.

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, 2010, was \$ 63,254,148.

(4) The School Board must budget at least 96% of the value of each mill levied for schools. Thus, the value of one mill for School Board budgeting purposes is: $96\% \times \$ 63,254,148 = \$ 60,723,982$.

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 2010/11														
Millage	1970/71	1971/72	1972/73	1973/74	1974/75 through 1978/79		Millage	1979/80	1980/81	1981/82	1982/83	1983/84	Proposed 2010/11	
					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 Improvment (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	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	
Required Local Effort	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	
Discretionary Local														
Supplemental Discretionary														
Local Referendum														
Operating Subtotal	5.476	5.745	6.002	5.837	6.150	6.533	6.966	6.826	7.000	7.082	7.359	7.329	7.176	
Capital Improvement	1.423	1.500	1.500	1.500	1.500	2.000	1.800	1.800	2.000	2.000	2.000	2.000	2.000	
Total Millage	6.899	7.245	7.502	7.337	7.650	8.533	8.766	8.626	9.000	9.082	9.359	9.329	9.176	
Millage	1997/98	1998/99	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	
Operating	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	
Required Local Effort	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	
Discretionary Local	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	
Supplemental Discretionary														
Discretionary Critical Needs														
Local Referendum														
Operating Subtotal	7.133	7.110	6.666	6.433	6.487	6.449	6.243	6.122	6.390	6.210	5.881	6.311	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 2010/2011 MILLAGE RATES
ON THE INDIVIDUAL TAXPAYER**

Four Examples of Tax Assessments

Description	Example A	Example B	Example C	Example D
Assessed Value for 2009	\$100,000	\$200,000	\$300,000	\$400,000
Less: Homestead Exemption	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)
Taxable Assessed Value 2010	\$75,000	\$175,000	\$275,000	\$375,000
<i>Taxable Value in \$1,000's</i>	<i>\$75K</i>	<i>\$175K</i>	<i>\$275K</i>	<i>\$375K</i>
2010 Tax:				
Required Local Effort (5.342Mills)	\$400.65	\$934.85	\$1,469.05	\$2,003.25
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
TOTAL 2010 Tax (8.340 Mills)	\$625.50	\$1,459.50	\$2,293.50	\$3,127.50
2009 Tax (8.346 Mills)	\$625.95	\$1,460.55	\$2,295.15	\$3,129.75
<i>Change In Taxes</i>	<i>(\$0.45)</i>	<i>(\$1.05)</i>	<i>(\$1.65)</i>	<i>(\$2.25)</i>

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

TAX BASE	BUDGET 2009-2010	BUDGET 2010-2011	FY11 vs FY10 INCREASE/(DECREASE)	
	Rate	Revenue	Amount	Percent
Gross Taxable Value		\$69,846,303,858		
		\$63,254,148,064	(\$6,592,155,794)	-9.4%
Value of 1 mill (@ 95% in 2009-2010)		\$66,353,989		
Value of 1 mill (@ 96% in 2010-2011)		\$60,723,982	(\$5,630,007)	-8.5%

MILLAGE RATES AND REVENUE

	Rate	Revenue	Rate	Revenue	Revenue %
Operating					
Required Local Effort	5.348	\$354,861,131	-0.006	(\$30,473,619)	-8.6%
Discretionary	0.748	49,632,784	0.000	(\$4,211,245)	-8.5%
Discretionary Critical Needs	0.250	16,588,497	0.000	(\$1,407,501)	-8.5%
Local Referendum	0.500	33,176,994	0.000	(\$2,815,004)	-8.5%
Total Operating	6.846	\$454,259,406	-0.006	(\$38,907,369)	-8.6%
Capital	1.500	\$99,530,983	0.000	(\$8,445,011)	-8.5%
TOTAL	8.346	\$553,790,389	-0.006	(\$47,352,380)	-8.6%

BUDGET SUMMARY

PINELLAS COUNTY
SCHOOL BOARD

BUDGET SUMMARY

Revenue Sources, Transfers, and Beginning Fund Balances

<i>Revenue</i>	<i>2010/11 Budget</i>	<i>% Percent of Total Revenue</i>
(a) Federal (and Federal through State)	\$126,231,454	12.54%
State	336,512,365	33.44%
Local	543,557,751	54.02%
Total Revenue	\$1,006,301,570	100.00%
<i>Transfers & Balances</i>	345,117,909	
GRAND TOTAL	<u>\$1,351,419,479</u>	

Appropriations, Transfers and Ending Fund Balances

<i>Name of Fund</i>	<i>2010/11 Budget</i>	<i>% Percent of Total Appropriations</i>
General Operating	\$852,370,180	63.06%
(b) ARRA Stabilization	\$35,935,579	2.66%
Total Combined Resources	\$888,305,759	65.72%
Debt Service	5,143,943	0.38%
Capital Outlay	332,578,889	24.61%
Contracted Programs	40,217,416	2.98%
(b) ARRA Targeted Assistance	22,016,153	1.63%
School Food Service	52,915,257	3.92%
Internal Service	10,242,062	0.76%
GRAND TOTAL	<u>\$1,351,419,479</u>	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.

2010-2011 BUDGET SUMMARY
DISTRICT SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA
THE PROPOSED OPERATING BUDGET EXPENDITURES OF
THE SCHOOL BOARD OF PINELLAS COUNTY ARE 1.67 %
LESS THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

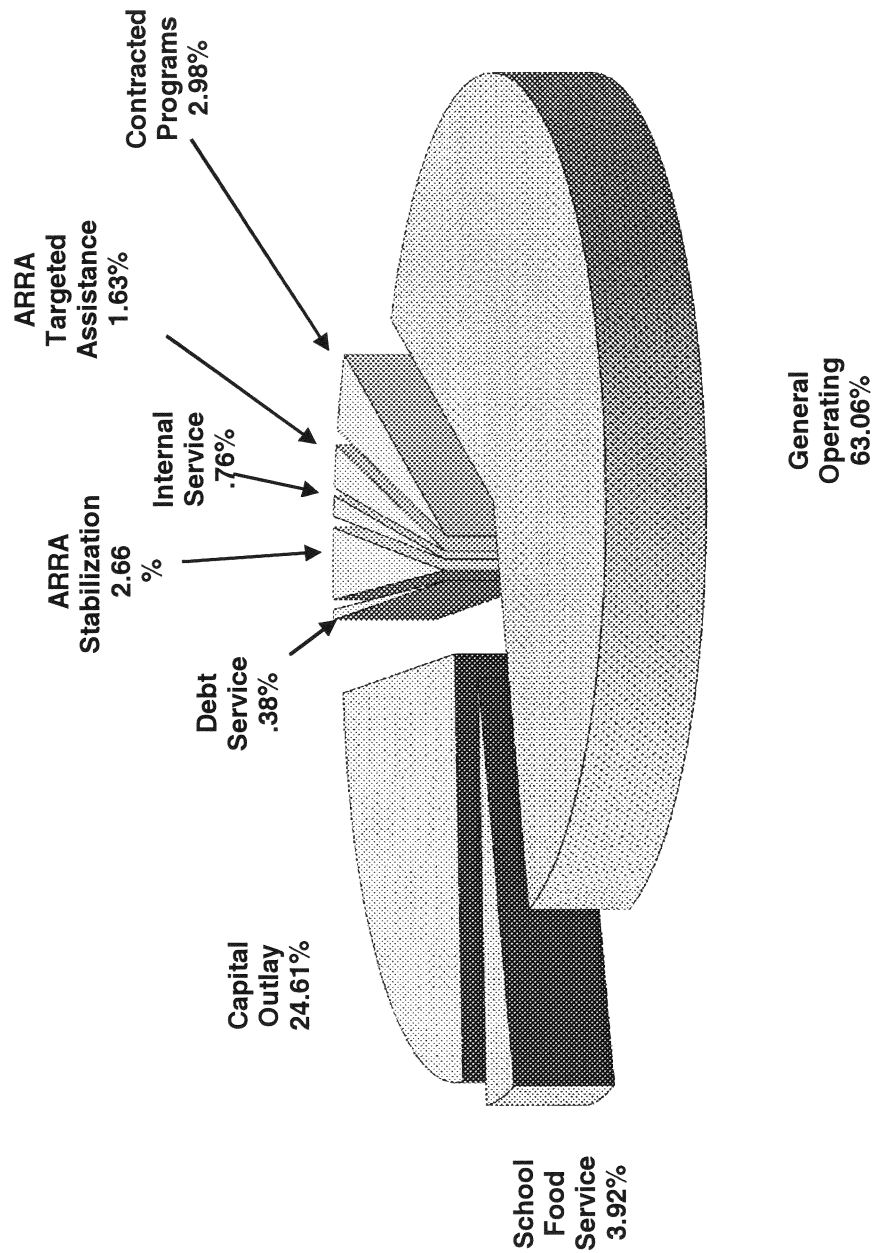
PROPOSED MILLAGE LEVY

REQUIRED LOCAL EFFORT	5.342	DISCRETIONARY CRITICAL NEEDS (OPERATING)	0.250
BASIC DISCRETIONARY CAPITAL OUTLAY	1.500	ADDITIONAL DISCRETIONARY (STATUTORY, VOTED)	0.500
ADDITIONAL DISCRETIONARY CAPITAL OUTLAY	0.000	DEBT SERVICE	0.000
BASIC DISCRETIONARY OPERATING	0.748		
		TOTAL MILLAGE	8.340

REVENUES	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL ALL FUNDS
Federal (Direct)	\$	185,000 \$	2,059,150 \$	\$	2,244,150
Federal (Through State)		2,390,788	121,596,516		123,987,304
State Sources		324,951,793	544,939	6,968,607	336,512,365
Local Sources		431,367,818	13,303,960	0	538,257,751
TOTAL REVENUES		758,895,399	137,504,565	100,554,580	1,001,001,570
Transfers In		14,000,000			14,000,000
Non-Revenue Sources		500,000			500,000
FUND BALANCES - July 1, 2010		78,974,781	1,096,917	232,024,309	325,675,847
TOTAL REVENUES AND BALANCES	\$	852,370,180 \$	151,084,405 \$	332,578,889 \$	1,341,177,417
EXPENDITURES					
Instruction	\$	485,037,271 \$	82,723,282 \$	\$	567,760,553
Pupil Personnel Services		32,542,327	9,073,116		41,615,443
Instructional Media Services		10,681,290			10,681,290
Instructional & Curriculum Development Services		8,486,828	4,020,311		12,507,139
Instructional Staff Training		2,117,595	310,959		2,428,554
Instruction Related Technology		2,235,587			2,235,587
Board of Education		2,723,727			2,723,727
General Administration		2,971,211	1,034,605		4,005,816
School Administration		52,687,302			52,687,302
Facilities Acquisition & Construction		3,512,700	47,806	141,137,489	144,697,995
Fiscal Services		4,599,890			4,599,890
Food Service		60,382	40,186,366		40,246,748
Central Services		12,515,672	57,500		12,573,172
Pupil Transportation Services		32,126,517	38,309		32,164,826
Operation of Plant		83,120,394			83,120,394
Maintenance of Plant		22,896,780			22,896,780
Administrative Technology Services		5,590,173	63,260		5,653,433
Community Services		458,775	800,000		1,258,775
Debt Service		2,300,000	4,047,026	17,479,676	23,826,702
TOTAL EXPENDITURES		766,664,421	138,355,514	158,617,165	1,067,684,126
Transfers Out				12,200,000	12,200,000
FUND BALANCES - June 30, 2011		85,705,759	12,728,891	161,761,724	261,293,291
TOTAL EXPENDITURES, TRANSFERS AND BALANCES	\$	852,370,180 \$	151,084,405 \$	332,578,889 \$	1,341,177,417

The tentative, adopted, and/or final budgets are on file in the office of the above mentioned taxing authority as a public record.

**Pinellas County Schools
2010-2011 Budget
All Funds \$1.351 Billion**





STRATEGIC DIRECTIONS BUDGET PARAMETERS

2010-11 DISTRICT STRATEGIC PLAN STRATEGIC DIRECTIONS / BUDGET PARAMETERS

HIGHEST STUDENT ACHIEVEMENT

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

SAFE LEARNING ENVIRONMENT

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

EFFECTIVE AND EFFICIENT OPERATION

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

OPERATING BUDGET PARAMETERS

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

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

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

OPERATING FUND SUMMARY

PINELLAS COUNTY
SCHOOL BOARD
OPERATING (GENERAL) FUND

The Operating Fund, also known as the General Fund, is the primary budget for the day-to-day operations of the School District. The main revenue source for the Operating Fund is the **Florida Education Finance Program (FEFP)**. This system of financing the operation of Florida public schools bases funding allocations on the number of students **Full Time Equivalent (FTE)**, rather than on the number of teachers or school facilities. The FEFP includes both state and local property tax revenue. The major source of state FEFP revenue is **sales taxes**. The main source of local FEFP revenue is **property taxes**. The FEFP defines a number of instructional programs that are used to account for and distribute funds. The *Base Student Allocation* revenue amount set by the Legislature is multiplied times a *District Cost Differential* to determine the **value of one FTE** for each district. *Weighted FTE* for each program is multiplied times this value to arrive at the FEFP revenue. Other major revenue sources for the Operating Fund include state **categoricals**, which are restricted in their use to certain types (categories) of expenditure. Examples of 2010-11 state categoricals are Instructional Materials, Transportation, Reading and Class Size Reduction funds. Adult programs are funded by the **Workforce Development** allocation as part of a move toward performance based program budgeting.

