

SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA

Public Hearing on 2011/12 Millage Rates & District Budget

September 13, 2011 (7:00 p.m.)

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



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301 4th Street SW, Largo, Florida

September 13, 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 Interim 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 2011/12 Millage
 - Statements and Questions from the Public
 - School Board Discussion of Millage
 - 1. Approval of Discretionary Local Effort Millage
 - 2. Adoption of Total Millage Rates
- VII. 2011/12 Budget
 - Explanation of the Proposed 2011/12 Budget
 - Statements and Questions from the Public
 - School Board Discussion of the Budget
 - School Board Action on Proposed Budget for 2011/12
 - 1. Adoption of the Amendments to Proposed Budget
 - 2. Adoption of Final Budget for 2011/12
 - 3. Adoption of Resolution determining Revenues and Millages
- VIII. Other Considerations & Concluding Comments
- IX. 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

PINELLAS COUNTY SCHOOLS

Proposed 2011/2012 Millage Rates

PROPERTY TAX ROLL (in \$ Billions)			
	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>		

MILLAGE RATE COMPARISONS:			
<u>Proposed 2011-2012 Rates vs. Actual 2010-2011 Millage Rates</u>	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%
<u>Proposed 2011/12 Rates vs. Rolled-Back Millage Rates</u>	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.

SCHOOL BOARD OF PINELLAS COUNTY

Resolution on 2011/12 Millage Rates & District Budget

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

WHEREAS, the required public notice has been given, and the public has been given an opportunity to be heard and to ask questions concerning the proposed millage and the proposed budget for the 2011/12 fiscal year, and

WHEREAS, all matters required by law pursuant to the adoption of the millage rate and the budget for 2011/12 have been accomplished,

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

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

A. For the Required Local Effort	5.637	Mills
B. For Discretionary Local Effort	0.748	Mills
C. Local Referendum	0.500	Mills
D. For Capital Outlay	1.500	Mills
(Construction, remodeling, renovation acquisitions and repair)		
Total Millage	8.385	Mills

The total millage rate for fiscal year of 8.385 mills is 4.33% lower than the rolled-back rate of 8.7647 mills.

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

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

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

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

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

Adopted this 13th day of September, 2011.

Attest:

John A. Stewart, Ed.D.

Interim Superintendent of Schools

Carol Cook

Chairperson of the School Board

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: $96\% \times \$ 60,328,895 = \$ 57,915,740$.
- 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		Millage	1978/79	1979/80	1980/81	1981/82	1982/83	1983/84	1984/85							
	Operating				Operating																
Operating (County)	10.00	10.00	10.00	9.30	Required Local Effort										6.40	5.15	4.804	4.512	3.708	4.400	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 Improvement (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																				
Operating	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								
Required Local Effort	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								
Discretionary Local																					
Supplemental Discretionary																					
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																				
Operating	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							
Required Local Effort	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							
Discretionary Local	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							
Supplemental Discretionary																					
Discretionary Critical Needs																					
Local Referendum																					
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	\$100,000	\$200,000	\$300,000	\$400,000
Less: Homestead Exemption	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)
Taxable Assessed Value 2011	\$75,000	\$175,000	\$275,000	\$375,000
<i>Taxable Value in \$1,000's</i>	<i>\$75K</i>	<i>\$175K</i>	<i>\$275K</i>	<i>\$375K</i>
2011 Tax:				
Required Local Effort	\$422.78	\$986.48	\$1,550.18	\$2,113.88
(5.637 Mills)				
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
TOTAL 2011 Tax (8.385 Mills)	\$628.88	\$1,467.38	\$2,305.88	\$3,144.38
2010 Tax (8.340 Mills)	\$625.50	\$1,459.50	\$2,293.50	\$3,127.50
<i>Change In Taxes</i>	<i>\$3.38</i>	<i>\$7.88</i>	<i>\$12.38</i>	<i>\$16.88</i>

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

TAX BASE	BUDGET 2010-2011		BUDGET 2011-2012		FY12 vs FY11 INCREASE/(DECREASE) Amount		Percent
	Rate	Revenue	Rate	Revenue	Rate	Revenue	Revenue %
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%
MILLAGE RATES AND REVENUE							
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	30,361,991	0.500	28,957,870	0.000	(\$1,404,121)	-4.6%
Total Operating	6.840	\$415,352,038	6.885	\$398,749,867	0.045	(\$16,602,171)	-4.0%
Capital	1.500	91,085,973	1.500	86,873,609	0.000	(\$4,212,364)	-4.6%
TOTAL	8.340	\$506,438,011	8.385	\$485,623,476	0.045	(\$20,814,535)	-4.1%

BUDGET SUMMARY

PINELLAS COUNTY
SCHOOL BOARD

BUDGET SUMMARY

Revenue Sources, Transfers, and Beginning Fund Balances

<i>Revenue</i>	2011/12 Budget	% Percent of Total Revenue
(a) Federal (and Federal through State)	\$135,363,268	13.99%
State	300,954,712	31.11%
Local	531,175,743	54.90%
Total Revenue	\$967,493,723	100.00%
Transfers & Balances	364,305,057	
GRAND TOTAL	\$1,331,798,780	

Appropriations, Transfers and Ending Fund Balances

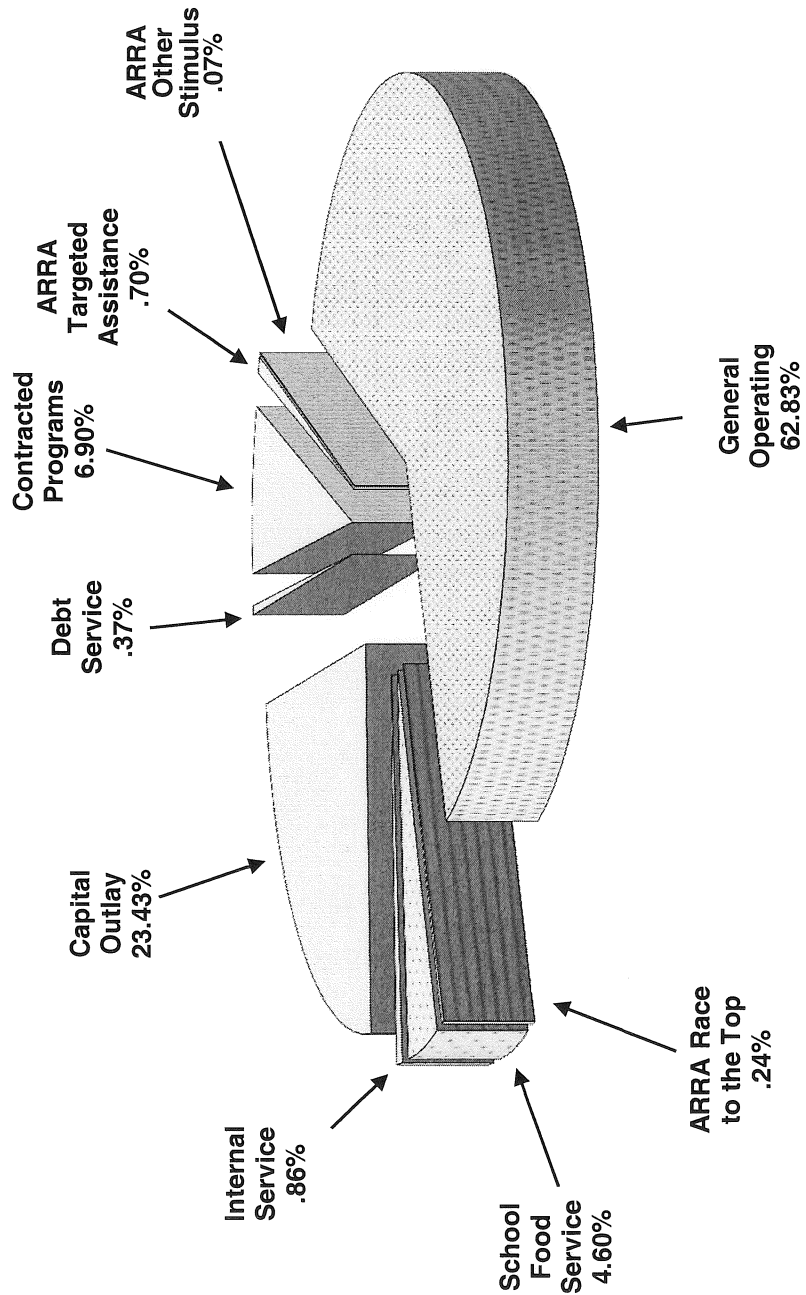
<i>Name of Fund</i>	2011/12 Budget	% Percent of Total Appropriations
General Operating	\$836,793,553	62.83%
Debt Service	4,981,309	0.37%
Capital Outlay	312,010,910	23.43%
Contracted Programs	91,887,780	6.90%
(a) ARRA Targeted Assistance	9,359,652	0.70%
(b) ARRA Race to the Top	3,228,004	0.24%
(c) ARRA Other Stimulus	793,467	0.07%
School Food Service	61,323,374	4.60%
Internal Service	11,420,731	0.86%
GRAND TOTAL	\$1,331,798,780	100.00%

(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.*

(c) *These funds are a result of the Federal ARRA Other Stimulus funding*

**Pinellas County Schools
2011-2012 Budget
All Funds \$1.331 Billion**



AMENDMENTS TO PROPOSED BUDGET

PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF AMENDMENTS TO PROPOSED 2011/2012 BUDGET

Description	2011/2012	2011/2012	Amendments
	First	Second	
	Public Hearing	Public Hearing	
	7/26/2011	9/13/2011	
I. OPERATING FUND			
(1) Revenues & Transfers In	\$740,400,000	\$743,896,345	\$3,496,345
(2) Beginning Fund Balance	88,900,000	92,897,208	\$3,997,208
(3) Total Revenues & Fund Balance	<u>\$829,300,000</u>	<u>\$836,793,553</u>	<u>\$7,493,553</u>
(4) Appropriations/Expenditures & Transfers Out	765,300,000	773,393,553	\$8,093,553
(5) Ending Fund Balance	64,000,000	63,400,000	(\$600,000)
(6) Total Expenditures & Fund Balance	<u>\$829,300,000</u>	<u>\$836,793,553</u>	<u>\$7,493,553</u>

Reason(s) for Increase/Decrease:

- (a) Revenue sources have been adjusted to reflect the latest available information for 2011/2012.
- (b) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2010/2011.
- (c) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Operating Budget, in accordance with previous Board directions.
- (d) 2011/2012 Budget adjusted to properly align function/object categories.

II. DEBT SERVICE FUND

(1) Revenues & Transfers In	\$4,009,600	\$4,009,600	\$0
(2) Beginning Fund Balance	1,037,007	971,709	(\$65,298)
(3) Total Revenues & Fund Balance	<u>\$5,046,607</u>	<u>\$4,981,309</u>	<u>(\$65,298)</u>
(4) Appropriations/Expenditures & Transfers Out	4,009,600	4,009,600	\$0
(5) Ending Fund Balance	1,037,007	971,709	(\$65,298)
(6) Total appropriations / expenditures & Fund Balance	<u>\$5,046,607</u>	<u>\$4,981,309</u>	<u>(\$65,298)</u>

Reason(s) for Increase/Decrease:

Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2010/2011.

PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF AMENDMENTS TO PROPOSED 2011/2012 BUDGET

Description	2011/2012	2011/2012	Amendments
	First	Second	
	Public Hearing	Public Hearing	
	7/26/2011	9/13/2011	
III. CAPITAL OUTLAY FUND			
(1) Revenues & Transfers In	\$92,116,760	\$92,213,537	\$96,777
(2) Beginning Fund Balance	226,789,854	219,797,373	(\$6,992,481)
(3) Total Revenues & Fund Balance	<u>\$318,906,614</u>	<u>\$312,010,910</u>	<u>(\$6,895,704)</u>
(4) Appropriations/Expenditures & Transfers Out	194,223,224	232,226,752	\$38,003,528
(5) Ending Fund Balance	124,683,390	79,784,158	(\$44,899,232)
(6) Total appropriations / expenditures & Fund Balance	<u>\$318,906,614</u>	<u>\$312,010,910</u>	<u>(\$6,895,704)</u>

Reason(s) for Increase/Decrease:

- (a) Beginning Fund Balance and expenditures have been updated to reflect final closeout for Fiscal Year 2010/2011
- (b) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Capital Outlay Budget.

IV. CONTRACTED PROGRAMS FUND

(1) Revenues & Transfers In	\$16,176,225	\$91,887,780	\$75,711,555
(2) Beginning Fund Balance			\$0
(3) Total Revenues & Fund Balance	<u>\$16,176,225</u>	<u>\$91,887,780</u>	<u>\$75,711,555</u>
(4) Appropriations/Expenditures & Transfers Out	\$16,176,225	\$91,887,780	\$75,711,555
(5) Ending Fund Balance			\$0
(6) Total appropriations / expenditures & Fund Balance	<u>\$16,176,225</u>	<u>\$91,887,780</u>	<u>\$75,711,555</u>

Reason(s) for Increase/Decrease:

- (a) Revenue sources and appropriations / expenditures reflect initial grant project balances carried forward from Fiscal Year 2010/2011 to 2011/2012 with approved grants appropriated throughout the year.

V. ARRA TARGETED ASSISTANCE FUNDS

(1) Revenues & Transfers In	\$7,981,717	\$9,359,652	\$1,377,935
(2) Beginning Fund Balance			\$0
(3) Total Revenues & Fund Balance	<u>\$7,981,717</u>	<u>\$9,359,652</u>	<u>\$1,377,935</u>
(4) Appropriations/Expenditures & Transfers Out	\$7,981,717	\$9,359,652	\$1,377,935
(5) Ending Fund Balance			\$0
(6) Total appropriations / expenditures & Fund Balance	<u>\$7,981,717</u>	<u>\$9,359,652</u>	<u>\$1,377,935</u>

Reason(s) for Increase/Decrease:

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

PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF AMENDMENTS TO PROPOSED 2011/2012 BUDGET

Description	2011/2012	2011/2012	Amendments
	First	Second	
	Public Hearing	Public Hearing	
	7/26/2011	9/13/2011	
VI. ARRA RACE TO THE TOP			
(1) Revenues & Transfers In	\$1,723,191	\$3,228,004	\$1,504,813
(2) Beginning Fund Balance			\$0
(3) Total Revenues & Fund Balance	<u>\$1,723,191</u>	<u>\$3,228,004</u>	<u>\$1,504,813</u>
(4) Appropriations/Expenditures & Transfers Out	\$1,723,191	\$3,228,004	\$1,504,813
(5) Ending Fund Balance			\$0
(6) Total appropriations / expenditures & Fund Balance	<u>\$1,723,191</u>	<u>\$3,228,004</u>	<u>\$1,504,813</u>

Reason(s) for Increase/Decrease:

- (a) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the ARRA Race To The Top Budget.

VII. ARRA OTHER STIMULUS

(1) Revenues & Transfers In		\$793,467	\$793,467
(2) Beginning Fund Balance			\$0
(3) Total Revenues & Fund Balance	<u>\$0</u>	<u>\$793,467</u>	<u>\$793,467</u>
(4) Appropriations/Expenditures & Transfers Out		\$793,467	\$793,467
(5) Ending Fund Balance			\$0
(6) Total appropriations / expenditures & Fund Balance	<u>\$0</u>	<u>\$793,467</u>	<u>\$793,467</u>

Reason(s) for Increase/Decrease:

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

VIII. SCHOOL FOOD SERVICE FUND

(1) Revenues & Transfers In	\$45,395,433	\$45,395,433	\$0
(2) Beginning Fund Balance	17,104,315	15,927,941	(\$1,176,374)
(3) Total Revenues & Fund Balance	<u>\$62,499,748</u>	<u>\$61,323,374</u>	<u>(\$1,176,374)</u>
(4) Appropriations/Expenditures & Transfers Out	50,022,034	52,004,287	\$1,982,253
(5) Ending Fund Balance	12,477,714	9,319,087	(\$3,158,627)
(6) Total appropriations / expenditures & Fund Balance	<u>\$62,499,748</u>	<u>\$61,323,374</u>	<u>(\$1,176,374)</u>

Reason(s) for Increase/Decrease:

- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2010/2011.
(b) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the School Food Service Budget.

PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF AMENDMENTS TO PROPOSED 2011/2012 BUDGET

Description	2011/2012	2011/2012	Amendments
	First	Second	
	Public Hearing	Public Hearing	
	7/26/2011	9/13/2011	
IX. INTERNAL SERVICE FUND			
(1) Revenues & Transfers In	\$5,000,000	\$5,006,250	\$6,250
(2) Beginning Fund Balance	4,443,097	6,414,481	\$1,971,384
(3) Total Revenues & Fund Balance	<u>\$9,443,097</u>	<u>\$11,420,731</u>	<u>\$1,977,634</u>
(4) Appropriations/Expenditures & Transfers Out	8,398,000	8,410,498	\$12,498
(5) Ending Fund Balance	1,045,097	3,010,233	\$1,965,136
(6) Total appropriations / expenditures & Fund Balance	<u>\$9,443,097</u>	<u>\$11,420,731</u>	<u>\$1,977,634</u>

Reason(s) for Increase/Decrease:

- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2010/2011.
- (b) Revenue sources have been adjusted to reflect the latest available information for 2011/2012.
- (c) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Internal Service Budget.

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	
FEDERAL SOURCES	
Federal Impact Funds	\$320,000
Other Federal, including Federal-Through-State	2,869,574
TOTAL FEDERAL	\$3,189,574
STATE SOURCES	
Base State FEPP	\$56,115,001 ^a
Safe Schools	3,092,512 ^b
Supplemental Academic Instruction	20,434,461 ^c
ESE Guaranteed Allocation	42,620,422 ^d
Reading Programs	3,566,451 ^e
Merit Award Program	14,088 ^f
DJJ Supplemental Allocation	564,914 ^g
Workforce Development (Adult Education)	24,892,434
Workforce Performance Incentives	431,566
Adults with Disabilities	471,096
C.O. & D.S.	67,927
Florida Teacher Lead Program	1,230,579 ^h
Instructional Materials	8,104,251 ⁱ
State License Tax	550,000
Lottery Fund	294,502
Transportation	13,530,747 ^j
Class Size Reduction/Operating	112,041,796
School Recognition Funds	3,998,420
Voluntary Prek Program	280,679
Virtual Education Contribution	\$55,163
Miscellaneous State Revenue	3,245,544
TOTAL STATE	\$295,582,553

LOCAL SOURCES

District School Taxes*	\$397,765,300 ^h
*Includes Local Referendum Amount of \$28,957,870	
Rent	1,190,479
Vocational & Other Course Fees	2,500,000
Interest Income	2,424,850
Student fees	1,400,000
Charges for services	13,547,244
Other Local Sources	\$418,827,873
TOTAL LOCAL	25,996,345
TRANSFERS	300,000
LOSS RECOVERIES	\$743,896,345
TOTAL REVENUE AND TRANSFERS	\$14,596,345

BEGINNING FUND BALANCE

Nonspendable Fund Balance	\$8,977,582
Restricted Fund Balance	19,705,272
Assigned Fund Balance	39,353,436
Unassigned Fund Balance	24,860,918
TOTAL BEGINNING FUND BALANCE	\$92,897,208
TOTAL REVENUE & BEGINNING FUND BALANCE	\$836,793,553

k Numbers are affected by Prior Period Adjustment Millage in the amount of 984.567
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)	\$3,479.22
Times: District Cost Differential	\$380,103,219
BASE FEPP	\$379,989,188
Less: Required Local Effort Property Taxes (5.637 Mills)	(325,486,457) ^k
Minus: Proration for revised appropriation	(61,839)
BASE STATE FEPP	\$54,440,892 ^a
Declining Enrollment Supplement	\$1,674,109 ^a
Plus: Safe Schools Allocation	3,092,512 ^b
Plus: Supplemental Academic Instruction Allocation	20,434,461 ^c
Plus: ESE Guaranteed Allocation	42,620,422 ^d
Plus: Reading Programs	\$3,566,451 ^e
Plus: Merit Award Program	\$14,088 ^f
Plus: DJJ Supplemental Allocation	\$564,914 ^g
Plus: Teacher Lead	\$1,230,579 ^h
Plus: Instructional Materials	\$8,104,251 ⁱ
Plus: Transportation	\$13,530,747 ^j
Plus: Virtual Education Contribution	\$55,163
NET STATE FEPP BEFORE PRORATION	149,328,589
TOTAL STATE ALLOCATION	\$149,328,589
<i>as shown in TRIM advertisement</i>	

LOCAL REVENUE: OPERATING PROPERTY TAXES

Gross Taxable Value for Pinellas County, as certified by Pinellas Appraiser and verified by F.D.O.R.:

\$60,328,895,475

The School Board is allowed to budget 96% of the taxable assessed value. One Mill's value is:
 $\$60,328,895,475 \times 96\% =$

\$57,915,740

2011/12 Operating Levy = $\$57,915,740 \times 6.865 \text{ Mills} =$	
Required Local Effort	5.637
Prior Period Adjustment Millage	0.748
Discretionary	0.500
Local Referendum	
TOTAL DISTRICT SCHOOL TAXES	\$397,765,300 ^h

SUMMARY OF REVENUE AND BALANCES

STATE SOURCES	35.3%	\$295,582,553
LOCAL SOURCES	50.1%	418,827,873
TRANSFERS AND BALANCES	14.2%	119,193,553
FEDERAL SOURCES	0.4%	3,189,574
TOTAL REVENUE & BEGINNING FUND BALANCE	100.0%	\$836,793,553

PINELLAS COUNTY SCHOOLS
ESTIMATED K-12 FEFP REVENUE FOR FISCAL YEAR 2011 - 2012
As of September 13, 2011

	<u>CATEGORY</u>	<u>Unweighted FTE</u>	<u>Cost Factors</u>	<u>Weighted FTE</u>	<u>FEFP Revenue *</u>
	<i>BASIC PROGRAMS</i>				
101	BASIC K-3	23,214.08	1.102	25,581.91	\$ 88,978,391
102	BASIC 4-8	28,151.56	1.000	28,151.56	97,916,087
103	BASIC 9-12	23,733.19	1.019	24,184.12	84,116,631
111	BASIC K-3 WITH ESE	5,746.43	1.102	6,332.57	22,025,794
112	BASIC 4-8 WITH ESE	9,279.60	1.000	9,279.60	32,276,084
113	BASIC 9-12 WITH ESE	3,757.68	1.019	3,829.08	13,318,215
	Subtotal	93,882.54		97,358.84	\$ 338,631,202
	<i>AT-RISK PROGRAMS</i>				
130	INTENSIVE ENGLISH/ESOL 9-12	3,452.66	1.161	4,008.54	\$ 13,942,409
	Subtotal	3,452.66		4,008.54	\$ 13,942,409
	<i>EXCEPTIONAL PROGRAMS</i>				
254	SUPPORT LEVEL IV	877.01	3.550	3,113.39	\$ 10,828,919
255	SUPPORT LEVEL V	155.46	5.022	780.72	2,715,482
	Subtotal	1,032.47		3,894.11	\$ 13,544,401
	<i>VOCATIONAL 9-12</i>				
300	VOCATIONAL 9-12	3,057.04	0.999	3,053.98	\$ 10,622,281
	Subtotal	3,057.04		3,053.98	\$ 10,622,281
	ADVANCED PLACEMENT/IB ADJUSTMENT			934.08	\$ 3,248,895
	TOTAL - K-12	101,424.71		109,249.55	\$ 379,989,188
	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
	Gross State and Local FEFP				\$ 474,876,885

* 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.

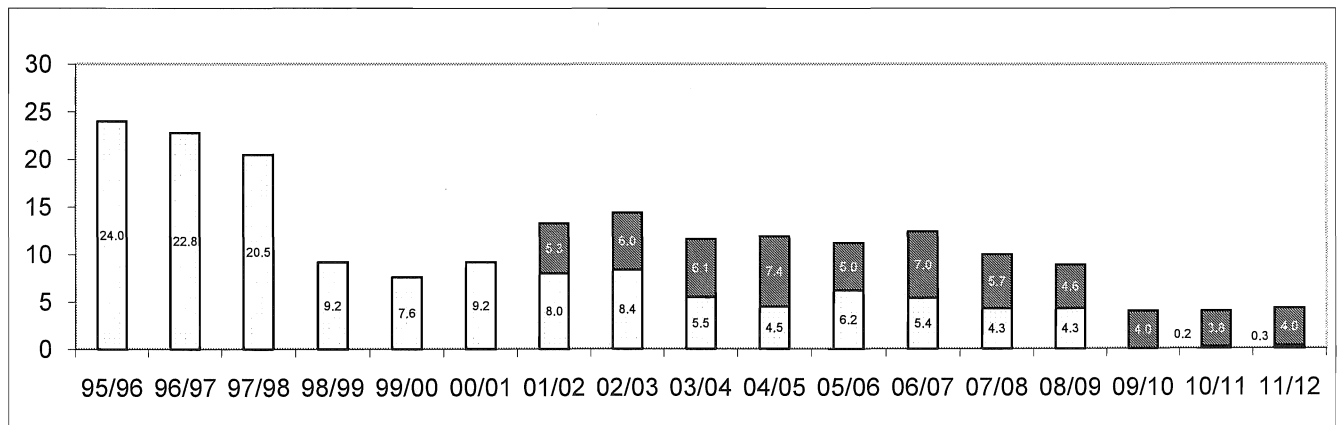
5 Innovative programs

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

	* 2010-11 ACTUAL	2011-12 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u>			
FEDERAL DIRECT	\$367,522	\$320,000	(\$47,522)
FEDERAL THRU STATE	61,186,602	2,869,575	(58,317,027)
STATE SOURCES	321,747,630	295,582,553	(26,165,077)
LOCAL SOURCES	438,312,761	418,827,872	(19,484,889)
OTHER	176,685	300,000	123,315
SALE OF LAND	365,000		(365,000)
ESTIMATED REVENUE	<u>\$822,156,200</u>	<u>\$717,900,000</u>	<u>(\$104,256,200)</u>
TRANSFERS	20,444,571	25,996,345	5,551,774
BEGINNING FUND BALANCE	83,213,953	92,897,208	9,683,255
	<u><u>\$925,814,724</u></u>	<u><u>\$836,793,553</u></u>	<u><u>(\$89,021,171)</u></u>
TOTAL ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND			

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

PINELLAS COUNTY SCHOOL BOARD

	* 2010-11	2011-12	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>			
REGULAR EDUCATION	\$401,770,479	\$384,915,574	(\$16,854,905)
SPECIAL EDUCATION	114,185,968	109,625,788	(4,560,180)
VOCATIONAL EDUCATION	21,717,452	17,544,843	(4,172,609)
ADULT CONTINUED EDUCATION	6,630,424	6,000,036	(630,388)
PRE KINDERGARTEN	2,085,861	1,806,299	(279,562)
OTHER INSTRUCTION	159,320		(159,320)
ATTENDANCE & SOCIAL WORK	5,166,522	4,172,605	(993,917)
GUIDANCE SERVICES	16,452,858	15,221,463	(1,231,395)
HEALTH SERVICES	2,699,819	1,937,804	(762,015)
PSYCHOLOGICAL SERVICES	4,297,607	3,816,421	(481,186)
PARENTAL INVOLVEMENT	313		(313)
OTHER PUPIL PERSONNEL SVC	4,979,921	4,054,712	(925,209)
INSTRUCTIONAL MEDIA	11,264,551	9,996,417	(1,268,134)
CURRICULUM & INSTRUCTION	10,409,297	8,583,464	(1,825,833)
STAFF DEVELOPMENT	4,779,598	3,586,893	(1,192,705)
INSTRUCTIONAL RELATED TECH	2,416,732	2,164,304	(252,428)
SCHOOL BOARD	2,272,246	2,528,209	255,963
GENERAL ADMINISTRATION	3,216,795	2,305,107	(911,688)
SCHOOL ADMINISTRATION	54,654,227	50,270,814	(4,383,413)
FACILITIES ACQ. & CONST.	812,957	2,173,175	1,360,218
FISCAL SERVICES	4,500,217	4,137,228	(362,989)
FOOD SERVICE	157,635	60,382	(97,253)
PLANNING, RESEARCH & EVALUATION	1,004,682	936,153	(68,529)
INFORMATION SERVICES	966,068	713,956	(252,112)

PINELLAS COUNTY SCHOOL BOARD

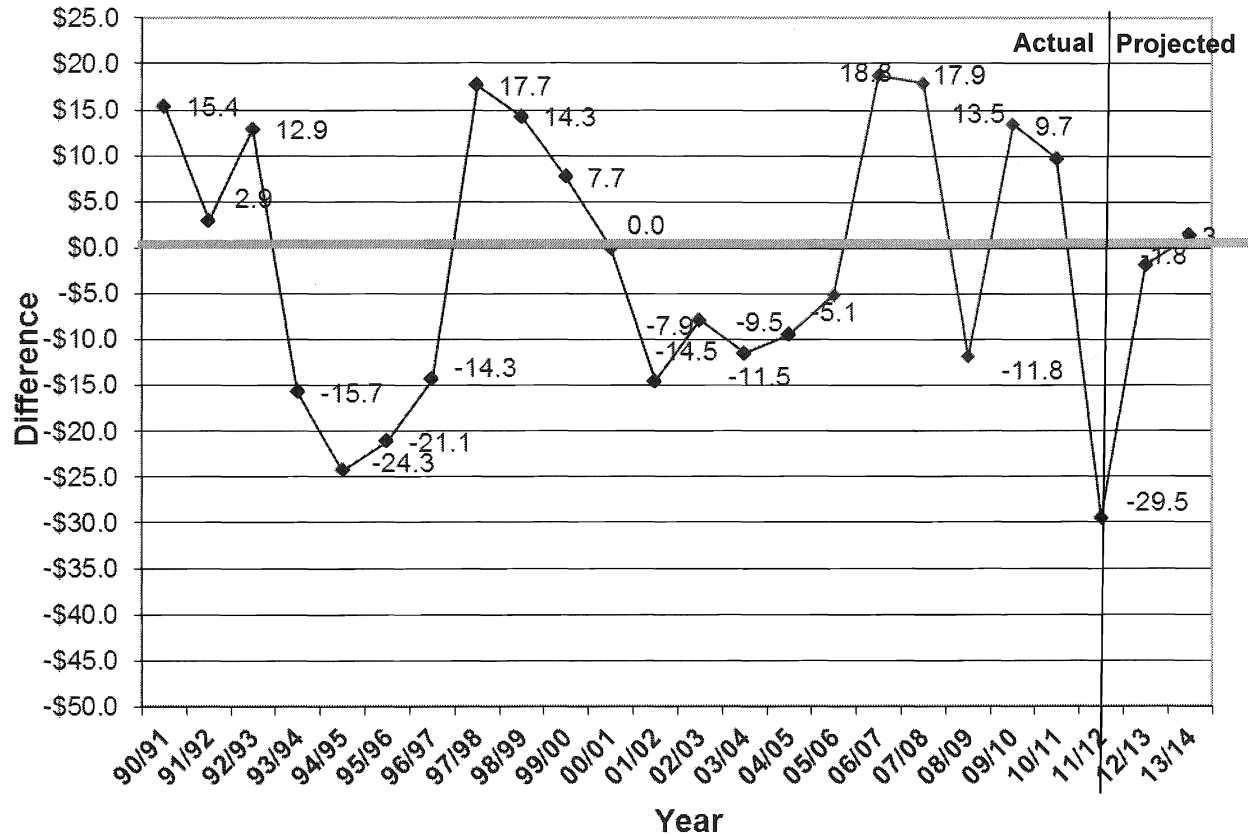
	* 2010-11	2011-12	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<hr/>			
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>			
STAFF PERSONNEL SERVICES	5,665,855	4,788,205	(877,650)
INTERNAL SERVICES	4,808,845	3,069,223	(1,739,622)
OTHER CENTRAL SERVICES	500,212	424,223	(75,989)
PUPIL TRANSPORTATION	33,220,004	32,030,037	(1,189,967)
OPERATION OF PLANT	81,939,619	73,094,789	(8,844,830)
MAINTENANCE OF PLANT	23,328,735	17,787,882	(5,540,853)
ADMINISTRATIVE TECHNOLOGY	5,462,835	5,041,959	(420,876)
COMMUNITY SERVICES	987,398	410,888	(576,510)
OTHER EXPENSES	424,124	194,700	(229,424)
<hr/>			
APPROPRIATIONS	\$832,939,176	\$773,393,553	(\$59,545,623)
ENDING FUND BALANCE	92,875,548	63,400,000	(29,475,548)
<hr/>			
TOTAL APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND	<u>\$925,814,724</u>	<u>\$836,793,553</u>	<u>(\$89,021,171)</u>

