

SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA

Public Hearing on Tentative 2012/13 Millage Rates & District Budget

July 31, 2012 (5:01 p.m.)

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



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

SCHOOL BOARD OF PINELLAS COUNTY

**Public Hearing on
Tentative 2012/13 Millage Rates & District Budget**

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

July 31, 2012 – 5:01 p.m.

Public Hearing Agenda

- I. Call to Order
- II. Welcome by the School Board Chairperson
- III. Adoption of the Agenda
- IV. Introductory Comments by the Superintendent
- V. Overview of Budget Process and Truth in Millage (TRIM) Requirements by the Associate Superintendent of Finance and Business Services
- VI. Millage to Support the Budget
 - Explanation of Tentative 2012/13 Millage
 - Statements and Questions from the Public
 - School Board Discussion of Millage
 - 1. Approval of Tentative Discretionary Local Effort Millage
 - 2. Adoption of Total Millage Rates
- VII. Tentative 2012/13 Budget
 - Explanation of the Tentative 2012/13 Budget
 - Statements and Questions from the Public
 - School Board Discussion of the Budget
 - School Board Action on Tentative Budget for 2012/13
 - 1. Adoption of the Additional Amendments to Proposed Budget
 - 2. Approval of Tentative Budget for 2012/13
- VIII. Additional Board Actions
 - 1. Approval to Establish the Second Public Hearing
 - 2. Approval to Authorize Submittal of "Certification of School Taxable Value"
- IX. Other Considerations & Concluding Comments
- X. Adjournment

2012 - 2013 BUDGET CALENDAR

September 13, 2011	2011-12 Budget Approved
October 14, 2011	FTE 2011-12 Survey 2 "date certain"
December 2011	Second semester staffing review
December 2011	FTE 2011-12 Third Calculation received from state
December 7, 2011	Governor presents 2012-13 Budget Recommendations
December 2011	FTE 2012-13 estimates (per forecast model) to State DOE
January 10, 2012	2012 Legislative Session Begins
February 17, 2012	FTE 2011-12 Survey 3 "date certain"
March 9, 2012	State Legislature ends regular session
March 21, 2012	Staffing allocations to schools
May 10, 2012	Staff Rosters from schools due to Personnel
May 15, 2012	School Board Workshop on budget
May 15, 2012	Forms and instructions distributed to departments
June 4, 2012	Budget requests received from departments
June 13, 2012	Discretionary allocations to schools
June 18-22, 2012	State DOE Presentations to School Finance Officers
July 1, 2012	New fiscal year begins
July 28, 2012	Advertise in Tampa Bay Times
July 31, 2012	First Public Hearing on the 2012-13 Budget and Millage Rates
August 20, 2012	County Property Appraiser mails TRIM notices
August 20, 2012	School term begins
September 11, 2012	Board adopts Tentative District Work Program
September 11, 2012	Final Public Hearing on the 2012-13 Budget and Millage Rates
	Adopted budget shall include the district's facilities work program

NOTICE OF BUDGET HEARING

The Pinellas County School Board will soon consider a budget for FY 2012-2013. A public hearing to make a **DECISION** on the budget **AND TAXES** will be held on

July 31, 2012, at 5:01 P.M.

at the

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

PINELLAS COUNTY SCHOOLS

Proposed 2012/2013 Millage Rates

<i>PROPERTY TAX ROLL (in \$ Billions)</i>			
	2011/2012	2012/2013	Change
Gross Taxable Property Value	\$60.33	\$58.89	-2.4%
Adjusted Taxable Value (excluding new construction, etc.)	\$60.00	\$58.63	-2.3%
	<i>(vs. 2011-12 Final Gross Taxable Value)</i>		

<i>MILLAGE RATE COMPARISONS:</i>			
<i><u>Proposed 2012-2013 Rates vs. Actual 2011-2012 Millage Rates</u></i>	2011/2012 Actual	2012/2013 Proposed	Percent Change
Required Local Effort	5.6370	5.5540	-1.47%
Discretionary Local Effort	0.7480	0.7480	0.00%
Local Referendum	0.5000	0.5000	0.00%
Operating Subtotal	6.8850	6.8020	-1.21%
Capital Outlay	1.5000	1.5000	0.00%
Total Millage	8.3850	8.3020	-0.99%
<i><u>Proposed 2012/13 Rates vs. Rolled-Back Millage Rates</u></i>	Rolled Back Rate	2012/2013 Proposed	Percent Change
Required Local Effort	5.7803	5.5540	-3.92%
Discretionary Local Effort	0.7670	0.7480	-2.48%
Local Referendum	0.5127	0.5000	-2.48%
Capital Outlay	1.5382	1.5000	-2.48%
Total Millage	8.5982	8.3020	-3.44%

School Board of Pinellas County

Explanation of Rolled-Back Millage Rate

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

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

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

PINELLAS COUNTY SCHOOL BOARD

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, 2012, was \$ 58,891,093,300.

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, 2012, was \$58,891,093.
- (4) The School Board must budget at least 96% of the value of each mill levied for schools. Thus, the value of one mill levied for schools purposes is: $96\% \times \$58,891,093 = \$56,535,450$.