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

2010-11 Legislative Changes Affecting the Operating Fund

Decrease in district share of revenue of \$16.4 Million

Decrease In BSA To \$3,623.76

Decreased \$6.86 Or 0.19% Below 2009-10

Decrease In Required Local Effort (RLE)

\$603.8 Million Statewide Or A 7.74% Decrease

Class Size Reduction

\$2.93 Billion Statewide To Implement Amendment

Fiscal Stabilization Allocation

\$872.7 Million In Federal Stabilization Funds To Balance Budget

Florida Retirement System (FRS)

5.2 Million Increase in projected expenditures due to rise in FRS contribution rates

PINELLAS COUNTY SCHOOL BOARD
2010/11 OPERATING FUND BUDGET - REVENUE

2010/11 BUDGET

DESCRIPTION	
FEDERAL SOURCES	
Federal Impact Funds	\$185,000
Other Federal, including Federal-Through-State	2,390,788
TOTAL FEDERAL	\$2,575,788

STATE SOURCES	
Base State FEPP	\$81,167,290 <i>a</i>
Safe Schools	3,361,173 <i>b</i>
Supplemental Academic Instruction	21,642,886 <i>c</i>
ESE Guaranteed Allocation	44,944,195 <i>d</i>
Reading Programs	3,794,496 <i>e</i>
Ment Award Program	25,771 <i>f</i>
DJJ Supplemental Allocation	560,563 <i>g</i>
Workforce Development (Adult Education)	22,854,740
Workforce Performance Incentives	378,215
Adults with Disabilities	554,956
C.O. & D.S.	67,927
Florida Teacher Lead Program	1,300,868 <i>h</i>
Instructional Materials	8,473,429 <i>i</i>
State License Tax	800,000
Lottery Fund	288,492
Transportation	14,593,890 <i>j</i>
Class Size Reduction/Operating	114,046,623
School Recognition Funds	3,796,279
Miscellaneous State Revenue	2,300,000
TOTAL STATE	\$324,951,793

LOCAL SOURCES

District School Taxes*	\$414,076,835 <i>h</i>
*Includes Local Referendum Amount of \$30,352,038	
Rent	1,100,000
Vocational & Other Course Fees	2,000,000
Interest Income	4,500,000
Student fees	424,250
Charges for services	1,700,000
Other Local Sources	7,566,733
TOTAL LOCAL	\$431,367,818
TRANSFERS	14,000,000

LOSS RECOVERIES	500,000
TOTAL REVENUE AND TRANSFERS	\$773,395,399

BEGINNING FUND BALANCE

Obligated Fund Balance	\$33,500,000
Committed Fund Balance	31,700,000
Unobligated Fund Balance	13,774,781
TOTAL BEGINNING FUND BALANCE	\$78,974,781
TOTAL REVENUE & BEGINNING FUND BALANCE	\$852,370,180

k Numbers are affected by Prior Period Funding Adjustment Millage in the amount of \$1,275.203
Revenue Summary based on the latest available information from the Florida Department of Education and other sources

FLORIDA EDUCATION FINANCE PROGRAM (FEFP): Grades K - 12	
Estimated Weighted FTE for 2010-11	110,863.67
<i>Times: Base Student Allocation (BSA)</i>	<i>\$3,623.76</i>
Times: District Cost Differential	\$401,743,333
BASE FEFP	\$402,747,691
Less: Required Local Effort Property Taxes (5.342 Mills)	(323,112,309) <i>k</i>
BASE STATE FEFP	\$79,635,382 <i>a</i>
Declining Enrollment Supplement	\$1,531,908 <i>a</i>
Plus: Safe Schools Allocation	3,361,173 <i>b</i>
Plus: Supplemental Academic Instruction Allocation	21,642,886 <i>c</i>
Plus: ESE Guaranteed Allocation	44,944,195 <i>d</i>
Plus: Reading Programs	\$3,794,496 <i>e</i>
Plus: Ment Award Program	\$25,771 <i>f</i>
Plus: DJJ Supplemental Allocation	\$560,563 <i>g</i>
Plus: Teacher Lead	\$1,300,868 <i>h</i>
Plus: Instructional Materials	\$8,473,429 <i>i</i>
Plus: Transportation	\$14,593,890 <i>j</i>
NET STATE FEFP	179,864,561
TOTAL STATE ALLOCATION	\$179,864,561
<i>as shown in TRIM advertisement</i>	

LOCAL REVENUE: OPERATING PROPERTY TAXES

Gross Taxable Value for Pinellas County, as certified by Pinellas Appraiser and verified by F.D.O.R.: \$63,254,148,064

The School Board is allowed to budget 96% of the taxable assessed value. One Mill's value is:
 $\$63,254,148,064 \times 96\% = \$60,723,982$

<i>2010/11 Operating Levy = \$60,723,982 x 6.84 Mills =</i>	<i>5.342</i>
Prior Period Funding Adjustment Millage	0.748
Discretionary Critical Needs	0.250
Local Referendum	0.500
TOTAL DISTRICT SCHOOL TAXES	\$414,076,835 <i>h</i>

SUMMARY OF REVENUE AND BALANCES

STATE SOURCES	\$324,951,793
LOCAL SOURCES	431,367,818
TRANSFERS AND BALANCES	93,474,781
FEDERAL SOURCES	2,575,788
TOTAL REVENUE & BEGINNING FUND BALANCE	\$852,370,180

PINELLAS COUNTY SCHOOLS
ESTIMATED K-12 FEFP REVENUE FOR FISCAL YEAR 2010 - 2011
As of July 27, 2010

	CATEGORY	Unweighted FTE	Cost Factors	Weighted FTE	FEFP Revenue *
	<i>BASIC PROGRAMS</i>				
101	BASIC K-3	22,901.42	1.089	24,939.65	\$ 90,601,244
102	BASIC 4-8	28,282.63	1.000	28,282.70	102,745,941
103	BASIC 9-12	24,295.28	1.031	25,048.43	90,996,422
111	BASIC K-3 WITH ESE	5,957.39	1.089	6,487.60	\$ 23,568,279
112	BASIC 4-8 WITH ESE	9,523.28	1.000	9,523.28	34,596,356
113	BASIC 9-12 WITH ESE	3,901.17	1.031	4,022.11	14,611,601
	Subtotal	94,861.17		98,303.77	\$ 357,119,843
	<i>AT-RISK PROGRAMS</i>				
130	INTENSIVE ENGLISH/ESOL 9-12	3,376.30	1.147	3,872.62	\$ 14,068,529
	Subtotal	3,376.30		3,872.62	\$ 14,068,529
	<i>EXCEPTIONAL PROGRAMS</i>				
254	SUPPORT LEVEL IV	905.03	3.523	3,188.42	11,582,954
255	SUPPORT LEVEL V	229.17	4.935	1,130.95	4,108,537
	Subtotal	1,134.20		4,319.37	\$ 15,691,491
	<i>VOCATIONAL 9-12</i>				
300	VOCATIONAL 9-12	3,324.40	1.035	3,440.75	\$ 12,499,623
	Subtotal	3,324.40		3,440.75	\$ 12,499,623
	ADVANCED PLACEMENT/IB ADJUSTMENT			927.16	\$ 3,368,205
	TOTAL - K-12	102,696.07		110,863.67	\$ 402,747,691
	Reading Program Allocation				3,794,496
	Merit Award Program				25,771
	ESE Guaranteed Allocation				44,944,195
	Supplemental Academic Instruction				21,642,886
	Declining Enrollment Supplement				1,531,908
	Safe Schools Allocation				3,361,173
	Teacher Lead				1,300,868
	Instructional Materials				8,473,429
	Transportation				14,593,890
	DJJ Supplemental Allocation				560,563
	Gross State and Local FEFP Before ARRA Stabilization				502,976,870
	State Fiscal Stabilization Allocation				33,983,396
	Gross State and Local with ARRA Stabilization				536,960,266

* FEFP Revenue is computed by multiplying weighted FTE times Base Student Allocation (BSA), times District Cost Differential (DCD). For fiscal year 2010-11, the proposed **BSA** is \$ **3,623.76**; the **DCD** is 1.0025. 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.

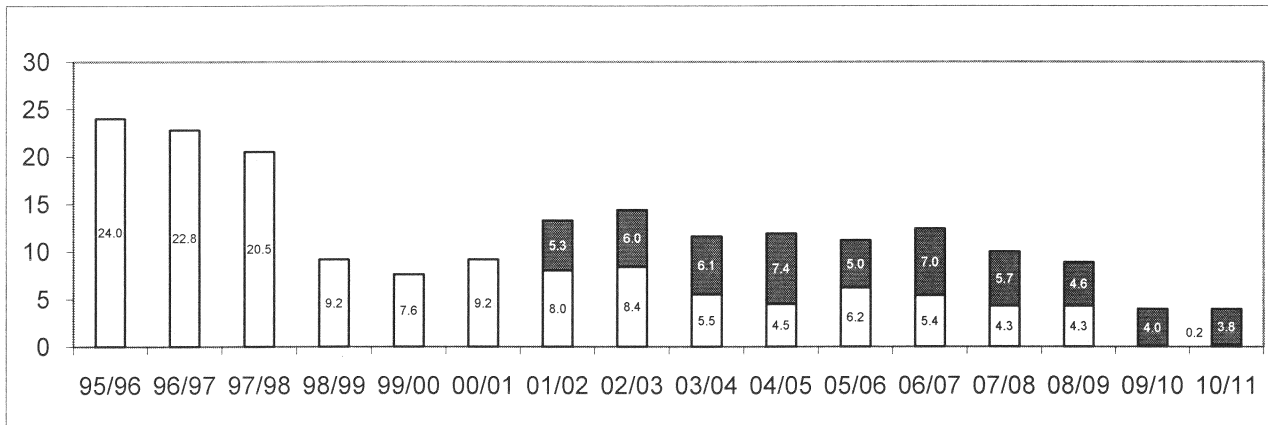
5 Innovative programs

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 as well as for 2010/11.**

Lottery Revenues
From 1995-2010/11
(\$ 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 received \$217,406,176 in un-restricted funding.

For 2010/11, the district will receive \$4,084,771 or .5% of the operating budget from lottery dollars, of which \$3,796,279 is earmarked for school recognition awards. School Recognition funds are shown as the dark portion of the bars on the graph.

PINELLAS COUNTY SCHOOL BOARD

	2009-10 PROJECTED ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u>			
FEDERAL DIRECT	\$322,613	\$185,000	(\$137,613)
FEDERAL THRU STATE	2,447,917	2,390,788	(57,129)
STATE SOURCES	290,304,014	324,951,793	34,647,779
LOCAL SOURCES	479,131,500	431,367,818	(47,763,682)
OTHER	82,766	500,000	417,234
ESTIMATED REVENUE	<u>\$772,288,810</u>	<u>\$759,395,399</u>	<u>(\$12,893,411)</u>
TRANSFERS	13,100,890	14,000,000	899,110
BEGINNING FUND BALANCE	69,462,668	78,974,781	9,512,113
ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND	<u>\$854,852,368</u>	<u>\$852,370,180</u>	<u>(\$2,482,188)</u>
 <u>ARRA STABILIZATION FUND - ESTIMATED REVENUE</u>			
FEDERAL STABILIZATION REVENUE	\$39,316,225	35,935,579	(3,380,646)
ESTIMATED REVENUE- ARRA STABILIZATION FUND	<u>\$39,316,225</u>	<u>\$35,935,579</u>	<u>(\$3,380,646)</u>
TOTAL COMBINED ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$894,168,593</u></u>	<u><u>\$888,305,759</u></u>	<u><u>(\$5,862,834)</u></u>

PINELLAS COUNTY SCHOOL BOARD

	2009-10 PROJECTED ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>			
REGULAR EDUCATION	\$345,177,601	\$344,554,652	(\$622,949)
SPECIAL EDUCATION	113,966,385	113,878,470	(87,915)
VOCATIONAL EDUCATION	19,405,412	19,545,239	139,827
ADULT CONTINUED EDUCATION	5,109,654	5,550,423	440,769
PRE KINDERGARTEN	1,523,313	1,508,487	(14,826)
OTHER INSTRUCTION	15,130		(15,130)
ATTENDANCE & SOCIAL WORK	5,088,337	4,792,747	(295,590)
GUIDANCE SERVICES	16,103,862	16,101,370	(2,492)
HEALTH SERVICES	2,372,344	2,217,103	(155,241)
PSYCHOLOGICAL SERVICES	4,350,354	4,494,247	143,893
PARENTAL INVOLVEMENT	176		(176)
OTHER PUPIL PERSONNEL SVC	4,720,039	4,936,860	216,821
INSTRUCTIONAL MEDIA	11,714,619	10,681,290	(1,033,329)
CURRICULUM & INSTRUCTION	8,682,743	8,486,828	(195,915)
STAFF DEVELOPMENT	5,871,180	2,117,595	(3,753,585)
INSTRUCTIONAL RELATED TECH	2,689,994	2,235,587	(454,407)
SCHOOL BOARD	1,947,416	2,723,727	776,311
GENERAL ADMINISTRATION	3,069,355	2,971,211	(98,144)
SCHOOL ADMINISTRATION	52,701,149	52,687,302	(13,847)
FACILITIES ACQ. & CONST.	3,157,732	3,512,700	354,968
FISCAL SERVICES	4,836,240	4,599,890	(236,350)
FOOD SERVICE	105,452	60,382	(45,070)
PLANNING, RESEARCH & EVALUATION	961,871	1,120,824	158,953
INFORMATION SERVICES	975,228	975,102	(126)

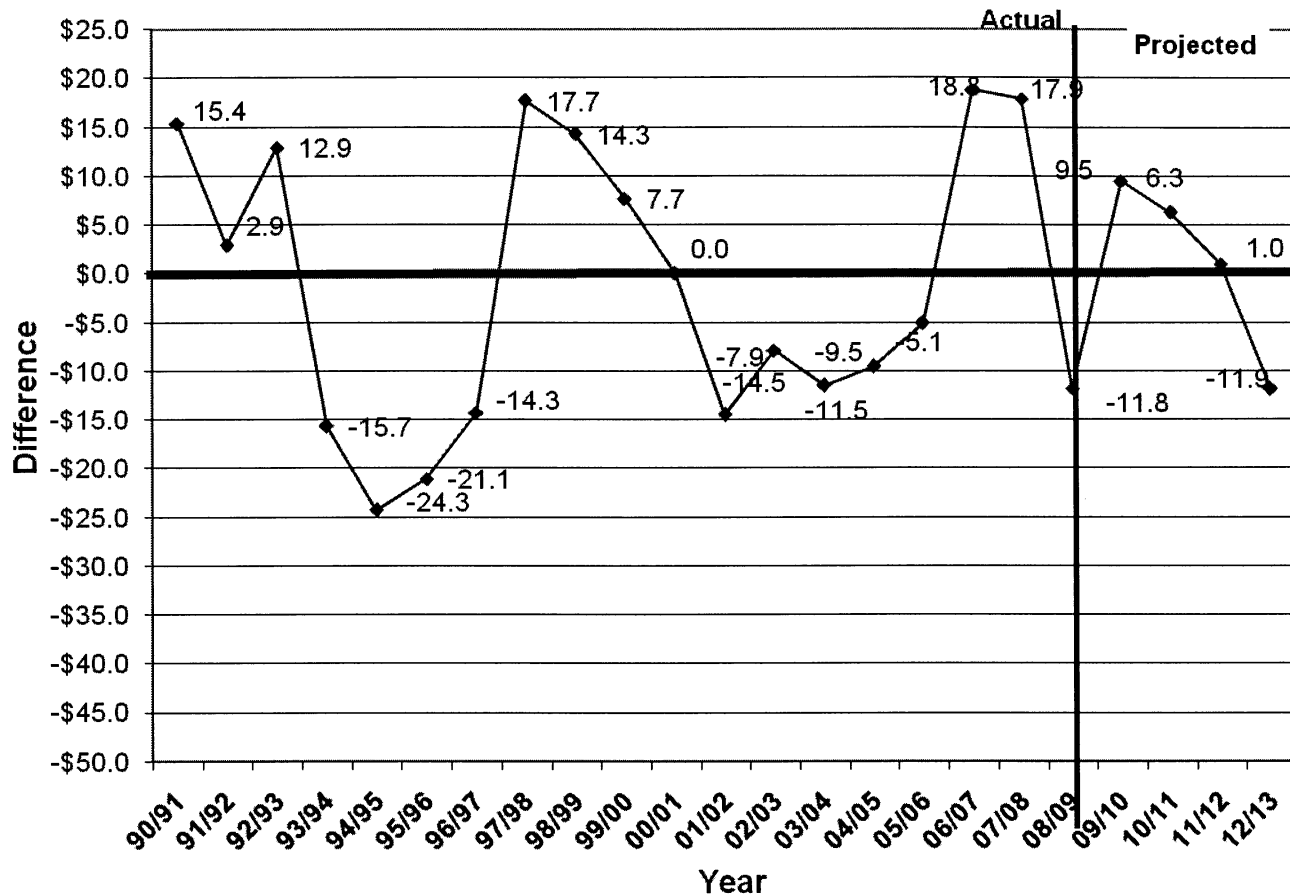
PINELLAS COUNTY SCHOOL BOARD

	2009-10 PROJECTED ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>			
STAFF PERSONNEL SERVICES	5,580,811	6,068,547	487,736
INTERNAL SERVICES	3,782,819	3,799,452	16,633
OTHER CENTRAL SERVICES	470,513	551,747	81,234
PUPIL TRANSPORTATION	33,555,737	32,126,517	(1,429,220)
OPERATION OF PLANT	86,339,175	83,120,394	(3,218,781)
MAINTENANCE OF PLANT	25,183,428	22,896,780	(2,286,648)
ADMINISTRATIVE TECHNOLOGY	5,514,092	5,590,173	76,081
COMMUNITY SERVICES	1,056,724	458,775	(597,949)
OTHER EXPENSES	421,073	2,300,000	1,878,927
APPROPRIATIONS	\$776,449,958	\$766,664,421	(\$9,785,537)
ENDING FUND BALANCE	78,402,410	85,705,759	7,303,349
APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND	\$854,852,368	\$852,370,180	(\$2,482,188)
<u>ARRA STABILIZATION FUND - APPROPRIATIONS</u>			
REGULAR EDUCATION	\$35,347,716	\$33,229,318	(\$2,118,398)
SPECIAL EDUCATION	591,056		(591,056)
VOCATIONAL EDUCATION	1,913,184	1,114,097	(799,087)
ADULT CONTINUED EDUCATION	1,397,297	1,592,164	194,867
CURRICULUM & INSTRUCTION	66,972		(66,972)
APPROPRIATIONS - ARRA STABILIZATION FUND	\$39,316,225	\$35,935,579	(\$3,380,646)
TOTAL COMBINED APPROPRIATIONS & ENDING FUND BALANCE	\$894,168,593	\$888,305,759	(\$5,862,834)