* The 2010/11 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

OBJECT CATEGORY										
FUNCTION	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL	% OF TOTAL
OPERATING (GENERAL) FUND										
DIRECT INSTRUCTION										
REGULAR EDUCATION	\$261,789,999	\$78,775,356	\$23,847,677	\$7,378	\$17,105,100	\$3,243,761	\$146,303		\$384,915,574	49.78%
SPECIAL EDUCATION	81,425,755	26,962,539	1,066,991		169,201	600	702		109,625,788	14.17%
VOCATIONAL EDUCATION	13,659,517	3,645,912			67,350	172,064			17,544,843	2.27%
ADULT CONTINUED EDUCATION	4,687,939	1,243,597	16,177		22,603	29,720			6,000,036	0.78%
PRE KINDERGARTEN	1,209,824	579,475	1,621		15,379				1,806,299	0.23%
SUB TOTALS	362,773,034	111,206,879	24,932,466	7,378	17,379,633	3,446,145	147,005	0	519,892,540	67.23%
INSTRUCTIONAL SUPPORT										
ATTENDANCE & SOCIAL WORK										
GUIDANCE SERVICES	3,175,600	952,660	36,345		8,000				4,172,605	0.55%
HEALTH SERVICES	11,853,018	3,331,585	5,261		31,599				15,221,463	1.98%
PSYCHOLOGICAL SERVICES	1,304,636	481,754	143,594		159	6,421	1,240		1,937,804	0.25%
OTHER PUPIL PERSONNEL SVC	2,961,281	847,493	350		5,172	2,000	125		3,816,421	0.49%
INSTRUCTIONAL MEDIA	61,190	1,059,812	45,250		24,557	26,171	1,171		4,054,712	0.52%
CURRICULUM & INSTRUCTION	62,000	2,182,731	84,968		142,723	548,029	50		9,986,417	1.29%
STAFF DEVELOPMENT	63,000	6,568,590	1,841,978		16,815	12,976	8,474		8,583,464	1.11%
INSTRUCTIONAL RELATED TECH	64,000	2,556,599	172,434		105,381	46,562	730		3,586,893	0.46%
SUB TOTALS	65,000	1,595,280	476,225	0	89,133	642,159	885	0	2,164,304	0.28%
		39,950,671	11,879,425	625,614	423,539	642,159	12,675	0	53,534,083	6.93%
GENERAL SUPPORT										
SCHOOL BOARD										
GENERAL ADMINISTRATION	71,000	883,962	146,217		20,243		37,847		2,528,209	0.33%
SCHOOL ADMINISTRATION	72,000	1,619,256	479,117		17,615	20,775	33,863		2,305,107	0.30%
FACILITIES ACQ. & CONST.	73,000	36,748,082	320,187		236,152	29,472	16,142		50,270,814	6.48%
FISCAL SERVICES	74,000	1,451,915	502,525	1,000	10,425	184,639			2,173,175	0.28%
FOOD SERVICE	75,000	2,762,020	938,825		32,506	4,961	153,991		4,137,228	0.53%
PLANNING, RESEARCH & EVALUATION	76,000	60,382							60,382	0.01%
INFORMATION SERVICES	77,000	620,168	119,630		11,239	7,500			936,153	0.12%
STAFF PERSONNEL SERVICES	77,720	441,785	130,220		30,487	1,266	500		713,956	0.09%
INTERNAL SERVICES	77,730	2,872,048	1,045,718		138,582	28,526	2,842		4,788,205	0.62%
OTHER CENTRAL SERVICES	77,760	1,730,119	617,848	20,407	86,480	12,959			3,069,223	0.40%
PUPIL TRANSPORTATION	77,790	305,086	99,423		6,473	700			424,223	0.05%
OPERATION OF PLANT	78,000	17,703,478	9,426,058	3,381,378	1,094,271	2,000	23,000		32,030,037	4.14%
SUB TOTALS	79,000	23,254,609	10,054,807	23,039,941	762,024	23,658	276,319		73,094,789	9.46%
		90,452,910	37,832,876	26,442,726	2,446,497	316,456	544,504	0	176,531,501	22.81%
MAINTENANCE										
MAINTENANCE OF PLANT	81,000	6,078,171	2,446,560	125,973	2,899,374	30,830	2,767,401	0	17,787,882	2.30%
SUB TOTALS		6,078,171	2,446,560	125,973	2,899,374	30,830	2,767,401	0	17,787,882	2.30%
ADMINISTRATIVE TECHNOLOGY										
ADMIN TECHNOLOGY SERVICES	82,000	3,205,075	915,088	442	101,334	22,194	442		5,041,959	0.65%
SUB TOTALS		3,205,075	915,088	442	101,334	22,194	442	0	5,041,959	0.65%
COMM & DEBT SERV & TRANSFERS										
COMMUNITY SERVICES	91,000	193,460	71,928		22,546		10,480		410,888	0.05%
OTHER EXPENSES	97,000						194,700		194,700	0.03%
SUB TOTALS		193,460	71,928	0	22,546	0	205,180	0	605,588	0.08%
TOTAL APPROPRIATIONS		\$502,653,321	\$164,352,756	\$48,403,043	\$26,576,519	\$23,272,923	\$4,457,784	\$0	\$773,393,553	100.00%
		64.98%	21.25%	6.26%	3.44%	3.01%	0.58%	0.48%	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.

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.

NOTE - These projects were advertised for consideration at the First Public Hearing held on July 26, 2011

PINELLAS COUNTY SCHOOL BOARD

	2010-11	2011-12	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CAPITAL OUTLAY FUND - ESTIMATED REVENUE</u>			
STATE SOURCES	\$7,556,158	\$839,928	(\$6,716,230)
LOCAL SOURCES	94,793,255	89,373,609	(5,419,646)
OTHER FINANCING SOURCES		2,000,000	2,000,000
ESTIMATED REVENUE	<u>\$102,349,413</u>	<u>\$92,213,537</u>	<u>(\$10,135,876)</u>
BEGINNING FUND BALANCE	227,157,359	219,797,373	(7,359,986)
ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$329,506,772</u></u>	<u><u>\$312,010,910</u></u>	<u><u>(\$17,495,862)</u></u>
<u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u>			
FACILITIES ACQ. & CONST.	\$75,981,010	\$187,269,440	\$111,288,430
DEBT SERVICES	\$12,624,863	\$20,760,967	8,136,104
TRANSFER OF FUNDS	20,444,571	24,196,345	3,751,774
APPROPRIATIONS	<u>\$109,050,444</u>	<u>\$232,226,752</u>	<u>\$123,176,308</u>
ENDING FUND BALANCE	220,456,328	79,784,158	(140,672,170)
APPROPRIATIONS & FD BALANCE	<u><u>\$329,506,772</u></u>	<u><u>\$312,010,910</u></u>	<u><u>(\$17,495,862)</u></u>

Capital Outlay Allocation 2011-12

Project	Description of Activities	2011-12 Allocation
School & Center Projects		
Various Schools	Lynch Elementary rebuild	\$1,102,116
	School and Center Projects - Subtotal	\$1,102,116
Other Projects		
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	<u>\$3,000,000</u>
	Other Projects - Subtotal	<u>\$78,225,929</u>
	Total School/Center & Other Projects	\$79,328,045
	Carryover of Prior Projects & Balances	\$152,898,707
	Ending Fund Balance	\$79,784,158
	Grand Total, Capital Outlay Appropriations & Transfers & Fund Balance	<u><u>\$312,010,910</u></u>

OTHER FUNDS SUMMARIES

DEBT SERVICE FUNDS

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

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

State Board of Education (SBE) Series 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
TOTAL		\$ 30,210,000	\$ 27,400,000	

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%

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

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2011-2012	25,000	7,850	32,850
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
	<hr/>	<hr/>	<hr/>
	165,000	40,800	205,800
	<hr/>	<hr/>	<hr/>

SCHEDULE OF INDEBTEDNESS**Summary of Indebtedness**

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2011-2012	2,640,000	1,369,600	4,009,600
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
Total Indebtedness	27,400,000	7,027,800	34,427,800

PINELLAS COUNTY SCHOOL BOARD

	2010-11	2011-12	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>DEBT SERVICE FUND - ESTIMATED REVENUE</u>			
STATE SOURCES	\$3,963,817	\$4,009,600	\$45,783
OTHER FINANCING SOURCES	187,768		(187,768)
ESTIMATED REVENUE	\$4,151,585	\$4,009,600	(\$141,985)
BEGINNING FUND BALANCE	1,037,007	971,709	(65,298)
ESTIMATED REVENUE AND FUND BALANCE	<u>\$5,188,592</u>	<u>\$4,981,309</u>	<u>(\$207,283)</u>

DEBT SERVICE FUND - APPROPRIATIONS

DEBT SERVICES	\$4,028,397	\$4,009,600	(\$18,797)
PAYMENTS	\$188,486		(\$188,486)
APPROPRIATIONS	<u>\$4,216,883</u>	<u>\$4,009,600</u>	<u>(\$207,283)</u>
ENDING FUND BALANCE	971,709	971,709	0
APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$5,188,592</u>	<u>\$4,981,309</u>	<u>(\$207,283)</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	\$ 69,321,763
2011-12	\$ 91,887,780	Undetermined

PINELLAS COUNTY SCHOOL BOARD

	2010-11 ACTUAL	2011-12 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - ESTIMATED REVENUE</u>			
FEDERAL DIRECT	\$4,625,153	\$6,205,972	\$1,580,819
FEDERAL THROUGH STATE	64,554,819	85,681,808	\$21,126,989
STATE SOURCES	141,791		(\$141,791)
ESTIMATED REVENUE	<u>\$69,321,763</u>	<u>\$91,887,780</u>	<u>\$22,566,017</u>

PINELLAS COUNTY SCHOOL BOARD

	2010-11	2011-12	INCREASE/
	ACTUAL	RECOMMENDED BUDGET	(DECREASE)
<u>CONTRACTED PROGRAM FUND - APPROPRIATIONS</u>			
REGULAR EDUCATION	\$16,844,343	\$25,360,534	\$8,516,191
SPECIAL EDUCATION	13,006,050	15,132,628	2,126,578
VOCATIONAL EDUCATION	1,395,695	744,945	(650,750)
ADULT CONTINUED EDUCATION	1,051,370	158,088	(893,282)
ATTENDANCE & SOCIAL WORK	510,676	1,626,959	1,116,283
GUIDANCE SERVICES	241,347	\$98,150	(143,197)
HEALTH SERVICES	551,819	544,900	(6,919)
PSYCHOLOGICAL SERVICES	1,468,976	1,488,139	19,163
PARENTAL INVOLVEMENT	465,888	156,120	(309,768)
OTHER PUPIL PERSONNEL SVC	6,233,182	5,123,617	(1,109,565)
INSTRUCTIONAL MEDIA	355,193	39,474	(315,719)
CURRICULUM & INSTRUCTION	10,567,125	7,801,396	(2,765,729)
STAFF DEVELOPMENT	9,880,333	26,634,453	16,754,120
INSTRUCTIONAL RELATED TECH	166,449	17,475	(148,974)
SCHOOL BOARD	13,500		(13,500)
GENERAL ADMINISTRATION	1,599,077	2,503,889	904,812
SCHOOL ADMINISTRATION	93,739	51,084	(42,655)
FACILITIES ACQ. & CONST.	59,400	509,167	449,767
FISCAL SERVICES	44,890	55,728	10,838
FOOD SERVICE	20,312	26,215	5,903
PLANNING, RESEARCH & EVALUATION	159,285	293,038	133,753
INFORMATION SERVICES	80,949	18,568	(62,381)
STAFF PERSONNEL SERVICES	229,398	315,387	85,989
PUPIL TRANSPORTATION	382,471	1,367,234	984,763
OPERATION OF PLANT	122,501	58,315	(64,186)
ADMINISTRATIVE TECHNOLOGY	167,588	276,355	108,767
COMMUNITY SERVICES	3,610,207	1,485,922	(2,124,285)
TOTAL APPROPRIATIONS	\$69,321,763	\$91,887,780	\$22,566,017

PINELLAS COUNTY SCHOOL BOARD

CONTRACTED FUND - APPROPRIATIONS BY FUNCTION/OBJECT

		OBJECT CATEGORY									
FUNCTION		SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL	% OF TOTAL
5100 5200 5300 5400	DIRECT INSTRUCTION										
	REGULAR EDUCATION	\$292,731	\$78,817	\$4,108,217		\$16,869,511	\$4,001,895	\$9,363		\$25,360,534	27.60%
	SPECIAL EDUCATION	7,945,422	3,423,470	754,421		2,596,040	413,025	250		15,132,628	16.47%
	VOCATIONAL EDUCATION	122,482	29,622	271,709		58,680	118,701	143,751		744,945	0.81%
	ADULT CONTINUED EDUCATION	78,360	14,434	26,445		9,637	28,812	400		158,088	0.17%
	SUB TOTALS	8,438,995	3,546,343	5,160,792	0	19,533,868	4,562,433	153,764	0	41,396,195	45.05%
6110 6120 6130 6140 6150 6190 6200 6300 6400 6500	INSTRUCTIONAL SUPPORT										
	ATTENDANCE & SOCIAL WORK										
	GUIDANCE SERVICES	1,237,692	380,004	8,963				300		1,626,959	1.77%
	HEALTH SERVICES	71,918	26,232							98,150	0.11%
	PSYCHOLOGICAL SERVICES	377,330	159,351	8,219						544,900	0.59%
	PARENTAL INVOLVEMENT	1,152,321	335,818							1,488,139	1.62%
	OTHER OUIOL PERSONNEL SVC	41,000	14,152	6,598		92,780	1,590			156,120	0.17%
	INSTRUCTIONAL MEDIA	3,921,795	1,139,321	42,501		20,000				5,123,617	5.58%
	CURRICULUM & INSTRUCTION	25,869	13,605							39,474	0.04%
	STAFF DEVELOPMENT	5,069,825	1,532,108	623,043		378,043	194,792	3,585		7,801,396	8.49%
	INSTRUCTIONAL RELATED TECH	2,950,422	689,184	1,695,597		21,207,472	27,836	63,942		26,634,453	28.99%
	SUB TOTALS	14,848,172	4,289,775	2,384,921	0	21,698,295	224,218	67,827	0	43,530,683	47.38%
7200 7300 7400 7500 7600 7710 7720 7730 7800 7900	GENERAL SUPPORT										
	GENERAL ADMINISTRATION										
	SCHOOL ADMINISTRATION										
	FACILITIES ACQ. & CONST.	18,061	4,749	24,345		7,000	5,000	2,438,712		2,503,889	2.72%
	FISCAL SERVICES										
	FOOD SERVICE	43,381	9,739	9,167		37,680	462,320	775		51,084	0.06%
	PLANNING, RESEARCH & EVALUATION			2,608						509,167	0.55%
	INFORMATION SERVICES			8,500		7,986	9,729	55,728		55,728	0.06%
	STAFF PERSONNEL SERVICES	18,568	29,492	271,500			21,538			26,215	0.03%
	PUPIL TRANSPORTATION	256,945	661,372							293,038	0.32%
	OPERATION OF PLANT	36,975	4,853	661,372		1,500	1,000	20,950		18,568	0.02%
	SUB TOTALS	373,930	48,833	1,069,264	689,254	55,741	501,166	2,460,437	0	5,198,625	5.65%
8200	ADMINISTRATIVE TECHNOLOGY										
	ADMINISTRATIVE TECHNOLOGY	98,239	30,694	49,079			98,343			276,355	0.30%
	SUB TOTALS	98,239	30,694	49,079	0	0	98,343	0	0	276,355	0.30%
9100	COMM & DEBT SERV & TRANSFERS										
	COMMUNITY SERVICES										
	SUB TOTALS	0	0	9,356	0	221,155	11,190	1,244,221	0	1,485,922	1.62%
TOTAL APPROPRIATIONS		\$23,759,336	\$7,915,645	\$8,673,412	\$689,254	\$41,509,059	\$5,397,350	\$3,926,249	\$0	\$91,887,780	100.00%
		25.87%	8.62%	9.45%	0.75%	45.17%	5.87%	4.27%	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

	2010-11 ACTUAL	2011-12 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>AMERICAN RECOVERY AND REINVESTMENT ACT - TARGETED ASSISTANCE</u>			
FEDERAL THROUGH STATE	20,777,010	9,359,652	(\$11,417,358)
TOTAL ESTIMATED REVENUE	<u>\$20,777,010</u>	<u>\$9,359,652</u>	<u>(\$11,417,358)</u>

