

# SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA

## Public Hearing on Tentative 2011/12 Millage Rates & District Budget

July 26, 2011 (7:00 p.m.)

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



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

# **SCHOOL BOARD OF PINELLAS COUNTY**

## **Public Hearing on Tentative 2011/12 Millage Rates & District Budget**

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

**July 26, 2011 – 7:00 p.m.**

### **Public Hearing Agenda**

- I. Call to Order
- II. Welcome by the School Board Chairperson
- III. Adoption of the Agenda
- IV. Introductory Comments by the Superintendent
- V. Overview of Budget Process and Truth in Millage (TRIM) Requirements by the Chief Financial Officer
- VI. Millage to Support the Budget
  - Explanation of Tentative 2011/12 Millage
  - Statements and Questions from the Public
  - School Board Discussion of Millage
  - 1. Approval of Tentative Discretionary Local Effort Millage
  - 2. Adoption of Total Millage Rates
- VII. Tentative 2011/12 Budget
  - Explanation of the Tentative 2011/12 Budget
  - Statements and Questions from the Public
  - School Board Discussion of the Budget
  - School Board Action on Tentative Budget for 2011/12
  - 1. Adoption of the Additional Amendments to Proposed Budget
  - 2. Approval of Tentative Budget for 2011/12
- VIII. Additional Board Actions
  - 1. Approval to Establish the Second Public Hearing
  - 2. Approval to Authorize Submittal of "Certification of School Taxable Value"
- IX. Other Considerations & Concluding Comments
- X. Adjournment

## **2011 - 2012 BUDGET CALENDAR**

September 14, 2010	2010-11 Budget Approved
October 15, 2010	FTE 2010-11 Survey 2 "date certain"
December 2010	Second semester staffing review
December 2010	FTE 2010-11 Third Calculation received from state
December 2010	FTE 2011-12 estimates (per forecast model) to State DOE
February 7, 2011	Governor presents 2011-12 Budget Recommendations
February 11, 2011	FTE 2010-11 Survey 3 "date certain"
March 8, 2011	2011 Legislative Session Begins
April 15, 2011	Staffing allocations to schools
May 1, 2011	Staff Rosters from schools due to Personnel
May 6, 2011	State Legislature ends regular session
May 16, 2011	School Board Workshop on budget
June 13-17, 2011	State DOE Presentations to School Finance Officers
June 20, 2011	Forms and instructions distributed to departments
June 21, 2011	Discretionary allocations to schools
June 28, 2011	Budget requests received from departments
July 1, 2011	New fiscal year begins
July 23, 2011	Advertise in St. Petersburg Times
July 26, 2011	First Public Hearing on the 2011-12 Budget and Millage Rates
August 22, 2011	County Property Appraiser mails TRIM notices
August 22, 2011	School term begins
September 13, 2011	Board adopts Tentative District Work Program
September 13, 2011	Final Public Hearing on the 2011-12 Budget and Millage Rates
	Adopted budget shall include the district's facilities work program

## NOTICE OF BUDGET HEARING

The Pinellas County School Board will soon consider a budget for FY 2011-2012. A public hearing to make a **DECISION** on the budget **AND TAXES** will be held on

July 26, 2011, at 7:00 P.M.

at the

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

# PINELLAS COUNTY SCHOOLS

## Proposed 2011/2012 Millage Rates

<i>PROPERTY TAX ROLL (in \$ Billions)</i>			
	2010/2011	2011/2012	Change
Gross Taxable Property Value	\$63.25	\$60.33	-4.6%
Adjusted Taxable Value (excluding new construction, etc.)	\$62.89	\$60.00	-4.6%
	<i>(vs. 2010-11 Final Gross Taxable Value)</i>		

<i>MILLAGE RATE COMPARISONS:</i>			
<i><u>Proposed 2011-2012 Rates vs. Actual 2010-2011 Millage Rates</u></i>	2010/2011 Actual	2011/2012 Proposed	Percent Change
Required Local Effort	5.3420	5.6370	5.52%
Discretionary Local Effort	0.7480	0.7480	0.00%
Discretionary Critical Needs	0.2500		-100.00%
Local Referendum	0.5000	0.5000	0.00%
Operating Subtotal	6.8400	6.8850	0.66%
Capital Outlay	1.5000	1.5000	0.00%
Total Millage	8.3400	8.3850	0.54%
<i><u>Proposed 2011/12 Rates vs. Rolled-Back Millage Rates</u></i>	Rolled Back Rate	2011/2012 Proposed	Percent Change
Required Local Effort	5.6140	5.6370	0.41%
Discretionary Local Effort	0.7861	0.7480	-4.85%
Discretionary Critical Needs	0.2627		-100.00%
Local Referendum	0.5255	0.5000	-4.85%
Capital Outlay	1.5764	1.5000	-4.85%
Total Millage	8.7647	8.3850	-4.33%

## School Board of Pinellas County

### Explanation of Rolled-Back Millage Rate

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

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

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

**PINELLAS COUNTY SCHOOL BOARD**  
**SUMMARY OF PROPERTY TAX RATES**  
**1970/71 to 2011/12**

- 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, 2011, was \$ 60,328,895,475.
- 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, 2011, was \$ 60,328,895.
- (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% x \$ 60,328,895 = \$ 57,915,740.
- 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 2011/12															
Millage	1970/71	1971/72	1972/73	1973/74	1974/75 through 1978/79										
	Operating				Millage	1979/80	1980/81	1981/82	1982/83	1983/84	1984/85				
Operating (County)	10.00	10.00	10.00	9.30	Required Local Effort	6.40	5.15	4.804	4.512	3.708	4.400	4.376			
Operating (District)	1.60	1.10			Discretionary Local	1.60	1.60	1.251	1.600	1.644	1.100	1.100			
Debt Service (County)	0.35	0.35	0.32		Operating Subtotal	8.00	6.75	6.055	6.112	5.352	5.500	5.476			
Capital Improvment (Dist)	4.00				Capital Improvement			2.000	2.000	1.584	1.571	1.423			
Total Millage	15.95	11.45	10.32	9.30	Total Millage	8.000	6.750	8.055	8.112	6.936	7.071	6.899			
Millage	1985/86	1986/87	1987/88	1988/89	1989/90	1990/91	1991/92	1992/93	1993/94	1994/95	1995/96	1996/97	1997/98		
Operating															
Required Local Effort	4.426	5.183	5.018	5.431	5.814	5.947	6.316	6.490	6.572	6.659	6.631	6.479	6.451		
Discretionary Local	1.319	0.819	0.819	0.719	0.719	1.019	0.510	0.510	0.510	0.510	0.510	0.510	0.510		
Supplemental Discretionary										0.190	0.188	0.187	0.172		
Local Referendum															
Operating Subtotal	5.745	6.002	5.837	6.150	6.533	6.966	6.826	7.000	7.082	7.359	7.329	7.176	7.133		
Capital Improvement	1.500	1.500	1.500	1.500	2.000	1.800	1.800	2.000	2.000	2.000	2.000	2.000	2.000		
Total Millage	7.245	7.502	7.337	7.650	8.533	8.766	8.626	9.000	9.082	9.359	9.329	9.176	9.133		
Millage	1998/99	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	Proposed 2011/12	
Operating															
Required Local Effort	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	5.637	
Discretionary Local	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	0.748	
Supplemental Discretionary	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	0.000	
Discretionary Critical Needs												0.250	0.250		
Local Referendum												0.500	0.500	0.500	
Operating Subtotal	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	6.885	
Capital Improvement	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	1.500	
Total Millage	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	8.385	

**PINELLAS COUNTY SCHOOLS**  
**EFFECT OF PROPOSED 2011/2012 MILLAGE RATES**  
**ON THE INDIVIDUAL TAXPAYER**

*Four Examples of Tax Assessments*

Description	Example A	Example B	Example C	Example D
Assessed Value for 2010 Less: Homestead Exemption	\$100,000 (\$25,000)	\$200,000 (\$25,000)	\$300,000 (\$25,000)	\$400,000 (\$25,000)
Taxable Assessed Value 2011 <i>Taxable Value in \$1,000's</i>	\$75,000 \$75K	\$175,000 \$175K	\$275,000 \$275K	\$375,000 \$375K
<b>2011 Tax:</b>				
Required Local Effort (5.637 Mills)	\$422.78	\$986.48	\$1,550.18	\$2,113.88
Discretionary (.748 Mills)	56.10	130.90	205.70	280.50
Local Referendum (.500 Mills)	37.50	87.50	137.50	187.50
Capital (1.500 Mills)	112.50	262.50	412.50	562.50
<b>TOTAL 2011 Tax (8.385 Mills)</b>	<b>\$628.88</b>	<b>\$1,467.38</b>	<b>\$2,305.88</b>	<b>\$3,144.38</b>
2010 Tax (8.340 Mills)	\$625.50	\$1,459.50	\$2,293.50	\$3,127.50
<i>Change In Taxes</i>	\$3.38	\$7.88	\$12.38	\$16.88

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

<b>TAX BASE</b>	<b>BUDGET 2010-2011</b>		<b>BUDGET 2011-2012</b>		<b>FY12 vs FY11 INCREASE/(DECREASE) Amount</b>		<b>Percent</b>
	<b>Rate</b>	<b>Revenue</b>	<b>Rate</b>	<b>Revenue</b>	<b>Rate</b>	<b>Revenue</b>	<b>Revenue %</b>
Gross Taxable Value		\$63,254,148,064		\$60,328,895,475		(\$2,925,252,589)	-4.6%
Value of 1 mill (@ 96%)		\$60,723,982		\$57,915,740		(\$2,808,242)	-4.6%
<b>MILLAGE RATES AND REVENUE</b>							
Operating							
Required Local Effort	5.342	\$324,387,512	5.637	\$326,471,024	0.295	\$2,083,512	0.6%
Discretionary	0.748	45,421,539	0.748	43,320,973	0.000	(\$2,100,566)	-4.6%
Discretionary Critical Needs	0.250	15,180,996		0	-0.250	(\$15,180,996)	-100.0%
Local Referendum	0.500	30,361,990	0.500	28,957,870	0.000	(\$1,404,120)	-4.6%
Total Operating	6.840	\$415,352,037	6.885	\$398,749,867	0.045	(\$16,602,170)	-4.0%
Capital	1.500	91,085,972	1.500	86,873,609	0.000	(\$4,212,363)	-4.6%
<b>TOTAL</b>	<b>8.340</b>	<b>\$506,438,009</b>	<b>8.385</b>	<b>\$485,623,476</b>	<b>0.045</b>	<b>(\$20,814,533)</b>	<b>-4.1%</b>

# BUDGET SUMMARY

PINELLAS COUNTY  
SCHOOL BOARD

## BUDGET SUMMARY

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

<i>Revenue</i>	<i>2011/12 Budget</i>	<i>% Percent of Total Revenue</i>
(a) Federal (and Federal through State)	\$55,941,473	6.29%
State	300,080,589	33.77%
Local	532,680,864	59.94%
<i>Total Revenue</i>	<i>\$888,702,926</i>	<i>100.00%</i>
<i>Transfers &amp; Balances</i>	<i>362,374,273</i>	
<b>GRAND TOTAL</b>	<b><u>\$1,251,077,199</u></b>	

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

<i>Name of Fund</i>	<i>2011/12 Budget</i>	<i>% Percent of Total Appropriations</i>
General Operating	\$829,300,000	66.28%
Debt Service	5,046,607	0.40%
Capital Outlay	318,906,614	25.49%
Contracted Programs	16,176,225	1.30%
(a) ARRA Targeted Assistance	7,981,717	0.64%
(b) ARRA Race to the Top	1,723,191	0.14%
School Food Service	62,499,748	5.00%
Internal Service	9,443,097	0.75%
<b>GRAND TOTAL</b>	<b><u>\$1,251,077,199</u></b>	<b><u>100.00%</u></b>

(a) These funds are a result of the Federal ARRA Targeted Assistance funding.

(b) These funds are a result of the Federal ARRA Race to the Top funding.

**2011-2012 BUDGET SUMMARY**  
**DISTRICT SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA**  
**THE PROPOSED OPERATING BUDGET EXPENDITURES OF**  
**THE SCHOOL BOARD OF PINELLAS COUNTY ARE 8.49 %**  
**LESS THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.**

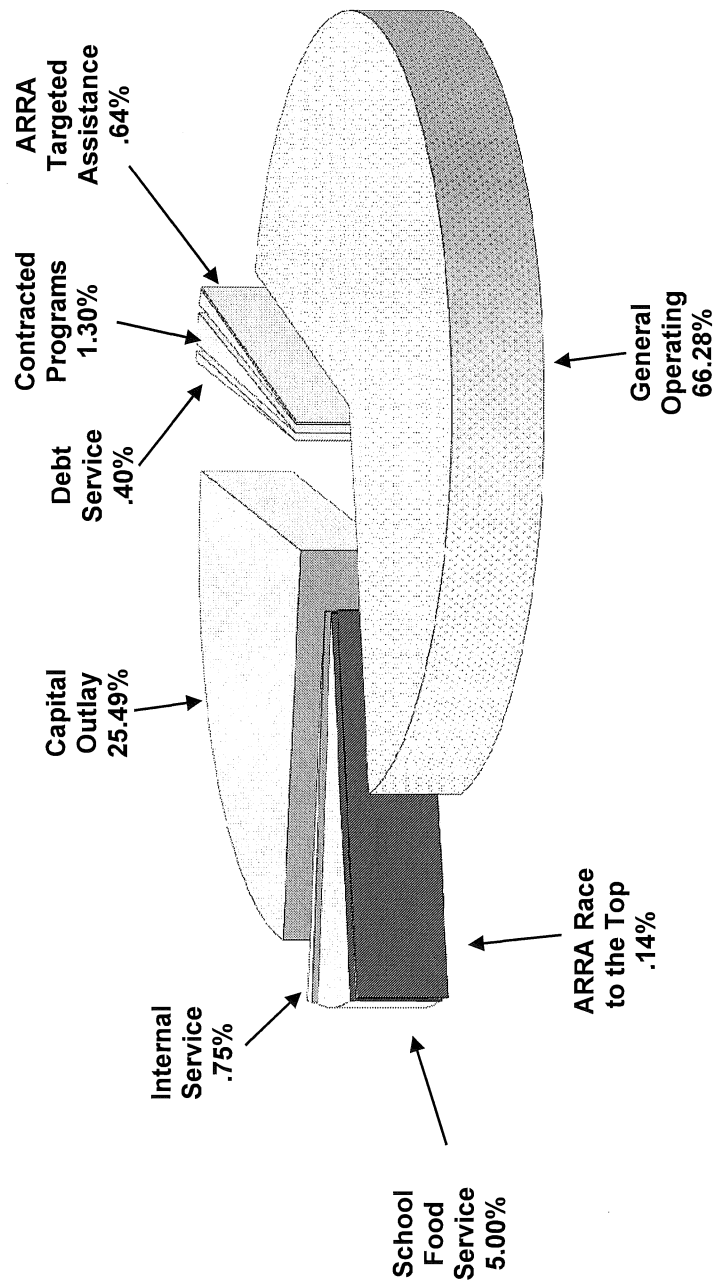
**PROPOSED MILLAGE LEVY**

<b>REQUIRED LOCAL EFFORT</b>	<b>5.637</b>	<b>DISCRETIONARY CRITICAL NEEDS (OPERATING)</b>	<b>0.000</b>
<b>BASIC DISCRETIONARY CAPITAL OUTLAY</b>	<b>1.500</b>	<b>ADDITIONAL DISCRETIONARY (STATUTORY, VOTED)</b>	<b>0.500</b>
<b>ADDITIONAL DISCRETIONARY CAPITAL OUTLAY</b>	<b>0.000</b>	<b>DEBT SERVICE</b>	<b>0.000</b>
<b>BASIC DISCRETIONARY OPERATING</b>	<b>0.748</b>	<b>TOTAL MILLAGE</b>	<b>8.385</b>

REVENUES	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL ALL FUNDS
Federal (Direct)	\$	320,000 \$	3,711,650 \$	\$	4,031,650
Federal (Through State)		2,835,550	49,074,273		51,909,823
State Sources		294,805,207	522,631	743,151	300,080,589
Local Sources		418,039,243	17,968,012	0	525,380,864
<b>TOTAL REVENUES</b>		<b>716,000,000</b>	<b>71,276,566</b>	<b>90,116,760</b>	<b>881,402,926</b>
Transfers In		24,100,000			24,100,000
Non-Revenue Sources		300,000		2,000,000	2,300,000
<b>FUND BALANCES - July 1, 2011</b>		<b>88,900,000</b>	<b>17,104,315</b>	<b>226,789,854</b>	<b>333,831,176</b>
<b>TOTAL REVENUES AND BALANCES</b>	<b>\$</b>	<b>829,300,000 \$</b>	<b>88,380,881 \$</b>	<b>318,906,614 \$</b>	<b>1,241,634,102</b>
<b>EXPENDITURES</b>					
Instruction	\$	514,957,644 \$	25,829,450 \$	\$	540,787,094
Pupil Personnel Services		28,690,938			28,690,938
Instructional Media Services		9,564,177			9,564,177
Instructional & Curriculum Development Services		8,254,095			8,254,095
Instructional Staff Training		3,372,099	50,499		3,422,598
Instruction Related Technology		2,063,835			2,063,835
Board of Education		2,523,209			2,523,209
General Administration		2,285,412	1,184		2,286,596
School Administration		49,654,574			49,654,574
Facilities Acquisition & Construction		2,231,665			2,231,665
Fiscal Services		4,062,534		152,852,872	155,084,537
Food Service		60,382			60,382
Central Services		9,874,019			9,874,019
Pupil Transportation Services		31,748,951			31,748,951
Operation of Plant		72,686,212			72,686,212
Maintenance of Plant		17,658,017			17,658,017
Administrative Technology Services		4,982,139			4,982,139
Community Services		435,398			435,398
Debt Service		194,700	4,009,600	17,270,352	21,474,652
<b>TOTAL EXPENDITURES</b>		<b>765,300,000</b>	<b>75,903,167</b>	<b>170,123,224</b>	<b>1,015,335,991</b>
Transfers Out					
<b>FUND BALANCES - June 30, 2012</b>		<b>64,000,000</b>	<b>12,477,714</b>	<b>24,100,000</b>	<b>24,100,000</b>
<b>TOTAL EXPENDITURES, TRANSFERS AND BALANCES</b>	<b>\$</b>	<b>829,300,000 \$</b>	<b>88,380,881 \$</b>	<b>318,906,614 \$</b>	<b>1,241,634,102</b>

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

**Pinellas County Schools  
2011-2012 Budget  
All Funds \$1.250 Billion**





# **STRATEGIC DIRECTIONS BUDGET PARAMETERS**

## **2011-12 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 FEFP, and identified district needs.
- VI. Budget planning must take any form of "administrative redirection" as imposed by the Florida Legislature into consideration. Expenditures must continually be monitored and aligned to prevent a penalty for not meeting redirection guidelines.