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

FUNCTION		OBJECT CATEGORY										% OF TOTAL
		SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL		
OPERATING (GENERAL) FUND	DIRECT INSTRUCTION											
	REGULAR EDUCATION	\$234,519,381	\$75,498,231	\$22,770,961	\$25,400	\$8,050,974	\$3,550,000	\$139,705		\$344,554,652	42.93%	
	SPECIAL EDUCATION	83,494,767	29,325,938	617,775		419,489	20,357	144		113,878,470	14.19%	
	VOCATIONAL EDUCATION	14,706,454	4,370,938	68,805		358,000	42,734	308		19,545,239	2.44%	
	ADULT CONTINUED EDUCATION	4,261,068	1,253,365	2,734		29,543	3,713			5,550,423	0.69%	
	PRE KINDERGARTEN	1,006,190	502,297							1,508,487	0.20%	
	SUB TOTALS	337,987,860	110,950,769	23,458,275	25,400	8,858,006	3,616,804	140,157	0	485,037,271	60.43%	
INSTRUCTIONAL SUPPORT	ATTENDANCE & SOCIAL WORK											
	GUIDANCE SERVICES	3,582,964	1,157,892	39,348	12,543			654		4,792,747	0.60%	
	HEALTH SERVICES	12,266,683	3,768,298	16,002		48,151	1,582	2,240		16,101,370	2.01%	
	PSYCHOLOGICAL SERVICES	1,351,559	533,163	311,420		12,300	6,421			2,217,103	0.28%	
	OTHER PUPIL PERSONNEL SVC	3,316,727	1,048,115	59,786		67,619	2,000			4,494,247	0.56%	
	INSTRUCTIONAL MEDIA	3,615,844	1,246,856	21,797		34,311	18,052			4,936,860	0.62%	
	CURRICULUM & INSTRUCTION	7,406,253	2,483,163	59,786	3,000	112,334	616,204	550		10,681,290	1.33%	
	STAFF DEVELOPMENT	6,039,831	1,876,551	226,048		310,551	14,890	18,957		8,486,828	1.06%	
	INSTRUCTIONAL RELATED TECH	1,530,959	384,581	71,711		115,130	7,900	7,314		2,117,595	0.26%	
		SUB TOTALS	40,731,265	13,043,761	805,898	15,543	770,396	667,049	29,715	0	56,063,627	6.99%
	GENERAL SUPPORT	SCHOOL BOARD										
		GENERAL ADMINISTRATION	891,184	1,535,479	243,645		15,733		37,686		2,723,727	0.34%
		SCHOOL ADMINISTRATION	1,926,998	650,417	191,709		155,236	6,455	40,396		2,971,211	0.37%
		FACILITIES ACQ. & CONST.	38,617,447	13,498,165	249,223		256,035	40,361	26,071		52,687,302	6.56%
FISCAL SERVICES		2,321,143	893,721	19,877	119	10,850	266,890	100		3,512,700	0.44%	
FOOD SERVICE		2,956,227	1,116,110	219,732		41,356	6,000	260,465		4,599,890	0.57%	
PLANNING, RESEARCH & EVALUATION		60,382								60,382	0.01%	
INFORMATION SERVICES		708,188	238,968	101,056		58,107	13,640	865		1,120,824	0.14%	
STAFF PERSONNEL SERVICES		664,246	225,168	64,578		17,610	0	3,500		975,102	0.12%	
INTERNAL SERVICES		3,395,416	1,481,127	889,450		259,907	34,655	7,992		6,068,547	0.76%	
OTHER CENTRAL SERVICES		1,897,360	695,474	605,563	23,791	400,235	42,500	134,529		3,799,452	0.47%	
PUPIL TRANSPORTATION		363,087	126,422	19,604		21,784		20,850		551,747	0.07%	
OPERATION OF PLANT		19,092,218	8,218,274	155,977	3,294,031	1,330,017		36,000		32,126,517	4.00%	
		SUB TOTALS	23,305,619	12,356,714	16,371,242	27,232,436	889,033	13,781	2,951,569	0	83,120,394	10.36%
	SUB TOTALS	96,199,515	41,036,039	19,131,656	30,550,377	3,455,903	424,282	3,520,023	0	194,317,795	24.21%	
MAINTENANCE	MAINTENANCE OF PLANT											
		6,168,531	2,704,243	4,126,939	166,377	3,344,919	30,072	6,355,699		22,896,780	2.85%	
		SUB TOTALS	6,168,531	2,704,243	4,126,939	166,377	3,344,919	30,072	6,355,699	0	22,896,780	2.85%
	ADMINISTRATIVE TECHNOLOGY											
ADMIN TECHNOLOGY SERVICES	ADMIN TECHNOLOGY SERVICES	3,434,757	1,089,297	983,857	500	67,583	33,679	500		5,590,173	0.70%	
		SUB TOTALS	3,434,757	1,089,297	983,857	500	67,583	33,679	500	0	5,590,173	0.70%
COMM & DEBT SERV & TRANSFERS	COMMUNITY SERVICES											
	OTHER EXPENSES	212,089	98,157	114,441		24,108		9,980		458,775	0.06%	
		SUB TOTALS	212,089	98,157	114,441	0	24,108	0	2,309,980	0	2,758,775	0.34%
TOTAL APPROPRIATIONS - OPERATING (GENERAL) FUND		\$484,734,017	\$168,902,266	\$48,621,066	\$30,758,197	\$16,520,915	\$4,771,886	\$12,356,074	\$0	\$766,664,421	95.52%	
		60.40%	21.04%	6.06%	3.83%	2.06%	0.59%	1.54%	0.00%	95.52%		
ARRA STABILIZATION FUND	DIRECT INSTRUCTION											
	REGULAR EDUCATION	\$24,624,717	\$8,244,582			360,019				\$33,229,318	4.14%	
	VOCATIONAL EDUCATION	748,443	365,654							1,114,097	0.14%	
	ADULT CONTINUED EDUCATION	1,344,506	247,658							1,592,164		
	TOTAL APPROPRIATIONS - ARR A STABILIZATION FUND	\$26,717,666	\$8,857,894	\$0	\$0	\$360,019	\$0	\$0	\$0	\$35,935,579	4.48%	
		3.33%	1.10%	0.00%	0.00%	0.04%	0.00%	0.00%	0.00%	4.47%		
TOTAL COMBINED APPROPRIATIONS		\$511,451,683	\$177,760,160	\$48,621,066	\$30,758,197	\$16,880,934	\$4,771,886	\$12,356,074	\$0	\$802,600,000	100.00%	
		63.73%	22.15%	6.06%	3.83%	2.10%	0.59%	1.54%	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 14, 2010 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 District School Tax 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 6.840 mills for operating expenses and is proposed solely at the discretion of the school board.

The capital outlay tax will generate approximately \$91,085,973 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
Plumbing
Painting
Electrical Distribution
Relocatable Renovation
Energy
Re-Key
Paving
Floor Covering
Playground Repair
Sites/Grounds
Spectator Seating
Kitchen Cooler/Freezers
Operating Transfer

MOTOR VEHICLE PURCHASES

Lease/Purchase of School Buses (50)
Operating Transfer

NEW AND REPLACEMENT EQUIPMENT AND ENTERPRISE SOFTWARE

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

PAYMENT OF COSTS OF COMPLIANCE WITH ENVIRONMENTAL STATUTES, RULES AND REGULATIONS

Removal of Hazardous Waste

PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

Various Locations

All concerned citizens are invited to a public hearing to be held on Tuesday, July 27, 2010, at 7:00 P.M. in the Conference Hall of the Administration Building, 301 4th Street S. W., Largo, Florida. A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

PINELLAS COUNTY SCHOOL BOARD

	2009-10 PROJECTED ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CAPITAL OUTLAY FUND - ESTIMATED REVENUE</u>			
STATE SOURCES	\$3,607,256	\$6,968,607	\$3,361,351
LOCAL SOURCES	109,798,923	93,585,973	(16,212,950)
OTHER FINANCING SOURCES	208,946		(208,946)
ESTIMATED REVENUE	<u>\$113,615,125</u>	<u>\$100,554,580</u>	<u>(\$13,060,545)</u>
BEGINNING FUND BALANCE	295,055,025	232,024,309	(63,030,716)
ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$408,670,150</u></u>	<u><u>\$332,578,889</u></u>	<u><u>(\$76,091,261)</u></u>
<u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u>			
FACILITIES ACQ. & CONST.	\$152,726,511	\$141,137,489	(\$11,589,022)
DEBT SERVICES	\$12,618,440	\$17,479,676	4,861,236
TRANSFER OF FUNDS	11,300,890	12,200,000	899,110
APPROPRIATIONS	<u>\$176,645,841</u>	<u>\$170,817,165</u>	<u>(\$5,828,676)</u>
ENDING FUND BALANCE	232,024,309	161,761,724	(70,262,585)
APPROPRIATIONS & FD BALANCE	<u><u>\$408,670,150</u></u>	<u><u>\$332,578,889</u></u>	<u><u>(\$76,091,261)</u></u>

Capital Outlay Allocation 2010-11

Project	Description of Activities	2010-11 Allocation
School & Center Projects		
Various Schools	Lynch Elementary rebuild	\$10,100,000
	School and Center Projects - Subtotal	\$10,100,000
Other Projects		
Relocatables	Lease/Purchase	\$2,715,563
Minor Capital Projects	Maintenance projects - Capital Fund	\$31,185,000
Furniture, Equipment & Technology	Vocational Replacement	\$1,500,000
	Musical Instruments Replacement	\$250,000
	Kindergarten Equipment	\$223,250
Budget Steering Process	District Technology	\$1,123,000
	School Safety & Security	\$3,500,000
	District Technology Refresh	\$17,109,324
	Technology Plan	\$960,000
	Replacement Furniture & Other	\$100,000
	World Language Lab	\$463,859
	Equipment- Various	\$1,922,447
School Buses & Vehicles	Lease/Purchase	\$941,618
Miscellaneous Capital Projects	Infrastructure Needs	\$7,985,000
	Two Mill Relief/Facilities Design & Construction	\$10,871,500
	Instructional Equipment Transfer	\$4,000,000
Capital Outlay Contingency	Contingency	\$5,604,019
	Other Projects - Subtotal	\$90,454,580
	Total, Capital Projects from FY 2010-11 Revenue	\$100,554,580
	Carryover of Prior Projects & Balances	\$70,262,585
	Ending Fund Balance	\$161,761,724
	Grand Total, Capital Outlay Appropriations & Transfers & Fund Balance	<u>\$332,578,889</u>

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 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.

State Board of Education (SBE) Series 2005-A (issued 2005)

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. Proceeds of the 2005B Bonds were used to refund a portion of the Outstanding State of Florida Full Faith and Credit, State Board of Education Capital Outlay Bonds, 1998 Series A and 2000 Series A, and to pay certain costs of issuance. The refunding was effectuated to achieve debt service savings due to lower interest rates. As a result of this refunding the State School Bonds, 2000 Series A were considered defeased in substance.

DEBT ISSUES

	Date of Bond Issue	Original Issue Amount	Principal Outstanding July 1, 2010	Final Fiscal Year of Debt Payments
SBE Series 2005A	7/01/05	\$ 30,045,000	\$ 29,720,000	2019-2020 2020-2021
SBE Series 2001A	7/01/01	\$ 1,055,000	\$ 235,000	
TOTAL		\$ 31,100,000	\$ 29,955,000	

DEBT PER CAPITA

As of July 1, 2010 the total outstanding debt for the district, including principal and interest, was \$ 38,484,064. The estimated resident population of Pinellas County in 2009 was 909,013. This calculates to approximately \$ 42.33 in debt per capita. This does not include net overlapping debt from other governmental jurisdictions.

SCHEDULE OF INDEBTEDNESS

Amount: \$ 30,045,000 Payment Date(s): July 1
 Date: February 1, 2000 January 1
 Interest Rate: 4.625% - 6.00%

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2010-2011	2,485,000	1,486,000	3,971,000
2011-2012	2,615,000	1,361,750	3,976,750
2012-2013	2,755,000	1,231,000	3,986,000
2013-2014	2,895,000	1,093,250	3,988,250
2014-2015	3,020,000	948,500	3,968,500
2015-2016	3,185,000	797,500	3,982,500
2016-2017	3,355,000	638,250	3,993,250
2017-2018	3,505,000	470,500	3,975,500
2018-2019	2,885,000	295,250	3,180,250
2019-2020	3,020,000	151,000	3,171,000
	<u>29,720,000</u>	<u>8,473,000</u>	<u>38,193,000</u>

SCHEDULE OF INDEBTEDNESS

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

Fiscal Year	Principal Payment	Interest Payment	Total Payment
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>235,000</u>	<u>56,064</u>	<u>291,064</u>

SCHEDULE OF INDEBTEDNESS**Summary of Indebtedness**

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2010-2011	2,530,000	1,497,138	4,027,138
2011-2012	2,650,000	1,370,919	4,020,919
2012-2013	2,780,000	1,238,594	4,018,594
2013-2014	2,910,000	1,099,688	4,009,688
2014-2015	3,040,000	954,225	3,994,225
2015-2016	3,205,000	802,250	4,007,250
2016-2017	3,370,000	642,000	4,012,000
2017-2018	3,520,000	473,500	3,993,500
2018-2019	2,900,000	297,500	3,197,500
2019-2020	3,035,000	152,500	3,187,500
2020-2021	15,000	750	15,750
Total Indebtedness	29,955,000	8,529,064	38,484,064

PINELLAS COUNTY SCHOOL BOARD

	2009-10 PROJECTED ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>DEBT SERVICE FUND - ESTIMATED REVENUE</u>			
STATE SOURCES	\$3,965,281	\$4,047,026	\$81,745
ESTIMATED REVENUE	<u>\$3,965,281</u>	<u>\$4,047,026</u>	<u>\$81,745</u>
BEGINNING FUND BALANCE	1,096,917	1,096,917	0
ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$5,062,198</u></u>	<u><u>\$5,143,943</u></u>	<u><u>\$81,745</u></u>

DEBT SERVICE FUND - APPROPRIATIONS

DEBT SERVICES	\$4,024,700	\$4,047,026	\$22,326
APPROPRIATIONS	<u>\$4,024,700</u>	<u>\$4,047,026</u>	<u>\$22,326</u>
ENDING FUND BALANCE	1,037,498	1,096,917	59,419
APPROPRIATIONS AND ENDING FUND BALANCE	<u><u>\$5,062,198</u></u>	<u><u>\$5,143,943</u></u>	<u><u>\$81,745</u></u>

PINELLAS COUNTY
SCHOOL BOARD

CONTRACTED PROGRAM FUNDS

Contracted Program Funds are used to account for activities funded by grants. The source of these funds is usually the Federal government, although some funds are passed through State agencies rather than being received directly by the district.

