

SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA

Public Hearing on 2010/11 Millage Rates & District Budget

September 14, 2010 (7:00 p.m.)

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



Contents

Public Hearing Agenda	1
Millage Rates	3
Budget Summary	9
Operating Fund	17
Capital Outlay Fund Summary	27
Other Funds Summaries	31
Budget Detail by Fund	47
Appendix	71

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

SCHOOL BOARD OF PINELLAS COUNTY

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

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

September 14, 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 Finance Officer
- VI. Millage to Support the Budget
 - Explanation of 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 Discretionary Local Effort Millage by Separate Vote
 - 3. Adoption of Total Millage Rates
- VII. 2010/11 Budget
 - Explanation of the Proposed 2010/11 Budget
 - Statements and Questions from the Public
 - School Board Discussion of the Budget
 - School Board Action on Proposed Budget for 2010/11
 - 1. Adoption of the Amendments to Proposed Budget
 - 2. Adoption of Final Budget for 2010/11
 - 3. Adoption of Resolution determining Revenues and Millages
- VIII. Other Considerations & Concluding Comments
- IX. 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	Budget requests received from departments
April 30, 2010	State Legislature ends regular session
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

PINELLAS COUNTY SCHOOLS

Proposed 2010/2011 Millage Rates

PROPERTY TAX ROLL (in \$ Billions)			
	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>		

MILLAGE RATE COMPARISONS:			
<u>Proposed 2010-2011 Rates vs. Actual 2009-2010 Millage Rates</u>	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%
<u>Proposed 2010/11 Rates vs. Rolled-Back Millage Rates</u>	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.

SCHOOL BOARD OF PINELLAS COUNTY

Resolution on 2010/11 Millage Rates & District Budget

WHEREAS, the School Board of Pinellas County, Florida, is authorized under the Constitution and Laws of Florida to levy a tax upon non-exempt real property, lying and situated in Pinellas County, Florida, for public school purposes, and

WHEREAS, the required public notice has been given, and the public has been given an opportunity to be heard and to ask questions concerning the proposed millage and the proposed budget for the 2010/11 fiscal year, and

WHEREAS, all matters required by law pursuant to the adoption of the millage rate and the budget for 2010/11 have been accomplished,

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

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

A. For the Required Local Effort	5.342	Mills
B. Discretionary Critical Needs	0.250	Mills
C. For Discretionary Local Effort	0.748	Mills
D. Local Referendum	0.500	Mills
E. For Capital Outlay	1.500	Mills
(Construction, remodeling, renovation acquisitions and repair)		
Total Millage	8.340	Mills

The total millage rate for fiscal year of 8.340 mills is 9.70% lower than the rolled-back rate of 9.2357 mills.

II. That the tax revenue generated by the millage rate of 1.500 mills adopted herein pursuant to Section 1011.71, Florida Statutes, shall be expended for the Capital Outlay purposes as set forth in the hereto attached TRIM advertisement, in such amounts as shall be necessary and in accordance with the Budget hereafter adopted by the Board and amended from time to time.

III. That the summary amendments within/to the proposed budget be adopted as submitted.

IV. That all of the budgets as advertised, discussed and amended by prior Board action be adopted for fiscal year pursuant to Section 200.065(2)(f)(3), Florida Statutes.

V. That a certified copy of this Resolution be delivered to the Property Appraiser, who is hereby ordered to assess the several millages certified herein against the taxable real property within Pinellas County, Florida, pursuant to Section 1011.04, Florida Statutes.

VI. That a certified copy of this Resolution be delivered to the Division of Ad Valorem Tax, Florida Department of Revenue, within the provisions of Section 200.065, Florida Statutes. This certification should be accompanied by a statement of compliance, a certification of value, and a copy of the tentative Budget advertisement.

Adopted this 14th day of September, 2010.

Attest:

Julie M. Janssen, Ed.D.

Superintendent of Schools

Janet Clark

Chairperson of the School Board

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

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

Millage	1997/98	1998/99	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	Proposed 2010/11
Operating														
Required Local Effort	6.451	6.433	5.997	5.774	5.839	5.808	5.614	5.504	5.191	5.046	4.730	5.172	5.348	5.342
Discretionary Local	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.498	0.748	0.748
Supplemental Discretionary	0.172	0.167	0.159	0.149	0.138	0.131	0.119	0.108	0.189	0.154	0.141	0.141	0.000	0.000
Discretionary Critical Needs													0.250	0.250
Local Referendum									0.500	0.500	0.500	0.500	0.500	0.500
Operating Subtotal	7.133	7.110	6.666	6.433	6.487	6.449	6.243	6.122	6.390	6.210	5.881	6.311	6.846	6.840
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	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	8.340

**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)
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<i>Change In Taxes</i>	<i>(\$0.45)</i>	<i>(\$1.05)</i>	<i>(\$1.65)</i>	<i>(\$2.25)</i>
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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

	BUDGET 2009-2010		BUDGET 2010-2011		FY11 vs FY10 INCREASE/(DECREASE)		
					Amount	Percent	
TAX BASE							
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	Rate	Revenue	Revenue %
Operating							
Required Local Effort	5.348	\$354,861,131	5.342	\$324,387,512	-0.006	(\$30,473,619)	-8.6%
Discretionary	0.748	49,632,784	0.748	45,421,539	0.000	(\$4,211,245)	-8.5%
Discretionary Critical Needs	0.250	16,588,497	0.250	15,180,996	0.000	(\$1,407,501)	-8.5%
Local Referendum	0.500	33,176,994	0.500	30,361,991	0.000	(\$2,815,003)	-8.5%
Total Operating	6.846	\$454,259,406	6.840	\$415,352,038	-0.006	(\$38,907,368)	-8.6%
Capital	1.500	\$99,530,983	1.500	91,085,973	0.000	(\$8,445,010)	-8.5%
TOTAL	8.346	\$553,790,389	8.340	\$506,438,011	-0.006	(\$47,352,378)	-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)	\$173,691,504	16.50%
State	335,826,588	31.91%
Local	542,935,731	51.59%
Total Revenue	\$1,052,453,823	100.00%
Transfers & Balances	345,438,640	
GRAND TOTAL	\$1,397,892,463	

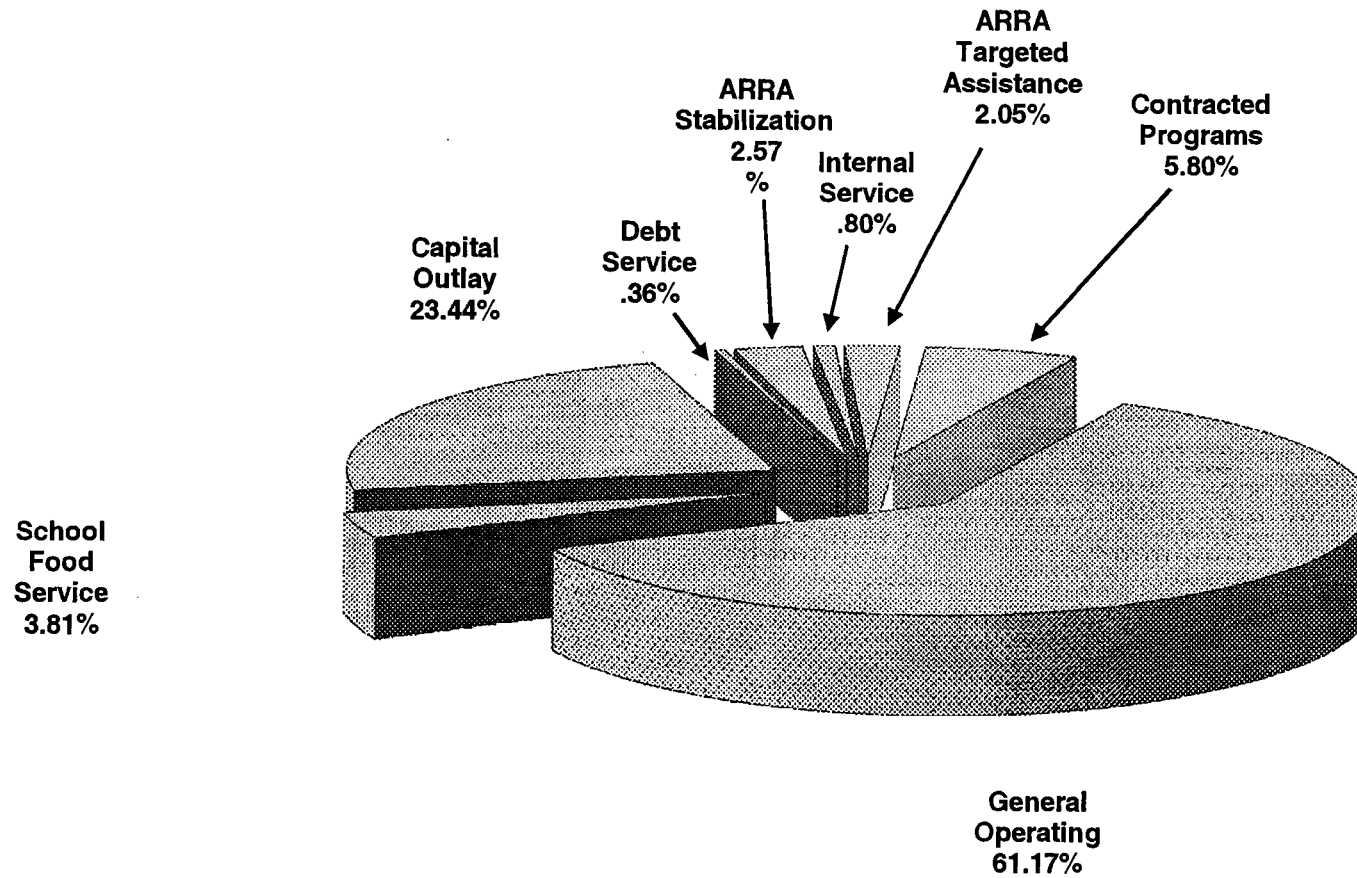
Appropriations, Transfers and Ending Fund Balances

<i>Name of Fund</i>	<i>2010/11 Budget</i>	<i>% Percent of Total Appropriations</i>
General Operating	\$855,158,758	61.17%
(b) ARRA Stabilization	\$35,941,242	2.57%
Total Combined Resources	\$891,100,000	63.74%
Debt Service	5,084,033	0.36%
Capital Outlay	327,703,175	23.44%
Contracted Programs	80,957,462	5.80%
(b) ARRA Targeted Assistance	28,640,446	2.05%
School Food Service	53,202,988	3.81%
Internal Service	11,204,359	0.80%
GRAND TOTAL	\$1,397,892,463	100.00%

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

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

**Pinellas County Schools
2010-2011 Budget
All Funds \$1.397 Billion**



AMENDMENTS TO PROPOSED BUDGET

PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF AMENDMENTS TO PROPOSED 2010/2011 BUDGET

Description	2010/2011	2010/2011	Amendments
	First	Second	
	Public Hearing	Public Hearing	
	7/27/2010	9/14/2010	
I. OPERATING FUND			
(1) Revenues & Transfers In	\$773,395,399	\$772,185,010	(\$1,210,389)
(2) Beginning Fund Balance	78,974,781	82,973,748	\$3,998,967
(3) Total Revenues & Fund Balance	<u>\$852,370,180</u>	<u>\$855,158,758</u>	<u>\$2,788,578</u>
(4) Appropriations/Expenditures & Transfers Out	766,664,421	769,758,758	\$3,094,337
(5) Ending Fund Balance	85,705,759	85,400,000	(\$305,759)
(6) Total Expenditures & Fund Balance	<u>\$852,370,180</u>	<u>\$855,158,758</u>	<u>\$2,788,578</u>

Reason(s) for Increase/Decrease:

- (a) Revenue sources have been adjusted to reflect the latest available information for 2010/2011.
- (b) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2009/2010.
- (c) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Operating Budget, in accordance with previous Board directions.
- (d) 2010/2011 Budget adjusted to properly align function/object categories.

II. ARRA STABILIZATION FUND

(1) Revenues & Transfers In	\$35,935,579	\$35,941,242	\$5,663
(2) Beginning Fund Balance			\$0
(3) Total Revenues & Fund Balance	<u>\$35,935,579</u>	<u>\$35,941,242</u>	<u>\$5,663</u>
(4) Appropriations/Expenditures & Transfers Out	\$35,935,579	\$35,941,242	\$5,663
(5) Ending Fund Balance			\$0
(6) Total appropriations / expenditures & Fund Balance	<u>\$35,935,579</u>	<u>\$35,941,242</u>	<u>\$5,663</u>

Reason(s) for Increase/Decrease:

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

III. DEBT SERVICE FUND

(1) Revenues & Transfers In	\$4,047,026	\$4,047,026	\$0
(2) Beginning Fund Balance	1,096,917	1,037,007	(\$59,910)
(3) Total Revenues & Fund Balance	<u>\$5,143,943</u>	<u>\$5,084,033</u>	<u>(\$59,910)</u>
(4) Appropriations/Expenditures & Transfers Out	4,047,026	4,047,026	\$0
(5) Ending Fund Balance	1,096,917	1,037,007	(\$59,910)
(6) Total appropriations / expenditures & Fund Balance	<u>\$5,143,943</u>	<u>\$5,084,033</u>	<u>(\$59,910)</u>

Reason(s) for Increase/Decrease:

Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2009/2010.

PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF AMENDMENTS TO PROPOSED 2010/2011 BUDGET

Description	2010/2011 First Public Hearing 7/27/2010	2010/2011 Second Public Hearing 9/14/2010	Amendments
IV. CAPITAL OUTLAY FUND			
(1) Revenues & Transfers In	\$100,554,580	\$100,545,816	(\$8,764)
(2) Beginning Fund Balance	232,024,309	227,157,359	(\$4,866,950)
(3) Total Revenues & Fund Balance	<u>\$332,578,889</u>	<u>\$327,703,175</u>	<u>(\$4,875,714)</u>
(4) Appropriations/Expenditures & Transfers Out	170,817,165	290,201,164	\$119,383,999
(5) Ending Fund Balance	161,761,724	37,502,011	(\$124,259,713)
(6) Total appropriations / expenditures & Fund Balance	<u>\$332,578,889</u>	<u>\$327,703,175</u>	<u>(\$4,875,714)</u>

Reason(s) for Increase/Decrease:

- (a) Beginning Fund Balance and expenditures have been updated to reflect final closeout for Fiscal Year 2009/2010
- (b) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Capital Outlay Budget.