AMERICAN RECOVERY AND REINVESTMENT ACT - TARGETED ASSISTANCE

REGULAR EDUCATION	\$4,710,918	\$4,229,133	(\$481,785)
SPECIAL EDUCATION	12,674,306	4,428,385	(8,245,921)
VOCATIONAL EDUCATION	33,202		(33,202)
GUIDANCE SERVICES	24,037	14,122	(9,915)
PSYCHOLOGICAL SERVICES	3,553		(3,553)
PARENTAL INVOLVEMENT	18,252	8,272	(9,980)
ATTEN & SOC	1,237,535	24,284	(1,213,251)
OTHER PUPIL PERSONNEL SVC	103,754	10,456	(93,298)
INSTRUCTIONAL MEDIA	78,711	25	(78,686)
CURRICULUM & INSTRUCTION	402,864	139,554	(263,310)
STAFF DEVELOPMENT	689,095	53,685	(635,410)
INSTRUCTIONAL RELATED TECH	5,681		(5,681)
SCHOOL ADMINISTRATION	205,226	53,746	(151,480)
FACILITIES ACQ. & CONST.		33,352	33,352
GENERAL ADMINISTRATION	561,126	357,456	(203,670)
PUPIL TRANSPORTATION	19,082		(19,082)
OPERATION OF PLANT	3,987	7,182	3,195
ADMINISTRATIVE TECHNOLOGY	5,681		(5,681)
TOTAL APPROPRIATIONS	<u>\$20,777,010</u>	<u>\$9,359,652</u>	<u>(\$11,417,358)</u>

PINELLAS COUNTY SCHOOL BOARD

ARRA TARGETED ASSISTANCE - APPROPRIATIONS BY FUNCTION/OBJECT

FUNCTION	OBJECT CATEGORY									% OF TOTAL
	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL	
DIRECT INSTRUCTION										
5100 REGULAR EDUCATION	\$15,000	\$9,360	\$19,257		\$3,881,353	\$304,163			\$4,229,133	45.19%
5200 SPECIAL EDUCATION	1,031,664	188,227	214,831		1,228,989	1,711,549	53,125		4,428,385	47.31%
SUB TOTALS	1,046,664	197,587	234,088	0	5,110,342	2,015,712	53,125	0	8,657,518	92.50%
INSTRUCTIONAL SUPPORT										
6110 ATTENDANCE & SOCIAL WORK		24,284							24,284	0.26%
6120 GUIDANCE SERVICES	10,000	3,682			8,272	440			14,122	0.15%
6150 PARENTAL INVOLVEMENT									8,272	0.09%
6190 OTHER PUPIL PERSONNEL SVC	8,830	1,626							10,456	0.11%
6200 INSTRUCTIONAL MEDIA					25				25	0.00%
6300 CURRICULUM & INSTRUCTION	76,326	30,782	15,705		310	16,431			139,554	1.49%
6400 STAFF DEVELOPMENT	9,061	1,841	33,190		6,198	3,395			53,685	0.57%
SUB TOTALS	104,217	62,215	48,895	0	14,805	20,266	0	0	250,398	2.67%
GENERAL SUPPORT										
7200 GENERAL ADMINISTRATION							357,456		357,456	3.82%
7300 SCHOOL ADMINISTRATION	38,284	14,805			657				53,746	0.57%
7400 FACILITIES ACQ. & CONST.						33,352			33,352	0.36%
7900 OPERATION OF PLANT	600	95	100				6,387		7,182	0.08%
SUB TOTALS	38,884	14,900	100	0	657	33,352	363,843	0	451,736	4.83%
TOTAL APPROPRIATIONS	\$1,189,765	\$274,702	\$283,083	\$0	\$5,125,804	\$2,069,330	\$416,968	\$0	\$9,359,652	100.00%
	12.72%	2.93%	3.02%	0.00%	54.77%	22.11%	4.45%	0.00%	100.00%	

PINELLAS COUNTY SCHOOL BOARD

	2010-11 ACTUAL	2011-12 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>AMERICAN RECOVERY AND REINVESTMENT ACT - RACE TO THE TOP</u>			
FEDERAL THROUGH STATE	221,616	3,228,004	\$3,006,388
TOTAL ESTIMATED REVENUE	<u>\$221,616</u>	<u>\$3,228,004</u>	<u>\$3,006,388</u>

AMERICAN RECOVERY AND REINVESTMENT ACT - RACE TO THE TOP

REGULAR EDUCATION	\$10,388	\$662,719	\$652,331
VOCATIONAL EDUCATION	18,705	27,180	8,475
OTHER INSTRUCTION		65,200	65,200
CURRICULUM & INSTRUCTION	13,210	1,305,680	1,292,470
STAFF DEVELOPMENT	18,646	157,929	139,283
INSTRUCTIONAL RELATED TECH		461,298	461,298
GENERAL ADMINISTRATION	36,300	483,796	447,496
SCHOOL ADMINISTRATION	5,500		(5,500)
CENTRAL SVC		145	145
PLANNING, RESEARCH & EVALUATION	34,984	41,702	6,718
INFO SVC		6,500	6,500
STAFF PERSONAL SERVICES	41,249	12,000	(29,249)
ADMINISTRATIVE TECHNOLOGY	42,634	3,855	(38,779)
TOTAL APPROPRIATIONS	<u>\$221,616</u>	<u>\$3,228,004</u>	<u>\$3,006,388</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		
DIRECT INSTRUCTION											
5100 REGULAR EDUCATION			\$500		\$662,049	\$170			\$662,719	20.53%	
5300 VOCATIONAL EDUCATION					27,180				27,180	0.84%	
5900 OTHER INSTRUCTION	25,972	39,228							65,200	2.02%	
SUB TOTALS	\$25,972	\$39,228	\$500	\$0	\$689,229	\$170	\$0	\$0	\$755,099	23.39%	
INSTRUCTIONAL SUPPORT											
6300 CURRICULUM & INSTRUCTION	975,882	321,798	8,000		30,345				1,305,680	40.45%	
6400 STAFF DEVELOPMENT	16,627	6,876	88,796				15,285		157,929	4.89%	
6500 INSTRUCTIONAL RELATED TECH			461,298						461,298	14.29%	
SUB TOTALS	992,509	328,674	558,094	0	30,345	0	15,285	0	1,924,907	59.63%	
GENERAL SUPPORT											
7200 GENERAL ADMINISTRATION	113,564	47,609	55,000		7,965	30,374	229,284		483,796	14.99%	
7700 CENTRAL SVC						145			145	0.00%	
7710 PLANNING, RESEARCH & EVALUATION						41,702			41,702	1.30%	
7720 INFORMATION SERVICES			6,000		500				6,500	0.20%	
7730 STAFF PERSONNEL SERVICES			12,000						12,000	0.37%	
SUB TOTALS	113,564	47,609	73,000	0	8,465	72,221	229,284	0	544,143	16.86%	
ADMINISTRATIVE TECHNOLOGY											
8200 ADMINISTRATIVE TECHNOLOGY						3,855			3,855	0.12%	
SUB TOTALS	0	0	0	0	0	3,855	0	0	3,855	0.12%	
TOTAL APPROPRIATIONS	\$1,132,045	\$415,511	\$631,594	\$0	\$728,039	\$76,246	\$244,569	\$0	\$3,228,004	100.00%	

PINELLAS COUNTY SCHOOLS

	2010-11 ACTUAL	2011-12 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>AMERICAN RECOVERY AND REINVESTMENT ACT - OTHER STIMULUS</u>			
FEDERAL THROUGH STATE	701,572	793,467	\$91,895
TOTAL ESTIMATED REVENUE	<u>\$701,572</u>	<u>\$793,467</u>	<u>\$91,895</u>

AMERICAN RECOVERY AND REINVESTMENT ACT - OTHER STIMULUS

REGULAR EDUCATION	\$422,753	\$161,708	(\$261,045)
VOCATIONAL EDUCATION	23,574	101,358	77,784
CURRICULUM & INSTRUCTION	62,844	12,178	(50,666)
STAFF DEVELOPMENT	45,726	72,959	27,233
GENERAL ADMINISTRATION	6,852	12,380	5,528
PLANNING, RESEARCH & EVALUATION	37,500		(37,500)
PUPIL TRANSPORTATION	120	2,996	2,876
COMMUNITY SERVICES	24,252	392,291	368,039
TOTAL APPROPRIATIONS	<u>\$701,572</u>	<u>\$793,467</u>	<u>\$91,895</u>

BOARD
AMERICAN RECOVERY AND REINVESTMENT ACT - OTHER STIMULUS
APPROPRIATIONS BY FUNCTION/OBJECT

		OBJECT CATEGORY										
FUNCTION		SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL	% OF TOTAL	
DIRECT INSTRUCTION												
5100	REGULAR EDUCATION	\$43,889	\$15,229	\$16,450		\$1,499	\$84,641			\$161,708	20.38%	
5300	VOCATIONAL EDUCATION			12,211		9,794	45,483	33,870		101,358	12.77%	
	SUB TOTALS	\$43,889	\$15,229	\$28,661	\$0	\$11,293	\$130,124	\$33,870	\$0	\$263,066	33.15%	
INSTRUCTIONAL SUPPORT												
6300	CURRICULUM & INSTRUCTION	9,592	2,586							12,178	1.54%	
6400	STAFF DEVELOPMENT	28,595	28,974	1,365			14,025			72,959	9.19%	
	SUB TOTALS	38,187	31,560	1,365	0	0	14,025	0	0	85,137	10.73%	
GENERAL SUPPORT												
7200	GENERAL ADMINISTRATION							12,380		12,380	1.56%	
7600	FOOD SERVICE						37,597			37,597	4.74%	
7800	PUPIL TRANSPORTATION	2,300			348	348				2,996	0.38%	
	SUB TOTALS	2,300	0	0	348	348	37,597	12,380	0	52,973	6.68%	
COMMUNITY SERVICES												
9100	SUB TOTALS	0	0	0	0	1,846	85,900	304,545	0	392,291	49.44%	
TOTAL APPROPRIATIONS		\$84,376	\$46,789	\$30,026	\$348	\$13,487	\$267,646	\$350,795	\$0	\$793,467	100.00%	
		10.63%	5.90%	3.78%	0.04%	1.70%	33.73%	44.22%	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 ACTUAL	2011-12 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>FOOD SERVICE FUND - ESTIMATED REVENUE</u>			
FEDERAL THROUGH STATE	\$27,053,244	\$26,904,790	(\$148,454)
STATE SOURCES	529,668	522,631	(7,037)
LOCAL SOURCES	12,761,301	17,968,012	5,206,711
ESTIMATED REVENUE	40,344,213	45,395,433	\$5,051,220
BEGINNING FUND BALANCE	13,866,167	15,927,941	2,061,774
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u>\$54,210,380</u>	<u>\$61,323,374</u>	<u>\$7,112,994</u>

FOOD SERVICE FUND - APPROPRIATIONS

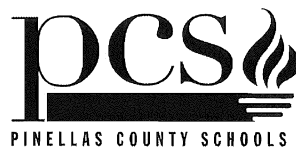
FOOD SERVICE	\$38,285,841	\$52,004,287	\$13,718,446
APPROPRIATIONS	\$38,285,841	\$52,004,287	\$13,718,446
ENDING FUND BALANCE	15,924,539	9,319,087	(6,605,452)
APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$54,210,380</u>	<u>\$61,323,374</u>	<u>\$7,112,994</u>

PINELLAS COUNTY SCHOOL BOARD

	2010-11 ACTUAL	2011-12 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>INTERNAL SERVICE FUND - ESTIMATED REVENUE</u>			
LOCAL SOURCES	\$4,674,214	\$5,006,250	\$332,036
ESTIMATED REVENUE	\$4,674,214	\$5,006,250	\$332,036
BEGINNING FUND BALANCE	5,904,359	6,414,481	510,122
TOTAL ESTIMATED REVENUE AND FUND BALANCE	\$10,578,573	\$11,420,731	\$842,158

INTERNAL SERVICE FUND - APPROPRIATIONS

SCHOOL BOARD	\$4,164,092	\$6,610,498	\$2,446,406
TRANSFERS		1,800,000	1,800,000
APPROPRIATIONS	\$4,164,092	\$8,410,498	\$4,246,406
ENDING FUND BALANCE	6,414,481	3,010,233	(3,404,248)
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	\$10,578,573	\$11,420,731	\$842,158



BUDGET DETAIL BY FUND

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	* 2010-11 ACTUAL	2011-12 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u>					
		FEDERAL DIRECT			
3121	000	FEDERAL IMPACT FUNDS	\$26,902	\$20,000	(\$6,902)
3191	000	R O T C	340,620	300,000	(40,620)
	TOTAL	FEDERAL DIRECT	\$367,522	\$320,000	(\$47,522)
		FEDERAL THRU STATE			
3201	000	VOCATIONAL EDUCATION GRANTS	4,956		(4,956)
3202	000	MEDICAID	3,727,882	2,800,000	(927,882)
3210	000	FEDERAL STABILIZATION REVENUE	35,740,234		(35,740,234)
3215	000	EDUCATION JOBS FUND	21,713,530		(21,713,530)
3269	000	OTHER FOOD SERVICE REV		69,575	69,575
	TOTAL	FEDERAL THRU STATE	\$61,186,602	\$2,869,575	(\$58,317,027)
		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		14,088	14,088
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	548,886	471,096	(77,790)
3323	000	CO & DS WITHHELD FOR ADMINISTRATION	67,581	67,927	346
3343	000	STATE LICENSE TAX	555,391	550,000	(5,391)
3344	000	DISTRICT DISCRETIONARY LOTTERY FUND	392,574	294,502	(98,072)
3355	000	CLASS SIZE REDUCTION	114,553,230	112,041,796	(2,511,434)
3361	000	SCHOOL RECOGNITION	4,284,021	3,998,420	(285,601)
3363	000	EXCELLENT TEACHING PROGRAM	772,905		(772,905)
3371	000	VOLUNTARY PRE-K PROGRAM	1,475,174	260,679	(1,214,495)
3399	000	MISCELLANEOUS STATE REVENUE	1,862,575	3,245,544	1,382,969
	TOTAL	STATE SOURCES	\$321,747,630	\$295,582,553	(\$26,165,077)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	* 2010-11 ACTUAL	2011-12 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u>					
		LOCAL SOURCES			
3411	000	DISTRICT SCHOOL TAXES	372,995,781	368,807,430	(4,188,351)
3411	000	TAX REFERENDUM	30,615,150	28,957,870	(1,657,280)
3411	000	CRITICAL OPERATING DISCRETIONARY	15,206,737		(15,206,737)
3424	000	TUITION AND MATRICULATION	50		(50)
3425	000	RENTAL INCOME	1,645,645	1,190,479	(455,166)
3430	000	INTEREST INCOME	2,798,450	2,500,000	(298,450)
3433	000	NET/INC/DEC FAIR VALUE INVEST	(826,960)		826,960
346X	000	STUDENT FEES	3,549,892	2,424,850	(1,125,042)
3481	000	CHARGES FOR SERVICES	1,247,561	1,400,000	152,439
349X	000	MISCELLANEOUS LOCAL SOURCES	11,080,455	13,547,243	2,466,788
	TOTAL	LOCAL SOURCES	\$438,312,761	\$418,827,872	(\$19,484,889)
		OTHER			
3740	000	LOSS RECOVERIES	\$176,685	\$300,000	123,315
	TOTAL	OTHER	\$176,685	\$300,000	\$123,315
		SALE OF LAND			
3731	000	SALE OF LAND	365,000		(365,000)
	TOTAL	SALE OF LAND	365,000	\$0	(\$365,000)
	TOTAL ESTIMATED REVENUE		\$822,156,200	\$717,900,000	(\$104,256,200)
		OTHER FINANCING SOURCES			
		TRANSFERS			
3630	000	TRANS. FROM CAPITAL PROJECTS	20,444,571	24,196,345	3,751,774
3670	000	TRANS. FROM INTERNAL SERV		1,800,000	1,800,000
	TOTAL	TRANSFERS	\$20,444,571	\$25,996,345	\$5,551,774
	TOTAL OTHER FINANCING SOURCES		\$20,444,571	\$25,996,345	\$5,551,774
	TOTAL ESTIMATED RESOURCES		\$842,600,771	\$743,896,345	(\$98,339,426)
		FUND BALANCE			
	000	BUDGET FUND BALANCES-BEGIN			
		NON-SPENDABLE	9,688,971	8,977,582	(711,389)
		RESTRICTED	17,518,122	19,705,272	2,187,150
		ASSIGNED	35,354,968	39,353,436	3,998,468
		UNASSIGNED	20,651,892	24,860,918	4,209,026
	TOTAL	BEGINNING FUND BALANCE	\$83,213,953	\$92,897,208	\$9,683,255
	TOTAL ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND		\$925,814,724	\$836,793,553	(\$89,021,171)