This budget is typically at its lowest point at the beginning of the fiscal year. The district is only permitted to include in the budget the balance of those funds that have been approved and are available as of July 1. Anticipated new contracts or projects cannot be budgeted until they are actually awarded. This situation results in misleading comparisons when the new year's budget is compared to the prior year's amended budget. While it is impossible for the district to accurately predict the amounts of grants which will eventually be awarded by the Federal government, at this time (July, 2010) it is anticipated that the eventual total will be similar to the \$96 million to \$75 million received for fiscal years 2004 through 2010.

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	\$ 75,425,538
2009-10	\$ 7,934,792	\$ 67,071,856
2010-11	\$ 40,217,416	Undetermined

PINELLAS COUNTY SCHOOL BOARD

	2009-10 PROJECTED ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - ESTIMATED REVENUE</u>			
FEDERAL DIRECT	\$4,881,706	\$2,059,150	(\$2,822,556)
FEDERAL THROUGH STATE	62,013,013	38,158,266	(\$23,854,747)
STATE SOURCES	177,137		(\$177,137)
ESTIMATED REVENUE	<u>\$67,071,856</u>	<u>\$40,217,416</u>	<u>(\$26,854,440)</u>

PINELLAS COUNTY SCHOOL BOARD

	2009-10 PROJECTED ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - APPROPRIATIONS</u>			
REGULAR EDUCATION	\$18,734,958	\$11,815,662	(\$6,919,296)
SPECIAL EDUCATION	12,902,889	13,372,820	469,931
VOCATIONAL EDUCATION	1,680,652		(1,680,652)
ADULT CONTINUED EDUCATION	1,115,946		(1,115,946)
OTHER INSTRUCTION	16		(16)
ATTENDANCE & SOCIAL WORK	924,928	787,022	(137,906)
GUIDANCE SERVICES	37,440		(37,440)
HEALTH SERVICES	873,915	692,548	(181,367)
PSYCHOLOGICAL SERVICES	1,372,252	1,357,258	(14,994)
PARENTAL INVOLVEMENT	443,654	66,953	(376,701)
OTHER PUPIL PERSONNEL SVC	6,182,918	6,109,028	(73,890)
INSTRUCTIONAL MEDIA	428,434		(428,434)
CURRICULUM & INSTRUCTION	9,870,911	3,978,205	(5,892,706)
STAFF DEVELOPMENT	6,305,042	49,316	(6,255,726)
INSTRUCTIONAL RELATED TECH	105,239		(105,239)
GENERAL ADMINISTRATION	1,808,773	1,022,225	(786,548)
SCHOOL ADMINISTRATION	235,985		(235,985)
FACILITIES ACQ. & CONST.	19,171		(19,171)
FISCAL SERVICES	43,857	47,806	3,949
PLANNING, RESEARCH & EVALUATION	134,327	20,000	(114,327)
INFORMATION SERVICES	91,866		(91,866)
STAFF PERSONNEL SERVICES	351,248		(351,248)
PUPIL TRANSPORTATION	61,400	35,313	(26,087)
OPERATION OF PLANT	149,572		(149,572)
ADMINISTRATIVE TECHNOLOGY	93,332	63,260	(30,072)
COMMUNITY SERVICES	3,103,131	800,000	(2,303,131)
TOTAL APPROPRIATIONS	\$67,071,856	\$40,217,416	(\$26,854,440)

PINELLAS COUNTY SCHOOL BOARD

CONTRACTED FUND - APPROPRIATIONS BY FUNCTION/OBJECT

FUNCTION		OBJECT CATEGORY									% OF TOTAL
		SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL	
DIRECT INSTRUCTION											
5100	REGULAR EDUCATION			\$1,274		\$11,811,888	\$2,500			\$11,815,662	29.38%
5200	SPECIAL EDUCATION	8,175,288	3,520,179	4,000		1,673,353	0			13,372,820	33.25%
5300	VOCATIONAL EDUCATION	0	0	0		0	0			0	0.00%
5400	ADULT CONTINUED EDUCATION			0		0	0			0	0.00%
SUB TOTALS		\$8,175,288	\$3,520,179	\$5,274	\$0	\$13,485,241	\$2,500	\$0	\$0	\$25,188,482	62.63%
INSTRUCTIONAL SUPPORT											
6110	ATTENDANCE & SOCIAL WORK	593,491	193,531								
6130	HEALTH SERVICES	478,868	213,680			0				787,022	1.96%
6140	PSYCHOLOGICAL SERVICES	1,020,537	336,721			0	0			1,357,258	1.72%
6150	PARENTAL INVOLVEMENT	45,881	21,072							66,953	0.17%
6190	OTHER OUCIL PERSONNEL SVC	4,637,830	1,471,198							6,109,028	15.19%
6300	CURRICULUM & INSTRUCTION	3,016,145	941,416	17,475		1,495	684	990		3,978,205	9.89%
6400	STAFF DEVELOPMENT	12,490	776	16,050		20,000	0			49,316	0.12%
SUB TOTALS		9,805,242	3,178,394	33,525	0	21,495	684	990	0	13,040,330	32.42%
GENERAL SUPPORT											
7200	GENERAL ADMINISTRATION							1,022,225		1,022,225	2.54%
7500	FISCAL SERVICES	39,496	8,310			0				47,806	0.12%
7710	PLANNING, RESEARCH & EVALUATION			20,000						20,000	0.05%
7800	PUPIL TRANSPORTATION	29,787	5,526			0				35,313	0.09%
SUB TOTALS		69,283	13,836	20,000	0	0	0	1,022,225	0	1,125,344	2.80%
ADMINISTRATIVE TECHNOLOGY											
8200	ADMINISTRATIVE TECHNOLOGY	48,240	15,020							63,260	0.16%
SUB TOTALS		48,240	15,020	0	0	0	0	0	0	63,260	0.16%
ADMINISTRATIVE TECHNOLOGY SERVICES											
8200	ADMIN TECHNOLOGY SERVICES	0	0	0	0	0	0	0	0	0	0.00%
SUB TOTALS		0	0	0	0	0	0	0	0	0	0.00%
COMM & DEBT SERV & TRANSFERS											
9100	COMMUNITY SERVICES					100,000	0	700,000		800,000	1.99%
SUB TOTALS		0	0	0	0	100,000	0	700,000	0	800,000	1.99%
TOTAL APPROPRIATIONS		\$18,098,053	\$6,727,429	\$58,799	\$0	\$13,606,736	\$3,184	\$1,723,215	\$0	\$40,217,416	100.00%
		45.00%	16.73%	0.15%	0.00%	33.83%	0.01%	4.28%	0.00%	100.00%	

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 2010-2011 school year and will ultimately impact the fiscal year 2011 budget.

PINELLAS COUNTY SCHOOL BOARD

	2009-10 PROJECTED ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>ARRA TARGETED ASSISTANCE - ESTIMATED REVENUE</u>			
FEDERAL THROUGH STATE	21,260,931	22,016,153	\$755,222
TOTAL ESTIMATED REVENUE	\$21,260,931	\$22,016,153	\$755,222

ARRA TARGETED ASSISTANCE - APPROPRIATIONS

REGULAR EDUCATION	\$6,413,155	\$20,496,429	\$14,083,274
SPECIAL EDUCATION	7,229,568	1,102,792	(6,126,776)
VOCATIONAL EDUCATION	730		(730)
ATTEN & SOC	703,627	60,307	(643,320)
OTHER PUPIL PERSONNEL SVC	150,259		(150,259)
CURRICULUM & INSTRUCTION	350,144	42,106	(308,038)
STAFF DEVELOPMENT	5,677,067	261,643	(5,415,424)
PLANNING, RESEARCH & EVALUATION		37,500	37,500
GENERAL ADMINISTRATION	336,544	12,380	(324,164)
FOOD SERVICE	131,179		(131,179)
PUPIL TRANSPORTATION	268,658	2,996	(265,662)
TOTAL APPROPRIATIONS	\$21,260,931	\$22,016,153	\$755,222

PINELLAS COUNTY SCHOOL BOARD

ARRA TARGETED ASSISTANCE - APPROPRIATIONS BY FUNCTION/OBJECT

FUNCTION		OBJECT CATEGORY								% OF TOTAL	
		SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000		TOTAL
5100	DIRECT INSTRUCTION	25,861	11,547	-		20,053,913	405,108			20,496,429	93.10%
5200	REGULAR EDUCATION	856,464	246,328							1,102,792	5.01%
	SPECIAL EDUCATION	882,325	257,875	0	0	20,053,913	405,108	0	0	21,599,221	98.11%
	SUB TOTALS										
6110	INSTRUCTIONAL SUPPORT	42,107	18,200							60,307	0.27%
6300	ATTENDANCE & SOCIAL WORK	33,619	8,487							42,106	0.19%
6400	CURRICULUM & INSTRUCTION	185,980	31,003	36,660			8,000			261,643	1.19%
	STAFF DEVELOPMENT	261,706	57,690	36,660	0	0	8,000	0	0	364,056	1.65%
	SUB TOTALS										
7710	GENERAL SUPPORT			37,500						37,500	0.17%
7200	PLANNING, RESEARCH, EVALUATION							12,380		12,380	0.06%
7800	GENERAL ADMINISTRATION	2,300			348	348				2,996	0.01%
	PUPIL TRANSPORTATION	2,300	0	37,500	348	348	0	12,380	0	52,876	0.24%
	SUB TOTALS										
TOTAL APPROPRIATIONS		\$1,146,331	\$315,565	\$74,160	\$348	\$20,054,261	\$413,108	\$12,380	\$0	\$22,016,153	100.00%
		5.20%	1.43%	0.34%	0.00%	91.09%	1.88%	0.06%	0.00%	100.00%	

OTHER FUNDS

SCHOOL FOOD SERVICE FUND

This fund is used to account for the operations of the district's School Food Service program. The program, which is self-supporting, is provided through the efforts of approximately 1,018 support service employees and 5 administrative employees. In fiscal year 2009-10, the Food Service operation prepared and served over 9.412 million lunches, more than 2.857 million breakfasts and 394,757 snacks in the After School Snack Program.

For fiscal year 2010-11, 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 2010-11 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

	2009-10 PROJECTED ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>FOOD SERVICE FUND - ESTIMATED REVENUE</u>			
FEDERAL THROUGH STATE	\$24,019,315	\$25,486,518	\$1,467,203
STATE SOURCES	553,943	544,939	(9,004)
LOCAL SOURCES	12,648,194	13,303,960	655,766
ESTIMATED REVENUE	37,221,452	39,335,417	\$2,113,965
BEGINNING FUND BALANCE	11,131,045	13,579,840	2,448,795
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u>\$48,352,497</u>	<u>\$52,915,257</u>	<u>\$4,562,760</u>

FOOD SERVICE FUND - APPROPRIATIONS

FOOD SERVICE	\$35,202,120	\$40,186,366	\$4,984,246
DEBT SERVICE	\$22,630		(22,630)
APPROPRIATIONS	\$35,224,750	\$40,186,366	\$4,961,616
ENDING FUND BALANCE	13,127,747	12,728,891	(398,856)
APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$48,352,497</u>	<u>\$52,915,257</u>	<u>\$4,562,760</u>

PINELLAS COUNTY SCHOOL BOARD

	2009-10 PROJECTED ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>INTERNAL SERVICE FUND - ESTIMATED REVENUE</u>			
LOCAL SOURCES	\$6,523,862	\$5,300,000	(\$1,223,862)
ESTIMATED REVENUE	\$6,523,862	\$5,300,000	(\$1,223,862)
BEGINNING FUND BALANCE	5,800,781	4,942,062	(858,719)
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u>\$12,324,643</u>	<u>\$10,242,062</u>	<u>(\$2,082,581)</u>

INTERNAL SERVICE FUND - APPROPRIATIONS

SCHOOL BOARD	\$5,954,593	\$5,000,000	(\$954,593)
TRANSFERS	1,800,000	1,800,000	0
APPROPRIATIONS	<u>\$7,754,593</u>	<u>\$6,800,000</u>	<u>(\$954,593)</u>
ENDING FUND BALANCE	4,570,050	3,442,062	(1,127,988)
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$12,324,643</u>	<u>\$10,242,062</u>	<u>(\$2,082,581)</u>