# **OPERATING FUND SUMMARY**

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

The Operating Fund, also known as the General Fund, is the primary budget for the day-to-day operations of the School District. The main revenue source for the Operating Fund is the **Florida Education Finance Program (FEFP)**. This system of financing the operation of Florida public schools bases funding allocations on the number of students **Full Time Equivalent (FTE)**, rather than on the number of teachers or school facilities. The FEFP includes both state and local property tax revenue. The major source of state FEFP revenue is **sales taxes**. The main source of local FEFP revenue is **property taxes**. The FEFP defines a number of instructional programs that are used to account for and distribute funds. The *Base Student Allocation* revenue amount set by the Legislature is multiplied times a *District Cost Differential* to determine the **value of one FTE** for each district. *Weighted FTE* for each program is multiplied times this value to arrive at the FEFP revenue. Other major revenue sources for the Operating Fund include state **categoricals**, which are restricted in their use to certain types (categories) of expenditure. Examples of 2011-12 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.

**2011-12 Legislative Changes Affecting the Operating Fund**

**Decrease in district share of revenue of \$66.2 Million**

**Expiration of the Supermajority Critical needs Millage resulted in a decrease in revenue of \$15.3 Million**

**Expiration of the Education Jobs Fund resulted in a \$21.7 Million decrease in Revenue**

**Decrease In BSA To \$3,479.22**

Decreased \$144.54 Or 3.99% Below 2010-11

**Class Size Reduction**

\$2.93 Billion Statewide To Implement Amendment

**Fiscal Stabilization Allocation Elimination**

\$872.7 Million In Federal Stabilization Funds were unfunded from prior year

**Florida Retirement System (FRS)**

Approximately a \$30 Million Decrease in expenditures due to changes in the contribution rate and adjustments to the plan

**PINELLAS COUNTY SCHOOL BOARD**  
**2011/12 OPERATING FUND BUDGET - REVENUE**

**2011/12 BUDGET**

DESCRIPTION	
<b>FEDERAL SOURCES</b>	
Federal Impact Funds	\$320,000
Other Federal, including Federal-Through-State	2,835,550
<b>TOTAL FEDERAL</b>	<b>\$3,155,550</b>
<b>STATE SOURCES</b>	
Base State FEFP	\$55,115,001 <i>a</i>
Safe Schools	3,092,512 <i>b</i>
Supplemental Academic Instruction	20,434,461 <i>c</i>
ESE Guaranteed Allocation	42,620,422 <i>d</i>
Reading Programs	3,566,451 <i>e</i>
Merit Award Program	14,088 <i>f</i>
DJJ Supplemental Allocation	564,914 <i>g</i>
Workforce Development (Adult Education)	24,892,434
Workforce Performance Incentives	431,566
Adults with Disabilities	440,396
C.O. & D.S.	67,927
Florida Teacher Lead Program	1,230,579 <i>h</i>
Instructional Materials	8,104,251 <i>i</i>
State License Tax	550,000
Lottery Fund	294,502
Transportation	13,530,747 <i>j</i>
Class Size Reduction/Operating	112,041,796
School Recognition Funds	3,998,420
Virtual Education Contribution	\$55,163
Miscellaneous State Revenue	2,759,577
<b>TOTAL STATE</b>	<b>\$294,805,207</b>

<b>LOCAL SOURCES</b>	
District School Taxes*	\$397,765,300 <i>h</i>
*Includes Local Referendum Amount of \$28,957,870	
Rent	1,100,000
Vocational & Other Course Fees	2,500,000
Interest Income	2,400,000
Student fees	1,400,000
Charges for services	12,873,943
Other Local Sources	\$418,039,243
<b>TOTAL LOCAL</b>	<b>\$418,039,243</b>
TRANSFERS	24,100,000
LOSS RECOVERIES	300,000
<b>TOTAL REVENUE AND TRANSFERS</b>	<b>\$740,400,000</b>

<b>BEGINNING FUND BALANCE</b>	
Nonspendable Fund Balance	\$4,500,000
Restricted Fund Balance	19,400,000
Assigned Fund Balance	38,900,000
Unassigned Fund Balance	26,100,000
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$88,900,000</b>
<b>TOTAL REVENUE &amp; BEGINNING FUND BALANCE</b>	<b>\$829,300,000</b>

k Numbers are affected by Prior Period Adjustment Millage in the amount of 994.567  
Revenue Summary based on the latest available information from the Florida Department of Education and other sources

FLORIDA EDUCATION FINANCE PROGRAM (FEFP): Grades K - 12	
Estimated Weighted FTE for 2011-12	109,249.55
Times: Base Student Allocation (BSA)	\$3,479,222
	\$380,103,219
Times: District Cost Differential	0.9997
BASE FEFP	\$379,989,188
Less: Required Local Effort: Property Taxes (5.637 Mills)	(325,486,457) <i>k</i>
Minus: Proration for revised appropriation	(61,839)
BASE STATE FEFP	\$54,440,892 <i>a</i>
Declining Enrollment Supplement	\$1,674,109 <i>a</i>
Plus: Safe Schools Allocation	3,092,512 <i>b</i>
Plus: Supplemental Academic Instruction Allocation	20,434,461 <i>c</i>
Plus: ESE Guaranteed Allocation	42,620,422 <i>d</i>
Plus: Reading Programs	\$3,566,451 <i>e</i>
Plus: Merit Award Program	\$14,088 <i>f</i>
Plus: DJJ Supplemental Allocation	\$564,914 <i>g</i>
Plus: Teacher Lead	\$1,230,579 <i>h</i>
Plus: Instructional Materials	\$8,104,251 <i>i</i>
Plus: Transportation	\$13,530,747 <i>j</i>
Plus: Virtual Education Contribution	\$55,163
NET STATE FEFP BEFORE PRORATION	149,328,589
TOTAL STATE ALLOCATION	\$149,328,589
as shown in TRIM advertisement	

<b>LOCAL REVENUE: OPERATING PROPERTY TAXES</b>	
Gross Taxable Value for Pinellas County, as certified by Pinellas Appraiser and verified by F.D.O.R.:	\$60,328,895,475
The School Board is allowed to budget 96% of the taxable assessed value. One Mill's value is:	\$57,915,740
2011/12 Operating Levy = \$57,915,740 x 6.865 Mills =	\$326,471,024 <i>k</i>
Required Local Effort	5.637
Prior Period Adjustment Millage	(994.567) <i>k</i>
Discretionary	0.748
Local Referendum	0.500
<b>TOTAL DISTRICT SCHOOL TAXES</b>	<b>\$397,765,300 <i>h</i></b>

<b>SUMMARY OF REVENUE AND BALANCES</b>	
STATE SOURCES	35.5%
LOCAL SOURCES	50.4%
TRANSFERS AND BALANCES	13.7%
FEDERAL SOURCES	0.4%
<b>TOTAL REVENUE &amp; BEGINNING FUND BALANCE</b>	<b>100.0%</b>
<b>\$829,300,000</b>	

**PINELLAS COUNTY SCHOOLS**  
**ESTIMATED K-12 FEFP REVENUE FOR FISCAL YEAR 2011 - 2012**  
**As of July 26, 2011**

<u>CATEGORY</u>		<u>Unweighted FTE</u>	<u>Cost Factors</u>	<u>Weighted FTE</u>	<u>FEFP Revenue *</u>
<b><i>BASIC PROGRAMS</i></b>					
101	<b>BASIC K-3</b>	23,214.08	1.102	25,581.91	\$ 88,978,391
102	<b>BASIC 4-8</b>	28,151.56	1.000	28,151.56	97,916,087
103	<b>BASIC 9-12</b>	23,733.19	1.019	24,184.12	84,116,631
111	<b>BASIC K-3 WITH ESE</b>	5,746.43	1.102	6,332.57	22,025,794
112	<b>BASIC 4-8 WITH ESE</b>	9,279.60	1.000	9,279.60	32,276,084
113	<b>BASIC 9-12 WITH ESE</b>	3,757.68	1.019	3,829.08	13,318,215
Subtotal		<b>93,882.54</b>		<b>97,358.84</b>	<b>\$ 338,631,202</b>
<b><i>AT-RISK PROGRAMS</i></b>					
130	<b>INTENSIVE ENGLISH/ESOL 9-12</b>	3,452.66	1.161	4,008.54	\$ 13,942,409
Subtotal		<b>3,452.66</b>		<b>4,008.54</b>	<b>\$ 13,942,409</b>
<b><i>EXCEPTIONAL PROGRAMS</i></b>					
254	<b>SUPPORT LEVEL IV</b>	877.01	3.550	3,113.39	\$ 10,828,919
255	<b>SUPPORT LEVEL V</b>	155.46	5.022	780.72	2,715,482
Subtotal		<b>1,032.47</b>		<b>3,894.11</b>	<b>\$ 13,544,401</b>
<b><i>VOCATIONAL 9-12</i></b>					
300	<b>VOCATIONAL 9-12</b>	3,057.04	0.999	3,053.98	\$ 10,622,281
Subtotal		<b>3,057.04</b>		<b>3,053.98</b>	<b>\$ 10,622,281</b>
<b>ADVANCED PLACEMENT/IB ADJUSTMENT</b>				<b>934.08</b>	<b>\$ 3,248,895</b>
<b>TOTAL - K-12</b>		<b>101,424.71</b>		<b>109,249.55</b>	<b>\$ 379,989,188</b>
Reading Program Allocation					\$ 3,566,451
Merit Award Program					14,088
ESE Guaranteed Allocation					42,620,422
Supplemental Academic Instruction					20,434,461
Declining Enrollment Supplement					1,674,109
Safe Schools Allocation					3,092,512
Teacher Lead					1,230,579
Instructional Materials					8,104,251
Transportation					13,530,747
Virtual Education Contribution					55,163
DJJ Supplemental Allocation					564,914
<b>Gross State and Local FEFP</b>					<b>\$ 474,876,885</b>

\* FEFP Revenue is computed by multiplying weighted FTE times Base Student Allocation (BSA), times District Cost Differential (DCD). For fiscal year 2011-12, the proposed **BSA** is \$ **3,479.22**; the **DCD** is **.9997**. This means that **each weighted FTE generates \$ 3,478.18** 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.

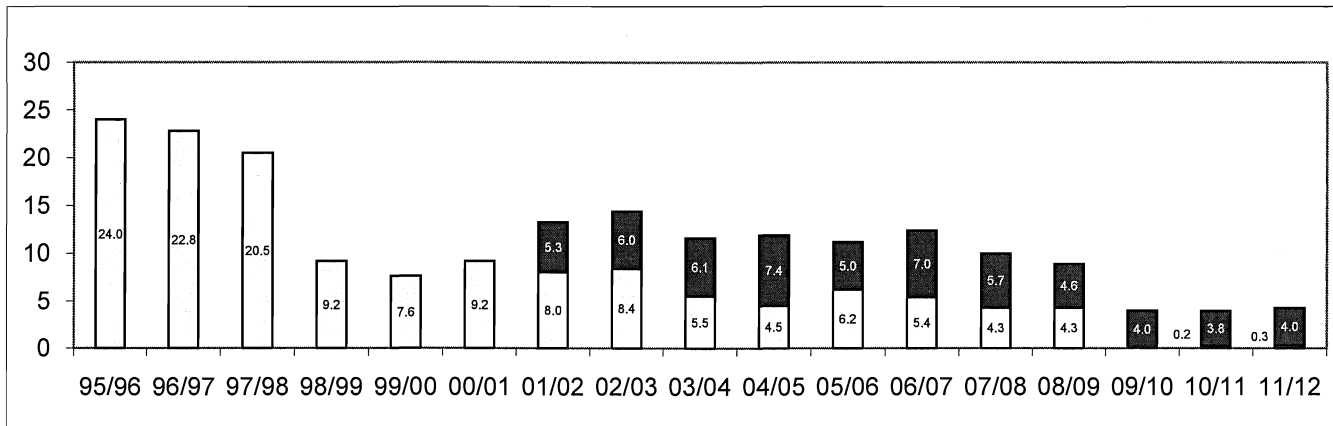
### 5 Innovative programs

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 1995-2011/12  
(\$ Million)



## PINELLAS COUNTY SCHOOL BOARD

### **7. Trend Comments**

During the first seven years of lottery funding, the distributions remained nearly the same dollar level, approximately three percent of total budget which amounted to approximately \$26.6 at the peak. However, 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.

For 2011/12, the district will receive \$4,292,922 or 0.5% of the operating budget from lottery dollars, of which \$3,998,420 is earmarked for school recognition awards. School Recognition funds are shown as the dark portion of the bars on the graph.

**PINELLAS COUNTY SCHOOL BOARD**

	<b>* 2010-11 PROJECTED ACTUAL</b>	<b>2011-12 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u></b>			
FEDERAL DIRECT	\$340,903	\$320,000	(\$20,903)
FEDERAL THRU STATE	61,547,496	2,835,550	(58,711,946)
STATE SOURCES	320,114,451	294,805,207	(25,309,244)
LOCAL SOURCES	438,087,537	418,039,243	(20,048,294)
OTHER	164,431	300,000	135,569
SALE OF LAND	365,000		(365,000)
	<u>\$820,619,818</u>	<u>\$716,300,000</u>	<u>(\$104,319,818)</u>
ESTIMATED REVENUE			
	21,192,417	24,100,000	2,907,583
TRANSFERS			
	82,973,748	88,900,000	5,926,252
BEGINNING FUND BALANCE			
	<u>\$924,785,983</u>	<u>\$829,300,000</u>	<u>(\$95,485,983)</u>
TOTAL ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND			

\* The 2010/11 Projected Actual includes expenditures for the Arra-State Stabilization Fund (0431) and the Education Jobs Fund Program (0435)

**PINELLAS COUNTY SCHOOL BOARD**

	<b>* 2010-11 PROJECTED ACTUAL</b>	<b>2011-12 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>			
REGULAR EDUCATION	\$406,229,849	<b>\$382,015,293</b>	(\$24,214,556)
SPECIAL EDUCATION	114,519,672	<b>108,166,754</b>	(6,352,918)
VOCATIONAL EDUCATION	21,295,814	<b>17,130,650</b>	(4,165,164)
ADULT CONTINUED EDUCATION	6,620,632	<b>5,875,773</b>	(744,859)
PRE KINDERGARTEN	2,086,044	<b>1,769,174</b>	(316,870)
OTHER INSTRUCTION	158,474		(158,474)
ATTENDANCE & SOCIAL WORK	5,177,275	<b>4,060,994</b>	(1,116,281)
GUIDANCE SERVICES	16,421,355	<b>15,040,469</b>	(1,380,886)
HEALTH SERVICES	2,700,767	<b>1,857,741</b>	(843,026)
PSYCHOLOGICAL SERVICES	4,251,393	<b>3,768,990</b>	(482,403)
PARENTAL INVOLVEMENT	268		(268)
OTHER PUPIL PERSONNEL SVC	4,842,892	<b>3,962,744</b>	(880,148)
INSTRUCTIONAL MEDIA	10,973,277	<b>9,564,177</b>	(1,409,100)
CURRICULUM & INSTRUCTION	9,987,949	<b>8,254,095</b>	(1,733,854)
STAFF DEVELOPMENT	4,571,509	<b>3,372,099</b>	(1,199,410)
INSTRUCTIONAL RELATED TECH	2,408,892	<b>2,063,835</b>	(345,057)
SCHOOL BOARD	2,689,646	<b>2,523,209</b>	(166,437)
GENERAL ADMINISTRATION	2,853,419	<b>2,285,412</b>	(568,007)
SCHOOL ADMINISTRATION	53,991,181	<b>49,654,574</b>	(4,336,607)
FACILITIES ACQ. & CONST.	2,922,736	<b>2,231,665</b>	(691,071)
FISCAL SERVICES	4,426,460	<b>4,062,534</b>	(363,926)
FOOD SERVICE	89,232	<b>60,382</b>	(28,850)
PLANNING, RESEARCH & EVALUATION	1,000,031	<b>916,152</b>	(83,879)
INFORMATION SERVICES	998,869	<b>641,464</b>	(357,405)