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 2012/13														
Millage	1970/71	1971/72	1972/73	1973/74	Millage through 1978/79	1979/80	1980/81	1981/82	1982/83	1983/84	1984/85			
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	1998/99
Operating														
Required Local Effort	4.426	5.183	5.018	5.431	5.814	5.947	6.316	6.490	6.572	6.659	6.631	6.479	6.451	6.433
Discretionary Local	1.319	0.819	0.819	0.719	0.719	1.019	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510
Supplemental Discretionary Local Referendum										0.190	0.188	0.187	0.172	0.167
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	7.110
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	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	9.110
Millage	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	Proposed 2012/13
Operating														
Required Local Effort	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	5.554
Discretionary Local	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	0.748
Supplemental Discretionary	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	0.000
Discretionary Critical Needs Local Referendum										0.250	0.250	0.250		
Operating Subtotal	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	6.802
Capital Improvement	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	1.500
Total Millage	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	8.302

**PINELLAS COUNTY SCHOOLS
EFFECT OF PROPOSED 2012/2013 MILLAGE RATES
ON THE INDIVIDUAL TAXPAYER**

Four Examples of Tax Assessments

Description	Example A	Example B	Example C	Example D
Assessed Value for 2012	\$100,000	\$200,000	\$300,000	\$400,000
Less: Homestead Exemption	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)
Taxable Assessed Value	\$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>
2012 Tax:				
Required Local Effort	\$416.55	\$971.95	\$1,527.35	\$2,082.75
(5.554 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 2012 Tax (8.302 Mills)	\$622.65	\$1,452.85	\$2,283.05	\$3,113.25
2011 Tax (8.385 Mills)	\$628.88	\$1,467.38	\$2,305.88	\$3,144.38
<i>Change In Taxes</i>	<i>(\$6.23)</i>	<i>(\$14.53)</i>	<i>(\$22.83)</i>	<i>(\$31.13)</i>

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

TAX BASE	BUDGET 2011-2012		BUDGET 2012-2013		FY13 vs FY12 INCREASE/(DECREASE) Amount		Percent
	Rate	Revenue	Rate	Revenue	Rate	Revenue	Revenue %
Gross Taxable Value		\$60,328,895,475		\$58,891,093,300		(\$1,437,802,175)	-2.4%
Value of 1 mill (@ 96%)		\$57,915,740		\$56,535,450		(\$1,380,290)	-2.4%
MILLAGE RATES AND REVENUE							
Operating							
Required Local Effort	5.637	\$326,471,024	5.554	\$313,997,886	-0.083	(\$12,473,138)	-3.8%
Discretionary	0.748	43,320,973	0.748	42,288,516	0.000	(\$1,032,457)	-2.4%
Local Referendum	0.500	28,957,870	0.500	28,267,725	0.000	(\$690,145)	-2.4%
Total Operating	6.885	\$398,749,867	6.802	\$384,554,127	-0.083	(\$14,195,740)	-3.6%
Capital	1.500	86,873,609	1.500	84,803,174	0.000	(\$2,070,435)	-2.4%
TOTAL	8.385	\$485,623,476	8.302	\$469,357,301	-0.083	(\$16,266,175)	-3.3%

BUDGET SUMMARY

PINELLAS COUNTY
SCHOOL BOARD

BUDGET SUMMARY

Revenue Sources, Transfers, and Beginning Fund Balances

	2012/2013	%
<i>Revenue</i>	<i>Budget</i>	<i>Percent of Total Revenue</i>
Federal (and Federal through State)	\$49,964,554	5.65%
State	326,917,656	36.95%
Local	507,612,426	57.37%
Other	300,000	0.03%
<i>Total Revenue</i>	<i>\$884,794,636</i>	<i>100.00%</i>
<i>Transfers & Balances</i>	<i>316,883,989</i>	
GRAND TOTAL	<u>\$1,201,678,625</u>	

Appropriations, Transfers and Ending Fund Balances

	2012-13	%
<i>Name of Fund</i>	<i>Budget</i>	<i>Percent of Total Appropriations</i>
General Operating	\$808,200,000	67.26%
Debt Service	4,984,559	0.41%
Capital Outlay	297,907,742	24.79%
Contracted Programs	13,595,866	1.13%
ARRA Targeted Assistance	1,158,239	0.10%
ARRA Race to the Top	2,786,749	0.23%
ARRA Other Stimulus	260,412	0.02%
School Food Service	62,484,026	5.20%
Internal Service	10,301,032	0.86%
GRAND TOTAL	<u>\$1,201,678,625</u>	<u>100.00%</u>

2012-2013 BUDGET SUMMARY
DISTRICT SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA
THE PROPOSED OPERATING BUDGET EXPENDITURES OF
THE SCHOOL BOARD OF PINELLAS COUNTY ARE 3.1 %
LESS THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