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

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	* 2010-11	2011-12	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>					
		REGULAR EDUCATION			
5100	100	SALARIES	\$267,832,389	\$261,789,999	(\$6,042,390)
5100	200	EMPLOYEE BENEFITS	86,856,568	78,775,356	(8,081,212)
5100	300	PURCHASED SERVICES	23,164,542	23,847,677	683,135
5100	400	ENERGY SERVICES	23,332	7,378	(15,954)
5100	500	MATERIALS & SUPPLIES	17,265,198	17,105,100	(160,098)
5100	600	CAPITAL EXPENDITURES	6,482,311	3,243,761	(3,238,550)
5100	700	OTHER EXPENSE	146,139	146,303	164
	TOTAL	REGULAR EDUCATION	\$401,770,479	\$384,915,574	(\$16,854,905)
		SPECIAL EDUCATION			
5200	100	SALARIES	82,133,625	81,425,755	(707,870)
5200	200	EMPLOYEE BENEFITS	30,628,179	26,962,539	(3,665,640)
5200	300	PURCHASED SERVICES	700,579	1,066,991	366,412
5200	500	MATERIALS & SUPPLIES	439,938	169,201	(270,737)
5200	600	CAPITAL EXPENDITURES	281,664	600	(281,064)
5200	700	OTHER EXPENSE	1,983	702	(1,281)
	TOTAL	SPECIAL EDUCATION	\$114,185,968	\$109,625,788	(\$4,560,180)
		VOCATIONAL EDUCATION			
5300	100	SALARIES	16,134,240	13,659,517	(2,474,723)
5300	200	EMPLOYEE BENEFITS	4,658,591	3,645,912	(1,012,679)
5300	300	PURCHASED SERVICES	117,224		(117,224)
5300	400	ENERGY SERVICES	787		(787)
5300	500	MATERIALS & SUPPLIES	198,282	67,350	(130,932)
5300	600	CAPITAL EXPENDITURES	503,757	172,064	(331,693)
5300	700	OTHER EXPENSE	104,571		(104,571)
	TOTAL	VOCATIONAL EDUCATION	\$21,717,452	\$17,544,843	(\$4,172,609)
		ADULT CONTINUED EDUCATION			
5400	100	SALARIES	5,211,189	4,687,939	(523,250)
5400	200	EMPLOYEE BENEFITS	1,265,463	1,243,597	(21,866)
5400	300	PURCHASED SERVICES	33,688	16,177	(17,511)
5400	500	MATERIALS & SUPPLIES	74,354	22,603	(51,751)
5400	600	CAPITAL EXPENDITURES	45,100	29,720	(15,380)
5400	700	OTHER EXPENSE	630		(630)
	TOTAL	ADULT CONTINUED EDUCATION	\$6,630,424	\$6,000,036	(\$630,388)
		PRE KINDERGARTEN			
5500	100	SALARIES	1,410,072	1,209,824	(200,248)
5500	200	EMPLOYEE BENEFITS	634,465	579,475	(54,990)
5500	300	PURCHASED SERVICES	5,857	1,621	(4,236)
5500	500	MATERIALS & SUPPLIES	29,569	15,379	(14,190)
5500	600	CAPITAL EXPENDITURES	5,284		(5,284)
5500	700	OTHER SERVICES	614		(614)
	TOTAL	PRE KINDERGARTEN	\$2,085,861	\$1,806,299	(\$279,562)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	* 2010-11 ACTUAL	2011-12 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		OTHER INSTRUCTION			
5900	100	SALARIES	155,840		(155,840)
5900	200	EMPLOYEE BENEFITS	3,480		(3,480)
			<u>\$159,320</u>	<u>\$0</u>	<u>(\$159,320)</u>
		<i>SUBTOTAL - INSTRUCTIONAL SERVICES</i>	<i><u>\$546,549,504</u></i>	<i><u>\$519,892,540</u></i>	<i><u>(\$26,656,964)</u></i>
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	3,803,326	3,175,600	(627,726)
6110	200	EMPLOYEE BENEFITS	1,291,323	952,660	(338,663)
6110	300	PURCHASED SERVICES	32,411	36,345	3,934
6110	500	MATERIALS & SUPPLIES	23,007	8,000	(15,007)
6110	600	CAPITAL EXPENDITURES	16,455		(16,455)
	TOTAL	ATTENDANCE & SOCIAL WORK	<u>\$5,166,522</u>	<u>\$4,172,605</u>	<u>(\$993,917)</u>
		GUIDANCE SERVICES			
6120	100	SALARIES	12,438,990	11,853,018	(585,972)
6120	200	EMPLOYEE BENEFITS	3,926,939	3,331,585	(595,354)
6120	300	PURCHASED SERVICES	30,262	5,261	(25,001)
6120	500	MATERIALS & SUPPLIES	38,953	31,599	(7,354)
6120	600	CAPITAL EXPENDITURES	17,295		(17,295)
6120	700	OTHER EXPENSE	419		(419)
	TOTAL	GUIDANCE SERVICES	<u>\$16,452,858</u>	<u>\$15,221,463</u>	<u>(\$1,231,395)</u>
		HEALTH SERVICES			
6130	100	SALARIES	1,784,110	1,304,636	(479,474)
6130	200	EMPLOYEE BENEFITS	779,647	481,754	(297,893)
6130	300	PURCHASED SERVICES	88,142	143,594	55,452
6130	500	MATERIALS & SUPPLIES	21,231	159	(21,072)
6130	600	CAPITAL OUTLAY	24,978	6,421	(18,557)
6130	700	OTHER EXPENSE	1,711	1,240	(471)
	TOTAL	HEALTH SERVICES	<u>\$2,699,819</u>	<u>\$1,937,804</u>	<u>(\$762,015)</u>
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	3,187,602	2,961,281	(226,321)
6140	200	EMPLOYEE BENEFITS	1,020,121	847,493	(172,628)
6140	300	PURCHASED SERVICES	15,910	350	(15,560)
6140	500	MATERIALS & SUPPLIES	32,047	5,172	(26,875)
6140	600	CAPITAL EXPENDITURES	41,927	2,000	(39,927)
6140	700	OTHER EXPENSE		125	125
	TOTAL	PSYCHOLOGICAL SERVICES	<u>\$4,297,607</u>	<u>\$3,816,421</u>	<u>(\$481,186)</u>
		PARENTAL INVOLVEMENT			
6150	500	MATERIALS & SUPPLIES	313		(313)
	TOTAL	PARENTAL INVOLVEMENT	<u>\$313</u>	<u>\$0</u>	<u>(\$313)</u>
		OTHER PUPIL PERSONNEL SVC			
6190	100	SALARIES	3,607,252	2,897,751	(709,501)
6190	200	EMPLOYEE BENEFITS	1,273,810	1,059,812	(213,998)
6190	300	PURCHASED SERVICES	41,614	45,250	3,636
6190	500	MATERIALS & SUPPLIES	31,542	24,557	(6,985)
6190	600	CAPITAL EXPENDITURES	24,598	26,171	1,573
6190	700	OTHER EXPENSE	1,105	1,171	66
	TOTAL	OTHER PUPIL PERSONNEL SVC	<u>\$4,979,921</u>	<u>\$4,054,712</u>	<u>(\$925,209)</u>

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	* 2010-11	2011-12	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		INSTRUCTIONAL MEDIA			
6200	100	SALARIES	7,912,965	7,037,916	(875,049)
6200	200	EMPLOYEE BENEFITS	2,481,606	2,182,731	(298,875)
6200	300	PURCHASED SERVICES	84,131	84,968	837
6200	400	ENERGY SERVICES	2,221		(2,221)
6200	500	MATERIALS & SUPPLIES	119,937	142,723	22,786
6200	600	CAPITAL EXPENDITURES	661,381	548,029	(113,352)
6200	700	OTHER EXPENSE	2,310	50	(2,260)
	TOTAL	INSTRUCTIONAL MEDIA	\$11,264,551	\$9,996,417	(\$1,268,134)
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	7,776,514	6,568,590	(1,207,924)
6300	200	EMPLOYEE BENEFITS	2,177,163	1,841,978	(335,185)
6300	300	PURCHASED SERVICES	206,894	134,631	(72,263)
6300	500	MATERIALS & SUPPLIES	140,925	16,815	(124,110)
6300	600	CAPITAL EXPENDITURES	77,834	12,976	(64,858)
6300	700	OTHER EXPENSE	29,967	8,474	(21,493)
	TOTAL	CURRICULUM & INSTRUCTION	\$10,409,297	\$8,583,464	(\$1,825,833)
		STAFF DEVELOPMENT			
6400	100	SALARIES	3,298,865	2,556,599	(742,266)
6400	200	EMPLOYEE BENEFITS	923,343	705,187	(218,156)
6400	300	PURCHASED SERVICES	413,556	172,434	(241,122)
6400	500	MATERIALS & SUPPLIES	107,597	105,381	(2,216)
6400	600	CAPITAL EXPENDITURES	34,492	46,562	12,070
6400	700	OTHER EXPENSE	1,745	730	(1,015)
	TOTAL	STAFF DEVELOPMENT	\$4,779,598	\$3,586,893	(\$1,192,705)
		INSTRUCTIONAL RELATED TECH			
6500	100	SALARIES	1,699,169	1,595,280	(103,889)
6500	200	EMPLOYEE BENEFITS	557,410	476,225	(81,185)
6500	300	PURCHASED SERVICES	18,051	2,781	(15,270)
6500	500	SUPPLIES	111,193	89,133	(22,060)
6500	600	CAPITAL EXPENDITURES	30,909	885	(30,024)
	TOTAL	INSTRUCTIONAL RELATED TECH	\$2,416,732	\$2,164,304	(252,428)
		SUBTOTAL - INSTRUCTIONAL SUPPORT	\$62,467,218	\$53,534,083	(\$8,932,822)
		SCHOOL BOARD			
7100	100	SALARIES	885,110	883,962	(1,148)
7100	200	EMPLOYEE BENEFITS	1,102,881	1,439,940	337,059
7100	300	PURCHASED SERVICES	146,381	146,217	(164)
7100	500	MATERIALS & SUPPLIES	17,296	20,243	2,947
7100	600	CAPITAL EXPENDITURES	8,000		(8,000)
7100	700	OTHER EXPENSE	112,578	37,847	(74,731)
	TOTAL	SCHOOL BOARD	\$2,272,246	\$2,528,209	\$255,963

PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	* 2010-11	2011-12	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		GENERAL ADMINISTRATION			
7200	100	SALARIES	2,264,658	1,619,256	(645,402)
7200	200	EMPLOYEE BENEFITS	624,996	479,117	(145,879)
7200	300	PURCHASED SERVICES	199,169	134,481	(64,688)
7200	500	MATERIALS & SUPPLIES	53,675	17,615	(36,060)
7200	600	CAPITAL EXPENDITURES	39,758	20,775	(18,983)
7200	700	OTHER EXPENSE	34,539	33,863	(676)
	TOTAL	GENERAL ADMINISTRATION	\$3,216,795	\$2,305,107	(\$911,688)
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	39,756,007	36,748,082	(3,007,925)
7300	200	EMPLOYEE BENEFITS	14,077,833	12,920,779	(1,157,054)
7300	300	PURCHASED SERVICES	425,208	320,187	(105,021)
7300	500	MATERIALS & SUPPLIES	286,237	236,152	(50,085)
7300	600	CAPITAL EXPENDITURES	64,468	29,472	(34,996)
7300	700	OTHER EXPENSE	44,474	16,142	(28,332)
	TOTAL	SCHOOL ADMINISTRATION	\$54,654,227	\$50,270,814	(\$4,383,413)
		FACILITIES ACQ. & CONST.			
7400	100	SALARIES	333,577	1,451,915	1,118,338
7400	200	EMPLOYEE BENEFITS	152,408	502,525	350,117
7400	300	PURCHASED SERVICES	42,446	22,671	(19,775)
7400	400	ENERGY SERVICES	790	1,000	210
7400	500	MATERIALS	9,629	10,425	796
7400	600	CAPITAL EXPENDITURES	274,107	184,639	(89,468)
	TOTAL	FACILITIES ACQ. & CONST.	\$812,957	\$2,173,175	\$1,360,218
		FISCAL SERVICES			
7500	100	SALARIES	2,923,970	2,762,020	(161,950)
7500	200	EMPLOYEE BENEFITS	1,022,351	938,825	(83,526)
7500	300	PURCHASED SERVICES	323,941	244,925	(79,016)
7500	500	MATERIALS	33,843	32,506	(1,337)
7500	600	CAPITAL EXPENDITURES	10,690	4,961	(5,729)
7500	700	OTHER EXPENSE	185,422	153,991	(31,431)
	TOTAL	FISCAL SERVICES	\$4,500,217	\$4,137,228	(\$362,989)
		FOOD SERVICE			
7600	100	SALARIES	151,689	60,382	(91,307)
7600	200	FRINGE	3,420		(3,420)
7600	600	CAPITAL EXPENDITURES	2,526		(2,526)
	TOTAL	FOOD SERVICE	\$157,635	\$60,382	(\$97,253)
		PLANNING, RESEARCH, EVALUATION			
7710	100	SALARIES	633,011	620,168	(12,843)
7710	200	EMPLOYEE BENEFITS	201,782	177,616	(24,166)
7710	300	PURCHASED SERVICES	141,396	119,630	(21,766)
7710	500	MATERIALS & SUPPLIES	18,832	11,239	(7,593)
7710	600	CAPITAL EXPENDITURES	9,501	7,500	(2,001)
7710	700	OTHER EXPENSE	160		(160)
	TOTAL	PLANNING, RESEARCH & EVAL	\$1,004,682	\$936,153	(\$68,529)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	* 2010-11	2011-12	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		INFORMATION SERVICES			
7720	100	SALARIES	653,987	441,785	(212,202)
7720	200	EMPLOYEE BENEFITS	211,511	130,220	(81,291)
7720	300	PURCHASED SERVICES	63,197	109,698	46,501
7720	500	MATERIALS & SUPPLIES	30,006	30,487	481
7720	600	CAPITAL EXPENDITURES	6,473	1,266	(5,207)
7720	700	OTHER EXPENSE	894	500	(394)
	TOTAL	INFORMATION SERVICES	<u>\$966,068</u>	<u>\$713,956</u>	<u>(\$252,112)</u>
		STAFF PERSONNEL SERVICES			
7730	100	SALARIES	3,360,696	2,872,048	(488,648)
7730	200	EMPLOYEE BENEFITS	1,279,500	1,045,718	(233,782)
7730	300	PURCHASED SERVICES	712,301	700,489	(11,812)
7730	500	MATERIALS & SUPPLIES	189,399	138,582	(50,817)
7730	600	CAPITAL EXPENDITURES	119,408	28,526	(90,882)
7730	700	OTHER EXPENSE	4,551	2,842	(1,709)
	TOTAL	STAFF PERSONNEL SERVICES	<u>\$5,665,855</u>	<u>\$4,788,205</u>	<u>(\$877,650)</u>
		INTERNAL SVC			
7760	100	SALARIES	1,843,701	1,730,119	(113,582)
7760	200	EMPLOYEE BENEFITS	689,431	617,848	(71,583)
7760	300	PURCHASED SERVICES	709,275	601,410	(107,865)
7760	400	ENERGY SERVICES	1,136,437	20,407	(1,116,030)
7760	500	MATERIALS & SUPPLIES	414,056	86,480	(327,576)
7760	600	CAPITAL EXPENDITURES	14,865	12,959	(1,906)
7760	700	OTHER EXPENSE	1,080		(1,080)
	TOTAL	INTERNAL SVC	<u>\$4,808,845</u>	<u>\$3,069,223</u>	<u>(\$1,739,622)</u>
		OTHER CENTRAL SERVICES			
7790	100	SALARIES	355,425	305,086	(50,339)
7790	200	EMPLOYEE BENEFITS	120,606	99,423	(21,183)
7790	300	PURCHASED SERVICES	13,276	12,541	(735)
7790	500	MATERIALS & SUPPLIES	9,068	6,473	(2,595)
7790	600	CAPITAL EXPENDITURES	1,702	700	(1,002)
7790	700	OTHER EXPENSE	135		(135)
	TOTAL	OTHER CENTRAL SERVICES	<u>\$500,212</u>	<u>\$424,223</u>	<u>(\$75,989)</u>
		PUPIL TRANSPORTATION			
7800	100	SALARIES	17,861,502	17,703,478	(158,024)
7800	200	EMPLOYEE BENEFITS	8,685,230	9,426,058	740,828
7800	300	PURCHASED SERVICES	1,095,480	399,852	(695,628)
7800	400	ENERGY SERVICES	3,789,098	3,381,378	(407,720)
7800	500	MATERIALS & SUPPLIES	1,720,986	1,094,271	(626,715)
7800	600	CAPITAL EXPENDITURES	41,527	2,000	(39,527)
7800	700	OTHER EXPENSE	26,181	23,000	(3,181)
	TOTAL	PUPIL TRANSPORTATION	<u>\$33,220,004</u>	<u>\$32,030,037</u>	<u>(\$1,189,967)</u>

PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	* 2010-11	2011-12	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		OPERATION OF PLANT			
7900	100	SALARIES	24,248,832	23,254,609	(994,223)
7900	200	EMPLOYEE BENEFITS	12,894,285	10,054,807	(2,839,478)
7900	300	PURCHASED SERVICES	15,930,161	15,683,431	(246,730)
7900	400	ENERGY SERVICES	26,912,552	23,039,941	(3,872,611)
7900	500	MATERIALS & SUPPLIES	1,227,152	762,024	(465,128)
7900	600	CAPITAL EXPENDITURES	430,112	23,658	(406,454)
7900	700	OTHER EXPENSE	296,525	276,319	(20,206)
	TOTAL	OPERATION OF PLANT	\$81,939,619	\$73,094,789	(\$8,844,830)
SUBTOTAL - GENERAL SUPPORT			\$193,719,362	\$176,531,501	(\$3,013,902)
		MAINTENANCE OF PLANT			
8100	100	SALARIES	6,278,990	6,078,171	(200,819)
8100	200	EMPLOYEE BENEFITS	2,964,113	2,446,560	(517,553)
8100	300	PURCHASED SERVICES	5,738,141	3,439,573	(2,298,568)
8100	400	ENERGY SERVICES	363,551	125,973	(237,578)
8100	500	MATERIALS & SUPPLIES	4,471,212	2,899,374	(1,571,838)
8100	600	CAPITAL EXPENDITURES	427,428	30,830	(396,598)
8100	700	OTHER EXPENSE	3,085,300	2,767,401	(317,899)
	TOTAL	MAINTENANCE OF PLANT	\$23,328,735	\$17,787,882	(\$5,540,853)
SUBTOTAL - MAINTENANCE OF PLANT			\$23,328,735	\$17,787,882	(\$5,540,853)
		ADMINISTRATIVE TECHNOLOGY			
8200	100	SALARIES	3,285,084	3,205,075	(80,009)
8200	200	EMPLOYEE BENEFITS	1,044,989	915,088	(129,901)
8200	300	PURCHASED SERVICES	947,907	797,384	(150,523)
8200	400	ENERGY SERVICES	1,416	442	(974)
8200	500	MATERIALS & SUPPLIES	90,238	101,334	11,096
8200	600	CAPITAL EXPENDITURES	91,285	22,194	(69,091)
8200	700	OTHER EXPENSE	1,916	442	(\$1,474)
	TOTAL	ADMINISTRATIVE TECHNOLOGY	5,462,835	\$5,041,959	(\$420,876)
SUBTOTAL - ADMINISTRATIVE TECHNOLOGY			\$5,462,835	\$5,041,959	(\$420,876)
		COMMUNITY SERVICES			
9100	100	SALARIES	303,697	193,460	(110,237)
9100	200	EMPLOYEE BENEFITS	131,338	71,928	(59,410)
9100	300	PURCHASED SERVICES	108,676	112,474	3,798
9100	500	MATERIALS & SUPPLIES	64,210	22,546	(41,664)
9100	600	CAPITAL EXPENDITURES	4,094		(4,094)
9100	700	OTHER EXPENSE	375,383	10,480	(364,903)
	TOTAL	COMMUNITY SERVICES	\$987,398	\$410,888	(\$576,510)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	* 2010-11 ACTUAL	2011-12 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
9200	700	OTHER EXPENSES			
		OTHER EXPENSE	424,124	194,700	(229,424)
	TOTAL	OTHER EXPENSES	\$424,124	\$194,700	(\$229,424)
		<i>SUBTOTAL - COMM & DEBT SERV & TRANSFERS</i>	<i>\$1,411,522</i>	<i>\$605,588</i>	<i>(\$805,934)</i>
	TOTAL	APPROPRIATIONS	\$832,939,176	\$773,393,553	(\$59,545,623)
		FUND BALANCE			
		BUDGET FUND BALANCE-END			
		<u>NON-SPENDABLE</u>			
		INVENTORY	3,800,000	4,500,000	700,000
		PRE-PAID EXPENSE	5,200,000	200,000	(5,000,000)
	TOTAL	NON-SPENDABLE	\$9,000,000	\$4,700,000	(\$4,300,000)
		<u>RESTRICTED</u>			
		STATE CARRYFORWARDS	4,500,000	3,640,000	(860,000)
		REFERENDUM	4,300,000	1,800,000	(2,500,000)
		WORKFORCE	11,900,000	12,200,000	300,000
	TOTAL	RESTRICTED	\$20,700,000	\$17,640,000	(\$3,060,000)
		<u>ASSIGNED</u>			
		ENCUMBRANCES	\$8,200,000	\$8,000,000	(200,000)
		CENTRAL PRINTING	\$700,000	\$700,000	0
		CARRYFORWARDS	\$11,400,000	\$9,360,000	(2,040,000)
		CLIFF RESERVE	\$18,000,000		(18,000,000)
	TOTAL	ASSIGNED	\$38,300,000	\$18,060,000	(\$20,240,000)
		<u>UNASSIGNED</u>	\$24,875,548	\$23,000,000	(1,875,548)
	TOTAL	UNASSIGNED (1.46%)	\$24,875,548	\$23,000,000	(\$1,875,548)
	TOTAL	ENDING FUND BALANCE	\$92,875,548	\$63,400,000	(\$29,475,548)
	TOTAL	APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND	\$925,814,724	\$836,793,553	(\$89,021,171)

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

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2010-11	2011-12	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<u>CAPITAL OUTLAY FUND - ESTIMATED REVENUE</u>					
		STATE SOURCES			
3321	000	CO & DS DISTR TO DISTRICTS	\$474,599	\$520,333	\$45,734
3325	000	INTEREST ON UNDISTRIBUTED	47,909		(47,909)
3341	000	RACING COMMISSION FUNDS	223,250	223,250	0
3391	000	PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	6,216,692		(6,216,692)
3397	000	CHARTER SCHOOL CAPITAL OUTLAY	593,708	96,345	(497,363)
	TOTAL	STATE SOURCES	<u>\$7,556,158</u>	<u>\$839,928</u>	<u>(\$6,716,230)</u>
		LOCAL SOURCES			
3413	000	DIST. LOC. CAP. IMPROVE. TAXES	91,845,449	86,873,609	(4,971,840)
3431	000	INTEREST ON INVESTMENTS	7,573,327	2,500,000	(5,073,327)
3433	000	NET INC/DEC FAIR VALUE INVEST	(5,076,892)		5,076,892
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	<u>\$94,793,255</u>	<u>\$89,373,609</u>	<u>(\$5,419,646)</u>
		OTHER SOURCES			
3731	000	SALE OF LAND		2,000,000	2,000,000
	TOTAL	OTHER FINANCING SOURCES	<u>\$0</u>	<u>\$2,000,000</u>	<u>\$2,000,000</u>
	TOTAL	ESTIMATED REVENUE	<u>\$102,349,413</u>	<u>\$92,213,537</u>	<u>(\$10,135,876)</u>
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN			
		RESTRICTED	153,990,203	151,903,042	(2,087,161)
		ASSIGNED	73,167,156	67,894,331	(5,272,825)
	TOTAL	BEGINNING FUND BALANCE	<u>\$227,157,359</u>	<u>\$219,797,373</u>	<u>(\$7,359,986)</u>
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$329,506,772</u></u>	<u><u>\$312,010,910</u></u>	<u><u>(\$17,495,862)</u></u>

PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2010-11	2011-12	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u>					
7400	600	FACILITIES ACQ. & CONST. CAPITAL EXPENDITURES	\$75,981,010	\$187,269,440	\$111,288,430
	TOTAL	FACILITIES ACQ. & CONST.	\$75,981,010	\$187,269,440	\$111,288,430
9200	700	DEBT SERVICES OTHER EXPENSES	12,624,863	20,760,967	8,136,104
	TOTAL	DEBT SERVICES	\$12,624,863	\$20,760,967	\$8,136,104
9700	900	TRANSFER OF FUNDS TRANSFERS	20,444,571	24,196,345	3,751,774
	TOTAL	TRANSFER OF FUNDS	\$20,444,571	\$24,196,345	\$3,751,774
*	TOTAL	APPROPRIATIONS	\$109,050,444	\$232,226,752	\$123,176,308
	000	FUND BALANCE BUDGET FUND BALANCE-END RESTRICTED	153,990,203		(153,990,203)
		ASSIGNED	66,466,125	79,784,158	13,318,033
*	TOTAL	ENDING FUND BALANCE	\$220,456,328	\$79,784,158	(\$140,672,170)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$329,506,772	\$312,010,910	(\$17,495,862)

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

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2010-11 ACTUAL	2011-12 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>DEBT SERVICE FUND - ESTIMATED REVENUE</u>					
		STATE SOURCES			
3322	000	C.O. & D.S. WITHHELD FOR DEBT SERV.	\$3,963,244	\$4,009,600	\$46,356
3326	000	SBE BOND INTEREST	573		(573)
	TOTAL	STATE SOURCES	<u>\$3,963,817</u>	<u>\$4,009,600</u>	<u>\$45,783</u>
		OTHER FINANCING SOURCES			
3715	000	PROCEEDS OF REFUNDING BONDS	165,000		(\$165,000)
3792	000	PREMIUM ON SALE OF REFUND BOND	22,768		(22,768)
	TOTAL	OTHER FINANCING SOURCES	<u>\$187,768</u>	<u>\$0</u>	<u>(\$187,768)</u>
	TOTAL	ESTIMATED REVENUE	<u>\$4,151,585</u>	<u>\$4,009,600</u>	<u>(\$141,985)</u>
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN RESTRICTED	<u>\$1,037,007</u>	<u>\$971,709</u>	<u>(\$65,298)</u>
	TOTAL	BEGINNING FUND BALANCE	<u>\$1,037,007</u>	<u>\$971,709</u>	<u>(\$65,298)</u>
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$5,188,592</u></u>	<u><u>\$4,981,309</u></u>	<u><u>(\$207,283)</u></u>
<u>DEBT SERVICE FUND - APPROPRIATIONS</u>					
		DEBT SERVICES			
9200	700	OTHER EXPENSES	<u>\$4,028,397</u>	<u>\$4,009,600</u>	<u>(\$18,797)</u>
	TOTAL	DEBT SERVICES	<u>\$4,028,397</u>	<u>\$4,009,600</u>	<u>(\$18,797)</u>
		PAYMENTS			
9299	700	OTHER EXPENSES	<u>188,486</u>		(\$188,486)
	TOTAL	PAYMENTS	<u>\$188,486</u>	<u>\$0</u>	<u>(\$188,486)</u>
	TOTAL	APPROPRIATIONS	<u>\$4,216,883</u>	<u>\$4,009,600</u>	<u>(\$207,283)</u>
		FUND BALANCE			
	000	BUDGET FUND BALANCE-END RESTRICTED	<u>\$971,709</u>	<u>\$971,709</u>	<u>\$0</u>
	TOTAL	ENDING FUND BALANCE	<u>\$971,709</u>	<u>\$971,709</u>	<u>\$0</u>
	TOTAL	APPROPRIATIONS & FD BALANCE	<u><u>\$5,188,592</u></u>	<u><u>\$4,981,309</u></u>	<u><u>(\$207,283)</u></u>

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2010-11 ACTUAL	2011-12 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - ESTIMATED REVENUE</u>					
3199	000	FEDERAL DIRECT			
		OTHER MISC FEDERAL DIRECT	\$4,625,153	\$6,205,972	\$1,580,819
	TOTAL	FEDERAL DIRECT	\$4,625,153	\$6,205,972	\$1,580,819
		FEDERAL THRU STATE			
3201	000	VOCATIONAL EDUCATION GRANTS	2,317,461	1,492,031	(825,430)
3220	000	WORKFORCE INVESTMENT ACT	(25,631)		25,631
3226	000	EISENHOWER MATH & SCIENCE	5,803,299	6,879,973	1,076,674
3227	000	DRUG FREE SCHOOLS	81,871	9,232	(72,639)
3230	000	DISABILITIES EDUCATION ACT (IDEA)	26,736,881	33,033,550	6,296,669
3240	000	ELEM & SECOND EDUC ACT (TITLE I)	26,480,154	37,525,089	11,044,935
3251	000	ADULT BASIC EDUCATION	1,286,090	270,016	(1,016,074)
3270	000	ELE & SECOND ECUD ACT (TITLE VI)	(14)	3,832,962	3,832,976
3290	000	OTHER FEDERAL THRU STATE	1,874,708	2,638,955	764,247
	TOTAL	FEDERAL THRU STATE	\$64,554,819	\$85,681,808	\$21,126,989
		STATE SOURCES			
3399	000	MISCELLANEOUS STATE SOURCES	141,791		(141,791)
			\$141,791	\$0	(\$141,791)
	TOTAL	ESTIMATED REVENUE	\$69,321,763	\$91,887,780	\$22,566,017

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2010-11 ACTUAL	2011-12 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - APPROPRIATIONS</u>					
		REGULAR EDUCATION			
5100	100	SALARIES	\$6,378,236	\$292,731	(\$6,085,505)
5100	200	EMPLOYEE BENEFITS	1,874,564	78,817	(\$1,795,747)
5100	300	PURCHASED SERVICES	4,389,087	4,108,217	(280,870)
5100	500	MATERIALS & SUPPLIES	1,137,153	16,869,511	15,732,358
5100	600	CAPITAL EXPENDITURES	3,061,210	4,001,895	940,685
5100	700	OTHER EXPENSE	4,093	9,363	5,270
	TOTAL	REGULAR EDUCATION	\$16,844,343	\$25,360,534	\$8,516,191
		SPECIAL EDUCATION			
5200	100	SALARIES	8,926,485	7,945,422	(981,063)
5200	200	EMPLOYEE BENEFITS	3,582,181	3,423,470	(158,711)
5200	300	PURCHASED SERVICES	236,756	754,421	517,665
5200	500	MATERIALS & SUPPLIES	174,132	2,596,040	2,421,908
5200	600	CAPITAL EXPENDITURES	84,837	413,025	328,188
5200	700	OTHER EXPENSE	1,659	250	(1,409)
	TOTAL	SPECIAL EDUCATION	\$13,006,050	\$15,132,628	\$2,126,578
		VOCATIONAL EDUCATION			
5300	100	SALARIES	260,295	122,482	(137,813)
5300	200	EMPLOYEE BENEFITS	37,076	29,622	(7,454)
5300	300	PURCHASED SERVICES	438,952	271,709	(167,243)
5300	500	MATERIALS & SUPPLIES	295,477	58,680	(236,797)
5300	600	CAPITAL EXPENDITURES	191,041	118,701	(72,340)
5300	700	OTHER EXPENSE	172,854	143,751	(29,103)
	TOTAL	VOCATIONAL EDUCATION	\$1,395,695	\$744,945	(\$650,750)
		ADULT CONTINUED EDUCATION			
5400	100	SALARIES	433,155	78,360	(354,795)
5400	200	EMPLOYEE BENEFITS	126,707	14,434	(112,273)
5400	300	PURCHASED SERVICES	192,641	26,445	(166,196)
5400	500	MATERIALS & SUPPLIES	40,349	9,637	(30,712)
5400	600	CAPITAL EXPENDITURES	257,542	28,812	(228,730)
5400	700	OTHER EXPENSE	976	400	(576)
	TOTAL	ADULT CONTINUED EDUCATION	\$1,051,370	\$158,088	(\$893,282)
		SUBTOTAL - INSTRUCTIONAL SERVICES	\$32,297,458	\$41,396,195	\$9,098,737