**PINELLAS COUNTY SCHOOL BOARD**

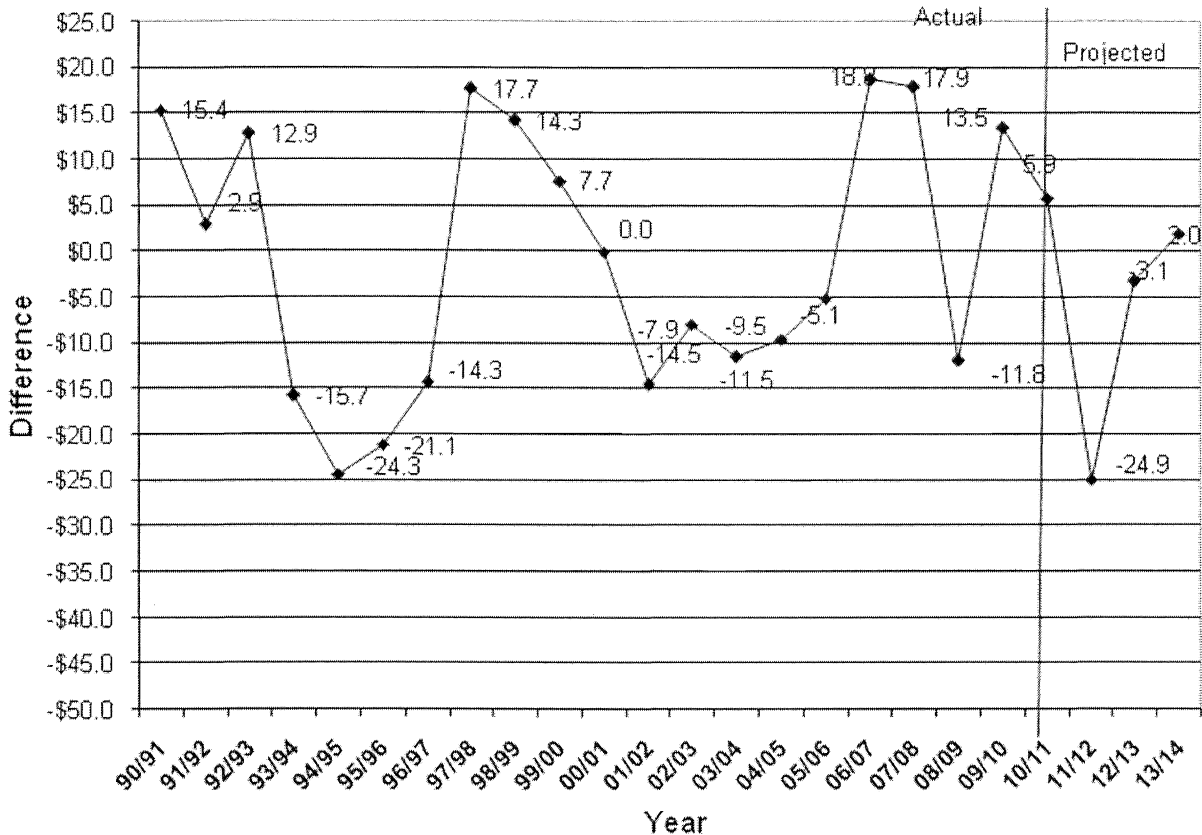
	<b>* 2010-11 PROJECTED ACTUAL</b>	<b>2011-12 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>			
STAFF PERSONNEL SERVICES	5,590,886	<b>4,847,297</b>	(743,589)
INTERNAL SERVICES	3,340,215	<b>3,044,616</b>	(295,599)
OTHER CENTRAL SERVICES	500,852	<b>424,490</b>	(76,362)
PUPIL TRANSPORTATION	32,940,082	<b>31,748,951</b>	(1,191,131)
OPERATION OF PLANT	82,450,939	<b>72,686,212</b>	(9,764,727)
MAINTENANCE OF PLANT	23,257,471	<b>17,658,017</b>	(5,599,454)
ADMINISTRATIVE TECHNOLOGY	5,406,647	<b>4,982,139</b>	(424,508)
COMMUNITY SERVICES	986,489	<b>435,398</b>	(551,091)
OTHER EXPENSES	194,766	<b>194,700</b>	(66)
	<hr/>		
APPROPRIATIONS	\$835,885,983	<b>\$765,300,000</b>	(\$70,585,983)
	<hr/>		
ENDING FUND BALANCE	88,900,000	<b>64,000,000</b>	(24,900,000)
	<hr/>		
TOTAL APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND	<b>\$924,785,983</b>	<b>\$829,300,000</b>	<b>(\$95,485,983)</b>

\* The 2010/11 Projected Actual includes expenditures for the Arra-State Stabilization Fund (0431)  
and the Education Jobs Fund Program (0435)

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

FUNCTION	OBJECT CATEGORY									
	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL	% OF TOTAL
<b>OPERATING (GENERAL) FUND</b>										
DIRECT INSTRUCTION										
5100 REGULAR EDUCATION	\$258,765,226	\$81,136,133	\$23,129,845		\$16,525,053	\$2,341,280	\$117,756		\$382,015,293	49.92%
5200 SPECIAL EDUCATION	80,574,303	26,835,821	603,117		144,769	8,744			108,166,754	14.13%
5300 VOCATIONAL EDUCATION	13,457,850	3,620,132	45,584			6,776	308		17,130,650	2.24%
5400 ADULT CONTINUED EDUCATION	4,622,465	1,253,308							5,875,773	0.77%
5500 PRE KINDERGARTEN	1,193,633	575,541							1,769,174	0.23%
SUB TOTALS	358,613,477	113,420,935	23,778,546	0	16,669,822	2,356,800	118,064	0	514,957,644	67.29%
<b>INSTRUCTIONAL SUPPORT</b>										
6110 ATTENDANCE & SOCIAL WORK	3,087,718	941,231	32,045						4,060,994	0.53%
6120 GUIDANCE SERVICES	11,692,634	3,311,441	5,227						15,040,469	1.97%
6130 HEALTH SERVICES	1,283,044	479,042	87,994				1,240		1,857,741	0.24%
6140 PSYCHOLOGICAL SERVICES	2,919,143	842,350				6,421			3,768,990	0.49%
6190 OTHER PUPIL PERSONNEL SVC	2,850,898	1,054,107	12,402		5,497	2,000			3,962,744	0.52%
6200 INSTRUCTIONAL MEDIA	6,829,419	2,147,958	30,935	1,500	28,349	16,988			9,564,177	1.25%
6300 CURRICULUM & INSTRUCTION	6,300,372	1,793,673	129,104		3,921	550,444			8,254,095	1.08%
6400 STAFF DEVELOPMENT	2,533,357	729,305	9,000		20,280	2,277	8,389		3,372,099	0.44%
6500 INSTRUCTIONAL RELATED TECH	1,563,689	473,252			67,537	32,900			2,063,835	0.27%
SUB TOTALS	39,060,274	11,772,359	306,707	1,500	183,645	611,030	9,629	0	51,945,144	6.79%
<b>GENERAL SUPPORT</b>										
7100 SCHOOL BOARD	883,962	1,439,940	146,217		15,243		37,847		2,523,209	0.33%
7200 GENERAL ADMINISTRATION	1,593,518	475,884	128,046		44,265	9,836	33,863		2,285,412	0.30%
7300 SCHOOL ADMINISTRATION	36,245,806	12,853,880	262,751		245,831	22,563	23,743		49,654,574	6.48%
7400 FACILITIES ACQ. & CONST.	1,429,830	499,752	23,671		7,425	270,987			2,231,665	0.29%
7500 FISCAL SERVICES	2,723,966	934,046	236,340		19,726		148,456		4,062,534	0.53%
7600 FOOD SERVICE	60,382								60,382	0.01%
7710 PLANNING, RESEARCH & EVALUATION	620,168	177,615	99,630		11,239	7,500			916,152	0.12%
7720 INFORMATION SERVICES	441,785	130,220	54,694		14,265		500		641,464	0.08%
7730 STAFF PERSONNEL SERVICES	2,832,802	1,090,632	705,002		180,359	35,160	3,342		4,847,297	0.63%
7760 INTERNAL SERVICES	1,708,257	615,103	581,410	20,407	106,580	12,859			3,044,616	0.40%
7790 OTHER CENTRAL SERVICES	305,086	99,423	12,291		7,690				424,490	0.06%
7800 PUPIL TRANSPORTATION	17,456,470	9,395,035	390,797	3,381,378	1,102,271		23,000		31,748,951	4.15%
7900 OPERATION OF PLANT	22,943,300	10,015,707	15,574,007	23,080,399	785,169	11,061	276,569		72,686,212	9.50%
SUB TOTALS	89,245,332	37,727,237	18,214,856	26,482,184	2,540,063	369,966	547,320	0	175,126,958	22.88%
<b>MAINTENANCE</b>										
8100 MAINTENANCE OF PLANT	5,998,826	2,436,594	3,313,283	81,377	2,904,546	19,672	2,903,719	0	17,658,017	2.31%
SUB TOTALS	5,998,826	2,436,594	3,313,283	81,377	2,904,546	19,672	2,903,719	0	17,658,017	2.31%
<b>ADMINISTRATIVE TECHNOLOGY</b>										
8200 ADMIN TECHNOLOGY SERVICES	3,152,243	908,140	851,854	442	51,334	17,684	442		4,982,139	0.65%
SUB TOTALS	3,152,243	908,140	851,854	442	51,334	17,684	442	0	4,982,139	0.65%
<b>COMM &amp; DEBT SERV &amp; TRANSFERS</b>										
9100 COMMUNITY SERVICES	205,804	90,389	105,944		23,281		9,980		435,398	0.05%
9700 OTHER EXPENSES							194,700		194,700	0.03%
SUB TOTALS	205,804	90,389	105,944	0	23,281	0	204,680	0	630,098	0.08%
TOTAL APPROPRIATIONS	\$496,275,956	\$166,355,654	\$46,571,190	\$26,565,503	\$22,372,691	\$3,375,152	\$3,783,854	\$0	\$765,300,000	100.00%
	64.85%	21.74%	6.09%	3.47%	2.92%	0.44%	0.49%	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 13, 2011 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. **No PECO dollars were made available to district schools for the 2011-12 fiscal year.**

***Capital Outlay and Debt Service (CO & DS)***

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

***Other Capital Funds***

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

## **NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY**

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

This tax is in addition to the school board's proposed tax of 6.885 mills for operating expenses and is proposed solely at the discretion of the school board.

The capital outlay tax will generate approximately \$86,873,609 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**

Casework  
Ceiling/Lights  
Electrical Distribution  
Energy  
EPA  
Fire/Health/Safety  
Flammable Storage  
Floor Covering  
HVAC  
Infrastructure  
Painting  
Paving  
Playground Repair  
Plumbing  
Relocatable Renovation  
Restroom Renovation  
Roofs/Covered Walkways  
Safety Initiative  
Sites/Grounds  
Site Lighting  
Spectator Seating  
Stage/Gym Floors  
Window Replacement  
Operating Transfer

### **MOTOR VEHICLE PURCHASES**

Purchase Fifteen (15) School Buses  
Lease/Purchase of School Buses (50)  
Maintenance/Utility Vehicles  
Operating Transfer

### **NEW AND REPLACEMENT EQUIPMENT AND ENTERPRISE SOFTWARE**

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

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

Removal of Hazardous Waste

### **PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES**

Various Locations

All concerned citizens are invited to a public hearing to be held on Tuesday, July 26, 2011, at 7:00 P.M. in the Conference Hall of the Administration Building, 301 4th Street S. W., Largo, Florida. A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

PINELLAS COUNTY SCHOOL BOARD

	2010-11 PROJECTED ACTUAL	2011-12 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>CAPITAL OUTLAY FUND - ESTIMATED REVENUE</u></b>			
STATE SOURCES	\$7,553,983	<b>\$743,151</b>	(\$6,810,832)
LOCAL SOURCES	94,741,272	<b>89,373,609</b>	(5,367,663)
OTHER FINANCING SOURCES		<b>2,000,000</b>	2,000,000
ESTIMATED REVENUE	<u>\$102,295,255</u>	<b><u>\$92,116,760</u></b>	<u>(\$10,178,495)</u>
BEGINNING FUND BALANCE	227,157,359	<b>226,789,854</b>	(367,505)
ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$329,452,614</u></u>	<b><u><u>\$318,906,614</u></u></b>	<u><u>(\$10,546,000)</u></u>
<b><u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u></b>			
FACILITIES ACQ. & CONST.	\$70,902,008	<b>\$152,852,872</b>	\$81,950,864
DEBT SERVICES	\$12,368,335	<b>\$17,270,352</b>	4,902,017
TRANSFER OF FUNDS	19,392,417	<b>24,100,000</b>	4,707,583
APPROPRIATIONS	<u>\$102,662,760</u>	<b><u>\$194,223,224</u></b>	<u>\$91,560,464</u>
ENDING FUND BALANCE	226,789,854	<b>124,683,390</b>	(102,106,464)
APPROPRIATIONS & FD BALANCE	<u><u>\$329,452,614</u></u>	<b><u><u>\$318,906,614</u></u></b>	<u><u>(\$10,546,000)</u></u>

Capital Outlay Allocation 2011-12

Project	Description of Activities	2011-12 Allocation
<b>School &amp; Center Projects</b>		
Various Schools	Lynch Elementary rebuild	\$1,102,116
	<b>School and Center Projects - Subtotal</b>	<b>\$1,102,116</b>
<b>Other Projects</b>		
Relocatables	Lease/Purchase	\$2,747,307
Minor Capital Projects	Maintenance projects - Capital Fund	\$14,299,600
Furniture, Equipment & Technology	Vocational Replacement	\$1,500,000
	Musical Instruments Replacement	\$237,500
	Kindergarten Equipment	\$223,250
Budget Steering Process	District Technology	\$5,425,000
	School Safety & Security	\$1,500,000
	District Technology Refresh	\$17,400,000
	Technology Plan	\$400,000
	Replacement Furniture & Other	
	World Language Lab	\$366,420
	Equipment- Various	\$748,804
School Buses & Vehicles	Lease/Purchase	\$2,193,048
Miscellaneous Capital Projects	Infrastructure Needs	\$7,985,000
	Two Mill Relief/Facilities Design & Construction	\$17,000,000
	Instructional Equipment Transfer	\$3,200,000
Capital Outlay Contingency	Contingency	\$3,000,000
	<b>Other Projects - Subtotal</b>	<b>\$78,225,929</b>
	<b>Total, Capital Projects from FY 2011-12 Revenue</b>	<b>\$79,328,045</b>
	<b>Carryover of Prior Projects &amp; Balances</b>	<b>\$114,895,179</b>
	<b>Ending Fund Balance</b>	<b>\$124,683,390</b>
	<b>Grand Total, Capital Outlay Appropriations &amp; Transfers &amp; Fund Balance</b>	<b>\$318,906,614</b>

# **OTHER FUNDS SUMMARIES**

## DEBT SERVICE FUNDS

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

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

### **State Board of Education (SBE) Series 2010-A** (issued 2010)

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 2010-A Bonds were used to refund a portion of the Outstanding State of Florida Full Faith and Credit, State Board of Education Capital Outlay Bonds 2001 Series A, and to pay certain costs of issuance. This bond issue represents additional available motor vehicle license revenue, bonded upon the request of the state. The refunding was effectuated to achieve debt service savings due to lower interest rates. As a result of this refunding the State School Bonds, 2001 Series A were considered defeased in substance.

### **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, 2011	Final Fiscal Year of Debt Payments
SBE Series 2005B	7/01/05	\$ 30,045,000	\$ 27,235,000	2019-2020
SBE Series 2010A	7/01/01	\$ 165,000	\$ 165,000	2020-2021
<b>TOTAL</b>		<b>\$ 30,210,000</b>	<b>\$ 27,400,000</b>	

## DEBT PER CAPITA

As of July 1, 2011 the total outstanding debt for the district, including principal and interest, was \$ 34,427,800. The estimated resident population of Pinellas County in 2010 was 916,542. This calculates to approximately \$ 37.56 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%

<b>Fiscal Year</b>	<b>Principal Payment</b>	<b>Interest Payment</b>	<b>Total Payment</b>
<b>2011-2012</b>	<b>2,615,000</b>	<b>1,361,750</b>	<b>3,976,750</b>
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>27,235,000</u>	<u>6,987,000</u>	<u>34,222,000</u>

**SCHEDULE OF INDEBTEDNESS**

Amount: \$ 165,000 Payment Date(s): July 1  
 Date: October 14, 2010 January 1  
 Interest Rate: 5.00%

<b>Fiscal Year</b>	<b>Principal Payment</b>	<b>Interest Payment</b>	<b>Total Payment</b>
<b>2011-2012</b>	<b>25,000</b>	<b>7,850</b>	<b>32,850</b>
2012-2013	20,000	6,850	26,850
2013-2014	15,000	5,850	20,850
2014-2015	15,000	5,100	20,100
2015-2016	15,000	4,350	19,350
2016-2017	15,000	3,600	18,600
2017-2018	15,000	2,850	17,850
2018-2019	15,000	2,100	17,100
2019-2020	15,000	1,500	16,500
2020-2021	15,000	750	15,750
	<u>165,000</u>	<u>40,800</u>	<u>205,800</u>

**SCHEDULE OF INDEBTEDNESS**

<b>Summary of Indebtedness</b>			
<b>Fiscal Year</b>	<b>Principal Payment</b>	<b>Interest Payment</b>	<b>Total Payment</b>
<b>2011-2012</b>	<b>2,640,000</b>	<b>1,369,600</b>	<b>4,009,600</b>
2012-2013	2,775,000	1,237,850	4,012,850
2013-2014	2,910,000	1,099,100	4,009,100
2014-2015	3,035,000	953,600	3,988,600
2015-2016	3,200,000	801,850	4,001,850
2016-2017	3,370,000	641,850	4,011,850
2017-2018	3,520,000	473,350	3,993,350
2018-2019	2,900,000	297,350	3,197,350
2019-2020	3,035,000	152,500	3,187,500
2020-2021	15,000	750	15,750
<b>Total Indebtedness</b>	<b>27,400,000</b>	<b>7,027,800</b>	<b>34,427,800</b>

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2010-11 PROJECTED ACTUAL</b>	<b>2011-12 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>DEBT SERVICE FUND - ESTIMATED REVENUE</u></b>			
STATE SOURCES	\$4,047,026	<b>\$4,009,600</b>	(\$37,426)
ESTIMATED REVENUE	\$4,047,026	<b>\$4,009,600</b>	(\$37,426)
BEGINNING FUND BALANCE	1,037,007	<b>1,037,007</b>	0
ESTIMATED REVENUE AND FUND BALANCE	<u>\$5,084,033</u>	<u><b>\$5,046,607</b></u>	<u>(\$37,426)</u>

**DEBT SERVICE FUND - APPROPRIATIONS**

DEBT SERVICES	\$4,047,026	<b>\$4,009,600</b>	(\$37,426)
APPROPRIATIONS	\$4,047,026	<b>\$4,009,600</b>	(\$37,426)
ENDING FUND BALANCE	1,037,007	<b>1,037,007</b>	0
APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$5,084,033</u>	<u><b>\$5,046,607</b></u>	<u>(\$37,426)</u>

PINELLAS COUNTY  
SCHOOL BOARD

## CONTRACTED PROGRAM FUNDS

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

This budget is typically at its lowest point at the beginning of the fiscal year. The district is only permitted to include in the budget the balance of those funds that have been approved and are available as of July 1. Anticipated new contracts or projects cannot be budgeted until they are actually awarded. This situation results in misleading comparisons when the new year's budget is compared to the prior year's amended budget. While it is impossible for the district to accurately predict the amounts of grants which will eventually be awarded by the Federal government, at this time (July, 2011) it is anticipated that the eventual total will be similar to the \$96 million to \$68 million received for fiscal years 2004 through 2011.