BUDGET DETAIL BY FUND

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2009-10 PROJECTED ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u>					
		FEDERAL DIRECT			
3121	000	FEDERAL IMPACT FUNDS	\$17,854	\$20,000	\$2,146
3191	000	R O T C	304,759	165,000	(139,759)
	TOTAL	FEDERAL DIRECT	\$322,613	\$185,000	(\$137,613)
		FEDERAL THRU STATE			
3202	000	MEDICAID	2,447,917	2,390,788	(57,129)
	TOTAL	FEDERAL THRU STATE	\$2,447,917	\$2,390,788	(\$57,129)
		STATE SOURCES			
3310	000	FLA EDUC FINANCE PROGRAM	45,826,375	81,167,290	35,340,915
3310	000	SAFE SCHOOLS	3,166,050	3,361,173	195,123
3310	000	SUPPLEMENT ACADEMIC INSTRUC	22,014,362	21,642,886	(371,476)
3310	000	ESE GUARANTEED ALLOCATION	45,855,837	44,944,195	(911,642)
3310	000	READING PROGRAMS	3,887,961	3,794,496	(93,465)
3310	000	DJJ SUPPLEMENTAL ALLOCATION	627,366	560,563	(66,803)
3310	000	MERIT AWARD PROGRAM	35,779	25,771	(10,008)
3310	000	FLORIDA TEACHER'S LEAD PRGM	1,325,903	1,300,868	(25,035)
3310	000	INSTRUCTIONAL MATERIALS	8,695,511	8,473,429	(222,082)
3310	000	TRANSPORTATION	14,540,660	14,593,890	53,230
3315	000	WORKFORCE DEVELOPMENT	23,376,975	22,854,740	(522,235)
3317	000	WORKFORCE EDUC PERF INCENTIVES	375,660	378,215	2,555
3318	000	ADULT HANDICAPPED	584,050	554,956	(29,094)
3323	000	CO & DS WITHHELD FOR ADMINISTRATION	67,581	67,927	346
3343	000	STATE LICENSE TAX	561,082	800,000	238,918
3344	000	DISTRICT DISCRETIONARY LOTTERY FUND	296,202	288,492	(7,710)
3355	000	CLASS SIZE REDUCTION	113,156,599	114,046,623	890,024
3361	000	SCHOOL RECOGNITION	3,796,279	3,796,279	0
3363	000	EXCELLENT TEACHING PROGRAM	8,228		(8,228)
3371	000	VOLUNTARY PRE-K PROGRAM	859,119		(859,119)
3399	000	MISCELLANEOUS STATE REVENUE	1,246,435	2,300,000	1,053,565
	TOTAL	STATE SOURCES	\$290,304,014	\$324,951,793	\$34,647,779
		LOCAL SOURCES			
3411	000	DISTRICT SCHOOL TAXES	411,600,189	368,533,848	(43,066,341)
3411	000	TAX REFERENDUM	33,736,896	30,361,991	(3,374,905)
3411	000	CRITICAL OPERATING DISCRETIONARY	15,288,497	15,180,996	(107,501)
3425	000	RENTAL INCOME	1,809,321	1,100,000	(709,321)
3430	000	INTEREST INCOME	3,200,000	4,500,000	1,300,000
346X	000	STUDENT FEES	3,452,425	2,424,250	(1,028,175)
3481	000	CHARGES FOR SERVICES	1,364,317	1,700,000	335,683
349X	000	MISCELLANEOUS LOCAL SOURCES	8,679,855	7,566,733	(1,113,122)
	TOTAL	LOCAL SOURCES	\$479,131,500	\$431,367,818	(\$47,763,682)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2009-10 PROJECTED ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u>					
		OTHER			
3740	000	LOSS RECOVERIES	\$82,766	\$500,000	417,234
	TOTAL	OTHER	\$82,766	\$500,000	\$417,234
	<i>TOTAL</i>	<i>ESTIMATED REVENUE</i>	\$772,288,810	\$759,395,399	(\$12,893,411)
<u>OTHER FINANCING SOURCES</u>					
		TRANSFERS			
3630	000	TRANS. FROM CAPITAL PROJECTS	11,300,890	12,200,000	899,110
3670	000	TRANS. FROM INTERNAL SERV	1,800,000	1,800,000	0
	TOTAL	TRANSFERS	\$13,100,890	\$14,000,000	\$899,110
	<i>TOTAL</i>	<i>OTHER FINANCING SOURCES</i>	\$13,100,890	\$14,000,000	\$899,110
	<i>TOTAL</i>	<i>ESTIMATED RESOURCES</i>	\$785,389,700	\$773,395,399	(\$11,994,301)
<u>FUND BALANCE</u>					
2800	000	BUDGET FUND BALANCES-BEGIN			
		OBLIGATED	29,022,111	33,500,000	4,477,889
		COMMITTED	25,734,876	31,700,000	5,965,124
		UNOBLIGATED	14,705,681	13,774,781	(930,900)
	TOTAL	BEGINNING FUND BALANCE	\$69,462,668	\$78,974,781	\$9,512,113
	<i>TOTAL</i>	<i>ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND</i>	\$854,852,368	\$852,370,180	(\$2,482,188)
<u>ARRA STABILIZATION FUND - ESTIMATED REVENUE</u>					
3210	000	FEDERAL STABILIZATION REVENUE	39,316,225	35,935,579	(3,380,646)
	TOTAL	ESTIMATED REVENUE - ARRA STABILIZATION	\$39,316,225	\$35,935,579	(\$3,380,646)
	<i>TOTAL</i>	<i>COMBINED ESTIMATED REVENUE AND FUND BALANCE</i>	\$894,168,593	\$888,305,759	(\$5,862,834)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2009-10 PROJECTED ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>					
		REGULAR EDUCATION			
5100	100	SALARIES	\$232,024,998	\$234,519,381	\$2,494,383
5100	200	EMPLOYEE BENEFITS	75,917,954	75,498,231	(419,723)
5100	300	PURCHASED SERVICES	22,706,027	22,770,961	64,934
5100	400	ENERGY SERVICES	18,844	25,400	6,556
5100	500	MATERIALS & SUPPLIES	7,511,320	8,050,974	539,654
5100	600	CAPITAL EXPENDITURES	6,850,811	3,550,000	(3,300,811)
5100	700	OTHER EXPENSE	147,647	139,705	(7,942)
	TOTAL	REGULAR EDUCATION	\$345,177,601	\$344,554,652	(\$622,949)
		SPECIAL EDUCATION			
5200	100	SALARIES	83,154,140	83,494,767	340,627
5200	200	EMPLOYEE BENEFITS	29,760,831	29,325,938	(434,893)
5200	300	PURCHASED SERVICES	542,264	617,775	75,511
5200	500	MATERIALS & SUPPLIES	341,023	419,489	78,466
5200	600	CAPITAL EXPENDITURES	166,075	20,357	(145,718)
5200	700	OTHER EXPENSE	2,052	144	(1,908)
	TOTAL	SPECIAL EDUCATION	\$113,966,385	\$113,878,470	(\$87,915)
		VOCATIONAL EDUCATION			
5300	100	SALARIES	14,399,489	14,706,454	306,965
5300	200	EMPLOYEE BENEFITS	4,183,326	4,370,938	187,612
5300	300	PURCHASED SERVICES	162,499	66,805	(95,694)
5300	400	ENERGY SERVICES	351		(351)
5300	500	MATERIALS & SUPPLIES	327,143	358,000	30,857
5300	600	CAPITAL EXPENDITURES	287,473	42,734	(244,739)
5300	700	OTHER EXPENSE	45,131	308	(44,823)
	TOTAL	VOCATIONAL EDUCATION	\$19,405,412	\$19,545,239	\$139,827
		ADULT CONTINUED EDUCATION			
5400	100	SALARIES	3,847,710	4,261,068	413,358
5400	200	EMPLOYEE BENEFITS	1,109,819	1,253,365	143,546
5400	300	PURCHASED SERVICES	58,986	2,734	(56,252)
5400	500	MATERIALS & SUPPLIES	77,045	29,543	(47,502)
5400	600	CAPITAL EXPENDITURES	15,884	3,713	(12,171)
5400	700	OTHER EXPENSE	210		(210)
	TOTAL	ADULT CONTINUED EDUCATION	\$5,109,654	\$5,550,423	\$440,769
		PRE KINDERGARTEN			
5500	100	SALARIES	1,034,682	1,006,190	(28,492)
5500	200	EMPLOYEE BENEFITS	430,988	502,297	71,309
5500	300	PURCHASED SERVICES	3,195		(3,195)
5500	500	MATERIALS & SUPPLIES	20,105		(20,105)
5500	600	CAPITAL EXPENDITURES	33,980		(33,980)
5500	700	OTHER SERVICES	363		(363)
	TOTAL	PRE KINDERGARTEN	\$1,523,313	\$1,508,487	(\$14,826)

PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2009-10 PROJECTED ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		OTHER INSTRUCTION			
5900	100	SALARIES	12,136		(12,136)
5900	200	EMPLOYEE BENEFITS	723		(723)
5900	300	PURCHASED SERVICES	2,271		(2,271)
			<u>\$15,130</u>	<u>\$0</u>	<u>(\$15,130)</u>
		SUBTOTAL - INSTRUCTIONAL SERVICES	<u>\$485,197,495</u>	<u>\$485,037,271</u>	<u>(\$160,224)</u>
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	3,791,792	3,582,964	(208,828)
6110	200	EMPLOYEE BENEFITS	1,208,207	1,157,892	(50,315)
6110	300	PURCHASED SERVICES	30,380	39,348	8,968
6110	500	MATERIALS & SUPPLIES	20,502	12,543	(7,959)
6110	600	CAPITAL EXPENDITURES	37,456		(37,456)
	TOTAL	ATTENDANCE & SOCIAL WORK	<u>\$5,088,337</u>	<u>\$4,792,747</u>	<u>(\$295,590)</u>
		GUIDANCE SERVICES			
6120	100	SALARIES	12,234,224	12,266,683	32,459
6120	200	EMPLOYEE BENEFITS	3,809,835	3,768,298	(41,537)
6120	300	PURCHASED SERVICES	14,135	16,002	1,867
6120	500	MATERIALS & SUPPLIES	43,711	48,151	4,440
6120	600	CAPITAL EXPENDITURES	1,442	1,582	140
6120	700	OTHER EXPENSE	515	654	139
	TOTAL	GUIDANCE SERVICES	<u>\$16,103,862</u>	<u>\$16,101,370</u>	<u>(\$2,492)</u>
		HEALTH SERVICES			
6130	100	SALARIES	1,580,781	1,351,559	(229,222)
6130	200	EMPLOYEE BENEFITS	650,228	533,163	(117,065)
6130	300	PURCHASED SERVICES	89,220	311,420	222,200
6130	500	MATERIALS & SUPPLIES	19,105	12,300	(6,805)
6130	600	CAPITAL OUTLAY	32,815	6,421	(26,394)
6130	700	OTHER EXPENSE	195	2,240	2,045
	TOTAL	HEALTH SERVICES	<u>\$2,372,344</u>	<u>\$2,217,103</u>	<u>(\$155,241)</u>
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	3,282,955	3,316,727	33,772
6140	200	EMPLOYEE BENEFITS	994,814	1,048,115	53,301
6140	300	PURCHASED SERVICES	21,034	59,786	38,752
6140	500	MATERIALS & SUPPLIES	46,875	67,619	20,744
6140	600	CAPITAL EXPENDITURES	4,576	2,000	(2,576)
6140	700	OTHER EXPENSE	100		(100)
	TOTAL	PSYCHOLOGICAL SERVICES	<u>\$4,350,354</u>	<u>\$4,494,247</u>	<u>\$143,893</u>
		PARENTAL INVOLVEMENT			
6150	500	MATERIALS & SUPPLIES	51		(51)
6150	600	CAPITAL EXPENDITURES	125		(125)
	TOTAL	PARENTAL INVOLVEMENT	<u>\$176</u>	<u>\$0</u>	<u>(\$176)</u>
		OTHER PUPIL PERSONNEL SVC			
6190	100	SALARIES	3,470,975	3,615,844	144,869
6190	200	EMPLOYEE BENEFITS	1,187,390	1,246,856	59,466
6190	300	PURCHASED SERVICES	35,040	21,797	(13,243)
6190	500	MATERIALS & SUPPLIES	19,763	34,311	14,548
6190	600	CAPITAL EXPENDITURES	6,596	18,052	11,456
6190	700	OTHER EXPENSE	275		(275)
	TOTAL	OTHER PUPIL PERSONNEL SVC	<u>\$4,720,039</u>	<u>\$4,936,860</u>	<u>\$216,821</u>

PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2009-10 PROJECTED ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		INSTRUCTIONAL MEDIA			
6200	100	SALARIES	8,104,415	7,406,253	(698,162)
6200	200	EMPLOYEE BENEFITS	2,551,470	2,483,163	(68,307)
6200	300	PURCHASED SERVICES	96,134	59,786	(36,348)
6200	400	ENERGY SERVICES	2,199	3,000	801
6200	500	MATERIALS & SUPPLIES	158,843	112,334	(46,509)
6200	600	CAPITAL EXPENDITURES	799,422	616,204	(183,218)
6200	700	OTHER EXPENSE	2,136	550	(1,586)
	TOTAL	INSTRUCTIONAL MEDIA	\$11,714,619	\$10,681,290	(\$1,033,329)
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	6,222,764	6,039,831	(182,933)
6300	200	EMPLOYEE BENEFITS	1,871,614	1,876,551	4,937
6300	300	PURCHASED SERVICES	185,714	226,048	40,334
6300	500	MATERIALS & SUPPLIES	171,441	310,551	139,110
6300	600	CAPITAL EXPENDITURES	202,710	14,890	(187,820)
6300	700	OTHER EXPENSE	28,500	18,957	(9,543)
	TOTAL	CURRICULUM & INSTRUCTION	\$8,682,743	\$8,486,828	(\$195,915)
		STAFF DEVELOPMENT			
6400	100	SALARIES	4,369,878	1,530,959	(2,838,919)
6400	200	EMPLOYEE BENEFITS	907,904	384,581	(523,323)
6400	300	PURCHASED SERVICES	337,636	71,711	(265,925)
6400	500	MATERIALS & SUPPLIES	184,243	115,130	(69,113)
6400	600	CAPITAL EXPENDITURES	68,416	7,900	(60,516)
6400	700	OTHER EXPENSE	3,103	7,314	4,211
	TOTAL	STAFF DEVELOPMENT	\$5,871,180	\$2,117,595	(\$3,753,585)
		INSTRUCTIONAL RELATED TECH			
6500	100	SALARIES	1,613,253	1,620,445	7,192
6500	200	EMPLOYEE BENEFITS	523,223	545,142	21,919
6500	300	PURCHASED SERVICES	411,306		(411,306)
6500	500	SUPPLIES	101,340	70,000	(31,340)
6500	600	CAPITAL EXPENDITURES	39,377		(39,377)
6500	700	OTHER EXPENSE	1,495		(1,495)
	TOTAL	INSTRUCTIONAL RELATED TECH	\$2,689,994	\$2,235,587	(454,407)
	SUBTOTAL - INSTRUCTIONAL SUPPORT		\$61,593,648	\$56,063,627	(\$5,529,845)
		SCHOOL BOARD			
7100	100	SALARIES	894,473	891,184	(3,289)
7100	200	EMPLOYEE BENEFITS	832,009	1,535,479	703,470
7100	300	PURCHASED SERVICES	170,336	243,645	73,309
7100	500	MATERIALS & SUPPLIES	13,501	15,733	2,232
7100	600	CAPITAL EXPENDITURES	7,249		(7,249)
7100	700	OTHER EXPENSE	29,848	37,686	7,838
	TOTAL	SCHOOL BOARD	\$1,947,416	\$2,723,727	\$776,311

PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2009-10 PROJECTED ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		GENERAL ADMINISTRATION			
7200	100	SALARIES	2,131,532	1,926,998	(204,534)
7200	200	EMPLOYEE BENEFITS	625,029	650,417	25,388
7200	300	PURCHASED SERVICES	160,049	191,709	31,660
7200	500	MATERIALS & SUPPLIES	71,133	155,236	84,103
7200	600	CAPITAL EXPENDITURES	50,197	6,455	(43,742)
7200	700	OTHER EXPENSE	31,415	40,396	8,981
	TOTAL	GENERAL ADMINISTRATION	\$3,069,355	\$2,971,211	(\$98,144)
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	38,363,157	38,617,447	254,290
7300	200	EMPLOYEE BENEFITS	13,491,940	13,498,165	6,225
7300	300	PURCHASED SERVICES	425,646	249,223	(176,423)
7300	500	MATERIALS & SUPPLIES	280,147	256,035	(24,112)
7300	600	CAPITAL EXPENDITURES	79,091	40,361	(38,730)
7300	700	OTHER EXPENSE	61,168	26,071	(35,097)
	TOTAL	SCHOOL ADMINISTRATION	\$52,701,149	\$52,687,302	(\$13,847)
		FACILITIES ACQ. & CONST.			
7400	100	SALARIES	2,127,947	2,321,143	193,196
7400	200	EMPLOYEE BENEFITS	809,074	893,721	84,647
7400	300	PURCHASED SERVICES	42,084	19,877	(22,207)
7400	400	ENERGY SERVICES		119	119
7400	500	MATERIALS	11,354	10,850	(504)
7400	600	CAPITAL EXPENDITURES	167,273	266,890	99,617
7400	700	OTHER EXPENSE		100	100
	TOTAL	FACILITIES ACQ. & CONST.	\$3,157,732	\$3,512,700	\$354,968
		FISCAL SERVICES			
7500	100	SALARIES	2,938,191	2,956,227	18,036
7500	200	EMPLOYEE BENEFITS	1,002,338	1,116,110	113,772
7500	300	PURCHASED SERVICES	450,640	219,732	(230,908)
7500	500	MATERIALS	33,280	41,356	8,076
7500	600	CAPITAL EXPENDITURES	30,891	6,000	(24,891)
7500	700	OTHER EXPENSE	380,900	260,465	(120,435)
	TOTAL	FISCAL SERVICES	\$4,836,240	\$4,599,890	(\$236,350)
		FOOD SERVICE			
7600	100	SALARIES	97,917	60,382	(37,535)
7600	200	FRINGE	4,206		(4,206)
7600	500	MATERIALS	1,692		(1,692)
7600	600	CAPITAL EXPENDITURES	1,637		(1,637)
	TOTAL	FOOD SERVICE	\$105,452	\$60,382	(\$45,070)
		PLANNING, RESEARCH, EVALUATION			
7710	100	SALARIES	621,437	708,188	86,751
7710	200	EMPLOYEE BENEFITS	195,446	238,968	43,522
7710	300	PURCHASED SERVICES	118,711	101,056	(17,655)
7710	500	MATERIALS & SUPPLIES	11,309	58,107	46,798
7710	600	CAPITAL EXPENDITURES	14,648	13,640	(1,008)
7710	700	OTHER EXPENSE	320	865	545
	TOTAL	PLANNING, RESEARCH & EVAL	\$961,871	\$1,120,824	\$158,953