V. CONTRACTED PROGRAMS FUND

(1) Revenues & Transfers In	\$40,217,416	\$80,957,462	\$40,740,046
(2) Beginning Fund Balance			\$0
(3) Total Revenues & Fund Balance	<u>\$40,217,416</u>	<u>\$80,957,462</u>	<u>\$40,740,046</u>
(4) Appropriations/Expenditures & Transfers Out	\$40,217,416	\$80,957,462	\$40,740,046
(5) Ending Fund Balance			\$0
(6) Total appropriations / expenditures & Fund Balance	<u>\$40,217,416</u>	<u>\$80,957,462</u>	<u>\$40,740,046</u>

Reason(s) for Increase/Decrease:

- (a) Revenue sources and appropriations / expenditures reflect initial grant project balances carried forward from Fiscal Year 2009/2010 to 2010/2011 with approved grants appropriated throughout the year.

VI. ARRA TARGETED ASSISTANCE FUNDS

(1) Revenues & Transfers In	\$22,016,153	\$28,640,446	\$6,624,293
(2) Beginning Fund Balance			\$0
(3) Total Revenues & Fund Balance	<u>\$22,016,153</u>	<u>\$28,640,446</u>	<u>\$6,624,293</u>
(4) Appropriations/Expenditures & Transfers Out	\$22,016,153	\$28,640,446	\$6,624,293
(5) Ending Fund Balance			\$0
(6) Total appropriations / expenditures & Fund Balance	<u>\$22,016,153</u>	<u>\$28,640,446</u>	<u>\$6,624,293</u>

Reason(s) for Increase/Decrease:

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

PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF AMENDMENTS TO PROPOSED 2010/2011 BUDGET

Description	2010/2011	2010/2011	Amendments
	First	Second	
	Public Hearing	Public Hearing	
	7/27/2010	9/14/2010	
VII. SCHOOL FOOD SERVICE FUND			
(1) Revenues & Transfers In	\$39,335,417	\$39,336,821	\$1,404
(2) Beginning Fund Balance	13,579,840	13,866,167	\$286,327
(3) Total Revenues & Fund Balance	<u>\$52,915,257</u>	<u>\$53,202,988</u>	<u>\$287,731</u>
(4) Appropriations/Expenditures & Transfers Out	40,186,366	41,612,862	\$1,426,496
(5) Ending Fund Balance	12,728,891	11,590,126	(\$1,138,765)
(6) Total appropriations / expenditures & Fund Balance	<u>\$52,915,257</u>	<u>\$53,202,988</u>	<u>\$287,731</u>

Reason(s) for Increase/Decrease:

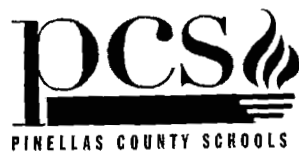
- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2009/2010.
- (b) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the School Food Service Budget.

VIII. INTERNAL SERVICE FUND

(1) Revenues & Transfers In	\$5,300,000	\$5,300,000	\$0
(2) Beginning Fund Balance	4,942,062	5,904,359	\$962,297
(3) Total Revenues & Fund Balance	<u>\$10,242,062</u>	<u>\$11,204,359</u>	<u>\$962,297</u>
(4) Appropriations/Expenditures & Transfers Out	6,800,000	6,800,000	\$0
(5) Ending Fund Balance	3,442,062	4,404,359	\$962,297
(6) Total appropriations / expenditures & Fund Balance	<u>\$10,242,062</u>	<u>\$11,204,359</u>	<u>\$962,297</u>

Reason(s) for Increase/Decrease:

- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2009/2010.
- (b) Revenue sources have been adjusted to reflect the latest available information for 2010/2011.
- (c) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Internal Service Budget.



STRATEGIC DIRECTIONS BUDGET PARAMETERS

2010-11 DISTRICT STRATEGIC PLAN STRATEGIC DIRECTIONS / BUDGET PARAMETERS

Vision: 100% Student Success

Mission: Educate and prepare each student for college, career and life.

Student Learning . . . Student Success

Aspirational Goal 1

Each student will demonstrate continued growth to meet or exceed local and state expectations.

Aspirational Goal 2

Each student will make continual progress in learning that will result in closing the achievement gaps across all subgroups.

Safe Learning and Work Environment

Aspirational Goal 3

The district will provide a safe, orderly and healthy environment for students and staff.

Managing Systems for Effective and Efficient Operations

Aspirational Goal 4

The district will maximize operational performance through the continuous improvement of processes and systems.

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 FEEP, 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 categorical are Instructional Materials, Transportation, Reading and Class Size Reduction funds. Adult programs are funded by the **Workforce Development** allocation as part of a move toward performance based program budgeting.

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

2010-11 Legislative Changes Affecting the Operating Fund

Decrease in district share of revenue of \$16.6 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)

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

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

DESCRIPTION	2010/11 BUDGET
FEDERAL SOURCES	
Federal Impact Funds	\$185,000
Other Federal, including Federal-Through-State	2,480,836
TOTAL FEDERAL	\$2,665,836
STATE SOURCES	
Base State FEFP	\$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>
Merit Award Program	25,725 <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	1,623,033
TOTAL STATE	\$324,274,780

LOCAL SOURCES	
District School Taxes*	\$414,076,835 <i>h</i>
*Includes Local Referendum Amount of \$30,361,991	
Rent	1,187,843
Vocational & Other Course Fees	2,000,000
Interest Income	4,500,000
Student fees	424,490
Charges for services	1,700,000
Other Local Sources	6,855,226
TOTAL LOCAL	\$430,744,394

TRANSFERS 14,000,000

LOSS RECOVERIES 500,000

TOTAL REVENUE AND TRANSFERS **\$772,185,010**

BEGINNING FUND BALANCE	
Obligated Fund Balance	\$37,279,116
Committed Fund Balance	32,207,256
Unobligated Fund Balance	13,487,376
TOTAL BEGINNING FUND BALANCE	\$82,973,748
TOTAL REVENUE & BEGINNING FUND BALANCE	\$855,158,758

FLORIDA EDUCATION FINANCE PROGRAM (FEFP): Grades K - 12	
Estimated Weighted FTE for 2010-11	110,863.67
Times: Base Student Allocation (BSA)	\$3,623.76
	\$401,743,333
Times: District Cost Differential	1.0025
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>a</i>
Plus: Merit Award Program	\$25,725 <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	179,864,515
TOTAL STATE ALLOCATION	\$179,864,515
<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 x 96% =	\$60,723,982
2010/11 Operating Levy = \$60,723,982 x 6.84 Mills =	
Required Local Effort 5.342	\$324,387,512 <i>k</i>
Prior Period Funding Adjustment Millage (\$1,275,203) <i>k</i>	
Discretionary 0.748	45,421,539
Discretionary Critical Needs 0.250	15,180,996
Local Referendum 0.500	\$30,361,991
TOTAL DISTRICT SCHOOL TAXES	\$414,076,835 <i>h</i>

SUMMARY OF REVENUE AND BALANCES		
STATE SOURCES	37.9%	\$324,274,780
LOCAL SOURCES	50.4%	430,744,394
TRANSFERS AND BALANCES	11.4%	97,473,748
FEDERAL SOURCES	0.3%	2,665,836
TOTAL REVENUE & BEGINNING FUND BALANCE	100.0%	\$855,158,758

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

PINELLAS COUNTY SCHOOLS
ESTIMATED K-12 FEFP REVENUE FOR FISCAL YEAR 2010 - 2011
As of September 14, 2010

<u>CATEGORY</u>		<u>Unweighted FTE</u>	<u>Cost Factors</u>	<u>Weighted FTE</u>	<u>FEFP Revenue *</u>
<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					25,725
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					502,976,824
State Fiscal Stabilization Allocation(includes \$365,682 of encumbrances as revenue)					35,941,242
Gross State and Local with ARRA Stabilization					538,918,066

* 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.

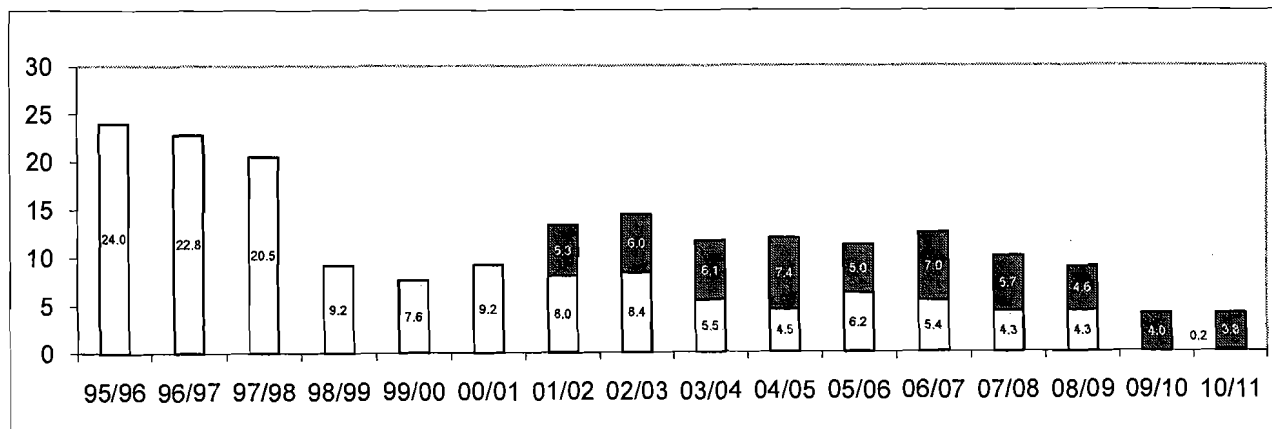
5 Innovative programs

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 ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u>			
FEDERAL DIRECT	\$326,704	\$185,000	(\$141,704)
FEDERAL THRU STATE	2,717,152	2,480,836	(236,316)
STATE SOURCES	290,766,437	324,274,780	33,508,343
LOCAL SOURCES	480,881,884	430,744,394	(50,137,490)
OTHER	205,912	500,000	294,088
ESTIMATED REVENUE	<u>\$774,898,089</u>	<u>\$758,185,010</u>	<u>(\$16,713,079)</u>
TRANSFERS	12,295,564	14,000,000	1,704,436
BEGINNING FUND BALANCE	69,462,668	82,973,748	13,511,080
ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND	<u>\$856,656,321</u>	<u>\$855,158,758</u>	<u>(\$1,497,563)</u>
 <u>ARRA STABILIZATION FUND - ESTIMATED REVENUE</u>			
FEDERAL STABILIZATION REVENUE	\$39,667,057	35,941,242	(3,725,815)
ESTIMATED REVENUE- ARRA STABILIZATION FUND	<u>\$39,667,057</u>	<u>\$35,941,242</u>	<u>(\$3,725,815)</u>
 TOTAL COMBINED ESTIMATED REVENUE AND FUND BALANCE	 <u><u>\$896,323,378</u></u>	 <u><u>\$891,100,000</u></u>	 <u><u>(\$5,223,378)</u></u>

PINELLAS COUNTY SCHOOL BOARD

	2009-10 PROJECTED ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>			
REGULAR EDUCATION	\$345,154,565	\$344,074,849	(\$1,079,716)
SPECIAL EDUCATION	114,401,518	114,234,152	(167,366)
VOCATIONAL EDUCATION	19,948,978	19,648,144	(300,834)
ADULT CONTINUED EDUCATION	5,137,367	5,590,084	452,717
PRE KINDERGARTEN	1,525,079	5,037	(1,520,042)
OTHER INSTRUCTION	15,129		(15,129)
ATTENDANCE & SOCIAL WORK	5,094,138	4,813,731	(280,407)
GUIDANCE SERVICES	16,242,468	16,144,062	(98,406)
HEALTH SERVICES	2,375,105	2,398,412	23,307
PSYCHOLOGICAL SERVICES	4,375,377	4,526,332	150,955
PARENTAL INVOLVEMENT	176		(176)
OTHER PUPIL PERSONNEL SVC	4,814,776	4,949,614	134,838
INSTRUCTIONAL MEDIA	11,858,680	10,790,193	(1,068,487)
CURRICULUM & INSTRUCTION	9,016,886	8,969,730	(47,156)
STAFF DEVELOPMENT	6,100,356	3,512,426	(2,587,930)
INSTRUCTIONAL RELATED TECH	2,714,768	2,272,291	(442,477)
SCHOOL BOARD	1,898,114	2,752,318	854,204
GENERAL ADMINISTRATION	3,293,968	2,999,479	(294,489)
SCHOOL ADMINISTRATION	53,891,732	53,047,255	(844,477)
FACILITIES ACQ. & CONST.	640,638	3,559,869	2,919,231
FISCAL SERVICES	4,883,671	4,634,933	(248,738)
FOOD SERVICE	166,265	60,382	(105,883)
PLANNING, RESEARCH & EVALUATION	970,054	1,160,744	190,690
INFORMATION SERVICES	930,964	1,018,787	87,823