### HISTORICAL COMPARISON OF CONTRACTED PROGRAM FUND APPROPRIATIONS

	Original Budget (Funds on Hand at July 1)	Amended Budget
1994-95	\$ 3,959,650	\$ 31,986,423
1995-96	\$ 7,740,551	\$ 27,563,262
1996-97	\$ 2,148,743	\$ 29,294,441
1997-98	\$ 3,107,139	\$ 36,512,872
1998-99	\$ 7,117,307	\$ 46,789,080
1999-00	\$ 2,732,075	\$ 56,848,501
2000-01	\$ 1,179,159	\$ 60,389,392
2001-02	\$ 1,094,769	\$ 69,620,099
2002-03	\$ 1,326,136	\$ 84,503,067
2003-04	\$ 3,461,560	\$ 93,994,521
2004-05	\$ 15,236,111	\$ 96,122,368
2005-06	\$ 16,132,326	\$ 107,706,303
2006-07	\$ 26,063,026	\$ 80,574,229
2007-08	\$ 27,625,504	\$ 73,218,082
2008-09	\$ 11,809,840	\$ 75,425,538
2009-10	\$ 7,934,792	\$ 67,071,856
2010-11	\$ 40,217,416	\$ 68,224,553
2011-12	\$ 16,176,225	Undetermined

PINELLAS COUNTY SCHOOL BOARD

	2010-11 PROJECTED ACTUAL	2011-12 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>CONTRACTED PROGRAM FUND - ESTIMATED REVENUE</u></b>			
FEDERAL DIRECT	\$4,005,273	<b>\$3,711,650</b>	(\$293,623)
FEDERAL THROUGH STATE	64,089,323	<b>12,464,575</b>	(\$51,624,748)
STATE SOURCES	129,957		(\$129,957)
ESTIMATED REVENUE	<u>\$68,224,553</u>	<u><b>\$16,176,225</b></u>	<u>(\$52,048,328)</u>

PINELLAS COUNTY SCHOOL BOARD

	2010-11 PROJECTED ACTUAL	2011-12 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>CONTRACTED PROGRAM FUND - APPROPRIATIONS</u></b>			
REGULAR EDUCATION	\$16,647,121	<b>\$16,125,689</b>	(\$521,432)
SPECIAL EDUCATION	13,003,623	<b>37</b>	(13,003,586)
VOCATIONAL EDUCATION	1,353,766		(1,353,766)
ADULT CONTINUED EDUCATION	1,050,330		(1,050,330)
ATTENDANCE & SOCIAL WORK	510,405		(510,405)
GUIDANCE SERVICES	241,522		(241,522)
HEALTH SERVICES	551,819		(551,819)
PSYCHOLOGICAL SERVICES	1,468,976		(1,468,976)
PARENTAL INVOLVEMENT	464,569		(464,569)
OTHER PUPIL PERSONNEL SVC	6,232,905		(6,232,905)
INSTRUCTIONAL MEDIA	355,193		(355,193)
CURRICULUM & INSTRUCTION	10,539,025		(10,539,025)
STAFF DEVELOPMENT	9,807,709	<b>50,499</b>	(9,757,210)
INSTRUCTIONAL RELATED TECH	166,450		(166,450)
SCHOOL BOARD	13,500		(13,500)
GENERAL ADMINISTRATION	1,009,668		(1,009,668)
SCHOOL ADMINISTRATION	93,739		(93,739)
FACILITIES ACQ. & CONST.	59,400		(59,400)
FISCAL SERVICES	44,890		(44,890)
FOOD SERVICE	20,312		(20,312)
PLANNING, RESEARCH & EVALUATION	159,285		(159,285)
INFORMATION SERVICES	46,709		(46,709)
STAFF PERSONNEL SERVICES	229,398		(229,398)
PUPIL TRANSPORTATION	382,250		(382,250)
OPERATION OF PLANT	122,953		(122,953)
ADMINISTRATIVE TECHNOLOGY	167,588		(167,588)
COMMUNITY SERVICES	3,481,448		(3,481,448)
<b>TOTAL APPROPRIATIONS</b>	<b>\$68,224,553</b>	<b>\$16,176,225</b>	<b>(\$52,048,328)</b>

# 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					16,125,689				16,125,689	99.69%
5200 SPECIAL EDUCATION						37			37	0.00%
SUB TOTALS	\$0	\$0	\$0	\$0	\$16,125,689	\$37	\$0	\$0	\$16,125,726	99.69%
INSTRUCTIONAL SUPPORT										
6400 STAFF DEVELOPMENT					50,499				50,499	0.31%
SUB TOTALS	0	0	0	0	50,499	0	0	0	50,499	0.31%
TOTAL APPROPRIATIONS	\$0	\$0	\$0	\$0	\$16,176,188	\$37	\$0	\$0	\$16,176,225	100.00%
	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	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 2011-2012 school year and will ultimately impact the fiscal year 2012 budget.

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2010-11 PROJECTED ACTUAL</b>	<b>2011-12 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>ARRA TARGETED ASSISTANCE - ESTIMATED REVENUE</u></b>			
FEDERAL THROUGH STATE	19,979,802	<b>7,981,717</b>	(\$11,998,085)
TOTAL ESTIMATED REVENUE	<u>\$19,979,802</u>	<u><b>\$7,981,717</b></u>	<u>(\$11,998,085)</u>

**ARRA TARGETED ASSISTANCE - APPROPRIATIONS**

REGULAR EDUCATION	\$4,257,652	<b>\$7,273,284</b>	\$3,015,632
SPECIAL EDUCATION	12,675,636	<b>707,249</b>	(11,968,387)
VOCATIONAL EDUCATION	33,202		(33,202)
GUIDANCE SERVICES	24,037		(24,037)
PSYCHOLOGICAL SERVICES	3,553		(3,553)
PARENTAL INVOLVEMENT	18,252		(18,252)
ATTEN & SOC	1,237,535		(1,237,535)
OTHER PUPIL PERSONNEL SVC	103,754		(103,754)
INSTRUCTIONAL MEDIA	78,710		(78,710)
CURRICULUM & INSTRUCTION	402,863		(402,863)
STAFF DEVELOPMENT	689,095		(689,095)
INSTRUCTIONAL RELATED TECH	5,681		(5,681)
SCHOOL ADMINISTRATION	205,226		(205,226)
GENERAL ADMINISTRATION	216,936	<b>1,184</b>	(215,752)
PUPIL TRANSPORTATION	19,082		(19,082)
OPERATION OF PLANT	2,907		(2,907)
ADMINISTRATIVE TECHNOLOGY	5,681		(5,681)
TOTAL APPROPRIATIONS	<u>\$19,979,802</u>	<u><b>\$7,981,717</b></u>	<u>(\$11,998,085)</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		
DIRECT INSTRUCTION										
5100 REGULAR EDUCATION	1,000	1,250			7,271,034				7,273,284	91.13%
5200 SPECIAL EDUCATION			12,000		112,915	582,334			707,249	8.86%
SUB TOTALS	1,000	1,250	12,000	0	7,383,949	582,334	0	0	7,980,533	99.99%
GENERAL SUPPORT										
7200 GENERAL ADMINISTRATION							1,184		1,184	0.01%
SUB TOTALS	0	0	0	0	0	0	1,184	0	1,184	0.01%
TOTAL APPROPRIATIONS	\$1,000	\$1,250	\$12,000	\$0	\$7,383,949	\$582,334	\$1,184	\$0	\$7,981,717	100.00%
	0.01%	0.02%	0.15%	0.00%	92.51%	7.30%	0.01%	0.00%	100.00%	

PINELLAS COUNTY SCHOOL BOARD

	2010-11 PROJECTED ACTUAL	2011-12 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>AMERICAN RECOVERY AND REINVESTMENT ACT - RACE TO THE TOP</u></b>			
FEDERAL THROUGH STATE	221,616	<b>1,723,191</b>	\$1,501,575
TOTAL ESTIMATED REVENUE	<u>\$221,616</u>	<u><b>\$1,723,191</b></u>	<u>\$1,501,575</u>

**AMERICAN RECOVERY AND REINVESTMENT ACT - RACE TO THE TOP**

REGULAR EDUCATION	\$10,388	<b>\$1,723,191</b>	\$1,712,803
VOCATIONAL EDUCATION	18,705		(18,705)
CURRICULUM & INSTRUCTION	13,210		(13,210)
STAFF DEVELOPMENT	18,646		(18,646)
GENERAL ADMINISTRATION	36,300		(36,300)
SCHOOL ADMINISTRATION	5,500		(5,500)
PLANNING, RESEARCH & EVALUATION	34,984		(34,984)
STAFF PERSONAL SERVICES	41,249		(41,249)
ADMINISTRATIVE TECHNOLOGY	42,634		(42,634)
TOTAL APPROPRIATIONS	<u>\$221,616</u>	<u><b>\$1,723,191</b></u>	<u>\$1,501,575</u>

PINELLAS COUNTY SCHOOL BOARD  
AMERICAN RECOVERY AND REINVESTMENT ACT - RACE TO THE TOP APPROPRIATIONS BY FUNCTION/OBJECT

FUNCTION	OBJECT CATEGORY									% OF TOTAL
	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL	
5100 DIRECT INSTRUCTION REGULAR EDUCATION	\$0	\$0	\$0	\$0	1,723,191 \$1,723,191	\$0	\$0	\$0	1,723,191 \$1,723,191	100.00% 100.00%
TOTAL APPROPRIATIONS	\$0	\$0	\$0	\$0	\$1,723,191	\$0	\$0	\$0	\$1,723,191	100.00%
	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	

## **OTHER FUNDS**

### **SCHOOL FOOD SERVICE FUND**

This fund is used to account for the operations of the district's School Food Service program. The program, which is self-supporting, is provided through the efforts of approximately 1,006 support service employees and 4 administrative employees. In fiscal year 2010-11, the Food Service operation prepared and served over 9.621 million lunches, more than 3.13 million breakfasts and 446,804 snacks in the After School Snack Program.

For fiscal year 2011-12, 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 2011-12 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

	2010-11 PROJECTED ACTUAL	2011-12 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>FOOD SERVICE FUND - ESTIMATED REVENUE</u></b>			
FEDERAL THROUGH STATE	\$26,151,394	<b>\$26,904,790</b>	\$753,396
STATE SOURCES	513,204	<b>522,631</b>	9,427
LOCAL SOURCES	12,550,319	<b>17,968,012</b>	5,417,693
ESTIMATED REVENUE	39,214,917	<b>45,395,433</b>	\$6,180,516
BEGINNING FUND BALANCE	13,866,167	<b>17,104,315</b>	3,238,148
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u>\$53,081,084</u>	<u><b>\$62,499,748</b></u>	<u>\$9,418,664</u>

**FOOD SERVICE FUND - APPROPRIATIONS**

FOOD SERVICE	\$35,976,945	<b>\$50,022,034</b>	\$14,045,089
APPROPRIATIONS	\$35,976,945	<b>\$50,022,034</b>	\$14,045,089
ENDING FUND BALANCE	17,104,139	<b>12,477,714</b>	(4,626,425)
APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$53,081,084</u>	<u><b>\$62,499,748</b></u>	<u>\$9,418,664</u>

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2010-11 PROJECTED ACTUAL</b>	<b>2011-12 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>INTERNAL SERVICE FUND - ESTIMATED REVENUE</u></b>			
LOCAL SOURCES	\$2,152,551	<b>\$5,000,000</b>	\$2,847,449
ESTIMATED REVENUE	<u>\$2,152,551</u>	<u><b>\$5,000,000</b></u>	<u>\$2,847,449</u>
BEGINNING FUND BALANCE	5,904,359	<b>4,443,097</b>	(1,461,262)
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$8,056,910</u></u>	<u><u><b>\$9,443,097</b></u></u>	<u><u>\$1,386,187</u></u>

**INTERNAL SERVICE FUND - APPROPRIATIONS**

SCHOOL BOARD	\$1,813,814	<b>\$6,598,000</b>	\$4,784,186
TRANSFERS	1,800,000	<b>1,800,000</b>	0
APPROPRIATIONS	<u>\$3,613,814</u>	<u><b>\$8,398,000</b></u>	<u>\$4,784,186</u>
ENDING FUND BALANCE	4,443,096	<b>1,045,097</b>	(3,397,999)
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u><u>\$8,056,910</u></u>	<u><u><b>\$9,443,097</b></u></u>	<u><u>\$1,386,187</u></u>



# **BUDGET DETAIL BY FUND**

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>* 2010-11 PROJECTED ACTUAL</b>	<b>2011-12 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u></b>					
		FEDERAL DIRECT			
3121	000	FEDERAL IMPACT FUNDS	\$26,902	\$20,000	(\$6,902)
3191	000	R O T C	314,001	300,000	(14,001)
	TOTAL	FEDERAL DIRECT	\$340,903	\$320,000	(\$20,903)
		FEDERAL THRU STATE			
3201	000	VOCATIONAL EDUCATION GRANTS	4,956		(4,956)
3202	000	MEDICAID	3,741,399	2,800,000	(941,399)
3210	000	FEDERAL STABILIZATION REVENUE	36,087,611		(36,087,611)
3215	000	EDUCATION JOBS FUND	21,713,530		(21,713,530)
3269	000	OTHER FOOD SERVICE REV		35,550	35,550
	TOTAL	FEDERAL THRU STATE	\$61,547,496	\$2,835,550	(\$58,711,946)
		STATE SOURCES			
3310	000	FLA EDUC FINANCE PROGRAM	75,814,502	56,115,001	(19,699,501)
3310	000	SAFE SCHOOLS	3,365,494	3,092,512	(272,982)
3310	000	SUPPLEMENT ACADEMIC INSTRU	21,642,886	20,434,461	(1,208,425)
3310	000	ESE GUARANTEED ALLOCATION	44,944,195	42,620,422	(2,323,773)
3310	000	READING PROGRAMS	3,802,719	3,566,451	(236,268)
3310	000	DJJ SUPPLEMENTAL ALLOCATION	573,369	564,914	(8,455)
3310	000	DUAL ENROLLMENT		284,344	284,344
3310	000	MERIT AWARD PROGRAM	25,725	14,088	(11,637)
3310	000	VIRTUAL EDUCATION CONTRIBUTION		55,163	55,163
3310	000	FLORIDA TEACHER'S LEAD PRGM	1,300,868	1,230,579	(70,289)
3310	000	INSTRUCTIONAL MATERIALS	8,513,443	7,819,907	(693,536)
3310	000	TRANSPORTATION	14,044,862	13,530,747	(514,115)
3315	000	WORKFORCE DEVELOPMENT	22,854,740	24,892,434	2,037,694
3317	000	WORKFORCE EDUC PERF INCENTIVES	378,215	431,566	53,351
3318	000	ADULT HANDICAPPED	554,956	440,396	(114,560)
3323	000	CO & DS WITHHELD FOR ADMINISTRATION	67,851	67,927	76
3343	000	STATE LICENSE TAX	557,719	550,000	(7,719)
3344	000	DISTRICT DISCRETIONARY LOTTERY FUND	392,574	294,502	(98,072)
3355	000	CLASS SIZE REDUCTION	113,980,281	112,041,796	(1,938,485)
3361	000	SCHOOL RECOGNITION	4,284,021	3,998,420	(285,601)
3371	000	VOLUNTARY PRE-K PROGRAM	1,073,234		(1,073,234)
3399	000	MISCELLANEOUS STATE REVENUE	1,942,797	2,759,577	816,780
	TOTAL	STATE SOURCES	\$320,114,451	\$294,805,207	(\$25,309,244)