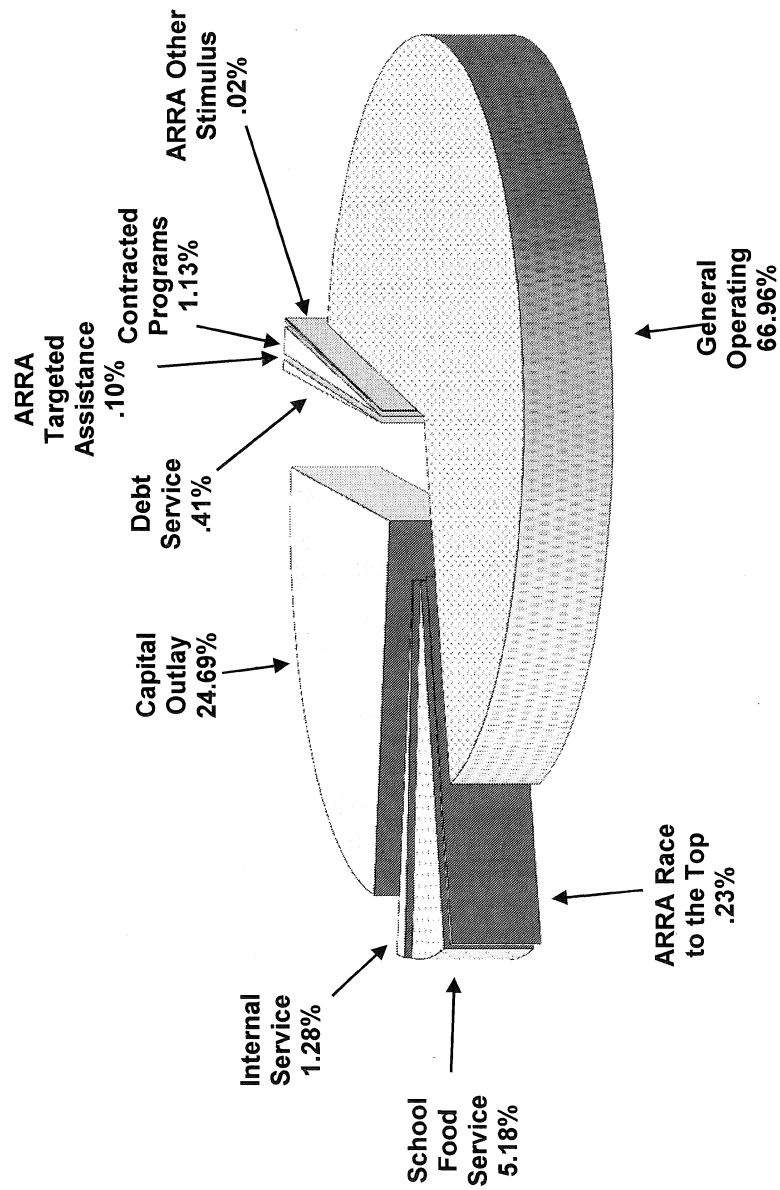
PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:
REQUIRED LOCAL EFFORT (INCLUDING PRIOR PERIOD FUNDING ADJUSTMENT MILLAGE) 5.554
LOCAL CAPITAL IMPROVEMENT (CAPITAL OUTLAY) 1.500
BASIC DISCRETIONARY OPERATING 0.748
ADDITIONAL DISCRETIONARY (STATUTORY, VOTED) 0.500

TOTAL MILLAGE 8.302

REVENUES	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL ALL FUNDS
Federal (Direct)	\$ 320,000 \$	81,304 \$	\$	\$	401,304
Federal (Through State)	2,753,000	46,810,250			49,563,250
State Sources	321,663,924	517,632	4,012,850	723,250	326,917,656
Local Sources	400,563,076	14,446,176	0	86,603,174	501,612,426
TOTAL REVENUES	725,300,000	61,855,362	4,012,850	87,326,424	878,494,636
Transfers In	25,000,000				25,000,000
Non-Revenue Sources	300,000				300,000
FUND BALANCES - July 1, 2012	57,600,000	18,429,930	971,709	210,581,318	287,582,957
TOTAL REVENUES AND BALANCES	\$ 808,200,000 \$	80,285,292 \$	4,984,559 \$	297,907,742 \$	1,191,377,593
EXPENDITURES					
Instruction	\$ 501,228,436 \$	16,880,724 \$	\$	\$	518,109,160
Pupil Personnel Services	29,279,333	111,770			29,391,103
Instructional Media Services	9,151,530	1,016			9,152,546
Instructional & Curriculum Development Services	8,344,426	426,577			8,771,003
Instructional Staff Training	4,013,152	268,475			4,281,627
Instruction Related Technology	2,208,981				2,208,981
Board of Education	2,802,981	76,878			2,879,859
General Administration	2,465,728	12,163			2,477,891
School Administration	48,344,171				48,344,171
Facilities Acquisition & Construction	1,877,650			167,130,181	169,007,831
Fiscal Services	3,833,451	180			3,833,631
Food Service	60,400	50,069,722			50,130,122
Central Services	10,666,833				10,666,833
Pupil Transportation Services	30,684,304	17,290			30,701,594
Operation of Plant	73,166,819	2,516			73,169,335
Maintenance of Plant	18,894,306				18,894,306
Administrative Technology Services	6,091,237				6,091,237
Community Services	283,262	1,952			285,214
Debt Service	3,000		4,012,850	11,870,352	15,886,202
TOTAL EXPENDITURES	753,400,000	67,869,263	4,012,850	179,000,533	1,004,282,646
Transfers Out					
FUND BALANCES - June 30, 2013	54,800,000	12,416,029	971,709	25,000,000	25,000,000
TOTAL EXPENDITURES, TRANSFERS AND BALANCES	\$ 808,200,000 \$	80,285,292 \$	4,984,559 \$	297,907,742 \$	1,191,377,593

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

**Pinellas County Schools
2012-2013 Budget
All Funds \$1.201 Billion**





STRATEGIC DIRECTIONS BUDGET PARAMETERS

2012-13 DISTRICT STRATEGIC PLAN STRATEGIC DIRECTIONS / BUDGET PARAMETERS

Vision: 100% Student Success

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

- A. **Student Achievement** -place emphasis on student achievement
- B. **Student Services** - Coordinate and align Student Services support
- C. **Managing Productive Systems**-implement process and methodology of decision making; improve level of productivity and control; establish accountability systems
- D. **Communications** - Improve the degree that communication within the system is distortion-free and provide the organization with information needed to function effectively
- E. **Power Equalizations** - provide distribution of influence that is relatively equitable across the organization; enhance the inter-group relations
- F. **Morale** - improve the degree that Individuals feel a sense of well-being, satisfaction, and accomplishment; provide necessary support to individuals to achieve goals of the organization
- G. **Curriculum** - make a commitment to curriculum development and the improvement of teaching and learning to facilitate effective and efficient curriculum services to schools
- H. **Technology** - establish an infrastructure to support demand for updated technology, technical support, and accurate and timely access to data by all users
- I. **Safe Learning Environment** -increase satisfaction with working conditions; establish an orderly, safe, and secure learning environment
- J. **Bradley Memorandums of Understanding**- adhere to the Bradley Memorandums of Understanding
- K. **Community Relations** – enhance community relationships with Pinellas County Schools.