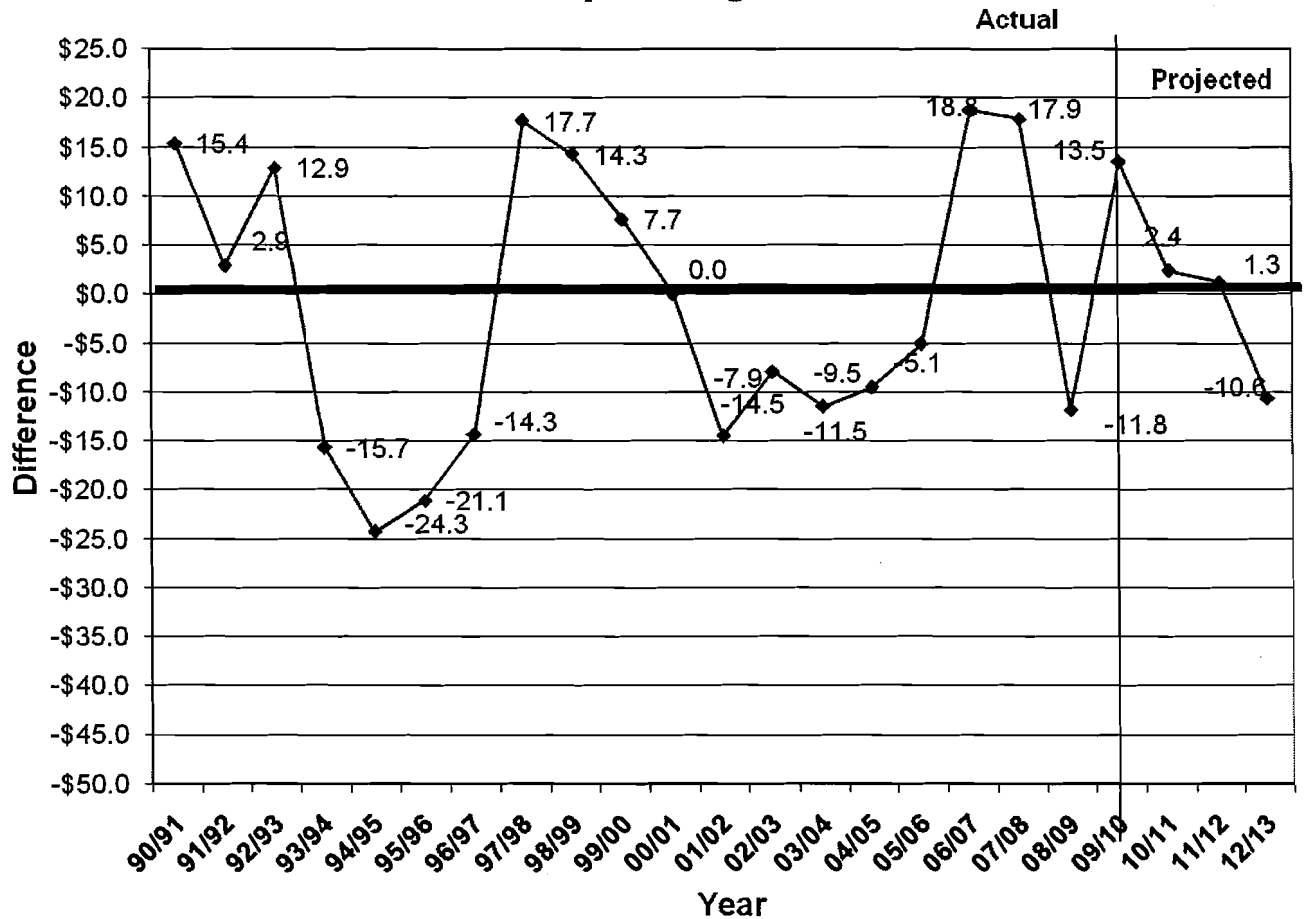
PINELLAS COUNTY SCHOOL BOARD

	2009-10 PROJECTED ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>			
STAFF PERSONNEL SERVICES	5,618,888	6,209,138	590,250
INTERNAL SERVICES	5,023,380	3,836,039	(1,187,341)
OTHER CENTRAL SERVICES	470,597	552,497	81,900
PUPIL TRANSPORTATION	33,984,961	32,217,283	(1,767,678)
OPERATION OF PLANT	83,232,526	84,215,628	983,102
MAINTENANCE OF PLANT	22,825,221	22,971,693	146,472
ADMINISTRATIVE TECHNOLOGY	5,592,346	5,823,353	231,007
COMMUNITY SERVICES	1,057,376	448,423	(608,953)
OTHER EXPENSES	426,506	2,321,880	1,895,374
APPROPRIATIONS	\$773,682,573	\$769,758,758	(\$3,923,815)
ENDING FUND BALANCE	82,973,748	85,400,000	2,426,252
APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND	\$856,656,321	\$855,158,758	(\$1,497,563)
<u>ARRA STABILIZATION FUND - APPROPRIATIONS</u>			
REGULAR EDUCATION	\$35,690,972	\$33,234,981	(\$2,455,991)
SPECIAL EDUCATION	591,056		(591,056)
VOCATIONAL EDUCATION	1,920,759	1,114,097	(806,662)
ADULT CONTINUED EDUCATION	1,397,298	1,592,164	194,866
CURRICULUM & INSTRUCTION	66,972		(66,972)
APPROPRIATIONS - ARRA STABILIZATION FUND	\$39,667,057	\$35,941,242	(\$3,725,815)
TOTAL COMBINED APPROPRIATIONS & ENDING FUND BALANCE	\$896,323,378	\$891,100,000	(\$5,223,378)

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

		OBJECT CATEGORY								
FUNCTION		SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	% OF TOTAL
OPERATING (GENERAL) FUND										
DIRECT INSTRUCTION										
5100	REGULAR EDUCATION	\$232,878,891	\$75,697,277	\$23,124,443	\$26,553	\$7,858,435	\$4,343,904	\$145,346		\$344,074,849 42.71%
5200	SPECIAL EDUCATION	83,472,767	29,325,938	703,881		654,863	76,249	454		114,234,152 14.18%
5300	VOCATIONAL EDUCATION	14,709,409	4,370,938	119,609		326,290	121,590	308		19,648,144 2.44%
5400	ADULT CONTINUED EDUCATION	4,266,828	1,254,426	21,329		35,300	12,201			5,590,084 0.89%
5600	PRE KINDERGARTEN			3,750		552	735			5,037 0.00%
	SUB TOTALS	335,327,895	110,648,579	23,973,012	26,553	8,875,440	4,554,679	146,108	0	483,552,266 60.02%
INSTRUCTIONAL SUPPORT										
6110	ATTENDANCE & SOCIAL WORK	3,582,964	1,157,892	39,348	33,527					4,813,731 0.80%
6120	GUIDANCE SERVICES	12,266,683	3,768,298	44,295		51,095	13,037	654		16,144,062 2.00%
6130	HEALTH SERVICES	1,351,559	533,163	485,145		17,046	9,259	2,240		2,398,412 0.30%
6140	PSYCHOLOGICAL SERVICES	3,316,727	1,048,115	60,258		73,325	27,907			4,526,332 0.56%
6190	OTHER PUPIL PERSONNEL SVC	3,615,844	1,246,856	30,102		33,780	22,732	300		4,949,614 0.81%
6200	INSTRUCTIONAL MEDIA	7,394,253	2,484,583	74,652	3,000	128,209	704,748	748		10,790,193 1.34%
6300	CURRICULUM & INSTRUCTION	6,391,282	1,969,282	282,524		277,916	28,667	20,059		8,969,730 1.11%
6400	STAFF DEVELOPMENT	2,599,017	573,613	197,131		125,248	10,003	7,414		3,512,426 0.44%
6500	INSTRUCTIONAL RELATED TECH	1,820,445	545,142	18,669		71,087	16,948			2,272,291 0.28%
	SUB TOTALS	42,138,774	13,326,944	1,232,124	36,527	777,708	833,301	31,415	0	58,376,791 7.24%
GENERAL SUPPORT										
7100	SCHOOL BOARD	891,184	1,535,479	267,264		16,884	4,660	37,847		2,752,318 0.34%
7200	GENERAL ADMINISTRATION	1,926,998	650,417	233,085		137,197	9,386	42,396		2,999,479 0.37%
7300	SCHOOL ADMINISTRATION	38,617,448	13,498,165	587,865		266,586	49,966	27,225		53,047,255 6.58%
7400	FACILITIES ACQ. & CONST.	2,321,143	893,721	27,499	119	8,340	309,047	0		3,559,869 0.44%
7600	FISCAL SERVICES	2,956,227	1,116,110	251,373		42,079	11,367	257,777		4,834,933 0.58%
7600	FOOD SERVICE	60,382								60,382 0.01%
7710	PLANNING, RESEARCH & EVALUATION	708,188	238,968	135,478		61,887	15,358	865		1,160,744 0.14%
7720	INFORMATION SERVICES	664,246	225,168	104,274		14,415	7,184	3,500		1,018,787 0.13%
7730	STAFF PERSONNEL SERVICES	3,392,416	1,481,127	1,010,384		266,010	50,339	8,862		6,209,138 0.77%
7760	INTERNAL SERVICES	1,897,360	695,474	662,133	23,791	380,133	42,618	134,530		3,836,039 0.48%
7790	OTHER CENTRAL SERVICES	363,087	126,422	20,354		21,784		20,850		552,497 0.07%
7800	PUPIL TRANSPORTATION	19,092,218	8,218,274	213,802	3,304,031	1,318,517	34,311	36,130		32,217,283 4.00%
7900	OPERATION OF PLANT	23,305,780	12,356,714	17,385,554	27,232,436	943,370	40,680	2,951,094		84,215,628 10.45%
	SUB TOTALS	96,196,677	41,036,039	20,899,065	30,560,377	3,476,202	574,916	3,521,076	0	196,264,352 24.38%
MAINTENANCE										
8100	MAINTENANCE OF PLANT	6,168,531	2,704,243	4,210,849	171,177	3,298,281	60,834	6,357,778		22,971,693 2.85%
	SUB TOTALS	6,168,531	2,704,243	4,210,849	171,177	3,298,281	60,834	6,357,778	0	22,971,693 2.85%
ADMINISTRATIVE TECHNOLOGY										
8200	ADMIN TECHNOLOGY SERVICES	3,434,767	1,069,297	1,178,220	500	74,987	65,092	500		5,823,353 0.72%
	SUB TOTALS	3,434,767	1,069,297	1,178,220	500	74,987	65,092	500	0	5,823,353 0.72%
COMM & DEBT SERV & TRANSFERS										
9100	COMMUNITY SERVICES	188,141	81,429	126,900		23,473	28,480			448,423 0.06%
9700	OTHER EXPENSES							2,321,880		2,321,880 0.29%
	SUB TOTALS	188,141	81,429	126,900	0	23,473	28,480	2,321,880	0	2,770,303 0.35%
TOTAL APPROPRIATIONS - OPERATING (GENERAL) FUND		\$483,454,775	\$168,886,531	\$51,620,170	\$30,795,134	\$16,526,089	\$6,117,302	\$12,378,757	\$0	\$769,758,758 95.54%
		60.00%	20.96%	6.41%	3.82%	2.05%	0.76%	1.54%	0.00%	95.54%
ARRA STABILIZATION FUND										
DIRECT INSTRUCTION										
5100	REGULAR EDUCATION	\$24,624,717	\$8,244,582			\$365,682				\$33,234,981 4.12%
5300	VOCATIONAL EDUCATION	748,443	365,654							1,114,097 0.14%
5400	ADULT CONTINUED EDUCATION	1,344,508	247,658							1,592,164 0.20%
	TOTAL APPROPRIATIONS - ARRA STABILIZATION FUND	\$26,717,668	\$8,857,894	\$0	\$0	\$365,682	\$0	\$0	\$0	\$35,941,242 4.46%
		3.32%	1.10%	0.00%	0.00%	0.05%	0.00%	0.00%	0.00%	4.47%
TOTAL COMBINED APPROPRIATIONS		\$510,172,441	\$177,724,425	\$51,620,170	\$30,795,134	\$16,891,771	\$6,117,302	\$12,378,757	\$0	\$805,700,000 100.00%
		63.31%	22.06%	6.41%	3.82%	2.10%	0.76%	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 Two-Mill Funds or 1011.71(2) Funds.

The District is permitted to levy property taxes in support of capital outlay projects. This levy which had been capped at two mills since 1989-90 was reduced to 1.75 mills during the 2008 legislative session and then during the 2009 session was reduced another .25 mill to 1.5 mills. Before these funds can be expended on a project, the public must be notified through newspaper advertisements which follow prescribed statute formats. Projects are advertised as part of the TRIM budget hearing and approval process. In addition, changes to the advertised list of projects may subsequently be made by means of additional advertisements and public hearings.

Public Education Capital Outlay, or PECO, Funds

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

Capital Outlay and Debt Service (CO &DS)

These funds are allocated from Motor Vehicle License Revenue based on a formula that includes a base unit plus growth units. Since the district participated in the Classrooms First Lottery Bond Program, this allocation had to be bonded. The district only receives the entitlement funding.

Other Capital Funds

Other resources for capital outlay projects include Racing Commission funds and interest.

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The Pinellas County School Board will soon consider a measure to impose a 1.500 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of 6.840 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

These projects were advertised for consideration at the First Public Hearing on July 27, 2010.

PINELLAS COUNTY SCHOOL BOARD

	2009-10	2010-11	INCREASE/
	ACTUAL	RECOMMENDED BUDGET	(DECREASE)
<u>CAPITAL OUTLAY FUND - ESTIMATED REVENUE</u>			
STATE SOURCES	\$3,654,333	\$6,959,843	\$3,305,510
LOCAL SOURCES	109,478,875	93,585,973	(15,892,902)
OTHER FINANCING SOURCES	208,946		(208,946)
ESTIMATED REVENUE	<u>\$113,342,154</u>	<u>\$100,545,816</u>	<u>(\$12,796,338)</u>
BEGINNING FUND BALANCE	295,055,025	227,157,359	(67,897,666)
ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$408,397,179</u></u>	<u><u>\$327,703,175</u></u>	<u><u>(\$80,694,004)</u></u>
<u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u>			
FACILITIES ACQ. & CONST.	\$156,323,713	\$257,159,495	\$100,835,782
DEBT SERVICES	\$12,620,541	\$20,841,669	8,221,128
TRANSFER OF FUNDS	12,295,564	12,200,000	(95,564)
APPROPRIATIONS	<u>\$181,239,818</u>	<u>\$290,201,164</u>	<u>\$108,961,346</u>
ENDING FUND BALANCE	227,157,361	37,502,011	(189,655,350)
APPROPRIATIONS & FD BALANCE	<u><u>\$408,397,179</u></u>	<u><u>\$327,703,175</u></u>	<u><u>(\$80,694,004)</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	\$1,598,540
School Buses & Vehicles	Lease/Purchase	\$370,353
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	<u>\$6,490,427</u>
	Other Projects - Subtotal	<u>\$90,445,816</u>
	Total School/Center & Other Projects	\$100,545,816
	Carryover of Prior Projects & Balances	\$189,655,348
	Ending Fund Balance	\$37,502,011
	Grand Total, Capital Outlay Appropriations & Transfers & Fund Balance	<u><u>\$327,703,175</u></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-B (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 2005B	7/01/05	\$ 30,045,000	\$ 29,720,000	2019-2020
SBE Series 2001A	7/01/01	\$ 1,055,000	\$ 235,000	2020-2021
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	2010-11	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>DEBT SERVICE FUND - ESTIMATED REVENUE</u>			
STATE SOURCES	\$3,967,593	\$4,047,026	\$79,433
ESTIMATED REVENUE	\$3,967,593	\$4,047,026	\$79,433
BEGINNING FUND BALANCE	1,096,917	1,037,007	(59,910)
ESTIMATED REVENUE AND FUND BALANCE	\$5,064,510	\$5,084,033	\$19,523
<u>DEBT SERVICE FUND - APPROPRIATIONS</u>			
DEBT SERVICES	\$4,027,503	\$4,047,026	\$19,523
APPROPRIATIONS	\$4,027,503	\$4,047,026	\$19,523
ENDING FUND BALANCE	1,037,007	1,037,007	0
APPROPRIATIONS AND ENDING FUND BALANCE	\$5,064,510	\$5,084,033	\$19,523