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>* 2010-11 PROJECTED ACTUAL</b>	<b>2011-12 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u></b>					
		LOCAL SOURCES			
3411	000	DISTRICT SCHOOL TAXES	372,558,327	<b>368,807,430</b>	(3,750,897)
3411	000	TAX REFERENDUM	30,579,957	<b>28,957,870</b>	(1,622,087)
3411	000	CRITICAL OPERATING DISCRETIONARY	15,197,744		(15,197,744)
3424	000	TUITION AND MATRICULATION	50		(50)
3425	000	RENTAL INCOME	1,559,587	<b>1,100,000</b>	(459,587)
3430	000	INTEREST INCOME	2,505,027	<b>2,500,000</b>	(5,027)
3433	000	NET/INC/DEC FAIR VALUE INVEST	(3,362)		3,362
346X	000	STUDENT FEES	3,565,564	<b>2,400,000</b>	(1,165,564)
3481	000	CHARGES FOR SERVICES	1,248,086	<b>1,400,000</b>	151,914
349X	000	MISCELLANEOUS LOCAL SOURCES	10,876,557	<b>12,873,943</b>	1,997,386
	TOTAL	LOCAL SOURCES	<b>\$438,087,537</b>	<b>\$418,039,243</b>	<b>(\$20,048,294)</b>
		OTHER			
3740	000	LOSS RECOVERIES	\$164,431	<b>\$300,000</b>	135,569
	TOTAL	OTHER	<b>\$164,431</b>	<b>\$300,000</b>	<b>\$135,569</b>
		SALE OF LAND			
3731	000	SALE OF LAND	365,000		(365,000)
	TOTAL	SALE OF LAND	<b>365,000</b>	<b>\$0</b>	<b>(\$365,000)</b>
	<b>TOTAL</b>	<b>ESTIMATED REVENUE</b>	<b>\$820,619,818</b>	<b>\$716,300,000</b>	<b>(\$104,319,818)</b>
		<b>OTHER FINANCING SOURCES</b>			
		TRANSFERS			
3630	000	TRANS. FROM CAPITAL PROJECTS	19,392,417	<b>24,100,000</b>	4,707,583
3670	000	TRANS. FROM INTERNAL SERV	1,800,000		(1,800,000)
	TOTAL	TRANSFERS	<b>\$21,192,417</b>	<b>\$24,100,000</b>	<b>\$2,907,583</b>
	<b>TOTAL</b>	<b>OTHER FINANCING SOURCES</b>	<b>\$21,192,417</b>	<b>\$24,100,000</b>	<b>\$2,907,583</b>
	<b>TOTAL</b>	<b>ESTIMATED RESOURCES</b>	<b>\$841,812,235</b>	<b>\$740,400,000</b>	<b>(\$101,047,235)</b>
		FUND BALANCE			
	000	BUDGET FUND BALANCES-BEGIN			
		NON-SPENDABLE	9,688,971	<b>4,500,000</b>	(5,188,971)
		RESTRICTED	17,518,122	<b>19,400,000</b>	1,881,878
		ASSIGNED	35,354,968	<b>38,900,000</b>	3,545,032
		UNASSIGNED	20,411,687	<b>26,100,000</b>	5,688,313
	TOTAL	BEGINNING FUND BALANCE	<b>\$82,973,748</b>	<b>\$88,900,000</b>	<b>\$5,926,252</b>
	<b>TOTAL</b>	<b>ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND</b>	<b>\$924,785,983</b>	<b>\$829,300,000</b>	<b>(\$95,485,983)</b>

\* The 2010/11 Projected Actual includes expenditures for the Arra-State Stabilization Fund (0431) and the Education Jobs Fund Program (0435)

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>* 2010-11 PROJECTED ACTUAL</b>	<b>2011-12 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>					
		REGULAR EDUCATION			
5100	100	SALARIES	\$267,000,311	<b>\$258,765,226</b>	(\$8,235,085)
5100	200	EMPLOYEE BENEFITS	92,678,567	<b>81,136,133</b>	(11,542,434)
5100	300	PURCHASED SERVICES	23,098,394	<b>23,129,845</b>	31,451
5100	400	ENERGY SERVICES	23,334		(23,334)
5100	500	MATERIALS & SUPPLIES	17,101,215	<b>16,525,053</b>	(576,162)
5100	600	CAPITAL EXPENDITURES	6,181,889	<b>2,341,280</b>	(3,840,609)
5100	700	OTHER EXPENSE	146,139	<b>117,756</b>	(28,383)
	<b>TOTAL</b>	REGULAR EDUCATION	<b>\$406,229,849</b>	<b>\$382,015,293</b>	(\$24,214,556)
		SPECIAL EDUCATION			
5200	100	SALARIES	82,131,199	<b>80,574,303</b>	(1,556,896)
5200	200	EMPLOYEE BENEFITS	31,013,838	<b>26,835,821</b>	(4,178,017)
5200	300	PURCHASED SERVICES	675,821	<b>603,117</b>	(72,704)
5200	500	MATERIALS & SUPPLIES	424,304	<b>144,769</b>	(279,535)
5200	600	CAPITAL EXPENDITURES	272,527	<b>8,744</b>	(263,783)
5200	700	OTHER EXPENSE	1,983		(1,983)
	<b>TOTAL</b>	SPECIAL EDUCATION	<b>\$114,519,672</b>	<b>\$108,166,754</b>	(\$6,352,918)
		VOCATIONAL EDUCATION			
5300	100	SALARIES	15,655,794	<b>13,457,850</b>	(2,197,944)
5300	200	EMPLOYEE BENEFITS	4,725,788	<b>3,620,132</b>	(1,105,656)
5300	300	PURCHASED SERVICES	114,031	<b>45,584</b>	(68,447)
5300	400	ENERGY SERVICES	752		(752)
5300	500	MATERIALS & SUPPLIES	194,837		(194,837)
5300	600	CAPITAL EXPENDITURES	500,116	<b>6,776</b>	(493,340)
5300	700	OTHER EXPENSE	104,496	<b>308</b>	(104,188)
	<b>TOTAL</b>	VOCATIONAL EDUCATION	<b>\$21,295,814</b>	<b>\$17,130,650</b>	(\$4,165,164)
		ADULT CONTINUED EDUCATION			
5400	100	SALARIES	5,182,066	<b>4,622,465</b>	(559,601)
5400	200	EMPLOYEE BENEFITS	1,285,326	<b>1,253,308</b>	(32,018)
5400	300	PURCHASED SERVICES	33,283		(33,283)
5400	500	MATERIALS & SUPPLIES	74,227		(74,227)
5400	600	CAPITAL EXPENDITURES	45,100		(45,100)
5400	700	OTHER EXPENSE	630		(630)
	<b>TOTAL</b>	ADULT CONTINUED EDUCATION	<b>\$6,620,632</b>	<b>\$5,875,773</b>	(\$744,859)
		PRE KINDERGARTEN			
5500	100	SALARIES	1,408,662	<b>1,193,633</b>	(215,029)
5500	200	EMPLOYEE BENEFITS	636,364	<b>575,541</b>	(60,823)
5500	300	PURCHASED SERVICES	5,857		(5,857)
5500	500	MATERIALS & SUPPLIES	29,263		(29,263)
5500	600	CAPITAL EXPENDITURES	5,284		(5,284)
5500	700	OTHER SERVICES	614		(614)
	<b>TOTAL</b>	PRE KINDERGARTEN	<b>\$2,086,044</b>	<b>\$1,769,174</b>	(\$316,870)

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>* 2010-11 PROJECTED ACTUAL</b>	<b>2011-12 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		OTHER INSTRUCTION			
5900	100	SALARIES	155,780		(155,780)
5900	200	EMPLOYEE BENEFITS	2,694		(2,694)
			<u>\$158,474</u>	<u>\$0</u>	<u>(\$158,474)</u>
		<i>SUBTOTAL - INSTRUCTIONAL SERVICES</i>	<i>\$550,910,485</i>	<i>\$514,957,644</i>	<i>(\$35,952,841)</i>
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	3,802,014	<b>3,087,718</b>	(714,296)
6110	200	EMPLOYEE BENEFITS	1,303,593	<b>941,231</b>	(362,362)
6110	300	PURCHASED SERVICES	32,229	<b>32,045</b>	(184)
6110	500	MATERIALS & SUPPLIES	22,984		(22,984)
6110	600	CAPITAL EXPENDITURES	16,455		(16,455)
	TOTAL	ATTENDANCE & SOCIAL WORK	<u>\$5,177,275</u>	<u>\$4,060,994</u>	<u>(\$1,116,281)</u>
		GUIDANCE SERVICES			
6120	100	SALARIES	12,350,411	<b>11,692,634</b>	(657,777)
6120	200	EMPLOYEE BENEFITS	3,985,643	<b>3,311,441</b>	(674,202)
6120	300	PURCHASED SERVICES	29,331	<b>5,227</b>	(24,104)
6120	500	MATERIALS & SUPPLIES	38,256	<b>31,167</b>	(7,089)
6120	600	CAPITAL EXPENDITURES	17,295		(17,295)
6120	700	OTHER EXPENSE	419		(419)
	TOTAL	GUIDANCE SERVICES	<u>\$16,421,355</u>	<u>\$15,040,469</u>	<u>(\$1,380,886)</u>
		HEALTH SERVICES			
6130	100	SALARIES	1,781,555	<b>1,283,044</b>	(498,511)
6130	200	EMPLOYEE BENEFITS	783,195	<b>479,042</b>	(304,153)
6130	300	PURCHASED SERVICES	88,142	<b>87,994</b>	(148)
6130	500	MATERIALS & SUPPLIES	21,184		(21,184)
6130	600	CAPITAL OUTLAY	24,979	<b>6,421</b>	(18,558)
6130	700	OTHER EXPENSE	1,712	<b>1,240</b>	(472)
	TOTAL	HEALTH SERVICES	<u>\$2,700,767</u>	<u>\$1,857,741</u>	<u>(\$843,026)</u>
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	3,133,231	<b>2,919,143</b>	(214,088)
6140	200	EMPLOYEE BENEFITS	1,030,605	<b>842,350</b>	(188,255)
6140	300	PURCHASED SERVICES	15,468		(15,468)
6140	500	MATERIALS & SUPPLIES	30,753	<b>5,497</b>	(25,256)
6140	600	CAPITAL EXPENDITURES	41,336	<b>2,000</b>	(39,336)
	TOTAL	PSYCHOLOGICAL SERVICES	<u>\$4,251,393</u>	<u>\$3,768,990</u>	<u>(\$482,403)</u>
		PARENTAL INVOLVEMENT			
6150	500	MATERIALS & SUPPLIES	268		(268)
	TOTAL	PARENTAL INVOLVEMENT	<u>\$268</u>	<u>\$0</u>	<u>(\$268)</u>
		OTHER PUPIL PERSONNEL SVC			
6190	100	SALARIES	3,457,438	<b>2,850,898</b>	(606,540)
6190	200	EMPLOYEE BENEFITS	1,287,587	<b>1,054,107</b>	(233,480)
6190	300	PURCHASED SERVICES	41,169	<b>12,402</b>	(28,767)
6190	500	MATERIALS & SUPPLIES	30,995	<b>28,349</b>	(2,646)
6190	600	CAPITAL EXPENDITURES	24,598	<b>16,988</b>	(7,610)
6190	700	OTHER EXPENSE	1,105		(1,105)
	TOTAL	OTHER PUPIL PERSONNEL SVC	<u>\$4,842,892</u>	<u>\$3,962,744</u>	<u>(\$880,148)</u>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>* 2010-11 PROJECTED ACTUAL</b>	<b>2011-12 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		INSTRUCTIONAL MEDIA			
6200	100	SALARIES	7,610,861	<b>6,829,419</b>	(781,442)
6200	200	EMPLOYEE BENEFITS	2,518,616	<b>2,147,958</b>	(370,658)
6200	300	PURCHASED SERVICES	82,268	<b>30,935</b>	(51,333)
6200	400	ENERGY SERVICES	1,944	<b>1,500</b>	(444)
6200	500	MATERIALS & SUPPLIES	116,478	<b>3,921</b>	(112,557)
6200	600	CAPITAL EXPENDITURES	640,800	<b>550,444</b>	(90,356)
6200	700	OTHER EXPENSE	2,310		(2,310)
	<b>TOTAL</b>	<b>INSTRUCTIONAL MEDIA</b>	<b>\$10,973,277</b>	<b>\$9,564,177</b>	<b>(\$1,409,100)</b>
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	7,343,951	<b>6,300,372</b>	(1,043,579)
6300	200	EMPLOYEE BENEFITS	2,195,749	<b>1,793,673</b>	(402,076)
6300	300	PURCHASED SERVICES	205,278	<b>129,104</b>	(76,174)
6300	500	MATERIALS & SUPPLIES	136,234	<b>20,280</b>	(115,954)
6300	600	CAPITAL EXPENDITURES	76,769	<b>2,277</b>	(74,492)
6300	700	OTHER EXPENSE	29,968	<b>8,389</b>	(21,579)
	<b>TOTAL</b>	<b>CURRICULUM &amp; INSTRUCTION</b>	<b>\$9,987,949</b>	<b>\$8,254,095</b>	<b>(\$1,733,854)</b>
		STAFF DEVELOPMENT			
6400	100	SALARIES	3,095,372	<b>2,533,357</b>	(562,015)
6400	200	EMPLOYEE BENEFITS	940,938	<b>729,305</b>	(211,633)
6400	300	PURCHASED SERVICES	400,626	<b>9,000</b>	(391,626)
6400	500	MATERIALS & SUPPLIES	101,314	<b>67,537</b>	(33,777)
6400	600	CAPITAL EXPENDITURES	31,514	<b>32,900</b>	1,386
6400	700	OTHER EXPENSE	1,745		(1,745)
	<b>TOTAL</b>	<b>STAFF DEVELOPMENT</b>	<b>\$4,571,509</b>	<b>\$3,372,099</b>	<b>(\$1,199,410)</b>
		INSTRUCTIONAL RELATED TECH			
6500	100	SALARIES	1,687,139	<b>1,563,689</b>	(123,450)
6500	200	EMPLOYEE BENEFITS	561,730	<b>473,252</b>	(88,478)
6500	300	PURCHASED SERVICES	17,936		(17,936)
6500	500	SUPPLIES	111,178	<b>26,894</b>	(84,284)
6500	600	CAPITAL EXPENDITURES	30,909		(30,909)
	<b>TOTAL</b>	<b>INSTRUCTIONAL RELATED TECH</b>	<b>\$2,408,892</b>	<b>\$2,063,835</b>	<b>(345,057)</b>
	<b>SUBTOTAL - INSTRUCTIONAL SUPPORT</b>		<b>\$61,335,577</b>	<b>\$51,945,144</b>	<b>(\$9,390,165)</b>
		SCHOOL BOARD			
7100	100	SALARIES	885,110	<b>883,962</b>	(1,148)
7100	200	EMPLOYEE BENEFITS	1,537,657	<b>1,439,940</b>	(97,717)
7100	300	PURCHASED SERVICES	146,381	<b>146,217</b>	(164)
7100	500	MATERIALS & SUPPLIES	15,813	<b>15,243</b>	(570)
7100	600	CAPITAL EXPENDITURES	7,508		(7,508)
7100	700	OTHER EXPENSE	97,177	<b>37,847</b>	(59,330)
	<b>TOTAL</b>	<b>SCHOOL BOARD</b>	<b>\$2,689,646</b>	<b>\$2,523,209</b>	<b>(\$166,437)</b>

# PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	* 2010-11 PROJECTED ACTUAL	2011-12 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		GENERAL ADMINISTRATION			
7200	100	SALARIES	1,973,427	1,593,518	(379,909)
7200	200	EMPLOYEE BENEFITS	622,923	475,884	(147,039)
7200	300	PURCHASED SERVICES	130,860	128,046	(2,814)
7200	500	MATERIALS & SUPPLIES	51,912	44,265	(7,647)
7200	600	CAPITAL EXPENDITURES	39,758	9,836	(29,922)
7200	700	OTHER EXPENSE	34,539	33,863	(676)
	TOTAL	GENERAL ADMINISTRATION	\$2,853,419	\$2,285,412	(\$568,007)
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	38,932,875	36,245,806	(2,687,069)
7300	200	EMPLOYEE BENEFITS	14,249,371	12,853,880	(1,395,491)
7300	300	PURCHASED SERVICES	419,878	262,751	(157,127)
7300	500	MATERIALS & SUPPLIES	281,450	245,831	(35,619)
7300	600	CAPITAL EXPENDITURES	64,467	22,563	(41,904)
7300	700	OTHER EXPENSE	43,140	23,743	(19,397)
	TOTAL	SCHOOL ADMINISTRATION	\$53,991,181	\$49,654,574	(\$4,336,607)
		FACILITIES ACQ. & CONST.			
7400	100	SALARIES	1,801,460	1,429,830	(371,630)
7400	200	EMPLOYEE BENEFITS	798,405	499,752	(298,653)
7400	300	PURCHASED SERVICES	40,591	23,671	(16,920)
7400	400	ENERGY SERVICES	270		(270)
7400	500	MATERIALS	9,375	7,425	(1,950)
7400	600	CAPITAL EXPENDITURES	272,635	270,987	(1,648)
	TOTAL	FACILITIES ACQ. & CONST.	\$2,922,736	\$2,231,665	(\$691,071)
		FISCAL SERVICES			
7500	100	SALARIES	2,865,842	2,723,966	(141,876)
7500	200	EMPLOYEE BENEFITS	1,031,399	934,046	(97,353)
7500	300	PURCHASED SERVICES	322,152	236,340	(85,812)
7500	500	MATERIALS	31,632	19,726	(11,906)
7500	600	CAPITAL EXPENDITURES	10,690		(10,690)
7500	700	OTHER EXPENSE	164,745	148,456	(16,289)
	TOTAL	FISCAL SERVICES	\$4,426,460	\$4,062,534	(\$363,926)
		FOOD SERVICE			
7600	100	SALARIES	83,313	60,382	(22,931)
7600	200	FRINGE	3,393		(3,393)
7600	600	CAPITAL EXPENDITURES	2,526		(2,526)
	TOTAL	FOOD SERVICE	\$89,232	\$60,382	(\$28,850)
		PLANNING, RESEARCH, EVALUATION			
7710	100	SALARIES	633,011	620,168	(12,843)
7710	200	EMPLOYEE BENEFITS	203,558	177,615	(25,943)
7710	300	PURCHASED SERVICES	135,084	99,630	(35,454)
7710	500	MATERIALS & SUPPLIES	18,717	11,239	(7,478)
7710	600	CAPITAL EXPENDITURES	9,501	7,500	(2,001)
7710	700	OTHER EXPENSE	160		(160)
	TOTAL	PLANNING, RESEARCH & EVAL	\$1,000,031	\$916,152	(\$83,879)