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2010-11 ACTUAL	2011-12 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	370,357	1,237,692	867,335
6110	200	EMPLOYEE BENEFITS	135,316	380,004	244,688
6110	300	PURCHASED SERVICES	4,878	8,963	4,085
6110	700	OTHER EXPENSE	125	300	175
	TOTAL	ATTENDANCE & SOCIAL WORK	\$510,676	\$1,626,959	\$1,116,283
		GUIDANCE SERVICES			
6120	100	SALARIES	190,916	71,918	(118,998)
6120	200	EMPLOYEE BENEFITS	50,431	26,232	(24,199)
	TOTAL	GUIDANCE SERVICES	\$241,347	\$98,150	(\$143,197)
		HEALTH SERVICES			
6130	100	SALARIES	383,459	377,330	(6,129)
6130	200	EMPLOYEE BENEFITS	168,360	159,351	(9,009)
6130	300	PURCHASED SERVICES		8,219	8,219
	TOTAL	HEALTH SERVICES	\$551,819	\$544,900	(\$6,919)
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	1,105,258	1,152,321	47,063
6140	200	EMPLOYEE BENEFITS	363,718	335,818	(27,900)
	TOTAL	PSYCHOLOGICAL SERVICES	\$1,468,976	\$1,488,139	\$19,163
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	89,222	41,000	(48,222)
6150	200	EMPLOYEE BENEFITS	38,760	14,152	(24,608)
6150	300	PURCHASED SERVICES	38,865	6,598	(32,267)
6150	500	MATERIALS & SUPPLIES	266,379	92,780	(173,599)
6150	600	CAPITAL OUTLAY	30,662	1,590	(29,072)
6150	700	OTHER EXPENSES	2,000		(2,000)
	TOTAL	PARENTAL INVOLVEMENT	\$465,888	\$156,120	(\$309,768)
		OTHER PUPIL PERSONNEL SVC			
6190	100	SALARIES	4,712,865	3,921,795	(791,070)
6190	200	EMPLOYEE BENEFITS	1,487,793	1,139,321	(348,472)
6190	300	PURCHASED SERVICES	31,274	42,501	11,227
6190	500	MATERIALS & SUPPLIES	86	20,000	19,914
6190	700	OTHER EXPENSES	1,164		(1,164)
	TOTAL	OTHER PUPIL PERSONNEL SVC	\$6,233,182	\$5,123,617	(\$1,109,565)
		INSTRUCTIONAL MEDIA			
6200	100	SALARIES	257,240	25,869	(231,371)
6200	200	EMPLOYEE BENEFITS	95,762	13,605	(82,157)
6200	500	MATERIALS & SUPPLIES	130		(130)
6200	600	CAPITAL OUTLAY	2,061		(2,061)
	TOTAL	INSTRUCTIONAL MEDIA	\$355,193	\$39,474	(\$315,719)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2010-11 ACTUAL	2011-12 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	7,269,700	5,069,825	(2,199,875)
6300	200	EMPLOYEE BENEFITS	2,362,953	1,532,108	(830,845)
6300	300	PURCHASED SERVICES	688,431	623,043	(65,388)
6300	400	ENERGY	73		(73)
6300	500	MATERIALS & SUPPLIES	137,841	378,043	240,202
6300	600	CAPITAL EXPENDITURES	103,027	194,792	91,765
6300	700	OTHER EXPENSE	5,100	3,585	(1,515)
	TOTAL	CURRICULUM & INSTRUCTION	\$10,567,125	\$7,801,396	(\$2,765,729)
		STAFF DEVELOPMENT			
6400	100	SALARIES	5,163,560	2,950,422	(2,213,138)
6400	200	EMPLOYEE BENEFITS	1,645,700	689,184	(956,516)
6400	300	PURCHASED SERVICES	2,760,361	1,695,597	(1,064,764)
6400	500	MATERIALS & SUPPLIES	207,212	21,207,472	21,000,260
6400	600	CAPITAL EXPENDITURES	54,739	27,836	(26,903)
6400	700	OTHER EXPENSE	48,761	63,942	15,181
	TOTAL	STAFF DEVELOPMENT	\$9,880,333	\$26,634,453	\$16,754,120
		INSTRUCTIONAL RELATED TECH			
6500	100	SALARIES	118,782		(118,782)
6500	200	EMPLOYEE BENEFITS	47,667		(47,667)
6500	300	PURCHASED SERVICES		17,475	17,475
	TOTAL	INSTRUCTIONAL RELATED TECH	\$166,449	\$17,475	(\$148,974)
	SUBTOTAL - INSTRUCTIONAL SUPPORT		\$30,440,988	\$43,530,683	\$13,089,695
		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	32,823	53,177	20,354
7200	500	MATERIALS & SUPPLIES	620	7,000	6,380
7200	600	CAPITAL EXPENDITURES		5,000	5,000
7200	700	OTHER EXPENSE	1,548,508	2,438,712	890,204
	TOTAL	GENERAL ADMINISTRATION	\$1,599,077	\$2,503,889	\$904,812
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	55,806	18,061	(37,745)
7300	200	EMPLOYEE BENEFITS	12,209	4,749	(7,460)
7300	300	PURCHASED SERVICES	2,705	24,345	21,640
7300	500	MATERIALS & SUPPLIES	3,448	1,575	(1,873)
7300	600	CAPITAL EXPENDITURES	18,669	1,579	(17,090)
7300	700	OTHER EXPENSE	902	775	(127)
	TOTAL	SCHOOL ADMINISTRATION	\$93,739	\$51,084	(\$42,655)

PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2010-11 ACTUAL	2011-12 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		FACILITIES ACQ. & CONST.			
7400	300	PURCHASED SERVICES		9,167	9,167
7400	500	MATERIALS & SUPPLIES		37,680	37,680
7400	600	CAPITAL EXPENDITURES	59,400	462,320	402,920
	TOTAL	FACILITIES ACQ. & CONST.	\$59,400	\$509,167	\$449,767
		FISCAL SVC			
7500	100	SALARIES	36,610	43,381	6,771
7500	200	EMPLOYEE BENEFITS	8,280	9,739	1,459
7500	300	PURCHASED SERVICES		2,608	2,608
	TOTAL	FISCAL SVC	\$44,890	\$55,728	\$10,838
		FOOD SERVICE			
7600	300	PURCHASED SERVICES	3,556	8,500	4,944
7600	500	MATERIALS & SUPPLIES		7,986	7,986
7600	600	CAPITAL EXPENDITURES	16,756	9,729	(7,027)
	TOTAL	FOOD SERVICE	\$20,312	\$26,215	\$5,903
		PLANNING, RESEARCH & EVALUATION			
7710	100	SALARIES	54,301		(54,301)
7710	200	EMPLOYEE BENEFITS	19,984		(19,984)
7710	300	PURCHASED SERVICES	85,000	271,500	186,500
7710	600	CAPITAL EXPENDITURES		21,538	21,538
	TOTAL	PLANNING, RESEARCH & EVAL.	\$159,285	\$293,038	\$133,753
		INFORMATION SERVICES			
7720	300	PURCHASED SERVICES	67,813	18,568	(49,245)
7720	500	MATERIALS & SUPPLIES	10,641		(10,641)
7720	700	OTHER EXPENSE	2,495		(2,495)
	TOTAL	INFORMATION SERVICES	\$80,949	\$18,568	(\$62,381)
		STAFF SERVICES			
7730	100	SALARIES	110,441	256,945	146,504
7730	200	EMPLOYEE BENEFITS	34,245	29,492	(4,753)
7730	300	PURCHASED SERVICES	10,028	7,000	(3,028)
7730	600	CAPITAL EXPENDITURES	27,000	1,000	(26,000)
7730	700	OTHER EXPENSE	47,684	20,950	(26,734)
	TOTAL STAFF SERVICES		\$229,398	\$315,387	\$85,989
		PUPIL TRANSPORTATION			
7800	100	SALARIES	343,353	36,975	(306,378)
7800	200	EMPLOYEE BENEFITS		4,853	4,853
7800	300	PURCHASED SERVICES	3,683	661,372	657,689
7800	400	ENERGY SERVICES	719	662,534	661,815
7800	500	MATERIALS & SUPPLIES	34,716	1,500	(33,216)
	TOTAL	PUPIL TRANSPORTATION	\$382,471	\$1,367,234	\$984,763

PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2010-11	2011-12	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		OPERATION OF PLANT			
7900	100	SALARIES	48,298		(48,298)
7900	200	EMPLOYEE BENEFITS	14,799		(14,799)
7900	300	PURCHASED SERVICES	40,587	31,595	(8,992)
7900	400	ENERGY SERVICES	18,531	26,720	8,189
7900	500	MATERIALS & SUPPLIES	286		(286)
	TOTAL	OPERATION OF PLANT	\$122,501	\$58,315	(\$64,186)
	SUBTOTAL - GENERAL SUPPORT		\$2,771,710	\$5,172,410	\$2,400,700
		ADMINISTRATIVE TECHNOLOGY			
8200	100	SALARIES	124,532	98,239	(26,293)
8200	200	EMPLOYEE BENEFITS	42,478	30,694	(11,784)
8200	300	PURCHASED SERVICES	79	49,079	49,000
8200	600	CAPITAL EXPENDITURES	499	98,343	97,844
	TOTAL	ADMINISTRATIVE TECHNOLOGY	\$167,588	\$276,355	\$108,767
	SUBTOTAL - AMINISTRATIVE TECHNOLOGY		\$167,588	\$276,355	\$108,767
		COMMUNITY SERVICES			
9100	300	PURCHASED SERVICES	21,005	9,356	(11,649)
9100	500	MATERIALS & SUPPLIES	180,740	221,155	40,415
9100	600	CAPITAL EXPENDITURES	8,931	11,190	2,259
9100	700	OTHER EXPENSE	3,399,531	1,244,221	(2,155,310)
	TOTAL	COMMUNITY SERVICES	\$3,610,207	\$1,485,922	(\$2,124,285)
	SUBTOTAL - COMM & DEBT SERV & TRANSFERS		\$3,610,207	\$1,485,922	(\$2,124,285)
	TOTAL	APPROPRIATIONS	\$69,321,763	\$91,887,780	\$22,566,017

PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2010-11	2011-12	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<u>AMERICAN RECOVERY AND REINVESTMENT ACT - TARGETED ASSISTANCE</u>					
		FEDERAL THRU STATE			
3226	000	EISENHOWER MATH & SCIENCE	\$253,364	\$109,773	(\$143,591)
3230	000	DISABILITIES EDUCATION ACT (IDEA)	14,164,059	3,754,316	(10,409,743)
3240	000	ELEM & SECOND EDUC ACT (TITLE I)	6,297,006	3,984,255	(2,312,751)
3270	000	ELEM & SECOND EDUC ACT (TITLE 6)		1,487,894	1,487,894
3290	000	OTHER FEDERAL THRU STATE	62,581	23,414	(39,167)
	TOTAL	FEDERAL THRU STATE	\$20,777,010	\$9,359,652	(\$11,417,358)
	TOTAL	ESTIMATED REVENUE	\$20,777,010	\$9,359,652	(\$11,417,358)

AMERICAN RECOVERY AND REINVESTMENT ACT - TARGETED ASSISTANCE

		REGULAR EDUCATION			
5100	100	SALARIES	\$2,690,188	\$15,000	(\$2,675,188)
5100	200	EMPLOYEE BENEFITS	508,574	9,360	(\$499,214)
5100	300	PURCHASED SERVICES	27,716	19,257	(8,459)
5100	500	MATERIALS & SUPPLIES	447,349	3,881,353	3,434,004
5100	600	CAPITAL EXPENDITURES	1,033,211	304,163	(729,048)
5100	700	OTHER EXPENSE	3,880		(3,880)
	TOTAL	REGULAR EDUCATION	<u>\$4,710,918</u>	<u>\$4,229,133</u>	<u>(\$481,785)</u>
		SPECIAL EDUCATION			
5200	100	SALARIES	1,698,285	1,031,664	(666,621)
5200	200	EMPLOYEE BENEFITS	519,813	188,227	(331,586)
5200	300	PURCHASED SERVICES	900,984	214,831	(686,153)
5200	500	MATERIALS & SUPPLIES	1,753,295	1,228,989	(524,306)
5200	600	CAPITAL EXPENDITURES	7,792,164	1,711,549	(6,080,615)
5200	700	OTHER EXPENSE	9,765	53,125	43,360
	TOTAL	SPECIAL EDUCATION	<u>\$12,674,306</u>	<u>\$4,428,385</u>	<u>(\$8,245,921)</u>
		VOCATIONAL EDUCATION			
5300	100	SALARIES	28,000		(28,000)
5300	200	EMPLOYEE BENEFITS	5,202		(5,202)
	TOTAL	VOCATIONAL EDUCATION	<u>\$33,202</u>	<u>\$0</u>	<u>(\$33,202)</u>
		SUBTOTAL - INSTRUCTIONAL SERVICES	<u><u>\$17,418,426</u></u>	<u><u>\$8,657,518</u></u>	<u><u>(\$8,760,908)</u></u>
		ATTEND & SOC			
6110	100	SALARIES	946,835		(946,835)
6110	200	EMPLOYEE BENEFITS	290,700	24,284	(266,416)
	TOTAL	PARENTAL INVOLVEMENT	<u>\$1,237,535</u>	<u>\$24,284</u>	<u>(\$1,213,251)</u>
		GUIDANCE			
6120	100	SALARIES	19,500	10,000	(9,500)
6120	200	EMPLOYEE BENEFITS	3,614	3,682	68
6120	500	MATERIALS & SUPPLIES	431		(431)
6120	600	CAPITAL EXPENDITURES	492	440	(52)
	TOTAL	GUIDANCE	<u>\$24,037</u>	<u>\$14,122</u>	<u>(\$9,915)</u>

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2010-11	2011-12	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	3,000		(3,000)
6140	200	EMPLOYEE BENEFITS	553		(553)
	TOTAL	PSYCHOLOGICAL SERVICES	\$3,553	\$0	(\$3,553)
		PARENTAL INVOLVEMENT			
6150	300	PURCHASED SERVICES	4,897		(4,897)
6150	500	MATERIALS & SUPPLIES	9,690	8,272	(1,418)
6150	600	CAPITAL OUTLAY	3,665		(3,665)
	TOTAL	PARENTAL INVOLVEMENT	\$18,252	\$8,272	(\$9,980)
		OTHER PUPIL PERSONNEL SVC			
6190	100	SALARIES	86,405	8,830	(77,575)
6190	200	EMPLOYEE BENEFITS	17,349	1,626	(15,723)
	TOTAL	OTHER PUPIL PERSONNEL SVC	\$103,754	\$10,456	(\$93,298)
		INSTRUCTIONAL MEDIA			
6200	100	SALARIES	58,143		(58,143)
6200	200	EMPLOYEE BENEFITS	20,568		(20,568)
6200	500	MATERIALS & SUPPLIES		25	25
	TOTAL	INSTRUCTIONAL MEDIA	\$78,711	\$25	(\$78,686)
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	267,402	76,326	(191,076)
6300	200	EMPLOYEE BENEFITS	78,141	30,782	(47,359)
6300	300	PURCHASED SERVICES	36,192	15,705	(20,487)
6300	500	MATERIALS & SUPPLIES	836	310	(526)
6300	600	CAPITAL OUTLAY	20,293	16,431	(3,862)
	TOTAL	CURRICULUM & INSTRUCTION	\$402,864	\$139,554	(\$263,310)
		STAFF DEVELOPMENT			
6400	100	SALARIES	412,211	9,061	(403,150)
6400	200	EMPLOYEE BENEFITS	196,865	1,841	(195,024)
6400	300	PURCHASED SERVICES	78,553	33,190	(45,363)
6400	500	MATERIALS & SUPPLIES	1,466	6,198	4,732
6400	600	CAPITAL EXPENDITURES		3,395	3,395
	TOTAL	STAFF DEVELOPMENT	\$689,095	\$53,685	(\$635,410)
		INSTRUCTIONAL RELATED TECH			
6500	100	SALARIES	4,824		(4,824)
6500	200	EMPLOYEE BENEFITS	857		(857)
	TOTAL	INSTRUCTIONAL RELATED TECH	\$5,681	\$0	(\$5,681)
	SUBTOTAL - INSTRUCTIONAL SUPPORT		\$2,563,482	\$250,398	(\$2,313,084)
		GENERAL ADMINISTRATION			
7200	100	SALARIES	17,810		(17,810)
7200	200	EMPLOYEE BENEFITS	3,425		(3,425)
7200	700	OTHER EXPENSE	539,891	357,456	(182,435)
	TOTAL	GENERAL ADMINISTRATION	\$561,126	\$357,456	(\$203,670)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2010-11	2011-12	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	162,472	38,284	(124,188)
7300	200	EMPLOYEE BENEFITS	42,754	14,805	(27,949)
7300	500	MATERIALS & SUPPLIES		657	657
	TOTAL	SCHOOL ADMINISTRATION	\$205,226	\$53,746	(\$151,480)
		FACILITIES ACQ. & CONST.			
7400	600	CAPITAL EXPENDITURES		33,352	33,352
	TOTAL	FACILITIES ACQ. & CONST.	\$0	\$33,352	\$33,352
		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	\$19,082	\$0	(\$19,082)
		OPERATION OF PLANT			
7900	100	SALARIES	527	600	73
7900	200	EMPLOYEE BENEFITS	102	95	(7)
7900	300	PURCHASED SERVICES	2,143	100	(2,043)
7900	600	CAPITAL EXPENDITURES	1,215		(1,215)
7900	700	OTHER EXPENSE		6,387	6,387
			\$3,987	\$7,182	\$3,195
		<i>SUBTOTAL - GENERAL SUPPORT</i>	<i>\$789,421</i>	<i>\$451,736</i>	<i>(\$337,685)</i>
		ADMINISTRATIVE TECHNOLOGY			
8200	100	SALARIES	4,824		(4,824)
8200	200	EMPLOYEE BENEFITS	857		(857)
	TOTAL	ADMINISTRATIVE TECHNOLOGY	\$5,681	\$0	(\$5,681)
		<i>SUBTOTAL - AMINISTRATIVE TECHNOLOGY</i>	<i>\$5,681</i>	<i>\$0</i>	<i>(\$5,681)</i>
	TOTAL	APPROPRIATIONS	\$20,777,010	\$9,359,652	(\$11,417,358)