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	\$ 67,279,379
2010-11	\$ 80,957,462	Undetermined

PINELLAS COUNTY SCHOOL BOARD

	2009-10 ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - ESTIMATED REVENUE</u>			
FEDERAL DIRECT	\$4,876,275	\$3,234,559	(\$1,641,716)
FEDERAL THROUGH STATE	62,225,967	77,722,903	\$15,496,936
STATE SOURCES	177,137		(\$177,137)
ESTIMATED REVENUE	<u>\$67,279,379</u>	<u>\$80,957,462</u>	<u>\$13,678,083</u>

Pinellas County School Board

	2009-10	2010-11	INCREASE/
	ACTUAL	RECOMMENDED BUDGET	(DECREASE)
<u>CONTRACTED PROGRAM FUND - APPROPRIATIONS</u>			
REGULAR EDUCATION	\$18,740,699	\$21,565,260	\$2,824,561
SPECIAL EDUCATION	12,942,845	13,071,946	129,101
VOCATIONAL EDUCATION	1,708,406	1,730,820	22,414
ADULT CONTINUED EDUCATION	1,117,761	29,645	(1,088,116)
OTHER INSTRUCTION	16		(16)
ATTENDANCE & SOCIAL WORK	924,948	787,022	(137,926)
GUIDANCE SERVICES	37,440	\$1,407	(36,033)
HEALTH SERVICES	873,915	693,644	(180,271)
PSYCHOLOGICAL SERVICES	1,372,252	1,428,388	56,136
PARENTAL INVOLVEMENT	444,362	338,466	(105,896)
OTHER PUPIL PERSONNEL SVC	6,183,863	6,482,786	298,923
INSTRUCTIONAL MEDIA	428,434	43,957	(384,477)
CURRICULUM & INSTRUCTION	9,884,259	6,965,669	(2,918,590)
STAFF DEVELOPMENT	6,342,939	21,671,351	15,328,412
INSTRUCTIONAL RELATED TECH	105,239	24,311	(80,928)
SCHOOL BOARD	1,500		(1,500)
GENERAL ADMINISTRATION	1,826,294	2,294,765	468,471
SCHOOL ADMINISTRATION	238,985	25,242	(213,743)
FACILITIES ACQ. & CONST.	19,171	59,400	40,229
FISCAL SERVICES	43,857	47,806	3,949
PLANNING, RESEARCH & EVALUATION	134,327	97,500	(36,827)
INFORMATION SERVICES	136,707	91	(136,616)
STAFF PERSONNEL SERVICES	351,923	284,760	(67,163)
PUPIL TRANSPORTATION	61,402	1,353,590	1,292,188
OPERATION OF PLANT	148,385	41,889	(106,496)
ADMINISTRATIVE TECHNOLOGY	93,332	87,571	(5,761)
COMMUNITY SERVICES	3,116,118	1,830,176	(1,285,942)
TOTAL APPROPRIATIONS	\$67,279,379	\$80,957,462	\$13,678,083

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	\$3,863,768	\$1,176,540	\$3,974,528		\$12,285,288	\$256,641	\$8,495		\$21,565,260	26.64%
5200 SPECIAL EDUCATION	8,463,727	3,577,262	206,673		767,733	55,432	1,119		13,071,946	16.15%
5300 VOCATIONAL EDUCATION	388,690	77,813	564,910		201,042	372,865	125,500		1,730,820	2.14%
5400 ADULT CONTINUED EDUCATION	6,668	6,915	8,169		7,771	122			29,645	0.04%
SUB TOTALS	\$12,722,853	\$4,838,530	\$4,754,280	\$0	\$13,261,834	\$685,060	\$135,114	\$0	\$36,397,671	44.97%
INSTRUCTIONAL SUPPORT										
6110 ATTENDANCE & SOCIAL WORK	593,491	193,531							787,022	0.97%
6120 GUIDANCE SERVICES	1,188	219							1,407	0.00%
6130 HEALTH SERVICES	478,868	214,776							693,644	0.86%
6140 PSYCHOLOGICAL SERVICES	1,080,537	347,851							1,428,388	1.76%
6150 PARENTAL INVOLVEMENT	47,381	21,203	60,191		205,526	4,165			338,466	0.42%
6190 OTHER OUILO PERSONNEL SVC	4,884,529	1,556,217	42,040						6,482,786	8.01%
6200 NSTRUCTIONAL MEDIA	29,933	14,024							43,957	0.05%
6300 CURRICULUM & INSTRUCTION	4,860,576	1,575,320	372,678		131,720	23,671	1,704		6,965,669	8.60%
6400 STAFF DEVELOPMENT	2,923,797	859,249	1,446,705		16,329,406	49,894	62,300		21,671,351	26.78%
6500 INSTRUCTIONAL RELATED TECH	17,500	6,811							24,311	0.03%
SUB TOTALS	14,917,800	4,789,201	1,921,614	0	16,666,652	77,730	64,004	0	38,437,001	47.48%
GENERAL SUPPORT										
7200 GENERAL ADMINISTRATION							2,294,765		2,294,765	2.83%
7300 SCHOOL ADMINISTRATION	18,326	4,517	1,224		1,095	80			25,242	0.03%
7500 FISCAL SERVICES	39,496	8,310							47,806	0.06%
7400 FACILITIES ACQ. & CONST.						59,400			59,400	0.07%
7710 PLANNING, RESEARCH & EVALUATION			97,500						97,500	0.12%
7720 INFORMATION SERVICES			91						91	0.00%
7730 STAFF PERSONNEL SERVICES	105,582	34,178	8,000		13,000	56,000	68,000		284,760	0.35%
7800 PUPIL TRANSPORTATION	33,025	5,838	657,490	657,037	200				1,353,590	1.67%
7900 OPERATION OF PLANT			33,130	5,000			3,759		41,889	0.05%
SUB TOTALS	196,429	52,843	797,435	662,037	14,295	115,480	2,366,524	0	4,205,043	5.18%
ADMINISTRATIVE TECHNOLOGY										
8200 ADMINISTRATIVE TECHNOLOGY	65,740	21,831							87,571	0.11%
SUB TOTALS	65,740	21,831	0	0	0	0	0	0	87,571	0.11%
COMM & DEBT SERV & TRANSFERS										
9100 COMMUNITY SERVICES			33,164		227,527	25,500	1,543,985		1,830,176	2.26%
SUB TOTALS	0	0	33,164	0	227,527	25,500	1,543,985	0	1,830,176	2.26%
TOTAL APPROPRIATIONS	\$27,902,822	\$9,702,405	\$7,506,493	\$662,037	\$30,170,308	\$903,770	\$4,109,627	\$0	\$80,957,462	100.00%
	34.46%	11.98%	9.27%	0.82%	37.27%	1.12%	5.08%	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 ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>ARRA TARGETED ASSISTANCE - ESTIMATED REVENUE</u>			
FEDERAL THROUGH STATE	\$21,277,344	\$28,640,446	\$7,363,102
TOTAL ESTIMATED REVENUE	<u>\$21,277,344</u>	<u>\$28,640,446</u>	<u>\$7,363,102</u>

ARRA TARGETED ASSISTANCE - APPROPRIATIONS

REGULAR EDUCATION	\$6,414,334	\$24,165,213	\$17,750,879
SPECIAL EDUCATION	7,238,575	2,024,061	(5,214,514)
VOCATIONAL EDUCATION	730		(730)
ATTEN & SOC	703,627	60,307	(643,320)
PARENTAL INVOLVEMENT	33	41,180	41,147
OTHER PUPIL PERSONNEL SVC	150,259	130,030	(20,229)
CURRICULUM & INSTRUCTION	356,698	173,557	(183,141)
STAFF DEVELOPMENT	5,676,707	1,204,892	(4,471,815)
INSTRUCTIONAL RELATED TECH		8,453	8,453
GENERAL ADMINISTRATION	336,544	768,342	431,798
FOOD SERVICE	131,179	8,500	(122,679)
PLANNING, RESEARCH & EVALUATION		37,500	37,500
PUPIL TRANSPORTATION	268,658	2,996	(265,662)
MAINTENANCE OF PLANT		6,962	6,962
ADMINISTRATIVE TECHNOLOGY		8,453	8,453
TOTAL APPROPRIATIONS	<u>\$21,277,344</u>	<u>\$28,640,446</u>	<u>\$7,363,102</u>

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	
DIRECT INSTRUCTION										
5100 REGULAR EDUCATION	2,032,053	474,816	20,370		20,919,563	700,313	18,098		24,165,213	84.37%
5200 SPECIAL EDUCATION	857,884	246,328	125,812		246,536	547,186	315		2,024,061	7.07%
SUB TOTALS	2,889,937	721,144	146,182	0	21,166,099	1,247,499	18,413	0	26,189,274	91.44%
INSTRUCTIONAL SUPPORT										
6110 ATTENDANCE & SOCIAL WORK	42,107	18,200							60,307	0.21%
6150 PARENTAL INVOLVEMENT			1,661		39,519				41,180	0.14%
6190 OTHER PUPIL PERSONNEL SVC	94,657	35,373							130,030	0.45%
6300 CURRICULUM & INSTRUCTION	127,149	36,228	10,180						173,557	0.61%
6400 STAFF DEVELOPMENT	806,090	238,333	128,271		24,198	8,000			1,204,892	4.21%
6500 INSTRUCTIONAL RELATED TECH	5,957	2,496							8,453	0.03%
SUB TOTALS	1,075,960	330,630	140,112	0	63,717	8,000	0	0	1,618,419	5.65%
GENERAL SUPPORT										
7200 GENERAL ADMINISTRATION							768,342		768,342	2.68%
7600 FOOD SERVICE						8,500			8,500	0.03%
7710 PLANNING, RESEARCH, EVALUATION			37,500						37,500	0.13%
7900 OPERATION OF PLANT			575				6,387		6,962	0.02%
SUB TOTALS	2,300	0	38,075	348	348	8,500	774,729	0	824,300	2.88%
ADMINISTRATIVE TECHNOLOGY										
8200 ADMIN TECHNOLOGY SERVICES	5,957	2,496							8,453	0.03%
SUB TOTALS	5,957	2,496	0	0	0	0	0	0	8,453	0.03%
TOTAL APPROPRIATIONS	\$3,974,164	\$1,054,270	\$324,369	\$348	\$21,230,164	\$1,263,999	\$793,142	\$0	\$28,640,446	100.00%
	13.87%	3.68%	1.13%	0.00%	74.13%	4.41%	2.78%	0.00%	100.00%	

42

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 ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>FOOD SERVICE FUND - ESTIMATED REVENUE</u>			
FEDERAL THROUGH STATE	\$24,944,887	\$25,486,518	\$541,631
STATE SOURCES	552,652	544,939	(7,713)
LOCAL SOURCES	13,248,013	13,305,364	57,351
ESTIMATED REVENUE	38,745,552	39,336,821	\$591,269
BEGINNING FUND BALANCE	11,131,045	13,866,167	2,735,122
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u>\$49,876,597</u>	<u>\$53,202,988</u>	<u>\$3,326,391</u>

FOOD SERVICE FUND - APPROPRIATIONS

FOOD SERVICE	\$35,987,800	\$41,612,862	\$5,625,062
DEBT SERVICE	\$22,630		(22,630)
APPROPRIATIONS	\$36,010,430	\$41,612,862	\$5,602,432
ENDING FUND BALANCE	13,866,167	11,590,126	(2,276,041)
APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$49,876,597</u>	<u>\$53,202,988</u>	<u>\$3,326,391</u>

PINELLAS COUNTY SCHOOL BOARD

	2009-10	2010-11	INCREASE/
	ACTUAL	RECOMMENDED BUDGET	(DECREASE)
<u>INTERNAL SERVICE FUND - ESTIMATED REVENUE</u>			
LOCAL SOURCES	\$6,528,126	\$5,300,000	(\$1,228,126)
ESTIMATED REVENUE	\$6,528,126	\$5,300,000	(\$1,228,126)
BEGINNING FUND BALANCE	5,800,781	5,904,359	103,578
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u>\$12,328,907</u>	<u>\$11,204,359</u>	<u>(\$1,124,548)</u>

INTERNAL SERVICE FUND - APPROPRIATIONS

SCHOOL BOARD	\$6,424,548	\$5,000,000	(\$1,424,548)
TRANSFERS	0	1,800,000	1,800,000
APPROPRIATIONS	\$6,424,548	\$6,800,000	\$375,452
ENDING FUND BALANCE	5,904,359	4,404,359	(1,500,000)
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$12,328,907</u>	<u>\$11,204,359</u>	<u>(\$1,124,548)</u>