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 unreserved 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 the strategic directions.
- 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.

PINELLAS COUNTY
SCHOOL BOARD

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 2012-13 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.

2012-13 Legislative Changes Affecting the Operating Fund

Increase in district share of revenue of \$11.3 Million

Increase In BSA To \$3,582.98

Increased \$103.76 Or 2.98% Increased from 2011-12

Class Size Reduction

\$2.98 Billion Statewide To Implement Amendment

District Discretionary Lottery

In 2011/12 the district received \$295,587 for District Discretionary Lottery funding. However, for fiscal year 2012/13 no District Discretionary Lottery dollars were provided. This resulted in a decrease of \$295,587 of available funding.

**PINELLAS COUNTY SCHOOL BOARD
2012/13 OPERATING FUND BUDGET - REVENUE**

2012/13 BUDGET

**DESCRIPTION
FEDERAL SOURCES**

Federal Impact Funds	\$320,000
Other Federal, Including Federal-Through-State	2,753,000
TOTAL FEDERAL	\$3,073,000

STATE SOURCES

Base State FEPP	\$79,822,585 ^a
Safe Schools	3,081,379 ^b
Supplemental Academic Instruction	20,592,967 ^c
ESE Guaranteed Allocation	42,172,916 ^d
Reading Programs	4,654,989 ^e
Merit Award Program	0 ^f
DJJ Supplemental Allocation	554,429 ^g
Workforce Development (Adult Education)	25,095,633
Workforce Performance Incentives	418,827
Adults with Disabilities	374,337
C.O. & D.S.	67,927
Florida Teacher Lead Program	1,212,609 ^h
Instructional Materials	7,940,760 ⁱ
State License Tax	550,000
Lottery Fund	
Transportation	13,543,323 ^j
Class Size Reduction/Operating	112,134,000
School Recognition Funds	5,067,913
Virtual Education Contribution	\$155,094
Miscellaneous State Revenue	4,124,236
TOTAL STATE	\$321,663,924

LOCAL SOURCES

District School Taxes*	\$383,479,954 ^h
*Includes Local Referendum Amount of \$28,267,725	
Rent	1,100,000
Vocational & Other Course Fees	
Interest Income	2,500,000
Student fees	2,400,000
Charges for services	1,300,000
Other Local Sources	9,783,122
TOTAL LOCAL	\$400,563,076
TRANSFERS	25,000,000
LOSS RECOVERIES	300,000
TOTAL REVENUE AND TRANSFERS	\$750,600,000

BEGINNING FUND BALANCE

Nonspendable Fund Balance	\$10,600,000
Restricted Fund Balance	17,000,000
Assigned Fund Balance	20,500,000
Unassigned Fund Balance	9,500,000
TOTAL BEGINNING FUND BALANCE	\$57,600,000
TOTAL REVENUE & BEGINNING FUND BALANCE	\$808,200,000

k Numbers are affected by Prior Period Adjustment Millage in the amount of 1.074,173
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 2012-13	109,523.46
Times: Base Student Allocation (BSA)	\$3,582.98
Times: District Cost Differential	\$392,420,367
BASE FEFP	\$391,949,463
Less: Required Local Effort Property Taxes (5.554 Mills)	(312,923,713) ^k
Minus: Proration for revised appropriation	(451,859)
BASE STATE FEFP	\$78,573,891 ^a
Declining Enrollment Supplement	\$1,248,694 ^a
Plus: Safe Schools Allocation	3,081,379 ^b
Plus: Supplemental Academic Instruction Allocation	20,692,967 ^c
Plus: ESE Guaranteed Allocation	42,172,916 ^d
Plus: Reading Programs	\$4,654,989 ^e
Plus: Merit Award Program	0 ^f
Plus: DJJ Supplemental Allocation	\$554,429 ^g
Plus: Teacher Lead	\$1,212,609 ^h
Plus: Instructional Materials	\$7,940,760 ⁱ
Plus: Transportation	\$13,543,323 ^j
Plus: Virtual Education Contribution	\$155,094
NET STATE FEFP BEFORE PRORATION	173,831,051
TOTAL STATE ALLOCATION	\$173,831,051
<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.: \$58,891,093,300

The School Board is allowed to budget 96% of the taxable assessed value. One Mill's value is:
\$58,891,093,300 x 96% = \$56,535,450

2012/13 Operating Levy = \$56,535,450 x 6.802 Mills =	
Required Local Effort	5.554
Prior Period Adjustment Millage	0.748
Discretionary	0.500
Local Referendum	
TOTAL DISTRICT SCHOOL TAXES	\$383,479,954 ^h

SUMMARY OF REVENUE AND BALANCES

STATE SOURCES	39.8%	\$321,663,924
LOCAL SOURCES	49.5%	400,563,076
TRANSFERS AND BALANCES	10.3%	82,900,000
FEDERAL SOURCES	0.4%	3,073,000
TOTAL REVENUE & BEGINNING FUND BALANCE	100.0%	\$808,200,000