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2009-10 PROJECTED ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		INFORMATION SERVICES			
7720	100	SALARIES	643,574	664,246	20,672
7720	200	EMPLOYEE BENEFITS	209,185	225,168	15,983
7720	300	PURCHASED SERVICES	48,667	64,578	15,911
7720	500	MATERIALS & SUPPLIES	66,505	17,610	(48,895)
7720	600	CAPITAL EXPENDITURES	6,564		(6,564)
7720	700	OTHER EXPENSE	733	3,500	2,767
	TOTAL	INFORMATION SERVICES	\$975,228	\$975,102	(\$126)
		STAFF PERSONNEL SERVICES			
7730	100	SALARIES	3,312,436	3,395,416	82,980
7730	200	EMPLOYEE BENEFITS	1,301,679	1,481,127	179,448
7730	300	PURCHASED SERVICES	720,748	889,450	168,702
7730	500	MATERIALS & SUPPLIES	164,163	259,907	95,744
7730	600	CAPITAL EXPENDITURES	78,552	34,655	(43,897)
7730	700	OTHER EXPENSE	3,233	7,992	4,759
	TOTAL	STAFF PERSONNEL SERVICES	\$5,580,811	\$6,068,547	\$487,736
		INTERNAL SVC			
7760	100	SALARIES	1,889,717	1,897,360	7,643
7760	200	EMPLOYEE BENEFITS	686,149	695,474	9,325
7760	300	PURCHASED SERVICES	829,376	605,563	(223,813)
7760	400	ENERGY SERVICES	25,983	23,791	(2,192)
7760	500	MATERIALS & SUPPLIES	287,578	400,235	112,657
7760	600	CAPITAL EXPENDITURES	63,541	42,500	(21,041)
7760	700	OTHER EXPENSE	475	134,529	134,054
	TOTAL	INTERNAL SVC	\$3,782,819	\$3,799,452	\$16,633
		OTHER CENTRAL SERVICES			
7790	100	SALARIES	328,525	363,087	34,562
7790	200	EMPLOYEE BENEFITS	99,854	126,422	26,568
7790	300	PURCHASED SERVICES	25,269	19,604	(5,665)
7790	500	MATERIALS & SUPPLIES	7,840	21,784	13,944
7790	600	CAPITAL EXPENDITURES	2,053		(2,053)
7790	700	OTHER EXPENSE	6,972	20,850	13,878
	TOTAL	OTHER CENTRAL SERVICES	\$470,513	\$551,747	\$81,234
		PUPIL TRANSPORTATION			
7800	100	SALARIES	18,519,264	19,092,218	572,954
7800	200	EMPLOYEE BENEFITS	8,770,300	8,218,274	(552,026)
7800	300	PURCHASED SERVICES	1,387,323	155,977	(1,231,346)
7800	400	ENERGY SERVICES	3,133,746	3,294,031	160,285
7800	500	MATERIALS & SUPPLIES	1,713,066	1,330,017	(383,049)
7800	600	CAPITAL EXPENDITURES	5,643		(5,643)
7800	700	OTHER EXPENSE	26,395	36,000	9,605
	TOTAL	PUPIL TRANSPORTATION	\$33,555,737	\$32,126,517	(\$1,429,220)

PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2009-10 PROJECTED ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		OPERATION OF PLANT			
7900	100	SALARIES	23,711,652	23,305,619	(406,033)
7900	200	EMPLOYEE BENEFITS	13,519,532	12,356,714	(1,162,818)
7900	300	PURCHASED SERVICES	16,320,709	16,371,242	50,533
7900	400	ENERGY SERVICES	28,793,762	27,232,436	(1,561,326)
7900	500	MATERIALS & SUPPLIES	1,194,787	889,033	(305,754)
7900	600	CAPITAL EXPENDITURES	110,289	13,781	(96,508)
7900	700	OTHER EXPENSE	2,688,444	2,951,569	263,125
	TOTAL	OPERATION OF PLANT	\$86,339,175	\$83,120,394	(\$3,218,781)
SUBTOTAL - GENERAL SUPPORT			\$197,483,498	\$194,317,795	\$744,430
		MAINTENANCE OF PLANT			
8100	100	SALARIES	6,165,961	6,168,531	2,570
8100	200	EMPLOYEE BENEFITS	2,858,240	2,704,243	(153,997)
8100	300	PURCHASED SERVICES	6,589,582	4,126,939	(2,462,643)
8100	400	ENERGY SERVICES	339,521	166,377	(173,144)
8100	500	MATERIALS & SUPPLIES	3,646,752	3,344,919	(301,833)
8100	600	CAPITAL EXPENDITURES	120,666	30,072	(90,594)
8100	700	OTHER EXPENSE	5,462,706	6,355,699	892,993
	TOTAL	MAINTENANCE OF PLANT	\$25,183,428	\$22,896,780	(\$2,286,648)
SUBTOTAL - MAINTENANCE OF PLANT			\$25,183,428	\$22,896,780	(\$2,286,648)
		ADMINISTRATIVE TECHNOLOGY			
8200	100	SALARIES	3,252,536	3,434,757	182,221
8200	200	EMPLOYEE BENEFITS	1,011,141	1,069,297	58,156
8200	300	PURCHASED SERVICES	952,649	983,857	31,208
8200	400	ENERGY SERVICES	1,955	500	(1,455)
8200	500	MATERIALS & SUPPLIES	79,855	67,583	(12,272)
8200	600	CAPITAL EXPENDITURES	214,877	33,679	(181,198)
8200	700	OTHER EXPENSE	1,079	500	(\$579)
	TOTAL	ADMINISTRATIVE TECHNOLOGY	5,514,092	\$5,590,173	\$76,081
SUBTOTAL - ADMINISTRATIVE TECHNOLOGY			\$5,514,092	\$5,590,173	\$76,081
		COMMUNITY SERVICES			
9100	100	SALARIES	359,747	212,089	(147,658)
9100	200	EMPLOYEE BENEFITS	147,536	98,157	(49,379)
9100	300	PURCHASED SERVICES	118,165	114,441	(3,724)
9100	500	MATERIALS & SUPPLIES	70,799	24,108	(46,691)
9100	600	CAPITAL EXPENDITURES	1,809		(1,809)
9100	700	OTHER EXPENSE	358,668	9,980	(348,688)
	TOTAL	COMMUNITY SERVICES	\$1,056,724	\$458,775	(\$597,949)

PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2009-10 PROJECTED ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
9200	700	OTHER EXPENSES			
		OTHER EXPENSE	421,073	2,300,000	1,878,927
	TOTAL	OTHER EXPENSES	\$421,073	\$2,300,000	\$1,878,927
		<i>SUBTOTAL - COMM & DEBT SERV & TRANSFERS</i>	<i>\$1,477,797</i>	<i>\$2,758,775</i>	<i>\$1,280,978</i>
	TOTAL	APPROPRIATIONS	\$776,449,958	\$766,664,421	(\$9,785,537)
2768	000	FUND BALANCE			
		BUDGET FUND BALANCE-END			
		<u>OBLIGATED</u>			
		RESTRICTED CARRY FORWARDS	13,000,000	13,000,000	0
		ENCUMBRANCES	8,000,000	8,000,000	0
		INVENTORY	4,500,000	4,500,000	0
		CENTRAL PRINTING FUND BALANCE	900,000	1,000,000	100,000
		BLAIR ESTATE	200,000	200,000	0
		CAT SF TRUST (PCSBIT)	6,900,000	7,000,000	100,000
	TOTAL	OBLIGATED	\$33,500,000	\$33,700,000	\$200,000
		<u>COMMITTED</u>			
		WORKFORCE DEVELOPMENT	9,600,000	10,900,000	1,300,000
		FEFP VARIATIONS	4,000,000	4,000,000	0
		MCKAY VOUCHERS	6,611,672	6,000,000	(611,672)
		MEDICAID	500,000	500,000	0
		FTE AUDIT RESERVE	1,400,000	800,000	(600,000)
		SPECIAL RESERVE	400,000	400,000	0
		REFERENDUM OF PROGRAM	500,000	300,000	(200,000)
		SIS IMPLEMENTATION	1,800,000	2,800,000	1,000,000
		FLEX HOLD	1,800,000		(1,800,000)
		CLIFF RESERVE	14,700,000	12,200,000	(2,500,000)
	TOTAL	COMMITTED	\$41,311,672	\$37,900,000	(\$3,411,672)
		<u>UNOBLIGATED</u>			
		CONTINGENCY (1.64%)			
		UNOBLIGATED - LAPSE	3,590,738	14,105,759	10,515,021
	TOTAL	UNOBLIGATED	\$3,590,738	\$14,105,759	\$10,515,021
	TOTAL	ENDING FUND BALANCE	\$78,402,410	\$85,705,759	\$7,303,349
	TOTAL	APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND	\$854,852,368	\$852,370,180	(\$2,482,188)

PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2009-10 PROJECTED ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>ARRA STABILIZATION FUND - APPROPRIATIONS</u>					
		REGULAR EDUCATION			
5100	100	SALARIES	\$27,400,153	\$24,624,717	(\$2,775,436)
5100	200	EMPLOYEE BENEFITS	7,947,563	8,244,582	297,019
5100	500	MATERIALS & SUPPLIES		360,019	360,019
	TOTAL	REGULAR EDUCATION	\$35,347,716	\$33,229,318	(\$2,118,398)
		SPECIAL EDUCATION			
5200	100	SALARIES	504,876		
5200	200	EMPLOYEE BENEFITS	86,180		
	TOTAL	SPECIAL EDUCATION	\$591,056	\$0	(\$591,056)
		VOCATIONAL EDUCATION			
5300	100	SALARIES	1,517,038	748,443	(768,595)
5300	200	EMPLOYEE BENEFITS	396,146	365,654	(30,492)
	TOTAL	VOCATIONAL EDUCATION	\$1,913,184	\$1,114,097	(\$799,087)
		ADULT CONTINUED EDUCATION			
5400	100	SALARIES	1,259,631	1,344,506	84,875
5400	200	EMPLOYEE BENEFITS	137,666	247,658	109,992
	TOTAL	ADULT CONTINUED EDUCATION	\$1,397,297	\$1,592,164	\$194,867
	<i>SUBTOTAL - INSTRUCTIONAL SERVICES</i>		<i>\$39,249,253</i>	<i>\$35,935,579</i>	<i>(\$3,313,674)</i>
		CURRICULUM & INSTRUCTION			
6300	300	PURCHASED SERVICES	66,972		
	TOTAL	CURRICULUM & INSTRUCTION	\$66,972	\$0	(\$66,972)
	<i>SUBTOTAL - INSTRUCTIONAL SUPPORT</i>		<i>\$66,972</i>	<i>\$0</i>	<i>(\$66,972)</i>
	TOTAL	APPROPRIATIONS - ARRA STABILIZATION FUND	\$39,316,225	\$35,935,579	(\$3,380,646)
	TOTAL	COMBINED APPROPRIATIONS & ENDING FUND BALANCE	\$894,168,593	\$888,305,759	(\$5,862,834)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2009-10 PROJECTED ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CAPITAL OUTLAY FUND - ESTIMATED REVENUE</u>					
		STATE SOURCES			
3321	000	CO & DS DISTR TO DISTRICTS	\$472,562	\$540,143	\$67,581
3341	000	RACING COMMISSION FUNDS	223,250	223,250	0
3391	000	PUBLIC EDUCATION CAPITAL	2,232,246	6,205,214	3,972,968
		OUTLAY (PECO)			
3397	000	CHARTER SCHOOL CAPITAL OUTLAY	679,198		(679,198)
	TOTAL	STATE SOURCES	<u>\$3,607,256</u>	<u>\$6,968,607</u>	<u>\$3,361,351</u>
		LOCAL SOURCES			
3413	000	DIST. LOC. CAP. IMPROVE. TAXES	101,202,505	91,085,973	(10,116,532)
3431	000	INTEREST ON INVESTMENTS	4,825,530	2,500,000	(2,325,530)
3493	000	SALE OF JUNK	285,293		(285,293)
3497	400	REFUNDS OF PRIOR YEAR'S EXP	3,485,595		(3,485,595)
	TOTAL	LOCAL SOURCES	<u>\$109,798,923</u>	<u>\$93,585,973</u>	<u>(\$16,212,950)</u>
		OTHER SOURCES			
3731	000	SALE OF LAND	208,946		(208,946)
	TOTAL	OTHER FINANCING SOURCES	<u>\$208,946</u>	<u>\$0</u>	<u>(\$208,946)</u>
	TOTAL	ESTIMATED REVENUE	<u>\$113,615,125</u>	<u>\$100,554,580</u>	<u>(\$13,060,545)</u>
		FUND BALANCE			
2800	000	BUDGET FUND BALANCE-BEGIN			
		OBLIGATED	161,567,813	73,294,951	(88,272,862)
		COMMITTED	133,487,212	158,729,358	25,242,146
	TOTAL	BEGINNING FUND BALANCE	<u>\$295,055,025</u>	<u>\$232,024,309</u>	<u>(\$63,030,716)</u>
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$408,670,150</u></u>	<u><u>\$332,578,889</u></u>	<u><u>(\$76,091,261)</u></u>

PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2009-10 PROJECTED ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u>					
7400	600	FACILITIES ACQ. & CONST. CAPITAL EXPENDITURES	\$152,726,511	\$141,137,489	(\$11,589,022)
	TOTAL	FACILITIES ACQ. & CONST.	\$152,726,511	\$141,137,489	(\$11,589,022)
9200	700	DEBT SERVICES OTHER EXPENSES	12,618,440	17,479,676	4,861,236
	TOTAL	DEBT SERVICES	\$12,618,440	\$17,479,676	\$4,861,236
9700	900	TRANSFER OF FUNDS TRANSFERS	11,300,890	12,200,000	899,110
	TOTAL	TRANSFER OF FUNDS	\$11,300,890	\$12,200,000	\$899,110
*	TOTAL	APPROPRIATIONS	\$176,645,841	\$170,817,165	(\$5,828,676)
2768	000	FUND BALANCE BUDGET FUND BALANCE-END OBLIGATED	73,294,951	73,167,156	(127,795)
		COMMITTED	158,729,358	88,594,568	(70,134,790)
*	TOTAL	ENDING FUND BALANCE	\$232,024,309	\$161,761,724	(\$70,262,585)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$408,670,150	\$332,578,889	(\$76,091,261)