BUDGET DETAIL BY FUND

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2009-10 ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u>					
		FEDERAL DIRECT			
3121	000	FEDERAL IMPACT FUNDS	\$17,853	\$20,000	\$2,147
3191	000	R O T C	308,851	165,000	(143,851)
	TOTAL	FEDERAL DIRECT	\$326,704	\$185,000	(\$141,704)
		FEDERAL THRU STATE			
3202	000	MEDICAID	2,707,152	2,480,836	(226,316)
3299	000	MISC FED THRU STATE	10,000		(10,000)
	TOTAL	FEDERAL THRU STATE	\$2,717,152	\$2,480,836	(\$236,316)
		STATE SOURCES			
3310	000	FLA EDUC FINANCE PROGRAM	45,689,420	81,167,290	35,477,870
3310	000	SAFE SCHOOLS	3,166,050	3,361,173	195,123
3310	000	SUPPLEMENT ACADEMIC INSTRU	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	25,725	(10,054)
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	528,528	554,956	26,428
3323	000	CO & DS WITHHELD FOR ADMINISTRATION	67,581	67,927	346
3343	000	STATE LICENSE TAX	566,395	800,000	233,605
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	1,238,498		(1,238,498)
3399	000	MISCELLANEOUS STATE REVENUE	1,516,643	1,623,033	106,390
	TOTAL	STATE SOURCES	\$290,766,437	\$324,274,780	\$33,508,343
		LOCAL SOURCES			
3411	000	DISTRICT SCHOOL TAXES	410,901,856	368,533,848	(42,368,008)
3411	000	TAX REFERENDUM	33,713,037	30,361,991	(3,351,046)
3411	000	CRITICAL OPERATING DISCRETIONARY	16,848,354	15,180,996	(1,667,358)
3425	000	RENTAL INCOME	1,743,982	1,187,843	(556,139)
3430	000	INTEREST INCOME	4,790,867	4,500,000	(290,867)
3433	000	NET/INC/DEC FAIR VALUE INVEST	(751,233)		751,233
346X	000	STUDENT FEES	3,465,383	2,424,490	(1,040,893)
3481	000	CHARGES FOR SERVICES	1,375,336	1,700,000	324,664
349X	000	MISCELLANEOUS LOCAL SOURCES	8,794,302	6,855,226	(1,939,076)
	TOTAL	LOCAL SOURCES	\$480,881,884	\$430,744,394	(\$50,137,490)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2009-10 ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u>					
3740	000	OTHER LOSS RECOVERIES	\$205,912	\$500,000	294,088
	TOTAL	OTHER	\$205,912	\$500,000	\$294,088
TOTAL ESTIMATED REVENUE			\$774,898,089	\$758,185,010	(\$16,713,079)
OTHER FINANCING SOURCES					
TRANSFERS					
3630	000	TRANS. FROM CAPITAL PROJECTS	12,295,564	12,200,000	(95,564)
3670	000	TRANS. FROM INTERNAL SERV		1,800,000	1,800,000
	TOTAL	TRANSFERS	\$12,295,564	\$14,000,000	\$1,704,436
TOTAL OTHER FINANCING SOURCES			\$12,295,564	\$14,000,000	\$1,704,436
TOTAL ESTIMATED RESOURCES			\$787,193,653	\$772,185,010	(\$15,008,643)
FUND BALANCE					
2800	000	BUDGET FUND BALANCES-BEGIN			
		OBLIGATED	29,022,111	37,279,116	8,257,005
		COMMITTED	25,734,876	32,207,256	6,472,380
		UNOBLIGATED	14,705,681	13,487,376	(1,218,305)
	TOTAL	BEGINNING FUND BALANCE	\$69,462,668	\$82,973,748	\$13,511,080
TOTAL ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND			\$856,656,321	\$855,158,758	(\$1,497,563)
<u>ARRA STABILIZATION FUND - ESTIMATED REVENUE</u>					
3210	000	FEDERAL STABILIZATION REVENUE	39,667,057	35,941,242	(3,725,815)
	TOTAL	ESTIMATED REVENUE - ARRA STABILIZATION	\$39,667,057	\$35,941,242	(\$3,725,815)
TOTAL COMBINED ESTIMATED REVENUE AND FUND BALANCE			\$896,323,378	\$891,100,000	(\$5,223,378)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2009-10	2010-11	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>					
		REGULAR EDUCATION			
5100	100	SALARIES	\$234,578,708	\$232,878,891	(\$1,699,817)
5100	200	EMPLOYEE BENEFITS	73,084,161	75,697,277	2,613,116
5100	300	PURCHASED SERVICES	22,719,271	23,124,443	405,172
5100	400	ENERGY SERVICES	18,844	26,553	7,709
5100	500	MATERIALS & SUPPLIES	7,504,342	7,858,435	354,093
5100	600	CAPITAL EXPENDITURES	7,101,593	4,343,904	(2,757,689)
5100	700	OTHER EXPENSE	147,646	145,346	(2,300)
	TOTAL	REGULAR EDUCATION	\$345,154,565	\$344,074,849	(\$1,079,716)
		SPECIAL EDUCATION			
5200	100	SALARIES	83,466,617	83,472,767	6,150
5200	200	EMPLOYEE BENEFITS	29,883,044	29,325,938	(557,106)
5200	300	PURCHASED SERVICES	542,707	703,881	161,174
5200	500	MATERIALS & SUPPLIES	341,023	654,863	313,840
5200	600	CAPITAL EXPENDITURES	166,075	76,249	(89,826)
5200	700	OTHER EXPENSE	2,052	454	(1,598)
	TOTAL	SPECIAL EDUCATION	\$114,401,518	\$114,234,152	(\$167,366)
		VOCATIONAL EDUCATION			
5300	100	SALARIES	14,936,709	14,709,409	(227,300)
5300	200	EMPLOYEE BENEFITS	4,190,494	4,370,938	180,444
5300	300	PURCHASED SERVICES	162,499	119,609	(42,890)
5300	400	ENERGY SERVICES	351		(351)
5300	500	MATERIALS & SUPPLIES	326,490	326,290	(200)
5300	600	CAPITAL EXPENDITURES	287,304	121,590	(165,714)
5300	700	OTHER EXPENSE	45,131	308	(44,823)
	TOTAL	VOCATIONAL EDUCATION	\$19,948,978	\$19,648,144	(\$300,834)
		ADULT CONTINUED EDUCATION			
5400	100	SALARIES	3,877,513	4,266,828	389,315
5400	200	EMPLOYEE BENEFITS	1,107,730	1,254,426	146,696
5400	300	PURCHASED SERVICES	58,986	21,329	(37,657)
5400	500	MATERIALS & SUPPLIES	77,045	35,300	(41,745)
5400	600	CAPITAL EXPENDITURES	15,884	12,201	(3,683)
5400	700	OTHER EXPENSE	209		(209)
	TOTAL	ADULT CONTINUED EDUCATION	\$5,137,367	\$5,590,084	\$452,717
		PRE KINDERGARTEN			
5500	100	SALARIES	1,035,907		(1,035,907)
5500	200	EMPLOYEE BENEFITS	431,354		(431,354)
5500	300	PURCHASED SERVICES	3,195	3,750	555
5500	500	MATERIALS & SUPPLIES	20,280	552	(19,728)
5500	600	CAPITAL EXPENDITURES	33,980	735	(33,245)
5500	700	OTHER SERVICES	363		(363)
	TOTAL	PRE KINDERGARTEN	\$1,525,079	\$5,037	(\$1,520,042)

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2009-10	2010-11	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		OTHER INSTRUCTION			
5900	100	SALARIES	12,136		(12,136)
5900	200	EMPLOYEE BENEFITS	723		(723)
5900	300	PURCHASED SERVICES	2,270		(2,270)
			<u>\$15,129</u>	<u>\$0</u>	<u>(\$15,129)</u>
		SUBTOTAL - INSTRUCTIONAL SERVICES	<u>\$486,182,636</u>	<u>\$483,552,266</u>	<u>(\$2,630,370)</u>
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	3,792,182	3,582,964	(209,218)
6110	200	EMPLOYEE BENEFITS	1,213,618	1,157,892	(55,726)
6110	300	PURCHASED SERVICES	30,380	39,348	8,968
6110	500	MATERIALS & SUPPLIES	20,502	33,527	13,025
6110	600	CAPITAL EXPENDITURES	37,456		(37,456)
	TOTAL	ATTENDANCE & SOCIAL WORK	<u>\$5,094,138</u>	<u>\$4,813,731</u>	<u>(\$280,407)</u>
		GUIDANCE SERVICES			
6120	100	SALARIES	12,359,791	12,266,683	(93,108)
6120	200	EMPLOYEE BENEFITS	3,822,874	3,768,298	(54,576)
6120	300	PURCHASED SERVICES	14,135	44,295	30,160
6120	500	MATERIALS & SUPPLIES	43,711	51,095	7,384
6120	600	CAPITAL EXPENDITURES	1,442	13,037	11,595
6120	700	OTHER EXPENSE	515	654	139
	TOTAL	GUIDANCE SERVICES	<u>\$16,242,468</u>	<u>\$16,144,062</u>	<u>(\$98,406)</u>
		HEALTH SERVICES			
6130	100	SALARIES	1,580,781	1,351,559	(229,222)
6130	200	EMPLOYEE BENEFITS	652,990	533,163	(119,827)
6130	300	PURCHASED SERVICES	89,220	485,145	395,925
6130	500	MATERIALS & SUPPLIES	19,104	17,046	(2,058)
6130	600	CAPITAL OUTLAY	32,815	9,259	(23,556)
6130	700	OTHER EXPENSE	195	2,240	2,045
	TOTAL	HEALTH SERVICES	<u>\$2,375,105</u>	<u>\$2,398,412</u>	<u>\$23,307</u>
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	3,307,352	3,316,727	9,375
6140	200	EMPLOYEE BENEFITS	995,051	1,048,115	53,064
6140	300	PURCHASED SERVICES	21,423	60,258	38,835
6140	500	MATERIALS & SUPPLIES	46,875	73,325	26,450
6140	600	CAPITAL EXPENDITURES	4,576	27,907	23,331
6140	700	OTHER EXPENSE	100		(100)
	TOTAL	PSYCHOLOGICAL SERVICES	<u>\$4,375,377</u>	<u>\$4,526,332</u>	<u>\$150,955</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	3,560,020	3,615,844	55,824
6190	200	EMPLOYEE BENEFITS	1,192,615	1,246,856	54,241
6190	300	PURCHASED SERVICES	35,508	30,102	(5,406)
6190	500	MATERIALS & SUPPLIES	19,763	33,780	14,017
6190	600	CAPITAL EXPENDITURES	6,595	22,732	16,137
6190	700	OTHER EXPENSE	275	300	25
	TOTAL	OTHER PUPIL PERSONNEL SVC	<u>\$4,814,776</u>	<u>\$4,949,614</u>	<u>\$134,838</u>

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2009-10	2010-11	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		INSTRUCTIONAL MEDIA			
6200	100	SALARIES	8,239,013	7,394,253	(844,760)
6200	200	EMPLOYEE BENEFITS	2,560,406	2,484,583	(75,823)
6200	300	PURCHASED SERVICES	96,447	74,652	(21,795)
6200	400	ENERGY SERVICES	2,199	3,000	801
6200	500	MATERIALS & SUPPLIES	158,969	128,209	(30,760)
6200	600	CAPITAL EXPENDITURES	799,510	704,748	(94,762)
6200	700	OTHER EXPENSE	2,136	748	(1,388)
	TOTAL	INSTRUCTIONAL MEDIA	\$11,858,680	\$10,790,193	(\$1,068,487)
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	6,538,288	6,391,282	(147,006)
6300	200	EMPLOYEE BENEFITS	1,890,295	1,969,282	78,987
6300	300	PURCHASED SERVICES	185,714	282,524	96,810
6300	500	MATERIALS & SUPPLIES	171,380	277,916	106,536
6300	600	CAPITAL EXPENDITURES	202,709	28,667	(174,042)
6300	700	OTHER EXPENSE	28,500	20,059	(8,441)
	TOTAL	CURRICULUM & INSTRUCTION	\$9,016,886	\$8,969,730	(\$47,156)
		STAFF DEVELOPMENT			
6400	100	SALARIES	4,560,899	2,599,017	(1,961,882)
6400	200	EMPLOYEE BENEFITS	943,967	573,613	(370,354)
6400	300	PURCHASED SERVICES	338,260	197,131	(141,129)
6400	500	MATERIALS & SUPPLIES	185,711	125,248	(60,463)
6400	600	CAPITAL EXPENDITURES	68,416	10,003	(58,413)
6400	700	OTHER EXPENSE	3,103	7,414	4,311
	TOTAL	STAFF DEVELOPMENT	\$6,100,356	\$3,512,426	(\$2,587,930)
		INSTRUCTIONAL RELATED TECH			
6500	100	SALARIES	1,626,533	1,620,445	(6,088)
6500	200	EMPLOYEE BENEFITS	525,831	545,142	19,311
6500	300	PURCHASED SERVICES	420,168	18,669	(401,499)
6500	500	SUPPLIES	101,364	71,087	(30,277)
6500	600	CAPITAL EXPENDITURES	39,377	16,948	(22,429)
6500	700	OTHER EXPENSE	1,495		(1,495)
	TOTAL	INSTRUCTIONAL RELATED TECH	\$2,714,768	\$2,272,291	(442,477)
	SUBTOTAL - INSTRUCTIONAL SUPPORT		\$62,592,730	\$58,376,791	(\$4,215,939)
		SCHOOL BOARD			
7100	100	SALARIES	894,473	891,184	(3,289)
7100	200	EMPLOYEE BENEFITS	819,929	1,535,479	715,550
7100	300	PURCHASED SERVICES	170,385	267,264	96,879
7100	500	MATERIALS & SUPPLIES	8,068	15,884	7,816
7100	600	CAPITAL EXPENDITURES	7,249	4,660	(2,589)
7100	700	OTHER EXPENSE	(1,990)	37,847	39,837
	TOTAL	SCHOOL BOARD	\$1,898,114	\$2,752,318	\$854,204

PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2009-10	2010-11	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		GENERAL ADMINISTRATION			
7200	100	SALARIES	2,287,463	1,926,998	(360,465)
7200	200	EMPLOYEE BENEFITS	626,234	650,417	24,183
7200	300	PURCHASED SERVICES	227,630	233,085	5,455
7200	500	MATERIALS & SUPPLIES	71,029	137,197	66,168
7200	600	CAPITAL EXPENDITURES	50,197	9,386	(40,811)
7200	700	OTHER EXPENSE	31,415	42,396	10,981
	TOTAL	GENERAL ADMINISTRATION	\$3,293,968	\$2,999,479	(\$294,489)
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	39,479,439	38,617,448	(861,991)
7300	200	EMPLOYEE BENEFITS	13,570,550	13,498,165	(72,385)
7300	300	PURCHASED SERVICES	425,646	587,865	162,219
7300	500	MATERIALS & SUPPLIES	280,567	266,586	(13,981)
7300	600	CAPITAL EXPENDITURES	74,591	49,966	(24,625)
7300	700	OTHER EXPENSE	60,939	27,225	(33,714)
	TOTAL	SCHOOL ADMINISTRATION	\$53,891,732	\$53,047,255	(\$844,477)
		FACILITIES ACQ. & CONST.			
7400	100	SALARIES	288,570	2,321,143	2,032,573
7400	200	EMPLOYEE BENEFITS	131,357	893,721	762,364
7400	300	PURCHASED SERVICES	42,084	27,499	(14,585)
7400	400	ENERGY SERVICES		119	119
7400	500	MATERIALS	11,354	8,340	(3,014)
7400	600	CAPITAL EXPENDITURES	167,273	309,047	141,774
7400	700	OTHER EXPENSE			0
	TOTAL	FACILITIES ACQ. & CONST.	\$640,638	\$3,559,869	\$2,919,231
		FISCAL SERVICES			
7500	100	SALARIES	2,981,453	2,956,227	(25,226)
7500	200	EMPLOYEE BENEFITS	1,006,507	1,116,110	109,603
7500	300	PURCHASED SERVICES	450,640	251,373	(199,267)
7500	500	MATERIALS	33,280	42,079	8,799
7500	600	CAPITAL EXPENDITURES	30,891	11,367	(19,524)
7500	700	OTHER EXPENSE	380,900	257,777	(123,123)
	TOTAL	FISCAL SERVICES	\$4,883,671	\$4,634,933	(\$248,738)
		FOOD SERVICE			
7600	100	SALARIES	158,657	60,382	(98,275)
7600	200	FRINGE	4,279		(4,279)
7600	500	MATERIALS	1,692		(1,692)
7600	600	CAPITAL EXPENDITURES	1,637		(1,637)
	TOTAL	FOOD SERVICE	\$166,265	\$60,382	(\$105,883)
		PLANNING, RESEARCH, EVALUATION			
7710	100	SALARIES	628,026	708,188	80,162
7710	200	EMPLOYEE BENEFITS	197,040	238,968	41,928
7710	300	PURCHASED SERVICES	118,711	135,478	16,767
7710	500	MATERIALS & SUPPLIES	11,309	61,887	50,578
7710	600	CAPITAL EXPENDITURES	14,648	15,358	710
7710	700	OTHER EXPENSE	320	865	545
	TOTAL	PLANNING, RESEARCH & EVAL	\$970,054	\$1,160,744	\$190,690

PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2009-10	2010-11	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		INFORMATION SERVICES			
7720	100	SALARIES	643,574	664,246	20,672
7720	200	EMPLOYEE BENEFITS	209,762	225,168	15,406
7720	300	PURCHASED SERVICES	20,478	104,274	83,796
7720	500	MATERIALS & SUPPLIES	57,577	14,415	(43,162)
7720	600	CAPITAL EXPENDITURES	(1,160)	7,184	8,344
7720	700	OTHER EXPENSE	733	3,500	2,767
	TOTAL	INFORMATION SERVICES	\$930,964	\$1,018,787	\$87,823
		STAFF PERSONNEL SERVICES			
7730	100	SALARIES	3,355,794	3,392,416	36,622
7730	200	EMPLOYEE BENEFITS	1,307,423	1,481,127	173,704
7730	300	PURCHASED SERVICES	710,160	1,010,384	300,224
7730	500	MATERIALS & SUPPLIES	163,726	266,010	102,284
7730	600	CAPITAL EXPENDITURES	78,552	50,339	(28,213)
7730	700	OTHER EXPENSE	3,233	8,862	5,629
	TOTAL	STAFF PERSONNEL SERVICES	\$5,618,888	\$6,209,138	\$590,250
		INTERNAL SVC			
7760	100	SALARIES	1,939,820	1,897,360	(42,460)
7760	200	EMPLOYEE BENEFITS	688,207	695,474	7,267
7760	300	PURCHASED SERVICES	829,376	662,133	(167,243)
7760	400	ENERGY SERVICES	855,188	23,791	(831,397)
7760	500	MATERIALS & SUPPLIES	646,774	380,133	(266,641)
7760	600	CAPITAL EXPENDITURES	63,540	42,618	(20,922)
7760	700	OTHER EXPENSE	475	134,530	134,055
	TOTAL	INTERNAL SVC	\$5,023,380	\$3,836,039	(\$1,187,341)
		OTHER CENTRAL SERVICES			
7790	100	SALARIES	328,525	363,087	34,562
7790	200	EMPLOYEE BENEFITS	99,917	126,422	26,505
7790	300	PURCHASED SERVICES	25,269	20,354	(4,915)
7790	500	MATERIALS & SUPPLIES	7,840	21,784	13,944
7790	600	CAPITAL EXPENDITURES	2,053		(2,053)
7790	700	OTHER EXPENSE	6,993	20,850	13,857
	TOTAL	OTHER CENTRAL SERVICES	\$470,597	\$552,497	\$81,900
		PUPIL TRANSPORTATION			
7800	100	SALARIES	18,566,858	19,092,218	525,360
7800	200	EMPLOYEE BENEFITS	9,054,435	8,218,274	(836,161)
7800	300	PURCHASED SERVICES	1,485,002	213,802	(1,271,200)
7800	400	ENERGY SERVICES	3,133,746	3,304,031	170,285
7800	500	MATERIALS & SUPPLIES	1,712,683	1,318,517	(394,166)
7800	600	CAPITAL EXPENDITURES	5,642	34,311	28,669
7800	700	OTHER EXPENSE	26,595	36,130	9,535
	TOTAL	PUPIL TRANSPORTATION	\$33,984,961	\$32,217,283	(\$1,767,678)

PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2009-10	2010-11	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		OPERATION OF PLANT			
7900	100	SALARIES	23,986,104	23,305,780	(680,324)
7900	200	EMPLOYEE BENEFITS	12,764,507	12,356,714	(407,793)
7900	300	PURCHASED SERVICES	16,320,709	17,385,554	1,064,845
7900	400	ENERGY SERVICES	28,793,762	27,232,436	(1,561,326)
7900	500	MATERIALS & SUPPLIES	1,194,858	943,370	(251,488)
7900	600	CAPITAL EXPENDITURES	110,288	40,680	(69,608)
7900	700	OTHER EXPENSE	62,298	2,951,094	2,888,796
	TOTAL	OPERATION OF PLANT	\$83,232,526	\$84,215,628	\$983,102
SUBTOTAL - GENERAL SUPPORT			\$195,005,758	\$196,264,352	(\$236,678)
		MAINTENANCE OF PLANT			
8100	100	SALARIES	6,313,785	6,168,531	(145,254)
8100	200	EMPLOYEE BENEFITS	2,951,528	2,704,243	(247,285)
8100	300	PURCHASED SERVICES	6,617,617	4,210,849	(2,406,768)
8100	400	ENERGY SERVICES	339,521	171,177	(168,344)
8100	500	MATERIALS & SUPPLIES	3,646,752	3,298,281	(348,471)
8100	600	CAPITAL EXPENDITURES	120,667	60,834	(59,833)
8100	700	OTHER EXPENSE	2,835,351	6,357,778	3,522,427
	TOTAL	MAINTENANCE OF PLANT	\$22,825,221	\$22,971,693	\$146,472
SUBTOTAL - MAINTENANCE OF PLANT			\$22,825,221	\$22,971,693	\$146,472
		ADMINISTRATIVE TECHNOLOGY			
8200	100	SALARIES	3,305,334	3,434,757	129,423
8200	200	EMPLOYEE BENEFITS	1,016,882	1,069,297	52,415
8200	300	PURCHASED SERVICES	972,444	1,178,220	205,776
8200	400	ENERGY SERVICES	1,955	500	(1,455)
8200	500	MATERIALS & SUPPLIES	79,775	74,987	(4,788)
8200	600	CAPITAL EXPENDITURES	214,877	65,092	(149,785)
8200	700	OTHER EXPENSE	1,079	500	(\$579)
	TOTAL	ADMINISTRATIVE TECHNOLOGY	5,592,346	\$5,823,353	\$231,007
SUBTOTAL - ADMINISTRATIVE TECHNOLOGY			\$5,592,346	\$5,823,353	\$231,007
		COMMUNITY SERVICES			
9100	100	SALARIES	359,747	188,141	(171,606)
9100	200	EMPLOYEE BENEFITS	148,262	81,429	(66,833)
9100	300	PURCHASED SERVICES	118,165	126,900	8,735
9100	500	MATERIALS & SUPPLIES	70,725	23,473	(47,252)
9100	600	CAPITAL EXPENDITURES	1,809	28,480	26,671
9100	700	OTHER EXPENSE	358,668		(358,668)
	TOTAL	COMMUNITY SERVICES	\$1,057,376	\$448,423	(\$608,953)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2009-10 ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
9200	700	OTHER EXPENSES			
		OTHER EXPENSE	426,506	2,321,880	1,895,374
	TOTAL	OTHER EXPENSES	\$426,506	\$2,321,880	\$1,895,374
		SUBTOTAL - COMM & DEBT SERV & TRANSFERS	\$1,483,882	\$2,770,303	\$1,286,421
9700	900	TRANSFER OF FUNDS			
		TRANSFERS		0	0
	TOTAL	TRANSFER OF FUNDS	\$0	\$0	\$0
	TOTAL	APPROPRIATIONS	\$773,682,573	\$769,758,758	(\$3,923,815)
2768	000	FUND BALANCE			
		BUDGET FUND BALANCE-END			
		OBLIGATED			
		RESTRICTED CARRY FORWARDS	13,126,140	13,000,000	(126,140)
		ENCUMBRANCES	13,181,388	8,000,000	(5,181,388)
		INVENTORY	4,161,713	4,500,000	338,287
		CENTRAL PRINTING FUND BALANCE	758,007	1,000,000	241,993
		BLAIR ESTATE	151,868	200,000	48,132
		CAT SF TRUST (PCSBIT)	5,900,000	7,000,000	1,100,000
	TOTAL	OBLIGATED	\$37,279,116	\$33,700,000	(\$3,579,116)
		<u>COMMITTED</u>			
		WORKFORCE DEVELOPMENT	10,617,828	10,900,000	282,172
		FEFP VARIATIONS	4,000,000	4,000,000	0
		MCKAY VOUCHERS	6,000,000	6,000,000	0
		MEDICAID	500,000	500,000	0
		FTE AUDIT RESERVE	1,400,000	800,000	(600,000)
		SPECIAL RESERVE	400,000	400,000	0
		REFERENDUM OF SALARIES	1,013,821		(1,013,821)
		REFERENDUM OF PROGRAM	2,575,607	300,000	(2,275,607)
		SIS IMPLEMENTATION		2,500,000	2,500,000
		FLEX HOLD			0
		CLIFF RESERVE	5,700,000	12,200,000	6,500,000
	TOTAL	COMMITTED	\$32,207,256	\$37,600,000	\$5,392,744
		<u>UNOBLIGATED</u>			
		CONTINGENCY (1.58%)			
		UNOBLIGATED - LAPSE	13,487,376	14,100,000	612,624
	TOTAL	UNOBLIGATED	\$13,487,376	\$14,100,000	\$612,624
	TOTAL	ENDING FUND BALANCE	\$82,973,748	\$85,400,000	\$2,426,252
	TOTAL	APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND	\$856,656,321	\$855,158,758	(\$1,497,563)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2009-10 ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
ARRA STABILIZATION FUND - APPROPRIATIONS					
		REGULAR EDUCATION			
5100	100	SALARIES	\$27,743,409	\$24,624,717	(\$3,118,692)
5100	200	EMPLOYEE BENEFITS	7,947,563	8,244,582	297,019
5100	500	MATERIALS & SUPPLIES		365,682	365,682
	TOTAL	REGULAR EDUCATION	\$35,690,972	\$33,234,981	(\$2,455,991)
		SPECIAL EDUCATION			
5200	100	SALARIES	504,876		(504,876)
5200	200	EMPLOYEE BENEFITS	86,180		(86,180)
	TOTAL	SPECIAL EDUCATION	\$591,056	\$0	(\$591,056)
		VOCATIONAL EDUCATION			
5300	100	SALARIES	1,524,613	748,443	(776,170)
5300	200	EMPLOYEE BENEFITS	396,146	365,654	(30,492)
	TOTAL	VOCATIONAL EDUCATION	\$1,920,759	\$1,114,097	(\$806,662)
		ADULT CONTINUED EDUCATION			
5400	100	SALARIES	1,259,631	1,344,506	84,875
5400	200	EMPLOYEE BENEFITS	137,667	247,658	109,991
	TOTAL	ADULT CONTINUED EDUCATION	\$1,397,298	\$1,592,164	\$194,866
	SUBTOTAL - INSTRUCTIONAL SERVICES		\$39,600,085	\$35,941,242	(\$3,658,843)
		CURRICULUM & INSTRUCTION			
6300	300	PURCHASED SERVICES	66,972		
	TOTAL	CURRICULUM & INSTRUCTION	\$66,972	\$0	(\$66,972)
	SUBTOTAL - INSTRUCTIONAL SUPPORT		\$66,972	\$0	(\$66,972)
	TOTAL APPROPRIATIONS - ARRA STABILIZATION FUND		\$39,667,057	\$35,941,242	(\$3,725,815)
	TOTAL COMBINED APPROPRIATIONS & ENDING FUND BALANCE		\$896,323,378	\$891,100,000	(\$5,223,378)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2009-10 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
3326	000	SBE BOND INTEREST	2,312		(2,312)
	TOTAL	STATE SOURCES	<u>\$3,967,593</u>	<u>\$4,047,026</u>	<u>\$79,433</u>
	TOTAL	ESTIMATED REVENUE	<u>\$3,967,593</u>	<u>\$4,047,026</u>	<u>\$79,433</u>
		FUND BALANCE			
2800	000	BUDGET FUND BALANCE-BEGIN COMMITTED UNOBLIGATED	\$1,096,917	\$1,037,007	(\$59,910)
	TOTAL	BEGINNING FUND BALANCE	<u>\$1,096,917</u>	<u>\$1,037,007</u>	<u>(\$59,910)</u>
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$5,064,510</u></u>	<u><u>\$5,084,033</u></u>	<u><u>\$19,523</u></u>
<u>DEBT SERVICE FUND - APPROPRIATIONS</u>					
		DEBT SERVICES			
9200	700	OTHER EXPENSES	\$4,027,503	\$4,047,026	\$19,523
	TOTAL	DEBT SERVICES	<u>\$4,027,503</u>	<u>\$4,047,026</u>	<u>\$19,523</u>
	TOTAL	APPROPRIATIONS	<u>\$4,027,503</u>	<u>\$4,047,026</u>	<u>\$19,523</u>
		FUND BALANCE			
2750	000	BUDGET FUND BALANCE-END COMMITTED UNOBLIGATED	\$1,037,007	\$1,037,007	\$0
	TOTAL	ENDING FUND BALANCE	<u>\$1,037,007</u>	<u>\$1,037,007</u>	<u>\$0</u>
	TOTAL	APPROPRIATIONS & FD BALANCE	<u><u>\$5,064,510</u></u>	<u><u>\$5,084,033</u></u>	<u><u>\$19,523</u></u>