PINELLAS COUNTY SCHOOLS
ESTIMATED K-12 FEFP REVENUE FOR FISCAL YEAR 2012 - 2013
As of July 31, 2012

CATEGORY		Unweighted FTE	Cost Factors	Weighted FTE	FEFP Revenue *
<i>BASIC PROGRAMS</i>					
101	BASIC K-3	23,635.92	1.117	26,401.32	\$ 94,481,887
102	BASIC 4-8	28,009.96	1.000	28,009.96	100,238,696
103	BASIC 9-12	23,926.86	1.020	24,405.40	87,339,127
111	BASIC K-3 WITH ESE	5,680.51	1.117	6,345.13	22,707,193
112	BASIC 4-8 WITH ESE	8,886.20	1.000	8,886.20	31,800,870
113	BASIC 9-12 WITH ESE	3,659.14	1.020	3,732.32	13,356,781
Subtotal		93,798.59		97,780.33	\$ 349,924,554
<i>AT-RISK PROGRAMS</i>					
130	INTENSIVE ENGLISH/ESOL 9-12	3,456.33	1.167	4,033.54	\$ 14,434,751
Subtotal		3,456.33		4,033.54	\$ 14,434,751
<i>EXCEPTIONAL PROGRAMS</i>					
254	SUPPORT LEVEL IV	816.31	3.524	2,876.68	\$ 10,294,718
255	SUPPORT LEVEL V	134.73	5.044	679.58	2,432,000
Subtotal		951.04		3,556.26	\$ 12,726,718
<i>VOCATIONAL 9-12</i>					
300	VOCATIONAL 9-12	3,094.88	0.999	3,091.79	\$ 11,064,528
Subtotal		3,094.88		3,091.79	\$ 11,064,528
ADVANCED PLACEMENT/IB ADJUSTMENT				1,061.54	\$ 3,798,912
TOTAL - K-12		101,300.84		109,523.46	\$ 391,949,463
Reading Program Allocation					\$ 4,654,989
ESE Guaranteed Allocation					42,172,916
Supplemental Academic Instruction					20,692,967
Declining Enrollment Supplement					1,248,694
Safe Schools Allocation					3,081,379
Teacher Lead					1,212,609
Instructional Materials					7,940,760
Transportation					13,543,323
Virtual Education Contribution					155,094
DJJ Supplemental Allocation					554,429
Gross State and Local FEFP					\$ 487,206,623

* FEFP Revenue is computed by multiplying weighted FTE times Base Student Allocation (BSA), times District Cost Differential (DCD). For fiscal year 2012-13, the proposed **BSA** is \$ **3,582.98**; the **DCD** is **.9988**. This means that **each weighted FTE generates \$ 3,578.68** 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.

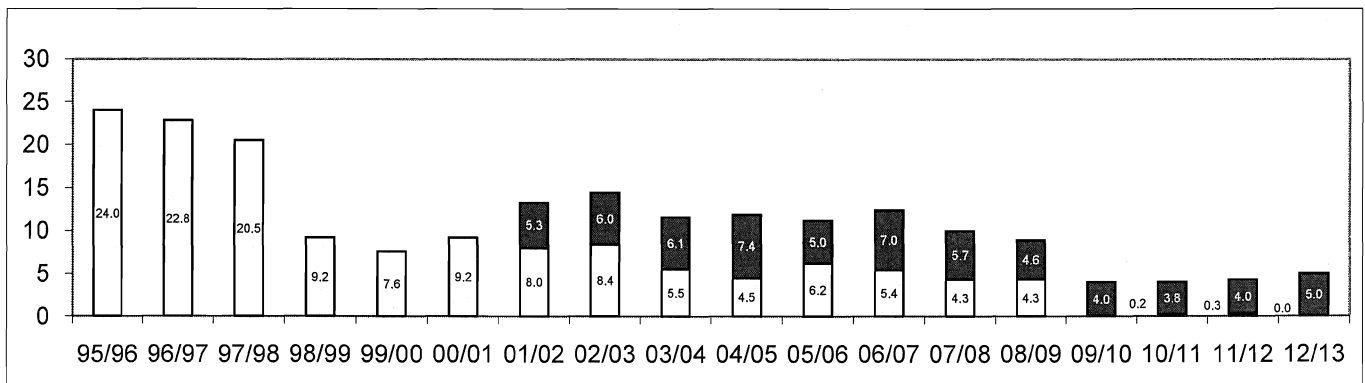
5 Innovative programs

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 through 2012/13.**

Lottery Revenues
From 1995-2012/13
(\$ 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 2012/13, the district will receive \$5,067,913 or 0.63% of the operating budget from lottery dollars, all of which 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

	* 2011-12 PROJECTED ACTUAL	2012-13 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u>			
FEDERAL DIRECT	\$335,042	\$320,000	(\$15,042)
FEDERAL THRU STATE	3,958,284	2,753,000	(1,205,284)
STATE SOURCES	288,753,685	321,663,924	32,910,239
LOCAL SOURCES	420,747,891	400,563,076	(20,184,815)
OTHER	507,890	300,000	(207,890)
	<hr/>	<hr/>	
ESTIMATED REVENUE	\$714,302,792	\$725,600,000	\$11,297,208
TRANSFERS	27,400,000	25,000,000	(2,400,000)
	92,897,208	57,600,000	(35,297,208)
BEGINNING FUND BALANCE	<hr/>	<hr/>	
	\$834,600,000	\$808,200,000	(\$26,400,000)
TOTAL ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND	<hr/> <hr/>	<hr/> <hr/>	

* The 2011/12 Projected Actual includes expenditures for the ARRA-State Stabilization Fund (0431).