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

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2009-10 PROJECTED ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>DEBT SERVICE FUND - ESTIMATED REVENUE</u>					
		STATE SOURCES			
3322	000	C.O. & D.S. WITHHELD FOR DEBT SERV.	\$3,965,281	\$4,047,026	\$81,745
	TOTAL	STATE SOURCES	\$3,965,281	\$4,047,026	\$81,745
	TOTAL	ESTIMATED REVENUE	\$3,965,281	\$4,047,026	\$81,745
		FUND BALANCE			
2800	000	BUDGET FUND BALANCE-BEGIN			
		COMMITTED	\$1,096,917	\$1,096,917	\$0
		UNOBLIGATED			
	TOTAL	BEGINNING FUND BALANCE	\$1,096,917	\$1,096,917	\$0
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	<u>\$5,062,198</u>	<u>\$5,143,943</u>	<u>\$81,745</u>
<u>DEBT SERVICE FUND - APPROPRIATIONS</u>					
		DEBT SERVICES			
9200	700	OTHER EXPENSES	\$4,024,700	\$4,047,026	\$22,326
	TOTAL	DEBT SERVICES	\$4,024,700	\$4,047,026	\$22,326
	TOTAL	APPROPRIATIONS	\$4,024,700	\$4,047,026	\$22,326
		FUND BALANCE			
2750	000	BUDGET FUND BALANCE-END			
		COMMITTED	\$1,037,498	\$1,096,917	\$59,419
		UNOBLIGATED			
	TOTAL	ENDING FUND BALANCE	\$1,037,498	\$1,096,917	\$59,419
	TOTAL	APPROPRIATIONS & FD BALANCE	<u>\$5,062,198</u>	<u>\$5,143,943</u>	<u>\$81,745</u>

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2009-10 PROJECTED ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
CONTRACTED PROGRAM FUND - ESTIMATED REVENUE					
3199	000	FEDERAL DIRECT			
		OTHER MISC FEDERAL DIRECT	\$4,881,706	\$2,059,150	(\$2,822,556)
	TOTAL	FEDERAL DIRECT	\$4,881,706	\$2,059,150	(\$2,822,556)
		FEDERAL THRU STATE			
3201	000	VOCATIONAL EDUCATION GRANTS	2,524,400	427,091	(2,097,309)
3220	000	WORKFORCE INVESTMENT ACT	25,320		(25,320)
3226	000	EISENHOWER MATH & SCIENCE	5,026,234	1,463,362	(3,562,872)
3227	000	DRUG FREE SCHOOLS	442,101	93,168	(348,933)
3230	000	DISABILITIES EDUCATION ACT (IDEA)	28,646,953	29,201,758	554,805
3240	000	ELEM & SECOND EDUC ACT (TITLE I)	21,606,070	6,737,243	(14,868,827)
3251	000	ADULT BASIC EDUCATION	1,303,882	47,310	(1,256,572)
3270	000	ELE & SECOND ECUD ACT (TITLE VI)	12,731		(12,731)
3290	000	OTHER FEDERAL THRU STATE	2,223,648	188,334	(2,035,314)
3293	000	EMERGENCY IMMIGRANT EDUC PROG	56,674		(56,674)
3299	000	MISC FEDERAL THRU STATE REV	145,000		(145,000)
	TOTAL	FEDERAL THRU STATE	\$62,013,013	\$38,158,266	(\$23,854,747)
		STATE SOURCES			
3399	000	MISCELLANEOUS STATE SOURCES	177,137		
			\$177,137	\$0	(\$177,137)
	TOTAL	ESTIMATED REVENUE	\$67,071,856	\$40,217,416	(\$26,854,440)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2009-10 PROJECTED ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - APPROPRIATIONS</u>					
		REGULAR EDUCATION			
5100	100	SALARIES	\$9,339,399		(\$9,339,399)
5100	200	EMPLOYEE BENEFITS	2,940,518		(\$2,940,518)
5100	300	PURCHASED SERVICES	3,180,787	1,274	(3,179,513)
5100	500	MATERIALS & SUPPLIES	1,183,954	11,811,888	10,627,934
5100	600	CAPITAL EXPENDITURES	2,088,120	2,500	(2,085,620)
5100	700	OTHER EXPENSE	2,180		(2,180)
	TOTAL	REGULAR EDUCATION	\$18,734,958	\$11,815,662	(\$6,919,296)
		SPECIAL EDUCATION			
5200	100	SALARIES	8,750,717	8,175,288	(575,429)
5200	200	EMPLOYEE BENEFITS	3,412,560	3,520,179	107,619
5200	300	PURCHASED SERVICES	389,092	4,000	(385,092)
5200	500	MATERIALS & SUPPLIES	196,372	1,673,353	1,476,981
5200	600	CAPITAL EXPENDITURES	152,759		(152,759)
5200	700	OTHER EXPENSE	1,389		(1,389)
	TOTAL	SPECIAL EDUCATION	\$12,902,889	\$13,372,820	\$469,931
		VOCATIONAL EDUCATION			
5300	100	SALARIES	366,501		(366,501)
5300	200	EMPLOYEE BENEFITS	75,368		(75,368)
5300	300	PURCHASED SERVICES	548,824		(548,824)
5300	500	MATERIALS & SUPPLIES	239,516		(239,516)
5300	600	CAPITAL EXPENDITURES	357,423		(357,423)
5300	700	OTHER EXPENSE	93,020		(93,020)
	TOTAL	VOCATIONAL EDUCATION	\$1,680,652	\$0	(\$1,680,652)
		ADULT CONTINUED EDUCATION			
5400	100	SALARIES	400,353		(400,353)
5400	200	EMPLOYEE BENEFITS	109,548		(109,548)
5400	300	PURCHASED SERVICES	238,197		(238,197)
5400	500	MATERIALS & SUPPLIES	44,654		(44,654)
5400	600	CAPITAL EXPENDITURES	321,171		(321,171)
5400	700	OTHER EXPENSE	2,023		(2,023)
	TOTAL	ADULT CONTINUED EDUCATION	\$1,115,946	\$0	(\$1,115,946)
		OTHER INSTRUCTION			
5900	500	MATERIALS & SUPPLIES	\$16		(16)
	TOTAL	OTHER INSTRUCTION	\$16	\$0	(\$16)
		SUBTOTAL - INSTRUCTIONAL SERVICES	\$34,434,461	\$25,188,482	(\$9,245,979)

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2009-10 PROJECTED ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	702,896	593,491	(109,405)
6110	200	EMPLOYEE BENEFITS	213,980	193,531	(20,449)
6110	300	PURCHASED SERVICES	4,052		(4,052)
6110	600	CAPITAL EXPENDITURES	4,000		(4,000)
	TOTAL	ATTENDANCE & SOCIAL WORK	\$924,928	\$787,022	(\$137,906)
		GUIDANCE SERVICES			
6120	100	SALARIES	31,683		(31,683)
6120	200	EMPLOYEE BENEFITS	5,757		(5,757)
	TOTAL	GUIDANCE SERVICES	\$37,440	\$0	(\$37,440)
		HEALTH SERVICES			
6130	100	SALARIES	618,965	478,868	(140,097)
6130	200	EMPLOYEE BENEFITS	253,702	213,680	(40,022)
6130	300	PURCHASED SERVICES	1,248		(1,248)
	TOTAL	HEALTH SERVICES	\$873,915	\$692,548	(\$181,367)
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	1,054,384	1,020,537	(33,847)
6140	200	EMPLOYEE BENEFITS	317,868	336,721	18,853
	TOTAL	PSYCHOLOGICAL SERVICES	\$1,372,252	\$1,357,258	(\$14,994)
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	122,494	45,881	(76,613)
6150	200	EMPLOYEE BENEFITS	41,337	21,072	(20,265)
6150	300	PURCHASED SERVICES	8,865		(8,865)
6150	500	MATERIALS & SUPPLIES	256,484		(256,484)
6150	600	CAPITAL OUTLAY	14,474		(14,474)
	TOTAL	PARENTAL INVOLVEMENT	\$443,654	\$66,953	(\$376,701)
		OTHER PUPIL PERSONNEL SVC			
6190	100	SALARIES	4,709,947	4,637,830	(72,117)
6190	200	EMPLOYEE BENEFITS	1,427,135	1,471,198	44,063
6190	300	PURCHASED SERVICES	44,216		(44,216)
6190	500	MATERIALS & SUPPLIES	311		(311)
6190	600	CAPITAL OUTLAY	140		(140)
6190	700	OTHER EXPENSES	1,169		(1,169)
	TOTAL	OTHER PUPIL PERSONNEL SVC	\$6,182,918	\$6,109,028	(\$73,890)
		INSTRUCTIONAL MEDIA			
6200	100	SALARIES	260,137		(260,137)
6200	200	EMPLOYEE BENEFITS	92,428		(92,428)
6200	300	PURCHASED SERVICES	75,869		(75,869)
	TOTAL	INSTRUCTIONAL MEDIA	\$428,434	\$0	(\$428,434)

PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2009-10 PROJECTED ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	6,901,084	3,016,145	(3,884,939)
6300	200	EMPLOYEE BENEFITS	2,101,899	941,416	(1,160,483)
6300	300	PURCHASED SERVICES	693,062	17,475	(675,587)
6300	400	ENERGY	301		(301)
6300	500	MATERIALS & SUPPLIES	95,902	1,495	(94,407)
6300	600	CAPITAL EXPENDITURES	76,293	684	(75,609)
6300	700	OTHER EXPENSE	2,370	990	(1,380)
	TOTAL	CURRICULUM & INSTRUCTION	\$9,870,911	\$3,978,205	(\$5,892,706)
		STAFF DEVELOPMENT			
6400	100	SALARIES	3,873,741	12,490	(3,861,251)
6400	200	EMPLOYEE BENEFITS	1,200,630	776	(1,199,854)
6400	300	PURCHASED SERVICES	1,060,196	16,050	(1,044,146)
6400	500	MATERIALS & SUPPLIES	76,092	20,000	(56,092)
6400	600	CAPITAL EXPENDITURES	70,772		(70,772)
6400	700	OTHER EXPENSE	23,611		(23,611)
	TOTAL	STAFF DEVELOPMENT	\$6,305,042	\$49,316	(\$6,255,726)
		INSTRUCTIONAL RELATED TECH			
6500	100	SALARIES	74,324		(74,324)
6500	200	EMPLOYEE BENEFITS	30,915		(30,915)
	TOTAL	INSTRUCTIONAL RELATED TECH	\$105,239	\$0	(\$105,239)
	SUBTOTAL - INSTRUCTIONAL SUPPORT		\$26,544,733	\$13,040,330	(\$13,504,403)
		GENERAL ADMINISTRATION			
7200	100	SALARIES	22,383		(22,383)
7200	200	EMPLOYEE BENEFITS	11,857		(11,857)
7200	700	OTHER EXPENSE	1,774,533	1,022,225	(752,308)
	TOTAL	GENERAL ADMINISTRATION	\$1,808,773	\$1,022,225	(\$786,548)
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	78,225		(78,225)
7300	200	EMPLOYEE BENEFITS	15,228		(15,228)
7300	300	PURCHASED SERVICES	100,699		(100,699)
7300	500	MATERIALS & SUPPLIES	36,967		(36,967)
7300	600	CAPITAL EXPENDITURES	1,900		(1,900)
7300	700	OTHER EXPENSE	2,966		(2,966)
	TOTAL	SCHOOL ADMINISTRATION	\$235,985	\$0	(\$235,985)
		FACILITIES ACQ. & CONST.			
7400	600	CAPITAL EXPENDITURES	19,171		(19,171)
	TOTAL	FACILITIES ACQ. & CONST.	\$19,171	\$0	(\$19,171)
		FISCAL SVC			
7500	100	SALARIES	35,957	39,496	3,539
	200	EMPLOYEE BENEFITS	7,900	8,310	410
	TOTAL	FISCAL SVC	\$43,857	\$47,806	\$3,949

PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2009-10 PROJECTED ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		PLANNING, RESEARCH & EVALUATION			
7710	100	SALARIES	52,947		(52,947)
7710	200	EMPLOYEE BENEFITS	9,380		(9,380)
7710	300	PURCHASED SERVICES	72,000	20,000	(52,000)
	TOTAL	PLANNING, RESEARCH & EVAL.	\$134,327	\$20,000	(\$114,327)
		INFORMATION SERVICES			
7720	100	SALARIES	65,287		(65,287)
7720	200	EMPLOYEE BENEFITS	22,084		(22,084)
7720	300	PURCHASED SERVICES	4,495		(4,495)
	TOTAL	INFORMATION SERVICES	\$91,866	\$0	(\$91,866)
		STAFF SERVICES			
7730	100	SALARIES	206,775		(206,775)
7730	200	EMPLOYEE BENEFITS	63,910		(63,910)
7730	300	PURCHASED SERVICES	4,776		(4,776)
7730	500	MATERIALS & SUPPLIES	17,636		(17,636)
7730	600	CAPITAL EXPENDITURES	19,160		(19,160)
7730	700	OTHER EXPENSE	38,991		(38,991)
	TOTAL STAFF SERVICES		\$351,248	\$0	(\$351,248)
		PUPIL TRANSPORTATION			
7800	100	SALARIES	27,962	29,787	1,825
7800	200	EMPLOYEE BENEFITS	252	5,526	5,274
7800	300	PURCHASED SERVICES	29,982		(29,982)
7800	400	ENERGY SERVICES	1,144		(1,144)
7800	500	MATERIALS & SUPPLIES	2,060		(2,060)
	TOTAL	PUPIL TRANSPORTATION	\$61,400	\$35,313	(\$26,087)
		OPERATION OF PLANT			
7900	100	SALARIES	48,626		(48,626)
7900	200	EMPLOYEE BENEFITS	14,091		(14,091)
7900	300	PURCHASED SERVICES	47,744		(47,744)
7900	400	ENERGY SERVICES	21,544		(21,544)
7900	500	MATERIALS & SUPPLIES	732		(732)
7900	600	CAPITAL EXPENDITURES	15,625		(15,625)
7900	700	OTHER EXPENSES	1,210		(1,210)
	TOTAL	OPERATION OF PLANT	\$149,572	\$0	(\$149,572)
		SUBTOTAL - GENERAL SUPPORT	\$2,896,199	\$1,125,344	(\$1,770,855)

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2009-10 PROJECTED ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		ADMINISTRATIVE TECHNOLOGY			
8200	100	SALARIES	71,293	48,240	(23,053)
8200	200	EMPLOYEE BENEFITS	22,039	15,020	(7,019)
	TOTAL	ADMINISTRATIVE TECHNOLOGY	<u>\$93,332</u>	<u>\$63,260</u>	<u>(\$30,072)</u>
		<i>SUBTOTAL - AMINISTRATIVE TECHNOLOGY</i>	<u><i>\$93,332</i></u>	<u><i>\$63,260</i></u>	<u><i>(\$30,072)</i></u>
		COMMUNITY SERVICES			
9100	300	PURCHASED SERVICES	44,993		(44,993)
9100	500	MATERIALS & SUPPLIES	163,786	100,000	(63,786)
9100	600	CAPITAL EXPENDITURES	40,076		(40,076)
9100	700	OTHER EXPENSE	2,854,276	700,000	(2,154,276)
	TOTAL	COMMUNITY SERVICES	<u>\$3,103,131</u>	<u>\$800,000</u>	<u>(\$2,303,131)</u>
		<i>SUBTOTAL - COMM & DEBT SERV & TRANSFERS</i>	<u><i>\$3,103,131</i></u>	<u><i>\$800,000</i></u>	<u><i>(\$2,303,131)</i></u>
	TOTAL	APPROPRIATIONS	<u><u>\$67,071,856</u></u>	<u><u>\$40,217,416</u></u>	<u><u>(\$26,854,440)</u></u>