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>* 2010-11 PROJECTED ACTUAL</b>	<b>2011-12 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		<b>INFORMATION SERVICES</b>			
7720	100	SALARIES	651,525	<b>441,785</b>	(209,740)
7720	200	EMPLOYEE BENEFITS	213,050	<b>130,220</b>	(82,830)
7720	300	PURCHASED SERVICES	97,237	<b>54,694</b>	(42,543)
7720	500	MATERIALS & SUPPLIES	29,690	<b>14,265</b>	(15,425)
7720	600	CAPITAL EXPENDITURES	6,473		(6,473)
7720	700	OTHER EXPENSE	894	<b>500</b>	(394)
	<b>TOTAL</b>	<b>INFORMATION SERVICES</b>	<b>\$998,869</b>	<b>\$641,464</b>	<b>(\$357,405)</b>
		<b>STAFF PERSONNEL SERVICES</b>			
7730	100	SALARIES	3,293,939	<b>2,832,802</b>	(461,137)
7730	200	EMPLOYEE BENEFITS	1,288,661	<b>1,090,632</b>	(198,029)
7730	300	PURCHASED SERVICES	705,621	<b>705,002</b>	(619)
7730	500	MATERIALS & SUPPLIES	189,466	<b>180,359</b>	(9,107)
7730	600	CAPITAL EXPENDITURES	108,648	<b>35,160</b>	(73,488)
7730	700	OTHER EXPENSE	4,551	<b>3,342</b>	(1,209)
	<b>TOTAL</b>	<b>STAFF PERSONNEL SERVICES</b>	<b>\$5,590,886</b>	<b>\$4,847,297</b>	<b>(\$743,589)</b>
		<b>INTERNAL SVC</b>			
7760	100	SALARIES	1,789,235	<b>1,708,257</b>	(80,978)
7760	200	EMPLOYEE BENEFITS	693,452	<b>615,103</b>	(78,349)
7760	300	PURCHASED SERVICES	706,240	<b>581,410</b>	(124,830)
7760	400	ENERGY SERVICES	26,259	<b>20,407</b>	(5,852)
7760	500	MATERIALS & SUPPLIES	109,084	<b>106,580</b>	(2,504)
7760	600	CAPITAL EXPENDITURES	14,865	<b>12,859</b>	(2,006)
7760	700	OTHER EXPENSE	1,080		(1,080)
	<b>TOTAL</b>	<b>INTERNAL SVC</b>	<b>\$3,340,215</b>	<b>\$3,044,616</b>	<b>(\$295,599)</b>
		<b>OTHER CENTRAL SERVICES</b>			
7790	100	SALARIES	355,425	<b>305,086</b>	(50,339)
7790	200	EMPLOYEE BENEFITS	121,427	<b>99,423</b>	(22,004)
7790	300	PURCHASED SERVICES	13,276	<b>12,291</b>	(985)
7790	500	MATERIALS & SUPPLIES	8,887	<b>7,690</b>	(1,197)
7790	600	CAPITAL EXPENDITURES	1,702		(1,702)
7790	700	OTHER EXPENSE	135		(135)
	<b>TOTAL</b>	<b>OTHER CENTRAL SERVICES</b>	<b>\$500,852</b>	<b>\$424,490</b>	<b>(\$76,362)</b>
		<b>PUPIL TRANSPORTATION</b>			
7800	100	SALARIES	17,930,896	<b>17,456,470</b>	(474,426)
7800	200	EMPLOYEE BENEFITS	9,223,762	<b>9,395,035</b>	171,273
7800	300	PURCHASED SERVICES	401,944	<b>390,797</b>	(11,147)
7800	400	ENERGY SERVICES	3,592,324	<b>3,381,378</b>	(210,946)
7800	500	MATERIALS & SUPPLIES	1,723,449	<b>1,102,271</b>	(621,178)
7800	600	CAPITAL EXPENDITURES	41,527		(41,527)
7800	700	OTHER EXPENSE	26,180	<b>23,000</b>	(3,180)
	<b>TOTAL</b>	<b>PUPIL TRANSPORTATION</b>	<b>\$32,940,082</b>	<b>\$31,748,951</b>	<b>(\$1,191,131)</b>

# PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	* 2010-11 PROJECTED ACTUAL	2011-12 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		OPERATION OF PLANT			
7900	100	SALARIES	24,164,122	22,943,300	(1,220,822)
7900	200	EMPLOYEE BENEFITS	13,859,212	10,015,707	(3,843,505)
7900	300	PURCHASED SERVICES	15,607,990	15,574,007	(33,983)
7900	400	ENERGY SERVICES	26,872,087	23,080,399	(3,791,688)
7900	500	MATERIALS & SUPPLIES	1,224,995	785,169	(439,826)
7900	600	CAPITAL EXPENDITURES	427,908	11,061	(416,847)
7900	700	OTHER EXPENSE	294,625	276,569	(18,056)
	TOTAL	OPERATION OF PLANT	\$82,450,939	\$72,686,212	(\$9,764,727)
SUBTOTAL - GENERAL SUPPORT			\$193,794,548	\$175,126,958	(\$1,556,834)
		MAINTENANCE OF PLANT			
8100	100	SALARIES	6,180,135	5,998,826	(181,309)
8100	200	EMPLOYEE BENEFITS	3,107,181	2,436,594	(670,587)
8100	300	PURCHASED SERVICES	5,676,234	3,313,283	(2,362,951)
8100	400	ENERGY SERVICES	316,716	81,377	(235,339)
8100	500	MATERIALS & SUPPLIES	4,466,339	2,904,546	(1,561,793)
8100	600	CAPITAL EXPENDITURES	425,566	19,672	(405,894)
8100	700	OTHER EXPENSE	3,085,300	2,903,719	(181,581)
	TOTAL	MAINTENANCE OF PLANT	\$23,257,471	\$17,658,017	(\$5,599,454)
SUBTOTAL - MAINTENANCE OF PLANT			\$23,257,471	\$17,658,017	(\$5,599,454)
		ADMINISTRATIVE TECHNOLOGY			
8200	100	SALARIES	3,246,981	3,152,243	(94,738)
8200	200	EMPLOYEE BENEFITS	1,053,203	908,140	(145,063)
8200	300	PURCHASED SERVICES	927,132	851,854	(75,278)
8200	400	ENERGY SERVICES	1,039	442	(597)
8200	500	MATERIALS & SUPPLIES	85,091	51,334	(33,757)
8200	600	CAPITAL EXPENDITURES	91,285	17,684	(73,601)
8200	700	OTHER EXPENSE	1,916	442	(\$1,474)
	TOTAL	ADMINISTRATIVE TECHNOLOGY	5,406,647	\$4,982,139	(\$424,508)
SUBTOTAL - ADMINISTRATIVE TECHNOLOGY			\$5,406,647	\$4,982,139	(\$424,508)
		COMMUNITY SERVICES			
9100	100	SALARIES	303,697	205,804	(97,893)
9100	200	EMPLOYEE BENEFITS	132,722	90,389	(42,333)
9100	300	PURCHASED SERVICES	108,380	105,944	(2,436)
9100	500	MATERIALS & SUPPLIES	62,621	23,281	(39,340)
9100	600	CAPITAL EXPENDITURES	3,686		(3,686)
9100	700	OTHER EXPENSE	375,383	9,980	(365,403)
	TOTAL	COMMUNITY SERVICES	\$986,489	\$435,398	(\$551,091)

# PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	* 2010-11 PROJECTED ACTUAL	2011-12 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
9200	700	OTHER EXPENSES			
		OTHER EXPENSE	194,766	194,700	(66)
	TOTAL	OTHER EXPENSES	\$194,766	\$194,700	(\$66)
	SUBTOTAL - COMM & DEBT SERV & TRANSFERS		\$1,181,255	\$630,098	(\$551,157)
	TOTAL	APPROPRIATIONS	\$835,885,983	\$765,300,000	(\$70,585,983)
		FUND BALANCE			
		BUDGET FUND BALANCE-END			
		NON-SPENDABLE			
		INVENTORY	4,500,000	4,500,000	0
		PRE-PAID EXPENSE	5,200,000	5,200,000	0
	TOTAL	NON-SPENDABLE	\$9,700,000	\$9,700,000	\$0
		RESTRICTED			
		STATE CARRYFORWARDS	4,500,000	4,500,000	0
		REFERENDUM	4,000,000	1,800,000	(2,200,000)
		WORKFORCE	10,900,000	12,200,000	1,300,000
	TOTAL	RESTRICTED	\$19,400,000	\$18,500,000	(\$900,000)
		ASSIGNED			
		ENCUMBRANCES	\$8,000,000	\$8,000,000	0
		CENTRAL PRINTING	\$700,000	\$700,000	0
		CARRYFORWARDS	\$8,500,000	\$8,500,000	0
		CLIFF RESERVE	\$21,700,000		(21,700,000)
	TOTAL	ASSIGNED	\$38,900,000	\$17,200,000	(\$21,700,000)
		UNASSIGNED	\$20,900,000	\$18,600,000	(2,300,000)
	TOTAL	UNASSIGNED (1.53%)	\$20,900,000	\$18,600,000	(\$2,300,000)
	TOTAL	ENDING FUND BALANCE	\$88,900,000	\$64,000,000	(\$24,900,000)
	TOTAL	APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND	\$924,785,983	\$829,300,000	(\$95,485,983)

\* The 2010/11 Projected Actual includes expenditures for the Arra-State Stabilization Fund (0431)  
and the Education Jobs Fund Program (0435)

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2010-11 PROJECTED ACTUAL</b>	<b>2011-12 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>CAPITAL OUTLAY FUND - ESTIMATED REVENUE</u></b>					
		STATE SOURCES			
3321	000	CO & DS DISTR TO DISTRICTS	\$474,599	\$519,901	\$45,302
3325	000	INTEREST ON UNDISTRIBUTED	45,734		(45,734)
3341	000	RACING COMMISSION FUNDS	223,250	223,250	0
3391	000	PUBLIC EDUCATION CAPITAL	6,216,692		(6,216,692)
		OUTLAY (PECO)			
3397	000	CHARTER SCHOOL CAPITAL OUTLAY	593,708		(593,708)
	TOTAL	STATE SOURCES	\$7,553,983	\$743,151	(\$6,810,832)
		LOCAL SOURCES			
3413	000	DIST. LOC. CAP. IMPROVE. TAXES	91,793,828	86,873,609	(4,920,219)
3431	000	INTEREST ON INVESTMENTS	7,119,893	2,500,000	(4,619,893)
3433	000	NET INC/DEC FAIR VALUE INVEST	(4,623,820)		4,623,820
3493	000	SALE OF JUNK	444,548		(444,548)
349X	400	MISCELLANEOUS LOCAL SOURCES	220		(220)
3497	400	REFUNDS OF PRIOR YEAR'S EXP	6,603		(6,603)
	TOTAL	LOCAL SOURCES	\$94,741,272	\$89,373,609	(\$5,367,663)
		OTHER SOURCES			
3731	000	SALE OF LAND		2,000,000	2,000,000
	TOTAL	OTHER FINANCING SOURCES	\$0	\$2,000,000	\$2,000,000
	TOTAL	ESTIMATED REVENUE	\$102,295,255	\$92,116,760	(\$10,178,495)
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN			
		RESTRICTED	153,990,203	154,989,732	999,529
		ASSIGNED	73,167,156	71,800,122	(1,367,034)
	TOTAL	BEGINNING FUND BALANCE	\$227,157,359	\$226,789,854	(\$367,505)
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$329,452,614	\$318,906,614	(\$10,546,000)

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2010-11 PROJECTED ACTUAL</b>	<b>2011-12 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u></b>					
7400	600	FACILITIES ACQ. & CONST. CAPITAL EXPENDITURES	\$70,902,008	\$152,852,872	\$81,950,864
	TOTAL	FACILITIES ACQ. & CONST.	\$70,902,008	\$152,852,872	\$81,950,864
9200	700	DEBT SERVICES OTHER EXPENSES	12,368,335	17,270,352	4,902,017
	TOTAL	DEBT SERVICES	\$12,368,335	\$17,270,352	\$4,902,017
9700	900	TRANSFER OF FUNDS TRANSFERS	19,392,417	24,100,000	4,707,583
	TOTAL	TRANSFER OF FUNDS	\$19,392,417	\$24,100,000	\$4,707,583
*	TOTAL	APPROPRIATIONS	\$102,662,760	\$194,223,224	\$91,560,464
	000	FUND BALANCE BUDGET FUND BALANCE-END RESTRICTED	154,989,732	124,683,390	(30,306,342)
		ASSIGNED	71,800,122		(71,800,122)
*	TOTAL	ENDING FUND BALANCE	\$226,789,854	\$124,683,390	(\$102,106,464)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$329,452,614	\$318,906,614	(\$10,546,000)

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

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2010-11 PROJECTED ACTUAL</b>	<b>2011-12 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>DEBT SERVICE FUND - ESTIMATED REVENUE</u></b>					
		STATE SOURCES			
3322	000	C.O. & D.S. WITHHELD FOR DEBT SERV.	\$4,047,026	<b>\$4,009,600</b>	(\$37,426)
	TOTAL	STATE SOURCES	\$4,047,026	<b>\$4,009,600</b>	(\$37,426)
	TOTAL	ESTIMATED REVENUE	\$4,047,026	<b>\$4,009,600</b>	(\$37,426)
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN RESTRICTED	\$1,037,007	<b>\$1,037,007</b>	\$0
	TOTAL	BEGINNING FUND BALANCE	\$1,037,007	<b>\$1,037,007</b>	\$0
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	<u>\$5,084,033</u>	<u><b>\$5,046,607</b></u>	(\$37,426)
<b><u>DEBT SERVICE FUND - APPROPRIATIONS</u></b>					
		DEBT SERVICES			
9200	700	OTHER EXPENSES	\$4,047,026	<b>\$4,009,600</b>	(\$37,426)
	TOTAL	DEBT SERVICES	\$4,047,026	<b>\$4,009,600</b>	(\$37,426)
	TOTAL	APPROPRIATIONS	\$4,047,026	<b>\$4,009,600</b>	(\$37,426)
		FUND BALANCE			
	000	BUDGET FUND BALANCE-END RESTRICTED	\$1,037,007	<b>\$1,037,007</b>	\$0
	TOTAL	ENDING FUND BALANCE	\$1,037,007	<b>\$1,037,007</b>	\$0
	TOTAL	APPROPRIATIONS & FD BALANCE	<u>\$5,084,033</u>	<u><b>\$5,046,607</b></u>	(\$37,426)

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2010-11 PROJECTED ACTUAL</b>	<b>2011-12 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>CONTRACTED PROGRAM FUND - ESTIMATED REVENUE</u></b>					
		FEDERAL DIRECT			
3199	000	OTHER MISC FEDERAL DIRECT	\$4,005,273	\$3,711,650	(\$293,623)
	TOTAL	FEDERAL DIRECT	\$4,005,273	\$3,711,650	(\$293,623)
		FEDERAL THRU STATE			
3201	000	VOCATIONAL EDUCATION GRANTS	2,196,061	287,660	(1,908,401)
3226	000	EISENHOWER MATH & SCIENCE	5,699,741	1,272,038	(4,427,703)
3227	000	DRUG FREE SCHOOLS	97,509	9,232	(88,277)
3230	000	DISABILITIES EDUCATION ACT (IDEA)	26,432,751	2,931,461	(23,501,290)
3240	000	ELEM & SECOND EDUC ACT (TITLE I)	26,248,145	7,254,451	(18,993,694)
3251	000	ADULT BASIC EDUCATION	1,276,039	270,016	(1,006,023)
3290	000	OTHER FEDERAL THRU STATE	2,139,077	439,717	(1,699,360)
	TOTAL	FEDERAL THRU STATE	\$64,089,323	\$12,464,575	(\$51,624,748)
		STATE SOURCES			
3399	000	MISCELLANEOUS STATE SOURCES	129,957		(129,957)
			\$129,957	\$0	(\$129,957)
	TOTAL	ESTIMATED REVENUE	\$68,224,553	\$16,176,225	(\$52,048,328)