PINELLAS COUNTY SCHOOL BOARD

	* 2011-12 PROJECTED ACTUAL	2012-13 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>			
REGULAR EDUCATION	\$378,948,245	\$371,751,933	(\$7,196,312)
SPECIAL EDUCATION	105,232,704	102,688,390	(2,544,314)
CAREER EDUCATION	20,820,408	18,775,872	(2,044,536)
ADULT CONTINUED EDUCATION	6,449,572	5,933,368	(516,204)
PRE KINDERGARTEN	2,254,317	2,078,873	(175,444)
OTHER INSTRUCTION	167,786		(167,786)
ATTENDANCE & SOCIAL WORK	4,621,847	4,237,106	(384,741)
GUIDANCE SERVICES	14,469,819	14,620,839	151,020
HEALTH SERVICES	2,768,476	2,303,404	(465,072)
PSYCHOLOGICAL SERVICES	3,990,115	4,326,892	336,777
PARENTAL INVOLVEMENT	962,554	925,968	(36,586)
OTHER PUPIL PERSONNEL SVC	2,385,420	2,865,124	479,704
INSTRUCTIONAL MEDIA	9,550,315	9,151,530	(398,785)
CURRICULUM & INSTRUCTION	9,100,220	8,344,426	(755,794)
STAFF DEVELOPMENT	3,510,553	4,013,152	502,599
INSTRUCTIONAL RELATED TECH	2,241,651	2,208,981	(32,670)
SCHOOL BOARD	2,771,562	2,802,981	31,419
GENERAL ADMINISTRATION	2,749,274	2,465,728	(283,546)
SCHOOL ADMINISTRATION	49,831,998	48,344,171	(1,487,827)
FACILITIES ACQ. & CONST.	1,746,196	1,877,650	131,454
FISCAL SERVICES	4,073,200	3,833,451	(239,749)
FOOD SERVICE	78,712	60,400	(18,312)
PLANNING, RESEARCH & EVALUATION	958,052	1,006,184	48,132
INFORMATION SERVICES	815,183	686,112	(129,071)

PINELLAS COUNTY SCHOOL BOARD

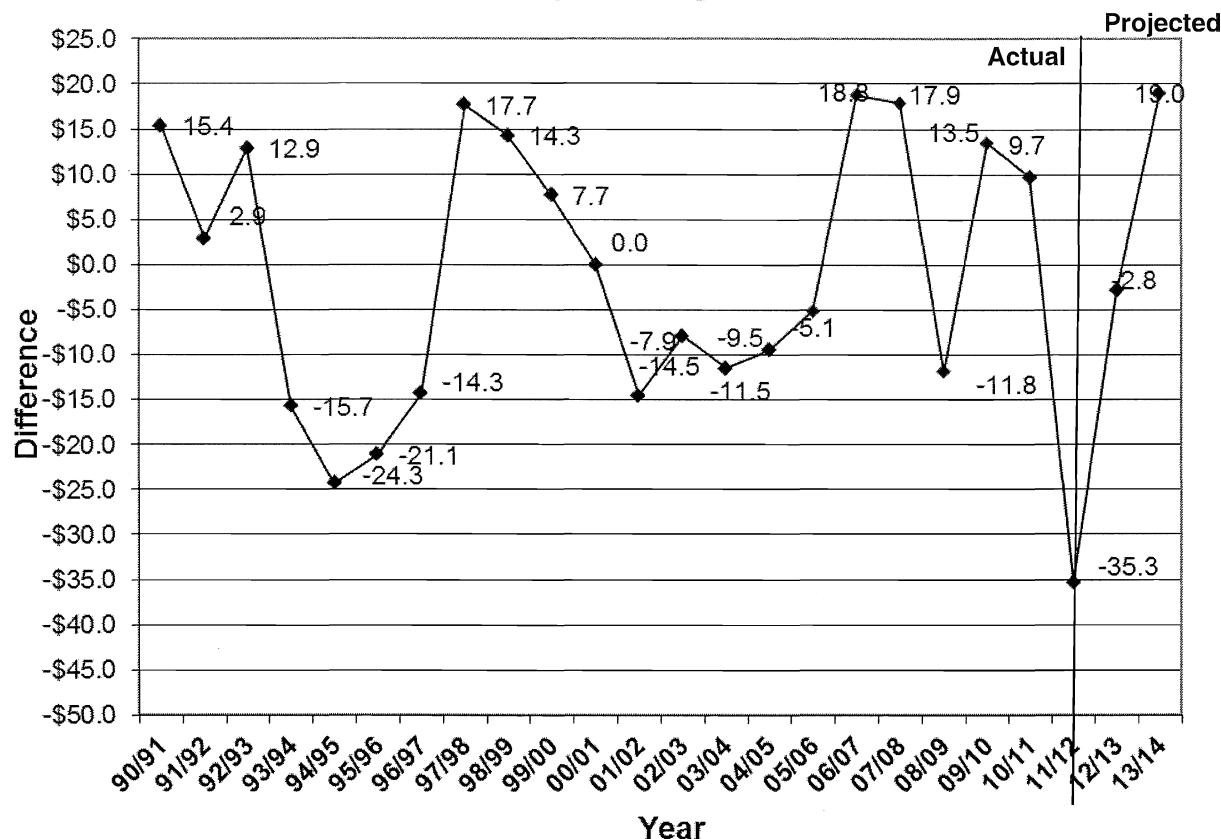
	* 2011-12 PROJECTED ACTUAL	2012-13 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>			
STAFF PERSONNEL SERVICES	5,165,724	4,992,578	(173,146)
INTERNAL SERVICES	3,899,269	3,426,838	(472,431)
OTHER CENTRAL SERVICES	529,903	555,121	25,218
PUPIL TRANSPORTATION	30,470,034	30,684,304	214,270
OPERATION OF PLANT	77,050,169	73,166,819	(3,883,350)
MAINTENANCE OF PLANT	21,332,329	18,894,306	(2,438,023)
ADMINISTRATIVE TECHNOLOGY	6,424,112	6,091,237	(332,875)
COMMUNITY SERVICES	649,213	283,262	(365,951)
OTHER EXPENSES	3,712	3,000	(712)
TRANSFER OF FUNDS	977,356		(977,356)
APPROPRIATIONS	\$777,000,000	\$753,400,000	(\$23,600,000)
ENDING FUND BALANCE	57,600,000	54,800,000	(2,800,000)
TOTAL APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND	<u>\$834,600,000</u>	<u>\$808,200,000</u>	<u>(\$26,400,000)</u>