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2009-10 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	\$519,901	\$47,339
3325	000	INTEREST ON UNDISTRIBUTED	47,077		(47,077)
3341	000	RACING COMMISSION FUNDS	223,250	223,250	0
3391	000	PUBLIC EDUCATION CAPITAL	2,232,246	6,216,692	3,984,446
3397	000	CHARTER SCHOOL CAPITAL OUTLAY	679,198		(679,198)
	TOTAL	STATE SOURCES	\$3,654,333	\$6,959,843	\$3,305,510
		LOCAL SOURCES			
3413	000	DIST. LOC. CAP. IMPROVE. TAXES	101,202,506	91,085,973	(10,116,533)
3431	000	INTEREST ON INVESTMENTS	5,691,051	2,500,000	(3,191,051)
3433	000	NET INC/DEC FAIR VALUE INVEST	(1,258,829)		1,258,829
3493	000	SALE OF JUNK	285,293		(285,293)
3497	400	REFUNDS OF PRIOR YEAR'S EXP	3,558,854		(3,558,854)
	TOTAL	LOCAL SOURCES	\$109,478,875	\$93,585,973	(\$15,892,902)
		OTHER SOURCES			
3731	000	SALE OF LAND	160,800		(160,800)
3733	000	SALE OF EQUIPMENT	48,146		(48,146)
	TOTAL	OTHER FINANCING SOURCES	\$208,946	\$0	(\$208,946)
	TOTAL	ESTIMATED REVENUE	\$113,342,154	\$100,545,816	(\$12,796,338)
		FUND BALANCE			
2800	000	BUDGET FUND BALANCE-BEGIN			
		OBLIGATED	161,567,813	73,167,156	(88,400,657)
		COMMITTED	133,487,212	153,990,203	20,502,991
	TOTAL	BEGINNING FUND BALANCE	\$295,055,025	\$227,157,359	(\$67,897,666)
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$408,397,179	\$327,703,175	(\$80,694,004)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2009-10 ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u>					
7400	600	FACILITIES ACQ. & CONST. CAPITAL EXPENDITURES	\$156,323,713	\$257,159,495	\$100,835,782
	TOTAL	FACILITIES ACQ. & CONST.	\$156,323,713	\$257,159,495	\$100,835,782
9200	700	DEBT SERVICES OTHER EXPENSES	12,620,541	20,841,669	8,221,128
	TOTAL	DEBT SERVICES	\$12,620,541	\$20,841,669	\$8,221,128
9700	900	TRANSFER OF FUNDS TRANSFERS	12,295,564	12,200,000	(95,564)
	TOTAL	TRANSFER OF FUNDS	\$12,295,564	\$12,200,000	(\$95,564)
*	TOTAL	APPROPRIATIONS	\$181,239,818	\$290,201,164	\$108,961,346
2768	000	FUND BALANCE BUDGET FUND BALANCE-END OBLIGATED			
		COMMITTED	227,157,361	37,502,011	(189,655,350)
*	TOTAL	ENDING FUND BALANCE	\$227,157,361	\$37,502,011	(\$189,655,350)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$408,397,179	\$327,703,175	(\$80,694,004)

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

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2009-10 ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - ESTIMATED REVENUE</u>					
3199	000	FEDERAL DIRECT			
		OTHER MISC FEDERAL DIRECT	\$4,876,275	\$3,234,559	(\$1,641,716)
	TOTAL	FEDERAL DIRECT	\$4,876,275	\$3,234,559	(\$1,641,716)
		FEDERAL THRU STATE			
3201	000	VOCATIONAL EDUCATION GRANTS	2,574,561	2,689,315	114,754
3220	000	WORKFORCE INVESTMENT ACT	25,320	79,867	54,547
3226	000	EISENHOWER MATH & SCIENCE	5,026,234	8,107,510	3,081,276
3227	000	DRUG FREE SCHOOLS	442,101	109,040	(333,061)
3230	000	DISABILITIES EDUCATION ACT (IDEA)	28,646,863	30,157,439	1,510,576
3240	000	ELEM & SECOND EDUC ACT (TITLE I)	21,632,904	35,403,635	13,770,731
3251	000	ADULT BASIC EDUCATION	1,303,943	24,428	(1,279,515)
3270	000	ELE & SECOND ECUD ACT (TITLE VI)	12,731	838,076	825,345
3290	000	OTHER FEDERAL THRU STATE	2,359,636	313,593	(2,046,043)
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	\$62,225,967	\$77,722,903	\$15,496,936
		STATE SOURCES			
3399	000	MISCELLANEOUS STATE SOURCES	177,137		(177,137)
			\$177,137	\$0	(\$177,137)
	TOTAL	ESTIMATED REVENUE	\$67,279,379	\$80,957,462	\$13,678,083

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2009-10 ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
CONTRACTED PROGRAM FUND - APPROPRIATIONS					
		REGULAR EDUCATION			
5100	100	SALARIES	\$9,323,626	\$3,863,768	(\$5,459,858)
5100	200	EMPLOYEE BENEFITS	2,940,517	1,176,540	(\$1,763,977)
5100	300	PURCHASED SERVICES	3,181,343	3,974,528	793,185
5100	500	MATERIALS & SUPPLIES	1,187,012	12,285,288	11,098,276
5100	600	CAPITAL EXPENDITURES	2,106,021	256,641	(1,849,380)
5100	700	OTHER EXPENSE	2,180	8,495	6,315
	TOTAL	REGULAR EDUCATION	\$18,740,699	\$21,565,260	\$2,824,561
		SPECIAL EDUCATION			
5200	100	SALARIES	8,750,537	8,463,727	(286,810)
5200	200	EMPLOYEE BENEFITS	3,412,560	3,577,262	164,702
5200	300	PURCHASED SERVICES	425,537	206,673	(218,864)
5200	500	MATERIALS & SUPPLIES	196,372	767,733	571,361
5200	600	CAPITAL EXPENDITURES	156,450	55,432	(101,018)
5200	700	OTHER EXPENSE	1,389	1,119	(270)
	TOTAL	SPECIAL EDUCATION	\$12,942,845	\$13,071,946	\$129,101
		VOCATIONAL EDUCATION			
5300	100	SALARIES	366,501	388,690	22,189
5300	200	EMPLOYEE BENEFITS	75,368	77,813	2,445
5300	300	PURCHASED SERVICES	557,209	564,910	7,701
5300	500	MATERIALS & SUPPLIES	245,785	201,042	(44,743)
5300	600	CAPITAL EXPENDITURES	370,101	372,865	2,764
5300	700	OTHER EXPENSE	93,442	125,500	32,058
	TOTAL	VOCATIONAL EDUCATION	\$1,708,406	\$1,730,820	\$22,414
		ADULT CONTINUED EDUCATION			
5400	100	SALARIES	400,353	6,668	(393,685)
5400	200	EMPLOYEE BENEFITS	109,548	6,915	(102,633)
5400	300	PURCHASED SERVICES	240,012	8,169	(231,843)
5400	500	MATERIALS & SUPPLIES	44,654	7,771	(36,883)
5400	600	CAPITAL EXPENDITURES	321,171	122	(321,049)
5400	700	OTHER EXPENSE	2,023		(2,023)
	TOTAL	ADULT CONTINUED EDUCATION	\$1,117,761	\$29,645	(\$1,088,116)
		OTHER INSTRUCTION			
5900	500	MATERIALS & SUPPLIES	\$16		(16)
	TOTAL	OTHER INSTRUCTION	\$16	\$0	(\$16)
		SUBTOTAL - INSTRUCTIONAL SERVICES	\$34,509,727	\$36,397,671	\$1,887,944

PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2009-10	2010-11	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	702,716	593,491	(109,225)
6110	200	EMPLOYEE BENEFITS	213,980	193,531	(20,449)
6110	300	PURCHASED SERVICES	4,252		(4,252)
6110	600	CAPITAL EXPENDITURES	4,000		(4,000)
	TOTAL	ATTENDANCE & SOCIAL WORK	\$924,948	\$787,022	(\$137,926)
		GUIDANCE SERVICES			
6120	100	SALARIES	31,683	1,188	(30,495)
6120	200	EMPLOYEE BENEFITS	5,757	219	(5,538)
	TOTAL	GUIDANCE SERVICES	\$37,440	\$1,407	(\$36,033)
		HEALTH SERVICES			
6130	100	SALARIES	618,965	478,868	(140,097)
6130	200	EMPLOYEE BENEFITS	253,702	214,776	(38,926)
6130	300	PURCHASED SERVICES	1,248		(1,248)
	TOTAL	HEALTH SERVICES	\$873,915	\$693,644	(\$180,271)
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	1,054,384	1,080,537	26,153
6140	200	EMPLOYEE BENEFITS	317,868	347,851	29,983
	TOTAL	PSYCHOLOGICAL SERVICES	\$1,372,252	\$1,428,388	\$56,136
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	122,494	47,381	(75,113)
6150	200	EMPLOYEE BENEFITS	41,337	21,203	(20,134)
6150	300	PURCHASED SERVICES	8,865	60,191	51,326
6150	500	MATERIALS & SUPPLIES	257,193	205,526	(51,667)
6150	600	CAPITAL OUTLAY	14,473	4,165	(10,308)
	TOTAL	PARENTAL INVOLVEMENT	\$444,362	\$338,466	(\$105,896)
		OTHER PUPIL PERSONNEL SVC			
6190	100	SALARIES	4,709,947	4,884,529	174,582
6190	200	EMPLOYEE BENEFITS	1,427,135	1,556,217	129,082
6190	300	PURCHASED SERVICES	45,161	42,040	(3,121)
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	\$6,183,863	\$6,482,786	\$298,923
		INSTRUCTIONAL MEDIA			
6200	100	SALARIES	260,137	29,933	(230,204)
6200	200	EMPLOYEE BENEFITS	92,428	14,024	(78,404)
6200	300	PURCHASED SERVICES	75,869		(75,869)
	TOTAL	INSTRUCTIONAL MEDIA	\$428,434	\$43,957	(\$384,477)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2009-10 ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	6,892,192	4,860,576	(2,031,616)
6300	200	EMPLOYEE BENEFITS	2,101,635	1,575,320	(526,315)
6300	300	PURCHASED SERVICES	715,565	372,678	(342,887)
6300	400	ENERGY	301		(301)
6300	500	MATERIALS & SUPPLIES	95,902	131,720	35,818
6300	600	CAPITAL EXPENDITURES	76,294	23,671	(52,623)
6300	700	OTHER EXPENSE	2,370	1,704	(666)
	TOTAL	CURRICULUM & INSTRUCTION	\$9,884,259	\$6,965,669	(\$2,918,590)
		STAFF DEVELOPMENT			
6400	100	SALARIES	3,872,841	2,923,797	(949,044)
6400	200	EMPLOYEE BENEFITS	1,200,630	859,249	(341,381)
6400	300	PURCHASED SERVICES	1,080,232	1,446,705	366,473
6400	500	MATERIALS & SUPPLIES	76,371	16,329,406	16,253,035
6400	600	CAPITAL EXPENDITURES	70,772	49,894	(20,878)
6400	700	OTHER EXPENSE	42,093	62,300	20,207
	TOTAL	STAFF DEVELOPMENT	\$6,342,939	\$21,671,351	\$15,328,412
		INSTRUCTIONAL RELATED TECH			
6500	100	SALARIES	74,324	\$17,500	(56,824)
6500	200	EMPLOYEE BENEFITS	30,915	\$6,811	(24,104)
	TOTAL	INSTRUCTIONAL RELATED TECH	\$105,239	\$24,311	(\$80,928)
		SUBTOTAL - INSTRUCTIONAL SUPPORT	\$26,597,651	\$38,437,001	\$11,839,350
		SCHOOL BOARD			
7100	300	PURCHASED SERVICES	1,500		(1,500)
	TOTAL	SCHOOL BOARD	\$1,500	\$0	(\$1,500)
		GENERAL ADMINISTRATION			
7200	100	SALARIES	22,383		(22,383)
7200	200	EMPLOYEE BENEFITS	11,857		(11,857)
7200	700	OTHER EXPENSE	1,792,054	2,294,765	502,711
	TOTAL	GENERAL ADMINISTRATION	\$1,826,294	\$2,294,765	\$468,471
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	78,225	18,326	(59,899)
7300	200	EMPLOYEE BENEFITS	15,228	4,517	(10,711)
7300	300	PURCHASED SERVICES	99,199	1,224	(97,975)
7300	500	MATERIALS & SUPPLIES	36,967	1,095	(35,872)
7300	600	CAPITAL EXPENDITURES	6,400	80	(6,320)
7300	700	OTHER EXPENSE	2,966		(2,966)
	TOTAL	SCHOOL ADMINISTRATION	\$238,985	\$25,242	(\$213,743)
		FACILITIES ACQ. & CONST.			
7400	600	CAPITAL EXPENDITURES	19,171	59,400	40,229
	TOTAL	FACILITIES ACQ. & CONST.	\$19,171	\$59,400	\$40,229

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2009-10 ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		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
		PLANNING, RESEARCH & EVALUATION			
7710	100	SALARIES	52,947		(52,947)
7710	200	EMPLOYEE BENEFITS	9,380		(9,380)
7710	300	PURCHASED SERVICES	72,000	97,500	25,500
	TOTAL	PLANNING, RESEARCH & EVAL.	\$134,327	\$97,500	(\$36,827)
		INFORMATION SERVICES			
7720	300	PURCHASED SERVICES	93,476	91	(93,385)
7720	500	MATERIALS & SUPPLIES	31,012		(31,012)
7720	600	CAPITAL EXPENDITURES	7,724		(7,724)
7720	700	OTHER EXPENSE	4,495		(4,495)
	TOTAL	INFORMATION SERVICES	\$136,707	\$91	(\$136,616)
		STAFF SERVICES			
7730	100	SALARIES	206,775	105,582	(101,193)
7730	200	EMPLOYEE BENEFITS	63,910	34,178	(29,732)
7730	300	PURCHASED SERVICES	4,776	8,000	3,224
7730	500	MATERIALS & SUPPLIES	17,636	13,000	(4,636)
7730	600	CAPITAL EXPENDITURES	19,160	56,000	36,840
7730	700	OTHER EXPENSE	39,666	68,000	28,334
	TOTAL STAFF SERVICES		\$351,923	\$284,760	(\$67,163)
		PUPIL TRANSPORTATION			
7800	100	SALARIES	27,962	33,025	5,063
7800	200	EMPLOYEE BENEFITS	252	5,838	5,586
7800	300	PURCHASED SERVICES	29,982	657,490	627,508
7800	400	ENERGY SERVICES	1,145	657,037	655,892
7800	500	MATERIALS & SUPPLIES	2,061	200	(1,861)
	TOTAL	PUPIL TRANSPORTATION	\$61,402	\$1,353,590	\$1,292,188
		OPERATION OF PLANT			
7900	100	SALARIES	48,626		(48,626)
7900	200	EMPLOYEE BENEFITS	14,091		(14,091)
7900	300	PURCHASED SERVICES	47,756	33,130	(14,626)
7900	400	ENERGY SERVICES	21,555	5,000	(16,555)
7900	500	MATERIALS & SUPPLIES	732		(732)
7900	600	CAPITAL EXPENDITURES	15,625		(15,625)
7900	700	OTHER EXPENSES		3,759	3,759
	TOTAL	OPERATION OF PLANT	\$148,385	\$41,889	(\$106,496)
	SUBTOTAL - GENERAL SUPPORT		\$2,962,551	\$4,205,043	\$1,242,492