FUNC-TION	OBJECT	DESCRIPTION	2010-11 ACTUAL	2011-12 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
AMERICAN RECOVERY AND REINVESTMENT ACT - RACE TO THE TOP					
3210	000	FEDERAL THRU STATE			
		FEDERAL STABILIZATION REVENUE	\$221,616		(\$221,616)
3214	000	RACE TO THE TOP		3,192,093	3,192,093
3270	000	ELEM & SECOND EDUC ACT (TITLE 6)		35,911	35,911
	TOTAL	FEDERAL THRU STATE	\$221,616	\$3,228,004	\$3,006,388
	TOTAL	ESTIMATED REVENUE	\$221,616	\$3,228,004	\$3,006,388

AMERICAN RECOVERY AND REINVESTMENT ACT - RACE TO THE TOP

5100	300	REGULAR EDUCATION			
		PURCHASED SERVICES	10,388	500	(9,888)
5100	500	MATERIALS & SUPPLIES		662,049	662,049
5100	600	CAPITAL EXPENDITURES		170	170
	TOTAL	REGULAR EDUCATION	\$10,388	\$662,719	\$652,331
5300	500	VOCATIONAL EDUCATION			
		MATERIALS & SUPPLIES	3,735	27,180	23,445
5300	600	CAPITAL EXPENDITURES	14,970		(14,970)
	TOTAL	VOCATIONAL EDUCATION	\$18,705	\$27,180	\$8,475
5900	100	OTHER INSTRUCTION			
		SALARIES		25,972	25,972
5900	200	EMPLOYEE BENEFITS		39,228	39,228
	TOTAL	OTHER INSTRUCTION	\$0	\$65,200	\$65,200
SUBTOTAL - INSTRUCTIONAL SERVICES			\$29,093	\$755,099	\$726,006
6300	100	CURRICULUM & INSTRUCTION			
		SALARIES	13,210	975,882	962,672
6300	200	EMPLOYEE BENEFITS		321,798	321,798
6300	300	PURCHASED SERVICES		8,000	8,000
	TOTAL	CURRICULUM & INSTRUCTION	\$13,210	\$1,305,680	\$1,292,470
6400	100	STAFF DEVELOPMENT			
		SALARIES		16,627	16,627
6400	200	EMPLOYEE BENEFITS		6,876	6,876
6400	300	PURCHASED SERVICES	13,600	88,796	75,196
6400	500	MATERIALS & SUPPLIES	4,946	30,345	25,399
6400	700	OTHER EXPENSE	100	15,285	15,185
	TOTAL	STAFF DEVELOPMENT	\$18,646	\$157,929	\$139,283
6500	300	INST. REL. TECH.			
		PURCHASED SERVICES		461,298	461,298
	TOTAL	INST. REL. TECH.	\$0	\$461,298	\$461,298
SUBTOTAL - INSTRUCTIONAL SUPPORT			\$31,856	\$1,924,907	\$1,893,051

PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2010-11	2011-12	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		GENERAL ADMINISTRATION			
7200	100	SALARIES	23,624	113,564	89,940
7200	200	EMPLOYEE BENEFITS	5,027	47,609	42,582
7200	300	PURCHASED SERVICES	1,021	55,000	53,979
7200	500	MATERIALS & SUPPLIES	941	7,965	7,024
7200	600	CAPITAL EXPENDITURES	5,687	30,374	24,687
7200	700	OTHER EXPENSE		229,284	229,284
	TOTAL	GENERAL ADMINISTRATION	\$36,300	\$483,796	\$447,496
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	4,886		(4,886)
7300	200	EMPLOYEE BENEFITS	614		(614)
	TOTAL	SCHOOL ADMINISTRATION	\$5,500	\$0	(\$5,500)
		CENTRAL SVC			
7700	600	CAPITAL EXPENDITURES		145	145
	TOTAL	CENTRAL SVC	\$0	\$145	\$145
		PLANNING, RESEARCH, EVALUATION			
7710	100	SALARIES	28,514		(28,514)
7710	200	EMPLOYEE BENEFITS	6,470		(6,470)
7710	600	CAPITAL EXPENDITURES		41,702	41,702
	TOTAL	PLANNING, RESEARCH & EVAL	\$34,984	\$41,702	\$6,718
		INFO. SCV.			
7720	300	PURCHASED SERVICES		6,000	6,000
7720	500	MATERIALS & SUPPLIES		500	500
	TOTAL	INFO. SCV.	\$0	\$6,500	\$6,500
		STAFF PERSONNEL SERVICES			
7730	100	SALARIES	17,169		(17,169)
7730	200	EMPLOYEE BENEFITS	5,060		(5,060)
7730	300	PURCHASED SERVICES	19,020	12,000	(7,020)
	TOTAL	STAFF PERSONNEL SERVICES	\$41,249	\$12,000	(\$29,249)
		ADMINISTRATIVE TECHNOLOGY			
8200	100	SALARIES	36,190		(36,190)
8200	200	EMPLOYEE BENEFITS	6,444		(6,444)
8200	600	CAPITAL EXPENDITURES		3,855	3,855
	TOTAL	ADMINISTRATIVE TECHNOLOGY	\$42,634	\$3,855	(\$38,779)
		SUBTOTAL - GENERAL SUPPORT	\$118,867	\$541,353	\$380,686
	TOTAL	APPROPRIATIONS	\$221,616	\$3,228,004	\$3,006,388

PINELLAS COUNTY SCHOOLS

FUNC- TION	OBJECT	DESCRIPTION	2010-11	2011-12	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<u>AMERICAN RECOVERY AND REINVESTMENT ACT - OTHER STIMULUS</u>					
		FEDERAL THRU STATE			
3201	000	VOCATIONAL EDUCATION GRANTS		\$545,940	\$545,940
3210	000	FEDERAL STABILIZATION REVENUE	20,853	209,931	189,078
3290	000	OTHER FEDERAL THRU STATE	680,719	37,596	(643,123)
	TOTAL	FEDERAL THRU STATE	\$701,572	\$793,467	\$91,895
	TOTAL	ESTIMATED REVENUE	\$701,572	\$793,467	\$91,895
<u>AMERICAN RECOVERY AND REINVESTMENT ACT - OTHER STIMULUS</u>					
		REGULAR EDUCATION			
5100	100	SALARIES	\$24,828	\$43,889	\$19,061
5100	200	EMPLOYEE BENEFITS	804	15,229	\$14,425
5100	300	PURCHASED SERVICES	29,297	16,450	(12,847)
5100	500	MATERIALS & SUPPLIES	4,577	1,499	(3,078)
5100	600	CAPITAL EXPENDITURES	363,247	84,641	(278,606)
	TOTAL	REGULAR EDUCATION	\$422,753	\$161,708	(\$261,045)
		VOCATIONAL EDUCATION			
5300	300	PURCHASED SERVICES	145	12,211	12,066
5300	500	MATERIALS & SUPPLIES	9,601	9,794	193
5300	600	CAPITAL EXPENDITURES	13,828	45,483	31,655
5300	700	OTHER EXPENSE		33,870	33,870
	TOTAL	VOCATIONAL EDUCATION	\$23,574	\$101,358	\$77,784
SUBTOTAL - INSTRUCTIONAL SERVICES			\$446,327	\$263,066	(\$183,261)
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	47,531	9,592	(37,939)
6300	200	EMPLOYEE BENEFITS	15,141	2,586	(12,555)
6300	500	MATERIALS & SUPPLIES	172		(172)
	TOTAL	CURRICULUM & INSTRUCTION	\$62,844	\$12,178	(\$50,666)
		STAFF DEVELOPMENT			
6400	100	SALARIES	19,842	28,595	8,753
6400	200	EMPLOYEE BENEFITS	2,031	28,974	26,943
6400	300	PURCHASED SERVICES	23,853	1,365	(22,488)
6400	600	CAPITAL EXPENDITURES		14,025	
	TOTAL	STAFF DEVELOPMENT	\$45,726	\$72,959	\$27,233
SUBTOTAL - INSTRUCTIONAL SUPPORT			\$108,570	\$85,137	(\$23,433)
		GENERAL ADMINISTRATION			
7200	700	OTHER EXPENSE	6,852	12,380	5,528
	TOTAL	GENERAL ADMINISTRATION	\$6,852	\$12,380	\$5,528
		FOOD SERVICE			
7600	600	CAPITAL EXPENDITURES	77,951	37,597	(40,354)
	TOTAL	FOOD SERVICE	\$77,951	\$37,597	(\$40,354)

PINELLAS COUNTY SCHOOLS

FUNCTION	OBJECT	DESCRIPTION	2010-11	2011-12	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
7710		PLANNING, RESEARCH, EVALUATION			
	300	PURCHASED SERVICES	37,500		(37,500)
	TOTAL	PLANNING, RESEARCH & EVAL	\$37,500	\$0	(\$37,500)
7800		PUPIL TRANSPORTATION			
	100	SALARIES	83	2,300	2,217
	400	ENERGY	13	348	335
	500	MATERIALS & SUPPLIES	24	348	324
	TOTAL	PUPIL TRANSPORTATION	\$120	\$2,996	\$2,876
SUBTOTAL - GENERAL SUPPORT			\$122,423	\$52,973	(\$69,450)
9100		COMMUNITY SERVICES			
	500	MATERIALS & SUPPLIES	153	1,846	1,693
	600	CAPITAL EXPENDITURES		85,900	85,900
	700	OTHER EXPENSE	24,099	304,545	280,446
	TOTAL	COMMUNITY SERVICES	\$24,252	\$392,291	\$368,039
SUBTOTAL - COMM & DEBT SERV & TRANSFERS			\$24,252	\$392,291	\$368,039
TOTAL APPROPRIATIONS			\$701,572	\$793,467	\$91,895

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2010-11 ACTUAL	2011-12 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>FOOD SERVICE FUND - ESTIMATED REVENUE</u>					
		FEDERAL THRU STATE			
3261	000	SCHL LUNCH REIMBURSEMENT	\$19,300,994	\$19,557,147	\$256,153
3262	000	SCH BRKFST REIMBURSEMENT	4,882,268	4,933,404	51,136
3263	000	AFTER SCHOOL SNACK REIMB	292,810	294,213	1,403
3265	000	USDA DONATED COMMODITIES	2,340,096	1,932,898	(407,198)
3267	000	SUMMER FOOD SERVICE PROGRAM	237,076	187,128	(49,948)
	TOTAL	FEDERAL THRU STATE	\$27,053,244	\$26,904,790	(\$148,454)
		STATE SOURCES			
3337	000	SCHOOL BREAKFAST SUPPLEMENT	227,590	227,592	2
3338	000	SCHOOL LUNCH SUPPLEMENT	295,051	295,039	(12)
3399	000	OTHER MISC SOURCES	7,027		(7,027)
	TOTAL	STATE SOURCES	\$529,668	\$522,631	(\$7,037)
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	506,973	225,000	(281,973)
3433	000	NET INC/DEC FAIR VALUE INVEST	(338,693)		338,693
3451	000	STUDENT LUNCHES	5,425,566	5,465,949	40,383
3452	000	STUDENT BREAKFAST	327,737	329,745	2,008
3453	000	ADULT BREAKFAST/LUNCHES	410,835	416,377	5,542
3454	000	STUDENT AND ADULT AL A CARTE	5,450,953	5,420,377	(30,576)
3455	000	STUDENT SNACKS	154,397	155,628	1,231
3456	000	OTHER FOOD SALES	70,228	50,583	(19,645)
3490	000	MISC LOCAL SOURCES	753,305	5,904,353	5,151,048
	TOTAL	LOCAL SOURCES	\$12,761,301	\$17,968,012	\$5,206,711
	TOTAL	ESTIMATED REVENUE	\$40,344,213	\$45,395,433	\$5,051,220
		FUND BALANCE			
	050	BUDGET FUND BALANCE - BEGIN			
		NONSPENDABLE	1,425,092	1,091,853	(333,239)
		RESTRICTED	12,441,075	14,836,088	2,395,013
	TOTAL	BEGINNING FUND BALANCE	\$13,866,167	\$15,927,941	\$2,061,774
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$54,210,380	\$61,323,374	\$7,112,994

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2010-11 ACTUAL	2011-12 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>FOOD SERVICE FUND - APPROPRIATIONS</u>					
		FOOD SERVICE			
7600	100	SALARIES	\$12,532,443	\$14,075,345	\$1,542,902
7600	200	EMPLOYEE BENEFITS	5,162,195	7,137,285	1,975,090
7600	300	PURCHASED SERVICES	2,853,136	4,898,120	2,044,984
7600	400	ENERGY SERVICES	1,047,583	1,196,300	148,717
7600	500	MATERIALS & SUPPLIES	15,436,047	19,691,949	4,255,902
7600	600	CAPITAL EXPENDITURES	1,057,789	3,491,743	2,433,954
7600	700	OTHER EXPENSE	196,648	1,513,545	1,316,897
	TOTAL	FOOD SERVICE	\$38,285,841	\$52,004,287	\$13,718,446
	TOTAL	APPROPRIATIONS	\$38,285,841	\$52,004,287	\$13,718,446
		FUND BALANCE			
090		BUDGET FUND BALANCE-END			
		<u>COMMITTED</u>			
		NONSPENDABLE	914,550	1,091,853	177,303
		EQUIPMENT RESERVE	3,544,906	4,250,000	705,094
		SUBTOTAL - COMMITTED	\$4,459,456	\$5,341,853	\$882,397
		<u>UNOBLIGATED</u>			
		RESTRICTED	11,465,083	3,977,234	(7,487,849)
	TOTAL	ENDING FUND BALANCE	\$15,924,539	\$9,319,087	(\$6,605,452)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$54,210,380	\$61,323,374	\$7,112,994

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2010-11	2011-12	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	

INTERNAL SERVICE FUND - ANTICIPATED REVENUE

		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	\$752,552		(\$752,552)
3433	000	NET INC/DEC FAIR VALUE INVEST	(528,751)		\$528,751
3484	020	PREMIUM REVENUE (WC)		5,006,250	5,006,250
3497	000	REFUNDS OF PRIOR YEAR EXP	4,450,413		(4,450,413)
		TOTAL LOCAL SOURCES	\$4,674,214	\$5,006,250	\$332,036
		TOTAL ESTIMATED REVENUE	\$4,674,214	\$5,006,250	\$332,036
	050	BUDGET FUND BALANCE-BEGIN ASSIGNED	5,904,359	6,414,481	510,122
		TOTAL BEGINNING FUND BALANCE	\$5,904,359	\$6,414,481	\$510,122
		TOTAL ESTIMATED REVENUE AND FUND BALANCE	\$10,578,573	\$11,420,731	\$842,158

INTERNAL SERVICE FUND - APPROPRIATIONS

		SCHOOL BOARD			
7100	700	OTHER EXPENSE(Workers Compensation)	\$4,164,092	\$6,610,498	\$2,446,406
		TOTAL SCHOOL BOARD	\$4,164,092	\$6,610,498	\$2,446,406
		TRANSFER OF FUNDS			
9700	900	TRANSFER		1,800,000	\$1,800,000
		TOTAL TRANSFER OF FUNDS	\$0	\$1,800,000	\$1,800,000
		TOTAL APPROPRIATIONS	\$4,164,092	\$8,410,498	\$4,246,406
		FUND BALANCE			
	090	ASSIGNED	6,414,481	3,010,233	(3,404,248)
		TOTAL ENDING FUND BALANCE	\$6,414,481	\$3,010,233	(\$3,404,248)
		TOTAL APPROPRIATIONS & FD BALANCE	\$10,578,573	\$11,420,731	\$842,158

APPENDIX

PINELLAS COUNTY
SCHOOL BOARD

How to Read the Budget

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

Fund

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

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

Operating Fund

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

Capital Outlay Fund

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

Debt Service Fund

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

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

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

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

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

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

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

Internal Services Fund

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

Trust & Agency Fund

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

**PINELLAS COUNTY
SCHOOL BOARD**

Function

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

5000 Direct Instruction

- 5100 Basic or Regular (K - 12) Instructional Programs
- 5200 Exceptional Student Education Programs
- 5300 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

PINELLAS COUNTY
SCHOOL BOARD

Cost Center

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

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

Object

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

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

PINELLAS COUNTY
SCHOOL BOARD

GLOSSARY

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

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

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

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

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

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

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

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

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

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

Categoricals: State revenue sources which are restricted in their use to certain types (categories) of expenditure. Examples of state categoricals are 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.