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2009-10 PROJECTED ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>ARRA TARGETED ASSISTANCE - ESTIMATED REVENUE</u>					
		FEDERAL THRU STATE			
3226	000	EISENHOWER MATH & SCIENCE		\$257,621	\$257,621
3230	000	DISABILITIES EDUCATION ACT (IDEA)	7,294,188	14,839,972	7,545,784
3240	000	ELEM & SECOND EDUC ACT (TITLE I)	10,189,255	6,108,754	(4,080,501)
3290	000	OTHER FEDERAL THRU STATE	3,777,488	809,806	(2,967,682)
	TOTAL	FEDERAL THRU STATE	\$21,260,931	\$22,016,153	\$755,222
	TOTAL	ESTIMATED REVENUE	\$21,260,931	\$22,016,153	\$755,222

ARRA TARGETED ASSISTANCE - APPROPRIATIONS

		REGULAR EDUCATION			
5100	100	SALARIES	\$2,216,196	\$25,861	(\$2,190,335)
5100	200	EMPLOYEE BENEFITS	420,917	11,547	(\$409,370)
5100	300	PURCHASED SERVICES	3,162,557		(3,162,557)
5100	500	MATERIALS & SUPPLIES	152,098	20,053,913	19,901,815
5100	600	CAPITAL EXPENDITURES	461,317	405,108	(56,209)
5100	700	OTHER EXPENSE	70		(70)
	TOTAL	REGULAR EDUCATION	\$6,413,155	\$20,496,429	\$14,083,274
		SPECIAL EDUCATION			
5200	100	SALARIES	2,281,773	856,464	(1,425,309)
5200	200	EMPLOYEE BENEFITS	649,239	246,328	(402,911)
5200	300	PURCHASED SERVICES	228,412		(228,412)
5200	500	MATERIALS & SUPPLIES	998,021		(998,021)
5200	600	CAPITAL EXPENDITURES	3,054,958		(3,054,958)
5200	700	OTHER EXPENSE	17,165		(17,165)
	TOTAL	SPECIAL EDUCATION	\$7,229,568	\$1,102,792	(\$6,126,776)
		VOCATIONAL EDUCATION			
5300	100	SALARIES	720		(720)
5300	200	EMPLOYEE BENEFITS	10		(10)
	TOTAL	VOCATIONAL EDUCATION	\$730	\$0	(\$730)
		SUBTOTAL - INSTRUCTIONAL SERVICES	\$13,643,453	\$21,599,221	\$7,955,768
		ATTEND & SOC			
6110	100	SALARIES	547,541	42,107	(505,434)
6110	200	EMPLOYEE BENEFITS	156,086	18,200	(137,886)
	TOTAL	PARENTAL INVOLVEMENT	\$703,627	\$60,307	(\$643,320)
		OTHER PUPIL PERSONNEL SVC			
6190	100	SALARIES	127,735		(127,735)
6190	200	EMPLOYEE BENEFITS	22,524		(22,524)
	TOTAL	OTHER PUPIL PERSONNEL SVC	\$150,259	\$0	(\$150,259)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2009-10 PROJECTED ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	213,317	33,619	(179,698)
6300	200	EMPLOYEE BENEFITS	64,968	8,487	(56,481)
6300	300	PURCHASED SERVICES	71,859		(71,859)
	TOTAL	CURRICULUM & INSTRUCTION	<u>\$350,144</u>	<u>\$42,106</u>	<u>(\$308,038)</u>
		STAFF DEVELOPMENT			
6400	100	SALARIES	4,324,737	185,980	(4,138,757)
6400	200	EMPLOYEE BENEFITS	1,346,635	31,003	(1,315,632)
6400	300	PURCHASED SERVICES	4,649	36,660	32,011
6400	500	MATERIALS & SUPPLIES	1,046		(1,046)
6400	600	CAPITAL EXPENDITURES		8,000	8,000
	TOTAL	STAFF DEVELOPMENT	<u>\$5,677,067</u>	<u>\$261,643</u>	<u>(\$5,415,424)</u>
		<i>SUBTOTAL - INSTRUCTIONAL SUPPORT</i>	<u><i>\$6,881,097</i></u>	<u><i>\$364,056</i></u>	<u><i>(\$6,517,041)</i></u>
		PLANNING, RESEARCH, EVALUATION			
7710	300	PURCHASED SERVICES		37,500	37,500
	TOTAL	PLANNING, RESEARCH, EVALUATION	<u>\$0</u>	<u>\$37,500</u>	<u>\$37,500</u>
		GENERAL ADMINISTRATION			
7200	700	OTHER EXPENSE	336,544	12,380	(324,164)
	TOTAL	GENERAL ADMINISTRATION	<u>\$336,544</u>	<u>\$12,380</u>	<u>(\$324,164)</u>
		FOOD SERVICE			
7600	600	CAPITAL EXPENDITURES	131,179		(131,179)
	TOTAL	FOOD SERVICE	<u>\$131,179</u>	<u>\$0</u>	<u>(\$131,179)</u>
		PUPIL TRANSPORTATION			
7800	100	SALARIES	268,658	2,300	(266,358)
	400	ENERGY		348	348
	500	MATERIALS & SUPPLIES		348	348
	TOTAL	PUPIL TRANSPORTATION	<u>\$268,658</u>	<u>\$2,996</u>	<u>(\$265,662)</u>
		<i>SUBTOTAL - GENERAL SUPPORT</i>	<u><i>\$736,381</i></u>	<u><i>\$52,876</i></u>	<u><i>(\$265,662)</i></u>
	TOTAL	APPROPRIATIONS	<u><u>\$21,260,931</u></u>	<u><u>\$22,016,153</u></u>	<u><u>\$755,222</u></u>

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2009-10 PROJECTED ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>FOOD SERVICE FUND - ESTIMATED REVENUE</u>					
		FEDERAL THRU STATE			
3261	000	SCHL LUNCH REIMBURSEMENT	\$17,526,582	\$18,457,651	\$931,069
3262	000	SCH BRKFST REIMBURSEMENT	4,241,359	4,484,922	243,563
3263	000	AFTER SCHOOL SNACK REIMB	234,791	245,148	10,357
3265	000	USDA DONATED COMMODITIES	1,874,376	1,999,699	125,323
3267	000	SUMMER FOOD SERVICE PROGRAM	107,886	299,098	191,212
3269	000	OTHER FOOD SERV. REVENUE	34,321		(34,321)
	TOTAL	FEDERAL THRU STATE	<u>\$24,019,315</u>	<u>\$25,486,518</u>	<u>\$1,467,203</u>
		STATE SOURCES			
3337	000	SCHOOL BREAKFAST SUPPLEMENT	228,594	239,275	10,681
3338	000	SCHOOL LUNCH SUPPLEMENT	317,668	305,664	(12,004)
3399	000	OTHER MISC SOURCES	7,681		(7,681)
	TOTAL	STATE SOURCES	<u>\$553,943</u>	<u>\$544,939</u>	<u>(\$9,004)</u>
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	269,395	225,000	(44,395)
3433	000	NET INC/DEC FAIR VALUE INVEST	(11,900)		11,900
3451	000	STUDENT LUNCHES	5,419,638	5,656,338	236,700
3452	000	STUDENT BREAKFAST	372,606	387,831	15,225
3453	000	ADULT BREAKFAST/LUNCHES	414,519	435,928	21,409
3454	000	STUDENT AND ADULT AL A CARTE	5,526,862	5,772,219	245,357
3455	000	STUDENT SNACKS	141,262	141,644	382
3459	000	OTHER FOOD SALES	63,015		(63,015)
3490	000	MISC LOCAL SOURCES	452,797	685,000	232,203
	TOTAL	LOCAL SOURCES	<u>\$12,648,194</u>	<u>\$13,303,960</u>	<u>\$655,766</u>
	TOTAL	ESTIMATED REVENUE	<u>\$37,221,452</u>	<u>\$39,335,417</u>	<u>\$2,113,965</u>
		FUND BALANCE			
2850	050	BUDGET FUND BALANCE - BEGIN			
		COMMITTED	11,131,045	12,104,551	973,506
		OBLIGATED		1,475,289	1,475,289
	TOTAL	BEGINNING FUND BALANCE	<u>\$11,131,045</u>	<u>\$13,579,840</u>	<u>\$2,448,795</u>
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$48,352,497</u></u>	<u><u>\$52,915,257</u></u>	<u><u>\$4,562,760</u></u>

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2009-10 PROJECTED ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>FOOD SERVICE FUND - APPROPRIATIONS</u>					
		FOOD SERVICE			
7600	100	SALARIES	\$12,390,738	\$13,360,831	\$970,093
7600	200	EMPLOYEE BENEFITS	4,678,534	5,117,258	438,724
7600	300	PURCHASED SERVICES	2,719,557	3,169,907	450,350
7600	400	ENERGY SERVICES	1,117,708	1,147,800	30,092
7600	500	MATERIALS & SUPPLIES	13,783,177	15,372,740	1,589,563
7600	600	CAPITAL EXPENDITURES	307,640	1,743,165	1,435,525
7600	700	OTHER EXPENSE	204,766	274,665	69,899
	TOTAL	FOOD SERVICE	<u>\$35,202,120</u>	<u>\$40,186,366</u>	<u>\$4,984,246</u>
		DEBT SERVICE			
9200	700	OTHER EXPENSE	22,630		(22,630)
	TOTAL	DEBT SERVICE	<u>\$22,630</u>	<u>\$0</u>	<u>(\$22,630)</u>
	TOTAL	APPROPRIATIONS	<u>\$35,224,750</u>	<u>\$40,186,366</u>	<u>\$4,961,616</u>
		FUND BALANCE			
2768	090	BUDGET FUND BALANCE-END <u>COMMITTED</u>			
		INVENTORY	979,714	1,634,855	655,141
		EQUIPMENT RESERVE	3,189,000	3,544,906	355,906
		SUBTOTAL - COMMITTED	<u>\$4,168,714</u>	<u>\$5,179,761</u>	<u>\$1,011,047</u>
		<u>UNOBLIGATED</u>			
		CONTINGENCY	8,959,033	7,549,130	(1,409,903)
	TOTAL	ENDING FUND BALANCE	<u>\$13,127,747</u>	<u>\$12,728,891</u>	<u>(\$398,856)</u>
	TOTAL	APPROPRIATIONS & FD BALANCE	<u><u>\$48,352,497</u></u>	<u><u>\$52,915,257</u></u>	<u><u>\$4,562,760</u></u>

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2009-10 PROJECTED ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>INTERNAL SERVICE FUND - ANTICIPATED REVENUE</u>					
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	420,639		(\$420,639)
3433	000	NET INC/DEC FAIR VALUE INVEST	(\$19,092)		\$19,092
3484	020	PREMIUM REVENUE (WC)	5,954,593	5,000,000	(954,593)
3497	000	REFUNDS OF PRIOR YEAR EXP	167,722		(167,722)
3742	000	INSURANCE LOSS RECOVERIES		300,000	300,000
	TOTAL	LOCAL SOURCES	\$6,523,862	\$5,300,000	(\$1,223,862)
	TOTAL	ESTIMATED REVENUE	\$6,523,862	\$5,300,000	(\$1,223,862)
2780	050	BUDGET FUND BALANCE-BEGIN COMMITTED	5,800,781	4,942,062	(858,719)
	TOTAL	BEGINNING FUND BALANCE	\$5,800,781	\$4,942,062	(\$858,719)
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$12,324,643	\$10,242,062	(\$2,082,581)

INTERNAL SERVICE FUND - APPROPRIATIONS

		SCHOOL BOARD			
7100	700	OTHER EXPENSE(Workers Compensation)	\$5,954,593	\$5,000,000	(\$954,593)
	TOTAL	SCHOOL BOARD	\$5,954,593	\$5,000,000	(\$954,593)
		TRANSFER OF FUNDS			
9700	900	TRANSFER	\$1,800,000	1,800,000	\$0
	TOTAL	TRANSFER OF FUNDS	\$1,800,000	\$1,800,000	\$0
	TOTAL	APPROPRIATIONS	\$7,754,593	\$6,800,000	(\$954,593)
		FUND BALANCE			
2768	090	BUDGET RETAIN EARN-END	4,570,050	3,442,062	(1,127,988)
	TOTAL	ENDING FUND BALANCE	\$4,570,050	\$3,442,062	(\$1,127,988)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$12,324,643	\$10,242,062	(\$2,082,581)

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.

**PINELLAS COUNTY
SCHOOL BOARD**

Function

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

5000 Direct Instruction

- 5100 Basic or Regular (K - 12) Instructional Programs
- 5200 Exceptional Student Education Programs
- 5300 Vocational-Technical Education Programs
- 5400 Adult General Education Programs
- 5500 Pre-Kindergarten
- 5900 Other Direct Instruction Programs

6000 Instructional Support Services

- 6100 Pupil Personnel Services, including:
 - 6110 Attendance and Social Work
 - 6120 Guidance Services
 - 6130 Health Services
 - 6140 Psychological Services
 - 6190 Other Pupil Personnel Services
- 6200 Instructional Media Services
- 6300 Instruction and Curriculum Development Services
- 6400 Instructional Staff Training Services
- 6500 Instruction Related Technology

7000 General Support Services

- 7100 School Board
- 7200 General Administration (including Superintendent)
- 7300 School Administration (including Principals)
- 7400 Facilities Acquisition & Construction
- 7500 Fiscal Services
- 7600 School Food Services
- 7700 Central Services, including:
 - 7710 Planning, Research, Development, and Evaluation Services
 - 7720 Information Services
 - 7730 Staff Services
 - 7740 Statistical Services
 - 7760 Internal Services
 - 7790 Other Central Services
- 7800 Pupil Transportation Services
- 7900 Operation of Plant

8000 Maintenance

- 8100 Maintenance of Plant
- 8200 Administrative Technology Services

9000 Community Services, Debt Service, & Transfers

- 9100 Community Services
- 9200 Debt Service
- 9700 Transfer of Funds

PINELLAS COUNTY
SCHOOL BOARD

Cost Center

A *school, department or location* to which fiscal responsibility is assigned. Cost centers are assigned a four-digit number in the district's accounting system. Generally, school cost centers end in "1"; departmental cost centers end in "0".

Cost center accounts may include various functions and objects, depending on the mission of the unit.

Object

The service or commodity obtained as the result of a specific expenditure. The following list of objects provides the major object codes used in the Pinellas County Schools; however, it is not a complete listing of all object codes used.

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

PINELLAS COUNTY
SCHOOL BOARD

GLOSSARY

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

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

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 District School Tax 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

**PINELLAS COUNTY
SCHOOL BOARD**

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.

District School Tax: 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 1.5 mills since 2009 by the state legislature.

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

DOR: Department of Revenue (a state agency).

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

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

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

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

**PINELLAS COUNTY
SCHOOL BOARD**

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

Fiscal Year (FY): The twelve month period beginning July 1st and ending the following June 30th. Commonly referred to by the calendar year in which it ends, e.g., the fiscal year ending June 30, 2010, is Fiscal Year 2010.

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.

**PINELLAS COUNTY
SCHOOL BOARD**

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 2010-11, 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

**PINELLAS COUNTY
SCHOOL BOARD**

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.

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.