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2010-11 PROJECTED ACTUAL</b>	<b>2011-12 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>CONTRACTED PROGRAM FUND - APPROPRIATIONS</u></b>					
		REGULAR EDUCATION			
5100	100	SALARIES	\$6,825,602		(\$6,825,602)
5100	200	EMPLOYEE BENEFITS	1,874,564		(\$1,874,564)
5100	300	PURCHASED SERVICES	4,331,427		(4,331,427)
5100	500	MATERIALS & SUPPLIES	967,532	<b>16,125,689</b>	15,158,157
5100	600	CAPITAL EXPENDITURES	2,643,903		(2,643,903)
5100	700	OTHER EXPENSE	4,093		(4,093)
	<b>TOTAL</b>	<b>REGULAR EDUCATION</b>	<b>\$16,647,121</b>	<b>\$16,125,689</b>	<b>(\$521,432)</b>
		SPECIAL EDUCATION			
5200	100	SALARIES	8,926,579		(8,926,579)
5200	200	EMPLOYEE BENEFITS	3,582,126		(3,582,126)
5200	300	PURCHASED SERVICES	235,285		(235,285)
5200	500	MATERIALS & SUPPLIES	173,622		(173,622)
5200	600	CAPITAL EXPENDITURES	84,477	<b>37</b>	(84,440)
5200	700	OTHER EXPENSE	1,534		(1,534)
	<b>TOTAL</b>	<b>SPECIAL EDUCATION</b>	<b>\$13,003,623</b>	<b>\$37</b>	<b>(\$13,003,586)</b>
		VOCATIONAL EDUCATION			
5300	100	SALARIES	260,295		(260,295)
5300	200	EMPLOYEE BENEFITS	37,076		(37,076)
5300	300	PURCHASED SERVICES	429,095		(429,095)
5300	500	MATERIALS & SUPPLIES	293,250		(293,250)
5300	600	CAPITAL EXPENDITURES	190,191		(190,191)
5300	700	OTHER EXPENSE	143,859		(143,859)
	<b>TOTAL</b>	<b>VOCATIONAL EDUCATION</b>	<b>\$1,353,766</b>	<b>\$0</b>	<b>(\$1,353,766)</b>
		ADULT CONTINUED EDUCATION			
5400	100	SALARIES	433,155		(433,155)
5400	200	EMPLOYEE BENEFITS	126,707		(126,707)
5400	300	PURCHASED SERVICES	191,339		(191,339)
5400	500	MATERIALS & SUPPLIES	40,320		(40,320)
5400	600	CAPITAL EXPENDITURES	257,833		(257,833)
5400	700	OTHER EXPENSE	976		(976)
	<b>TOTAL</b>	<b>ADULT CONTINUED EDUCATION</b>	<b>\$1,050,330</b>	<b>\$0</b>	<b>(\$1,050,330)</b>
		<b>SUBTOTAL - INSTRUCTIONAL SERVICES</b>	<b>\$32,054,840</b>	<b>\$16,125,726</b>	<b>(\$15,929,114)</b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2010-11 PROJECTED ACTUAL</b>	<b>2011-12 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	370,357		(370,357)
6110	200	EMPLOYEE BENEFITS	135,316		(135,316)
6110	300	PURCHASED SERVICES	4,607		(4,607)
6110	600	CAPITAL EXPENDITURES	125		(125)
	TOTAL	ATTENDANCE & SOCIAL WORK	\$510,405	\$0	(\$510,405)
		GUIDANCE SERVICES			
6120	100	SALARIES	191,091		(191,091)
6120	200	EMPLOYEE BENEFITS	50,431		(50,431)
	TOTAL	GUIDANCE SERVICES	\$241,522	\$0	(\$241,522)
		HEALTH SERVICES			
6130	100	SALARIES	383,459		(383,459)
6130	200	EMPLOYEE BENEFITS	168,360		(168,360)
	TOTAL	HEALTH SERVICES	\$551,819	\$0	(\$551,819)
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	1,105,258		(1,105,258)
6140	200	EMPLOYEE BENEFITS	363,718		(363,718)
	TOTAL	PSYCHOLOGICAL SERVICES	\$1,468,976	\$0	(\$1,468,976)
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	89,222		(89,222)
6150	200	EMPLOYEE BENEFITS	38,760		(38,760)
6150	300	PURCHASED SERVICES	38,865		(38,865)
6150	500	MATERIALS & SUPPLIES	265,060		(265,060)
6150	600	CAPITAL OUTLAY	30,662		(30,662)
6150	700	OTHER EXPENSES	2,000		(2,000)
	TOTAL	PARENTAL INVOLVEMENT	\$464,569	\$0	(\$464,569)
		OTHER PUPIL PERSONNEL SVC			
6190	100	SALARIES	4,712,865		(4,712,865)
6190	200	EMPLOYEE BENEFITS	1,487,793		(1,487,793)
6190	300	PURCHASED SERVICES	30,997		(30,997)
6190	500	MATERIALS & SUPPLIES	86		(86)
6190	700	OTHER EXPENSES	1,164		(1,164)
	TOTAL	OTHER PUPIL PERSONNEL SVC	\$6,232,905	\$0	(\$6,232,905)
		INSTRUCTIONAL MEDIA			
6200	100	SALARIES	257,240		(257,240)
6200	200	EMPLOYEE BENEFITS	95,762		(95,762)
6200	500	MATERIALS & SUPPLIES	130		(130)
6200	600	CAPITAL OUTLAY	2,061		(2,061)
	TOTAL	INSTRUCTIONAL MEDIA	\$355,193	\$0	(\$355,193)

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2010-11 PROJECTED ACTUAL	2011-12 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	7,270,225		(7,270,225)
6300	200	EMPLOYEE BENEFITS	2,362,953		(2,362,953)
6300	300	PURCHASED SERVICES	662,601		(662,601)
6300	400	ENERGY	73		(73)
6300	500	MATERIALS & SUPPLIES	135,046		(135,046)
6300	600	CAPITAL EXPENDITURES	103,027		(103,027)
6300	700	OTHER EXPENSE	5,100		(5,100)
	TOTAL	CURRICULUM & INSTRUCTION	\$10,539,025	\$0	(\$10,539,025)
		STAFF DEVELOPMENT			
6400	100	SALARIES	5,163,735		(5,163,735)
6400	200	EMPLOYEE BENEFITS	1,645,700		(1,645,700)
6400	300	PURCHASED SERVICES	2,718,072		(2,718,072)
6400	500	MATERIALS & SUPPLIES	184,336	50,499	(133,837)
6400	600	CAPITAL EXPENDITURES	51,655		(51,655)
6400	700	OTHER EXPENSE	44,211		(44,211)
	TOTAL	STAFF DEVELOPMENT	\$9,807,709	\$50,499	(\$9,757,210)
		INSTRUCTIONAL RELATED TECH			
6500	100	SALARIES	118,783		(118,783)
6500	200	EMPLOYEE BENEFITS	47,667		(47,667)
	TOTAL	INSTRUCTIONAL RELATED TECH	\$166,450	\$0	(\$166,450)
		<i>SUBTOTAL - INSTRUCTIONAL SUPPORT</i>	<i>\$30,338,573</i>	<i>\$50,499</i>	<i>(\$30,288,074)</i>
		SCHOOL BOARD			
7100	300	PURCHASED SERVICES	\$13,500		(13,500)
	TOTAL	SCHOOL BOARD	\$13,500	\$0	(13,500)
		GENERAL ADMINISTRATION			
7200	100	SALARIES	10,292		(10,292)
7200	200	EMPLOYEE BENEFITS	6,834		(6,834)
7200	300	PURCHASED SERVICES	29,335		(29,335)
7200	500	MATERIALS & SUPPLIES	620		(620)
7200	700	OTHER EXPENSE	962,587		(962,587)
	TOTAL	GENERAL ADMINISTRATION	\$1,009,668	\$0	(\$1,009,668)
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	55,806		(55,806)
7300	200	EMPLOYEE BENEFITS	12,209		(12,209)
7300	300	PURCHASED SERVICES	2,705		(2,705)
7300	500	MATERIALS & SUPPLIES	3,448		(3,448)
7300	600	CAPITAL EXPENDITURES	18,669		(18,669)
7300	700	OTHER EXPENSE	902		(902)
	TOTAL	SCHOOL ADMINISTRATION	\$93,739	\$0	(\$93,739)
		FACILITIES ACQ. & CONST.			
7400	600	CAPITAL EXPENDITURES	59,400		(59,400)
	TOTAL	FACILITIES ACQ. & CONST.	\$59,400	\$0	(\$59,400)

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2010-11 PROJECTED ACTUAL</b>	<b>2011-12 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		FISCAL SVC			
7500	100	SALARIES	36,610		(36,610)
7500	200	EMPLOYEE BENEFITS	8,280		(8,280)
	TOTAL	FISCAL SVC	<u>\$44,890</u>	<u>\$0</u>	<u>(\$44,890)</u>
		FOOD SERVICE			
7600	300	PURCHASED SERVICES	3,556		(3,556)
7600	600	CAPITAL EXPENDITURES	16,756		(16,756)
	TOTAL	FOOD SERVICE	<u>\$20,312</u>	<u>\$0</u>	<u>(\$20,312)</u>
		PLANNING, RESEARCH & EVALUATION			
7710	100	SALARIES	54,301		(54,301)
7710	200	EMPLOYEE BENEFITS	19,984		(19,984)
7710	300	PURCHASED SERVICES	85,000		(85,000)
	TOTAL	PLANNING, RESEARCH & EVAL.	<u>\$159,285</u>	<u>\$0</u>	<u>(\$159,285)</u>
		INFORMATION SERVICES			
7720	100	SALARIES	33,598		(33,598)
7720	200	EMPLOYEE BENEFITS	10,616		(10,616)
7720	700	OTHER EXPENSE	2,495		(2,495)
	TOTAL	INFORMATION SERVICES	<u>\$46,709</u>	<u>\$0</u>	<u>(\$46,709)</u>
		STAFF SERVICES			
7730	100	SALARIES	110,441		(110,441)
7730	200	EMPLOYEE BENEFITS	34,245		(34,245)
7730	300	PURCHASED SERVICES	10,028		(10,028)
7730	600	CAPITAL EXPENDITURES	27,000		(27,000)
7730	700	OTHER EXPENSE	47,684		(47,684)
	TOTAL STAFF SERVICES		<u>\$229,398</u>	<u>\$0</u>	<u>(\$229,398)</u>
		PUPIL TRANSPORTATION			
7800	100	SALARIES	343,353		(343,353)
7800	300	PURCHASED SERVICES	3,462		(3,462)
7800	400	ENERGY SERVICES	719		(719)
7800	500	MATERIALS & SUPPLIES	34,716		(34,716)
	TOTAL	PUPIL TRANSPORTATION	<u>\$382,250</u>	<u>\$0</u>	<u>(\$382,250)</u>
		OPERATION OF PLANT			
7900	100	SALARIES	48,763		(48,763)
7900	200	EMPLOYEE BENEFITS	14,885		(14,885)
7900	300	PURCHASED SERVICES	40,488		(40,488)
7900	400	ENERGY SERVICES	18,531		(18,531)
7900	500	MATERIALS & SUPPLIES	286		(286)
	TOTAL	OPERATION OF PLANT	<u>\$122,953</u>	<u>\$0</u>	<u>(\$122,953)</u>
	<b>SUBTOTAL - GENERAL SUPPORT</b>		<u><b>\$2,148,292</b></u>	<u><b>\$0</b></u>	<u><b>(\$2,148,292)</b></u>

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2010-11 PROJECTED ACTUAL	2011-12 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		ADMINISTRATIVE TECHNOLOGY			
8200	100	SALARIES	124,532		(124,532)
8200	200	EMPLOYEE BENEFITS	42,478		(42,478)
8200	300	PURCHASED SERVICES	79		(79)
8200	600	CAPITAL EXPENDITURES	499		(499)
	TOTAL	ADMINISTRATIVE TECHNOLOGY	\$167,588	\$0	(\$167,588)
	SUBTOTAL - AMINISTRATIVE TECHNOLOGY		\$167,588	\$0	(\$167,588)
		COMMUNITY SERVICES			
9100	300	PURCHASED SERVICES	21,005		(21,005)
9100	500	MATERIALS & SUPPLIES	172,349		(172,349)
9100	600	CAPITAL EXPENDITURES	8,931		(8,931)
9100	700	OTHER EXPENSE	3,279,163		(3,279,163)
	TOTAL	COMMUNITY SERVICES	\$3,481,448	\$0	(\$3,481,448)
	SUBTOTAL - COMM & DEBT SERV & TRANSFERS		\$3,481,448	\$0	(\$3,481,448)
	TOTAL	APPROPRIATIONS	\$68,224,553	\$16,176,225	(\$52,048,328)

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2010-11 PROJECTED ACTUAL</b>	<b>2011-12 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>AMERICAN RECOVERY AND REINVESTMENT ACT - TARGETED ASSISTANCE</u></b>					
		FEDERAL THRU STATE			
3226	000	EISENHOWER MATH & SCIENCE	\$253,364	<b>\$109,632</b>	(\$143,732)
3230	000	DISABILITIES EDUCATION ACT (IDEA)	13,950,122	<b>3,864,416</b>	(10,085,706)
3240	000	ELEM & SECOND EDUC ACT (TITLE I)	5,724,862	<b>3,984,255</b>	(1,740,607)
3290	000	OTHER FEDERAL THRU STATE	51,454	<b>23,414</b>	(28,040)
	<b>TOTAL</b>	<b>FEDERAL THRU STATE</b>	<b>\$19,979,802</b>	<b>\$7,981,717</b>	<b>(\$11,998,085)</b>
	<b>TOTAL</b>	<b>ESTIMATED REVENUE</b>	<b>\$19,979,802</b>	<b>\$7,981,717</b>	<b>(\$11,998,085)</b>
<b><u>AMERICAN RECOVERY AND REINVESTMENT ACT - TARGETED ASSISTANCE</u></b>					
		REGULAR EDUCATION			
5100	100	SALARIES	\$2,245,623	<b>\$1,000</b>	(\$2,244,623)
5100	200	EMPLOYEE BENEFITS	508,574	<b>1,250</b>	(\$507,324)
5100	300	PURCHASED SERVICES	27,716		(27,716)
5100	500	MATERIALS & SUPPLIES	447,349	<b>7,271,034</b>	6,823,685
5100	600	CAPITAL EXPENDITURES	1,024,510		(1,024,510)
5100	700	OTHER EXPENSE	3,880		(3,880)
	<b>TOTAL</b>	<b>REGULAR EDUCATION</b>	<b>\$4,257,652</b>	<b>\$7,273,284</b>	<b>\$3,015,632</b>
		SPECIAL EDUCATION			
5200	100	SALARIES	1,698,285		(1,698,285)
5200	200	EMPLOYEE BENEFITS	519,813		(519,813)
5200	300	PURCHASED SERVICES	902,064	<b>12,000</b>	(890,064)
5200	500	MATERIALS & SUPPLIES	1,753,325	<b>112,915</b>	(1,640,410)
5200	600	CAPITAL EXPENDITURES	7,792,384	<b>582,334</b>	(7,210,050)
5200	700	OTHER EXPENSE	9,765		(9,765)
	<b>TOTAL</b>	<b>SPECIAL EDUCATION</b>	<b>\$12,675,636</b>	<b>\$707,249</b>	<b>(\$11,968,387)</b>
		VOCATIONAL EDUCATION			
5300	100	SALARIES	28,000		(28,000)
5300	200	EMPLOYEE BENEFITS	5,202		(5,202)
	<b>TOTAL</b>	<b>VOCATIONAL EDUCATION</b>	<b>\$33,202</b>	<b>\$0</b>	<b>(\$33,202)</b>
		<b>SUBTOTAL - INSTRUCTIONAL SERVICES</b>	<b>\$16,966,490</b>	<b>\$7,980,533</b>	<b>(\$8,985,957)</b>
		ATTEND & SOC			
6110	100	SALARIES	946,835		(946,835)
6110	200	EMPLOYEE BENEFITS	290,700		(290,700)
	<b>TOTAL</b>	<b>PARENTAL INVOLVEMENT</b>	<b>\$1,237,535</b>	<b>\$0</b>	<b>(\$1,237,535)</b>
		GUIDANCE			
6120	100	SALARIES	19,500		(19,500)
6120	200	EMPLOYEE BENEFITS	3,614		(3,614)
6120	500	MATERIALS & SUPPLIES	431		(431)
6120	600	CAPITAL EXPENDITURES	492		(492)
	<b>TOTAL</b>	<b>GUIDANCE</b>	<b>\$24,037</b>	<b>\$0</b>	<b>(\$24,037)</b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNCTION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2010-11 PROJECTED ACTUAL</b>	<b>2011-12 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	3,000		(3,000)
6140	200	EMPLOYEE BENEFITS	553		(553)
	<b>TOTAL</b>	PSYCHOLOGICAL SERVICES	<b>\$3,553</b>	<b>\$0</b>	<b>(\$3,553)</b>
		PARENTAL INVOLVEMENT			
6150	300	PURCHASED SERVICES	4,897		(4,897)
6150	500	MATERIALS & SUPPLIES	9,690		(9,690)
6150	600	CAPITAL OUTLAY	3,665		(3,665)
	<b>TOTAL</b>	PARENTAL INVOLVEMENT	<b>\$18,252</b>	<b>\$0</b>	<b>(\$18,252)</b>
		OTHER PUPIL PERSONNEL SVC			
6190	100	SALARIES	86,405		(86,405)
6190	200	EMPLOYEE BENEFITS	17,349		(17,349)
	<b>TOTAL</b>	OTHER PUPIL PERSONNEL SVC	<b>\$103,754</b>	<b>\$0</b>	<b>(\$103,754)</b>
		INSTRUCTIONAL MEDIA			
6200	100	SALARIES	58,142		(58,142)
6200	200	EMPLOYEE BENEFITS	20,568		(20,568)
	<b>TOTAL</b>	INSTRUCTIONAL MEDIA	<b>\$78,710</b>	<b>\$0</b>	<b>(\$78,710)</b>
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	267,402		(267,402)
6300	200	EMPLOYEE BENEFITS	78,141		(78,141)
6300	300	PURCHASED SERVICES	36,192		(36,192)
6300	500	MATERIALS & SUPPLIES	836		(836)
6300	600	CAPITAL OUTLAY	20,292		(20,292)
	<b>TOTAL</b>	CURRICULUM & INSTRUCTION	<b>\$402,863</b>	<b>\$0</b>	<b>(\$402,863)</b>
		STAFF DEVELOPMENT			
6400	100	SALARIES	412,211		(412,211)
6400	200	EMPLOYEE BENEFITS	196,865		(196,865)
6400	300	PURCHASED SERVICES	78,553		(78,553)
6400	500	MATERIALS & SUPPLIES	1,466		(1,466)
	<b>TOTAL</b>	STAFF DEVELOPMENT	<b>\$689,095</b>	<b>\$0</b>	<b>(\$689,095)</b>
		INSTRUCTIONAL RELATED TECH			
6500	100	SALARIES	4,824		(4,824)
6500	200	EMPLOYEE BENEFITS	857		(857)
	<b>TOTAL</b>	INSTRUCTIONAL RELATED TECH	<b>\$5,681</b>	<b>\$0</b>	<b>(\$5,681)</b>
	<b>SUBTOTAL - INSTRUCTIONAL SUPPORT</b>		<b>\$2,563,480</b>	<b>\$0</b>	<b>(\$2,563,480)</b>
		GENERAL ADMINISTRATION			
7200	100	SALARIES	17,810		(17,810)
7200	200	EMPLOYEE BENEFITS	3,425		(3,425)
7200	700	OTHER EXPENSE	195,701	<b>1,184</b>	(194,517)
	<b>TOTAL</b>	GENERAL ADMINISTRATION	<b>\$216,936</b>	<b>\$1,184</b>	<b>(\$215,752)</b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2010-11 PROJECTED ACTUAL</b>	<b>2011-12 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	162,472		(162,472)
7300	200	EMPLOYEE BENEFITS	42,754		(42,754)
	TOTAL	SCHOOL ADMINISTRATION	<u>\$205,226</u>	<u>\$0</u>	<u>(\$205,226)</u>
		PUPIL TRANSPORTATION			
7800	100	SALARIES	15,031		(15,031)
7800	400	ENERGY	1,418		(1,418)
7800	500	MATERIALS & SUPPLIES	2,633		(2,633)
	TOTAL	PUPIL TRANSPORTATION	<u>\$19,082</u>	<u>\$0</u>	<u>(\$19,082)</u>
		OPERATION OF PLANT			
7900	100	SALARIES	527		(527)
7900	200	EMPLOYEE BENEFITS	102		(102)
7900	300	PURCHASED SERVICES	1,063		(1,063)
7900	600	CAPITAL EXPENDITURES	1,215		(1,215)
			<u>\$2,907</u>	<u>\$0</u>	<u>(\$2,907)</u>
		<i>SUBTOTAL - GENERAL SUPPORT</i>	<u><i>\$444,151</i></u>	<u><i>\$1,184</i></u>	<u><i>(\$442,967)</i></u>
		ADMINISTRATIVE TECHNOLOGY			
8200	100	SALARIES	4,824		(4,824)
8200	200	EMPLOYEE BENEFITS	857		(857)
	TOTAL	ADMINISTRATIVE TECHNOLOGY	<u>\$5,681</u>	<u>\$0</u>	<u>(\$5,681)</u>
		<i>SUBTOTAL - AMINISTRATIVE TECHNOLOGY</i>	<u><i>\$5,681</i></u>	<u><i>\$0</i></u>	<u><i>(\$5,681)</i></u>
	TOTAL	APPROPRIATIONS	<u><u>\$19,979,802</u></u>	<u><u>\$7,981,717</u></u>	<u><u>(\$11,998,085)</u></u>