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2009-10	2010-11	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		ADMINISTRATIVE TECHNOLOGY			
8200	100	SALARIES	71,293	65,740	(5,553)
8200	200	EMPLOYEE BENEFITS	22,039	21,831	(208)
	TOTAL	ADMINISTRATIVE TECHNOLOGY	\$93,332	\$87,571	(\$5,761)
	SUBTOTAL - AMINISTRATIVE TECHNOLOGY		\$93,332	\$87,571	(\$5,761)
		COMMUNITY SERVICES			
9100	300	PURCHASED SERVICES	45,130	33,164	(11,966)
9100	500	MATERIALS & SUPPLIES	165,800	227,527	61,727
9100	600	CAPITAL EXPENDITURES	40,076	25,500	(14,576)
9100	700	OTHER EXPENSE	2,865,112	1,543,985	(1,321,127)
	TOTAL	COMMUNITY SERVICES	\$3,116,118	\$1,830,176	(\$1,285,942)
	SUBTOTAL - COMM & DEBT SERV & TRANSFERS		\$3,116,118	\$1,830,176	(\$1,285,942)
	TOTAL	APPROPRIATIONS	\$67,279,379	\$80,957,462	\$13,678,083

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2009-10	2010-11	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<u>ARRA TARGETED ASSISTANCE - ESTIMATED REVENUE</u>					
		FEDERAL THRU STATE			
3226	000	EISENHOWER MATH & SCIENCE		\$363,089	\$363,089
3230	000	DISABILITIES EDUCATION ACT (IDEA)	7,294,188	18,815,309	11,521,121
3240	000	ELEM & SECOND EDUC ACT (TITLE I)	10,189,255	8,174,796	(2,014,459)
3290	000	OTHER FEDERAL THRU STATE	3,793,901	1,287,252	(2,506,649)
	TOTAL	FEDERAL THRU STATE	\$21,277,344	\$28,640,446	\$7,363,102
	TOTAL	ESTIMATED REVENUE	\$21,277,344	\$28,640,446	\$7,363,102

ARRA TARGETED ASSISTANCE - APPROPRIATIONS

		REGULAR EDUCATION			
5100	100	SALARIES	\$2,216,196	\$2,032,053	(\$184,143)
5100	200	EMPLOYEE BENEFITS	420,917	474,816	\$53,899
5100	300	PURCHASED SERVICES	3,162,557	20,370	(3,142,187)
5100	500	MATERIALS & SUPPLIES	152,065	20,919,563	20,767,498
5100	600	CAPITAL EXPENDITURES	462,529	700,313	237,784
5100	700	OTHER EXPENSE	70	18,098	18,028
	TOTAL	REGULAR EDUCATION	\$6,414,334	\$24,165,213	\$17,750,879
		SPECIAL EDUCATION			
5200	100	SALARIES	2,281,233	857,884	(1,423,349)
5200	200	EMPLOYEE BENEFITS	649,239	246,328	(402,911)
5200	300	PURCHASED SERVICES	229,058	125,812	(103,246)
5200	500	MATERIALS & SUPPLIES	998,030	246,536	(751,494)
5200	600	CAPITAL EXPENDITURES	3,063,850	547,186	(2,516,664)
5200	700	OTHER EXPENSE	17,165	315	(16,850)
	TOTAL	SPECIAL EDUCATION	\$7,238,575	\$2,024,061	(\$5,214,514)
		VOCATIONAL EDUCATION			
5300	100	SALARIES	720		(720)
5300	200	EMPLOYEE BENEFITS	10		(10)
	TOTAL	VOCATIONAL EDUCATION	\$730	\$0	(\$730)
		SUBTOTAL - INSTRUCTIONAL SERVICES	\$13,653,639	\$26,189,274	\$12,535,635
		ATTEND & SOC			
6110	100	SALARIES	547,541	42,107	(505,434)
6110	200	EMPLOYEE BENEFITS	156,086	18,200	(137,886)
	TOTAL	ATTEND & SOC	\$703,627	\$60,307	(\$643,320)
		PARENTAL INVOLVEMENT			
6150	300	PURCHASED SERVICES		1,661	1,661
6150	500	MATERIALS & SUPPLIES	33	39,519	39,486
	TOTAL	PARENTAL INVOLVEMENT	\$33	\$41,180	\$41,147
		OTHER PUPIL PERSONNEL SVC			
6190	100	SALARIES	127,735	94,657	(33,078)
6190	200	EMPLOYEE BENEFITS	22,524	35,373	12,849
	TOTAL	OTHER PUPIL PERSONNEL SVC	\$150,259	\$130,030	(\$20,229)

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2009-10	2010-11	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	213,317	127,149	(86,168)
6300	200	EMPLOYEE BENEFITS	64,968	36,228	(28,740)
6300	300	PURCHASED SERVICES	78,413	10,180	(68,233)
	TOTAL	CURRICULUM & INSTRUCTION	\$356,698	\$173,557	(\$183,141)
		STAFF DEVELOPMENT			
6400	100	SALARIES	4,324,377	806,090	(3,518,287)
6400	200	EMPLOYEE BENEFITS	1,346,635	238,333	(1,108,302)
6400	300	PURCHASED SERVICES	4,649	128,271	123,622
6400	500	MATERIALS & SUPPLIES	1,046	24,198	23,152
6400	600	CAPITAL EXPENDITURES		8,000	8,000
	TOTAL	STAFF DEVELOPMENT	\$5,676,707	\$1,204,892	(\$4,471,815)
		INSTRUCTIONAL RELATED TECH			
6500	100	SALARIES		5,957	5,957
6500	200	EMPLOYEE BENEFITS		2,496	2,496
	TOTAL	INSTRUCTIONAL RELATED TECH	\$0	\$8,453	\$8,453
	<i>SUBTOTAL - INSTRUCTIONAL SUPPORT</i>		<i>\$6,887,324</i>	<i>\$1,618,419</i>	<i>(\$5,268,905)</i>
		GENERAL ADMINISTRATION			
7200	700	OTHER EXPENSE	336,544	768,342	431,798
	TOTAL	GENERAL ADMINISTRATION	\$336,544	\$768,342	\$431,798
		FOOD SERVICE			
7600	600	CAPITAL EXPENDITURES	131,179	8,500	(122,679)
	TOTAL	FOOD SERVICE	\$131,179	\$8,500	(\$122,679)
		PLANNING, RESEARCH & EVALUATION			
7710	300	PURCHASED SERVICES		37,500	37,500
	TOTAL	PLANNING, RESEARCH & EVALUATION	\$0	\$37,500	\$37,500
		PUPIL TRANSPORTATION			
7800	100	SALARIES	268,658	2,300	(266,358)
	400	ENERGY		348	348
	500	MATERIALS & SUPPLIES		348	348
	TOTAL	PUPIL TRANSPORTATION	\$268,658	\$2,996	(\$265,662)
	<i>SUBTOTAL - GENERAL SUPPORT</i>		<i>\$736,381</i>	<i>\$817,338</i>	<i>\$80,957</i>
		MAINT. PLANT			
7900	300	PURCHASED SERVICES		\$575	575
7900	700	OTHER EXPENSE		6,387	6,387
	TOTAL	MAINT. PLANT	\$0	\$6,962	\$6,962
	<i>SUBTOTAL - MAINTENANCE OF PLANT</i>		<i>\$0</i>	<i>\$6,962</i>	<i>\$6,962</i>
		ADMINISTRATIVE TECHNOLOGY			
8200	100	SALARIES		5,957	5,957
8200	200	EMPLOYEE BENEFITS		2,496	2,496
	TOTAL	ADMINISTRATIVE TECHNOLOGY	\$0	\$8,453	\$8,453
	<i>SUBTOTAL - AMINISTRATIVE TECHNOLOGY</i>				
	TOTAL	APPROPRIATIONS	<u>\$21,277,344</u>	<u>\$28,640,446</u>	<u>\$7,363,102</u>

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2009-10 ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>FOOD SERVICE FUND - ESTIMATED REVENUE</u>					
		FEDERAL THRU STATE			
3261	000	SCHL LUNCH REIMBURSEMENT	\$18,189,241	\$18,457,651	\$268,410
3262	000	SCH BRKFST REIMBURSEMENT	4,403,717	4,484,922	81,205
3263	000	AFTER SCHOOL SNACK REIMB	243,316	245,148	1,832
3265	000	USDA DONATED COMMODITIES	1,901,973	1,999,699	97,726
3267	000	SUMMER FOOD SERVICE PROGRAM	170,267	299,098	128,831
3269	000	OTHER FOOD SERV. REVENUE	36,373		(36,373)
	TOTAL	FEDERAL THRU STATE	\$24,944,887	\$25,486,518	\$541,631
		STATE SOURCES			
3337	000	SCHOOL BREAKFAST SUPPLEMENT	239,279	239,275	(4)
3338	000	SCHOOL LUNCH SUPPLEMENT	305,692	305,664	(28)
3399	000	OTHER MISC SOURCES	7,681		(7,681)
	TOTAL	STATE SOURCES	\$552,652	\$544,939	(\$7,713)
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	315,279	225,000	(90,279)
3433	000	NET INC/DEC FAIR VALUE INVEST	(90,525)		90,525
3451	000	STUDENT LUNCHES	5,607,612	5,656,338	48,726
3452	000	STUDENT BREAKFAST	385,248	387,831	2,583
3453	000	ADULT BREAKFAST/LUNCHES	428,006	435,928	7,922
3454	000	STUDENT AND ADULT AL A CARTE	5,691,420	5,772,219	80,799
3455	000	STUDENT SNACKS	141,262	141,644	382
3459	000	OTHER FOOD SALES	68,923		(68,923)
3490	000	MISC LOCAL SOURCES	685,651	686,404	753
3493	000	SALE OF JUNK	15,054		(15,054)
3497	000	REFUNDS OF PRIOR YEAR EXP	83		(83)
	TOTAL	LOCAL SOURCES	\$13,248,013	\$13,305,364	\$57,351
	TOTAL	ESTIMATED REVENUE	\$38,745,552	\$39,336,821	\$591,269
		FUND BALANCE			
2850	050	BUDGET FUND BALANCE - BEGIN			
		COMMITTED	11,131,045	12,441,075	1,310,030
		OBLIGATED		1,425,092	1,425,092
	TOTAL	BEGINNING FUND BALANCE	\$11,131,045	\$13,866,167	\$2,735,122
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$49,876,597	\$53,202,988	\$3,326,391

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2009-10 ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>FOOD SERVICE FUND - APPROPRIATIONS</u>					
		FOOD SERVICE			
7600	100	SALARIES	\$12,391,057	\$13,360,831	\$969,774
7600	200	EMPLOYEE BENEFITS	4,644,850	5,117,258	472,408
7600	300	PURCHASED SERVICES	2,729,339	4,591,012	1,861,673
7600	400	ENERGY SERVICES	1,119,488	1,147,800	28,312
7600	500	MATERIALS & SUPPLIES	14,589,752	15,371,942	782,190
7600	600	CAPITAL EXPENDITURES	308,352	1,749,354	1,441,002
7600	700	OTHER EXPENSE	204,962	274,665	69,703
	TOTAL	FOOD SERVICE	<u>\$35,987,800</u>	<u>\$41,612,862</u>	<u>\$5,625,062</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>\$36,010,430</u>	<u>\$41,612,862</u>	<u>\$5,602,432</u>
		FUND BALANCE			
2768	090	BUDGET FUND BALANCE-END <u>COMMITTED</u>			
		INVENTORY	914,550	914,550	0
		EQUIPMENT RESERVE	3,544,906	3,544,906	0
		SUBTOTAL - COMMITTED	<u>\$4,459,456</u>	<u>\$4,459,456</u>	<u>\$0</u>
		<u>UNOBLIGATED</u>			
		CONTINGENCY	9,406,711	7,130,670	(2,276,041)
	TOTAL	ENDING FUND BALANCE	<u>\$13,866,167</u>	<u>\$11,590,126</u>	<u>(\$2,276,041)</u>
	TOTAL	APPROPRIATIONS & FD BALANCE	<u><u>\$49,876,597</u></u>	<u><u>\$53,202,988</u></u>	<u><u>\$3,326,391</u></u>

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2009-10 ACTUAL	2010-11 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>INTERNAL SERVICE FUND - ANTICIPATED REVENUE</u>					
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	\$473,477		(\$473,477)
3433	000	NET INC/DEC FAIR VALUE INVEST	(109,633)		109,633
3484	020	PREMIUM REVENUE (WC)	5,996,560	5,000,000	(996,560)
3497	000	REFUNDS OF PRIOR YEAR EXP	167,722	300,000	132,278
3742	000	INSURANCE LOSS RECOVERIES			0
	TOTAL	LOCAL SOURCES	\$6,528,126	\$5,300,000	(\$1,228,126)
	TOTAL	ESTIMATED REVENUE	\$6,528,126	\$5,300,000	(\$1,228,126)
2780	050	BUDGET FUND BALANCE-BEGIN COMMITTED	5,800,781	5,904,359	103,578
	TOTAL	BEGINNING FUND BALANCE	\$5,800,781	\$5,904,359	\$103,578
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$12,328,907	\$11,204,359	(\$1,124,548)

INTERNAL SERVICE FUND - APPROPRIATIONS

		SCHOOL BOARD			
7100	700	OTHER EXPENSE(Workers Compensation)	\$6,424,548	\$5,000,000	(\$1,424,548)
	TOTAL	SCHOOL BOARD	\$6,424,548	\$5,000,000	(\$1,424,548)
		TRANSFER OF FUNDS			
9700	900	TRANSFER		1,800,000	\$1,800,000
	TOTAL	TRANSFER OF FUNDS	\$0	\$1,800,000	\$1,800,000
	TOTAL	APPROPRIATIONS	\$6,424,548	\$6,800,000	\$375,452
		FUND BALANCE			
2768	090	BUDGET RETAIN EARN-END	5,904,359	4,404,359	(1,500,000)
	TOTAL	ENDING FUND BALANCE	\$5,904,359	\$4,404,359	(1,500,000)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$12,328,907	\$11,204,359	(\$1,124,548)

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.