* The 2011/12 Projected Actual includes expenditures for the ARRA-State Stabilization Fund (0431).

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

OBJECT CATEGORY									
FUNCTION	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	% OF TOTAL
OPERATING (GENERAL) FUND									
DIRECT INSTRUCTION									
5100	\$254,881,039	\$71,147,467	\$28,921,057	\$2,965	\$11,198,830	\$5,484,943	\$115,632		49.34%
5200	76,577,635	24,877,996	635,812		561,648	35,299			13.63%
5300	13,930,566	4,178,159	78,735		581,888	6,216	308		2.49%
5400	4,428,830	1,503,538			1,000				0.79%
5500	1,467,989	610,884							0.28%
SUB TOTALS	351,286,059	102,318,044	29,635,604	2,965	12,343,366	5,526,458	115,940	0	66.53%
INSTRUCTIONAL SUPPORT									
6110	3,258,596	932,971	33,973		11,566				0.57%
6120	11,535,946	3,031,454	12,417		38,918	1,450	654		1.94%
6130	1,297,448	452,729	534,758		8,808	6,421	3,240		0.31%
6140	3,328,425	872,181	59,065		65,221	2,000			0.57%
6150	681,619	244,349							0.12%
6190	2,063,498	721,680	22,402		25,556	31,988			0.38%
6200	6,503,234	1,966,009	45,694	2,500	78,314	555,337	442		1.21%
6300	6,187,623	1,738,077	122,878		31,667	237,277	26,904		1.11%
6400	2,962,293	779,892	57,970		198,997	7,900	6,100		0.53%
6500	1,665,308	491,779			51,894				0.29%
SUB TOTALS	39,483,990	11,231,121	889,157	2,500	510,941	842,373	37,340	0	7.03%
GENERAL SUPPORT									
7100	796,335	1,743,109	208,447		17,243		37,847		0.37%
7200	1,707,159	420,336	69,527		238,268	1,250	29,188		0.33%
7300	36,052,580	11,756,205	222,454		260,701	34,041	18,190		6.42%
7400	1,186,400	452,398	19,352	6,000	13,500	200,000			0.25%
7500	2,482,475	776,704	266,340		39,726	4,750	263,456		0.51%
7600	60,400								0.01%
7710	678,387	177,419	114,607		24,406	10,500	865		0.13%
7720	478,103	107,170	86,194		14,145		500		0.09%
7730	2,665,602	1,042,533	990,614		223,062	63,775	6,992		0.66%
7760	1,729,447	586,264	609,267	34,106	350,830	38,859	78,065		0.45%
7790	380,694	114,596	21,291		17,690		20,850		0.07%
7800	16,855,188	6,333,663	1,084,863	4,792,173	1,592,917		25,500		4.07%
7900	21,218,060	11,526,043	15,181,803	24,138,056	909,525	11,061	182,271		9.72%
SUB TOTALS	86,290,830	35,036,440	18,874,759	28,970,335	3,702,013	364,236	663,724	0	23.08%
MAINTENANCE									
8100	6,591,268	2,852,764	3,388,421	91,377	3,007,522	29,255	2,933,699		2.51%
SUB TOTALS	6,591,268	2,852,764	3,388,421	91,377	3,007,522	29,255	2,933,699	0	2.51%
ADMINISTRATIVE TECHNOLOGY									
8200	3,138,309	853,977	1,101,815	442	36,568	959,684	442		0.81%
SUB TOTALS	3,138,309	853,977	1,101,815	442	36,568	959,684	442	0	0.81%
COMM & DEBT SERV & TRANSFERS									
9100	97,045	26,358	121,944		27,935		9,980		0.04%
9700							3,000		0.00%
SUB TOTALS	97,045	26,358	121,944	0	27,935	0	12,980	0	0.04%
TOTAL APPROPRIATIONS									
	\$486,887,501	\$152,318,704	\$54,011,700	\$29,067,619	\$19,628,345	\$7,722,006	\$3,764,125	\$0	100.00%
	64.63%	20.21%	7.17%	3.86%	2.61%	1.02%	0.50%	0.00%	

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. 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 11, 2012 prior to the adoption of the final budget on that same date.

Capital Outlay funds available to the Pinellas District are primarily four types:

Local Option Property Taxes, also known as Two-Mill Funds or 1011.71(2) Funds.