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2010-11 PROJECTED ACTUAL	2011-12 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>AMERICAN RECOVERY AND REINVESTMENT ACT - RACE TO THE TOP</u></b>					
3210	000	FEDERAL THRU STATE FEDERAL STABILIZATION REVENUE	\$221,616		(\$221,616)
3214	000	RACE TO THE TOP		1,723,191	1,723,191
	TOTAL	FEDERAL THRU STATE	\$221,616	\$1,723,191	\$1,501,575
	TOTAL	ESTIMATED REVENUE	\$221,616	\$1,723,191	\$1,501,575

**AMERICAN RECOVERY AND REINVESTMENT ACT - RACE TO THE TOP**

5100	500	REGULAR EDUCATION MATERIALS & SUPPLIES	10,388	1,723,191	1,712,803
	TOTAL	REGULAR EDUCATION	\$10,388	\$1,723,191	\$1,712,803
5300	500	VOCATIONAL EDUCATION MATERIALS & SUPPLIES	3,735		(3,735)
5300	600	CAPITAL EXPENDITURES	14,970		(14,970)
	TOTAL	VOCATIONAL EDUCATION	\$18,705	\$0	(\$18,705)
	<i>SUBTOTAL - INSTRUCTIONAL SERVICES</i>		\$29,093	\$1,723,191	\$1,694,098
6300	700	CURRICULUM & INSTRUCTION OTHER EXPENSE	13,210		(13,210)
	TOTAL	CURRICULUM & INSTRUCTION	\$13,210	\$0	(\$13,210)
6400	300	STAFF DEVELOPMENT PURCHASED SERVICES	13,600		(13,600)
6400	500	MATERIALS & SUPPLIES	4,946		(4,946)
6400	700	OTHER EXPENSE	100		(100)
	TOTAL	STAFF DEVELOPMENT	\$18,646	\$0	(\$18,646)
	<i>SUBTOTAL - INSTRUCTIONAL SUPPORT</i>		\$31,856	\$0	(\$31,856)
7200	100	GENERAL ADMINISTRATION SALARIES	23,624		(23,624)
7200	200	EMPLOYEE BENEFITS	5,027		(5,027)
7200	300	PURCHASED SERVICES	1,021		(1,021)
7200	500	MATERIALS & SUPPLIES	941		(941)
7200	600	CAPITAL EXPENDITURES	5,687		(5,687)
	TOTAL	GENERAL ADMINISTRATION	\$36,300	\$0	(\$36,300)
7300	100	SCHOOL ADMINISTRATION SALARIES	4,886		(4,886)
7300	200	EMPLOYEE BENEFITS	614		(614)
	TOTAL	SCHOOL ADMINISTRATION	\$5,500	\$0	(\$5,500)

## PINELLAS COUNTY SCHOOL BOARD

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2010-11 PROJECTED ACTUAL</b>	<b>2011-12 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		PLANNING, RESEARCH, EVALUATION			
7710	100	SALARIES	28,514		(28,514)
7710	200	EMPLOYEE BENEFITS	6,470		(6,470)
	TOTAL	PLANNING, RESEARCH & EVAL	\$34,984	\$0	(\$34,984)
		STAFF PERSONNEL SERVICES			
7730	100	SALARIES	17,169		(17,169)
7730	200	EMPLOYEE BENEFITS	5,060		(5,060)
7730	300	PURCHASED SERVICES	19,020		(19,020)
	TOTAL	STAFF PERSONNEL SERVICES	\$41,249	\$0	(\$41,249)
		ADMINISTRATIVE TECHNOLOGY			
8200	100	SALARIES	36,190		(36,190)
8200	200	EMPLOYEE BENEFITS	6,444		(6,444)
	TOTAL	ADMINISTRATIVE TECHNOLOGY	\$42,634	\$0	(\$42,634)
		<i>SUBTOTAL - GENERAL SUPPORT</i>	<i>\$160,667</i>	<i>\$0</i>	<i>(\$160,667)</i>
	TOTAL	APPROPRIATIONS	\$221,616	\$1,723,191	\$1,501,575

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2010-11 PROJECTED ACTUAL</b>	<b>2011-12 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>FOOD SERVICE FUND - ESTIMATED REVENUE</u></b>					
		FEDERAL THRU STATE			
3261	000	SCHL LUNCH REIMBURSEMENT	\$18,719,392	<b>\$19,557,147</b>	\$837,755
3262	000	SCH BRKFST REIMBURSEMENT	4,732,893	<b>4,933,404</b>	200,511
3263	000	AFTER SCHOOL SNACK REIMB	284,239	<b>294,213</b>	9,974
3265	000	USDA DONATED COMMODITIES	2,290,124	<b>1,932,898</b>	(357,226)
3267	000	SUMMER FOOD SERVICE PROGRAM	124,746	<b>187,128</b>	62,382
	<b>TOTAL</b>	<b>FEDERAL THRU STATE</b>	<b>\$26,151,394</b>	<b>\$26,904,790</b>	<b>\$753,396</b>
		STATE SOURCES			
3337	000	SCHOOL BREAKFAST SUPPLEMENT	212,737	<b>227,592</b>	14,855
3338	000	SCHOOL LUNCH SUPPLEMENT	293,440	<b>295,039</b>	1,599
3399	000	OTHER MISC SOURCES	7,027		(7,027)
	<b>TOTAL</b>	<b>STATE SOURCES</b>	<b>\$513,204</b>	<b>\$522,631</b>	<b>\$9,427</b>
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	470,380	<b>225,000</b>	(245,380)
3433	000	NET INC/DEC FAIR VALUE INVEST	(301,427)		301,427
3451	000	STUDENT LUNCHES	5,424,411	<b>5,465,949</b>	41,538
3452	000	STUDENT BREAKFAST	327,739	<b>329,745</b>	2,006
3453	000	ADULT BREAKFAST/LUNCHES	411,713	<b>416,377</b>	4,664
3454	000	STUDENT AND ADULT AL A CARTE	5,332,241	<b>5,420,377</b>	88,136
3455	000	STUDENT SNACKS	154,397	<b>155,628</b>	1,231
3459	000	OTHER FOOD SALES	70,228	<b>50,583</b>	(19,645)
3490	000	MISC LOCAL SOURCES	660,637	<b>5,904,353</b>	5,243,716
	<b>TOTAL</b>	<b>LOCAL SOURCES</b>	<b>\$12,550,319</b>	<b>\$17,968,012</b>	<b>\$5,417,693</b>
	<b>TOTAL</b>	<b>ESTIMATED REVENUE</b>	<b>\$39,214,917</b>	<b>\$45,395,433</b>	<b>\$6,180,516</b>
		FUND BALANCE			
	050	BUDGET FUND BALANCE - BEGIN			
		NONSPENDABLE	1,425,092	<b>1,916,473</b>	491,381
		RESTRICTED	12,441,075	<b>15,187,842</b>	2,746,767
	<b>TOTAL</b>	<b>BEGINNING FUND BALANCE</b>	<b>\$13,866,167</b>	<b>\$17,104,315</b>	<b>\$3,238,148</b>
	<b>TOTAL</b>	<b>ESTIMATED REVENUE AND FUND BALANCE</b>	<b>\$53,081,084</b>	<b>\$62,499,748</b>	<b>\$9,418,664</b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2010-11 PROJECTED ACTUAL</b>	<b>2011-12 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>FOOD SERVICE FUND - APPROPRIATIONS</u></b>					
		FOOD SERVICE			
7600	100	SALARIES	\$12,532,324	<b>\$14,075,345</b>	\$1,543,021
7600	200	EMPLOYEE BENEFITS	4,640,807	<b>7,137,285</b>	2,496,478
7600	300	PURCHASED SERVICES	2,761,387	<b>3,362,004</b>	600,617
7600	400	ENERGY SERVICES	1,045,143	<b>1,196,300</b>	151,157
7600	500	MATERIALS & SUPPLIES	14,355,634	<b>19,678,940</b>	5,323,306
7600	600	CAPITAL EXPENDITURES	465,628	<b>3,058,615</b>	2,592,987
7600	700	OTHER EXPENSE	176,022	<b>1,513,545</b>	1,337,523
	<b>TOTAL</b>	<b>FOOD SERVICE</b>	<b>\$35,976,945</b>	<b>\$50,022,034</b>	<b>\$14,045,089</b>
	<b>TOTAL</b>	<b>APPROPRIATIONS</b>	<b>\$35,976,945</b>	<b>\$50,022,034</b>	<b>\$14,045,089</b>
		FUND BALANCE			
090		BUDGET FUND BALANCE-END			
		<u>COMMITTED</u>			
		NONSPENDABLE	914,550	<b>1,916,473</b>	1,001,923
		EQUIPMENT RESERVE	3,544,906	<b>3,544,906</b>	0
		SUBTOTAL - COMMITTED	<b>\$4,459,456</b>	<b>\$5,461,379</b>	<b>\$1,001,923</b>
		<u>UNOBLIGATED</u>			
		RESTRICTED	12,644,683	<b>7,016,335</b>	(5,628,348)
	<b>TOTAL</b>	<b>ENDING FUND BALANCE</b>	<b>\$17,104,139</b>	<b>\$12,477,714</b>	<b>(\$4,626,425)</b>
	<b>TOTAL</b>	<b>APPROPRIATIONS &amp; FD BALANCE</b>	<b>\$53,081,084</b>	<b>\$62,499,748</b>	<b>\$9,418,664</b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2010-11 PROJECTED ACTUAL</b>	<b>2011-12 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>INTERNAL SERVICE FUND - ANTICIPATED REVENUE</u></b>					
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	713,689		(\$713,689)
3433	000	NET INC/DEC FAIR VALUE INVEST	(\$489,173)		\$489,173
3484	020	PREMIUM REVENUE (WC)	1,820,061	5,000,000	3,179,939
3497	000	REFUNDS OF PRIOR YEAR EXP	107,974		(107,974)
	TOTAL	LOCAL SOURCES	\$2,152,551	\$5,000,000	\$2,847,449
	TOTAL	ESTIMATED REVENUE	\$2,152,551	\$5,000,000	\$2,847,449
	050	BUDGET FUND BALANCE-BEGIN ASSIGNED	5,904,359	4,443,097	(1,461,262)
	TOTAL	BEGINNING FUND BALANCE	\$5,904,359	\$4,443,097	(\$1,461,262)
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$8,056,910	\$9,443,097	\$1,386,187

**INTERNAL SERVICE FUND - APPROPRIATIONS**

		SCHOOL BOARD			
7100	700	OTHER EXPENSE(Workers Compensation)	\$1,813,814	\$6,598,000	\$4,784,186
	TOTAL	SCHOOL BOARD	\$1,813,814	\$6,598,000	\$4,784,186
		TRANSFER OF FUNDS			
9700	900	TRANSFER	\$1,800,000	1,800,000	\$0
	TOTAL	TRANSFER OF FUNDS	\$1,800,000	\$1,800,000	\$0
	TOTAL	APPROPRIATIONS	\$3,613,814	\$8,398,000	\$4,784,186
		FUND BALANCE			
	090	ASSIGNED	4,443,096	1,045,097	(3,397,999)
	TOTAL	ENDING FUND BALANCE	\$4,443,096	\$1,045,097	(\$3,397,999)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$8,056,910	\$9,443,097	\$1,386,187

# APPENDIX

PINELLAS COUNTY  
SCHOOL BOARD

How to Read the Budget

The terminology and coding in this document are based on the guidelines and requirements of the Florida Department of Education's *Financial and Program Cost Accounting and Reporting for Florida Schools* ("Redbook"). The Redbook requires that the District budget and monitor its activities by a **Fund** accounting system; and within each fund, maintain accounts by **Function**, **Cost Center**, and **Object**. The following definitions outline the basics of the fund accounting system; please see the Appendix of this document for explanations of other terms.

**Fund**

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other resources together with liabilities, equities, and balances, which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

The School District's budget is divided into the following funds, based on formats prescribed by the Florida Department of Education.

**Operating Fund**

Represents the budget for day-to-day operation of the School District.  
Also known as the **General Fund**.

**Capital Outlay Fund**

Concerns the purchase of school sites, construction of buildings, remodeling and renovation of existing facilities, and the equipment, library books and audiovisual materials needed to equip these capital projects. Also includes certain types of maintenance projects, school buses, equipment and, under specific conditions, instructional materials needed by the District.

**Debt Service Fund**

Concerns the payment of long-term debts incurred in prior years by the School District.

**Contracted Programs Fund**  
**(A Special Revenue Fund)**

Concerns funds provided to the School District to accomplish particular projects. The source of such funds is usually the Federal Government. These funds may come either directly to the School District or through a State Agency. This budget is typically at its lowest point at the beginning of the fiscal year, since the District is permitted to budget grant balances only and cannot budget anticipated new contracts or projects until they are actually awarded.

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

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

**School Food Service Fund**  
**(A Special Revenue Fund)**

Concerns the revenues and expenditures related to the operation of the District's School Food Services Program.

**Internal Services Fund**

Internal Service. These funds are used to account for the financing of goods or services provided by one department to other departments on a cost reimbursement basis. Self-insurance funds are included in this Fund.

**Trust & Agency Fund**

With the implementation of GASB 34, the Trust and Agency fund has been eliminated. The Trust portion is now part of the operating fund. The Agency portion is reflected as an Agency fund. This fund accounts for money and property received from non-enterprise fund sources held by a governmental unit in the capacity of trustee, custodian, or agent for other governmental entities, individuals, and non-public organizations.

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**Function**

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

**5000 Direct Instruction**

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

**6000 Instructional Support Services**

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

**7000 General Support Services**

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

**8000 Maintenance**

- 8100 Maintenance of Plant
- 8200 Administrative Technology Services

**9000 Community Services, Debt Service, & Transfers**

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

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**Cost Center**

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

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

**Object**

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

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

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GLOSSARY

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

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

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

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

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

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

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

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

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

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

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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.

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

**Fiscal Year (FY):** The twelve month period beginning July 1st and ending the following June 30th. Commonly referred to by the calendar year in which it ends, e.g., the fiscal year ending June 30, 2012, is Fiscal Year 2012.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Program:** The FEFP defines a number of instructional programs that are used to account for and distribute funds. These programs, such as *Basic Education Grades K through 3*, *Vocational Job Preparatory*, and *Exceptional Education Support Level IV*, are intended to allocate funding based on the relative cost of providing differing types of instruction. For 2011-12, the state has defined 10 FEFP programs.

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

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

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

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

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

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

**Salaries (object of expenditure):** Amounts paid to employees of the school system who are considered to be in positions of a permanent nature, including personnel under written contract

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

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

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

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

**TRIM Act:** The "Truth in Millage" Act, incorporated in Florida Statutes 200.065, requires that property owners be notified by mail of the proposed property taxes for the next fiscal year based on "tentative" budgets approved by the School Board, county, municipalities, and other taxing districts. The TRIM Act also includes specific requirements for newspaper advertisements of budget public hearings, and the content and order of business of the hearings.

**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.