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

Public Education Capital Outlay, or PECO, Funds

These funds are allocated by the State of Florida to the various school districts based on formulas which take into consideration both student enrollment growth and the number and age of facilities. The main source of PECO is the gross receipts tax on utilities. In recent years, the state issued bonds to accelerate the availability of PECO funds. The state-level commitment to repay this debt reduced the amount of new PECO dollars allocated to school districts beginning with fiscal year 1994-95. **No PECO dollars were made available to district schools for the 2011-12 and 2012-13 fiscal year.**

Capital Outlay and Debt Service (CO &DS)

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

Other Capital Funds

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

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The Pinellas County School Board will soon consider a measure to continue 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 6.802 mills for operating expenses and is proposed solely at the discretion of the school board.

The capital outlay tax will generate approximately \$84,803,174 to be used for the following projects:

CONSTRUCTION & REMODELING

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

Purchase of school & ancillary sites

Relocatables

MAINTENANCE, RENOVATION AND REPAIR

Infrastructure

Operating Transfer

Safety Initiative

Fire/Health/Safety

HVAC

Roofs/Covered Walkways

Plumbing

EPA

Painting

Electrical Distribution

Ceilings/Lights

Fire Alarms

Kitchen Coolers/Freezers

Sites/Grounds

Relocatable Renovation

Paving

Drainage

Floor Covering

Intercom

Spectator Seating

Playgrounds

Casework

Window Replacement

Technology/TV Distribution

MOTOR VEHICLE PURCHASES

Purchase Fifteen (15) School Buses

Lease/Purchase of School Buses (50)

Maintenance/Utility Vehicles

Security Vehicles

Operating Transfer

NEW AND REPLACEMENT EQUIPMENT, COMPUTERS AND ELECTRONIC LEARNING DEVICES, AND ENTERPRISE RESOURCE 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 PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT

Insurance premiums on district plant

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 31, 2012, at 5:01 P.M. in the Conference Hall of the Administration Building, 301 4th Street S. W., Largo, Florida. A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

PINELLAS COUNTY SCHOOL BOARD

	2011-12 PROJECTED ACTUAL	2012-13 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CAPITAL OUTLAY FUND - ESTIMATED REVENUE</u>			
STATE SOURCES	\$1,438,777	\$723,250	(\$715,527)
LOCAL SOURCES	87,084,389	86,603,174	(481,215)
OTHER FINANCING SOURCES	977,356		(977,356)
ESTIMATED REVENUE	\$89,500,522	\$87,326,424	(\$2,174,098)
BEGINNING FUND BALANCE	220,843,398	210,581,318	(10,262,080)
ESTIMATED REVENUE AND FUND BALANCE	\$310,343,920	\$297,907,742	(\$12,436,178)
<u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u>			
FACILITIES ACQ. & CONST.	\$62,591,799	\$167,130,181	\$104,538,382
DEBT SERVICES	\$12,470,803	\$11,870,352	(600,451)
TRANSFER OF FUNDS	24,700,000	25,000,000	300,000
APPROPRIATIONS	\$99,762,602	\$204,000,533	\$104,237,931
ENDING FUND BALANCE	210,581,318	93,907,209	(116,674,109)
APPROPRIATIONS & FD BALANCE	\$310,343,920	\$297,907,742	(\$12,436,178)

Capital Outlay Allocation 2012-13

Project	Description of Activities	2012-13 Allocation
Relocatables	Purchase	\$808,671
Minor Capital Projects	Maintenance projects - Capital Fund	\$22,570,100
Furniture, Equipment & Technology	Vocational Replacement	\$1,500,000
	Musical Instruments Replacement	\$237,500
	Kindergarten Equipment	\$223,250
Budget Steering Process	District Technology & Equipment	\$1,146,624
	School Safety & Security	\$1,250,000
	District Technology Refresh	\$11,500,000
	Terms Replacement	\$1,600,000
	Replacement Furniture & Other	\$59,592
	World Language Lab	\$274,815
	Equipment- Various	\$246,143
School Buses	Lease/Purchase	\$2,239,233
Vehicles	Purchase	\$501,907
Miscellaneous Capital Projects	Infrastructure Needs	\$7,985,000
	Two Mill Relief/Facilities Design & Construction	\$17,500,000
	Instructional Equipment Transfer	\$3,200,000
Capital Outlay Contingency	Contingency	\$5,000,000
Total, Capital Projects from FY 2012-13 Revenue		\$77,842,835
Carryover of Prior Projects & Balances		\$126,157,698
Ending Fund Balance		\$93,907,209
Grand Total, Capital Outlay Appropriations & Transfers & Fund Balance		<u>\$297,907,742</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, 2012	Final Fiscal Year of Debt Payments
SBE Series 2005B	7/01/05	\$ 30,045,000	\$ 24,620,000	2019-2020
SBE Series 2010A	7/01/01	\$ 165,000	\$ 140,000	2020-2021
TOTAL		\$ 30,210,000	\$ 24,760,000	

DEBT PER CAPITA

As of July 1, 2012 the total outstanding debt for the district, including principal and interest, was \$30,210,000. The estimated resident population of Pinellas County in 2011 was 917,398. This calculates to approximately \$ 32.93 in debt per capita. This does not include net overlapping debt from other governmental jurisdictions.

PINELLAS COUNTY SCHOOL BOARD

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
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>24,620,000</u>	<u>5,625,250</u>	<u>30,245,250</u>

PINELLAS COUNTY SCHOOL BOARD

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
2012-2013	20,000	6,850	26,850
2013-2014	15,000	5,850	20,850
2014-2015	15,000	5,100	20,100
2015-2016	15,000	4,350	19,350
2016-2017	15,000	3,600	18,600
2017-2018	15,000	2,850	17,850
2018-2019	15,000	2,100	17,100
2019-2020	15,000	1,500	16,500
2020-2021	15,000	750	15,750
	<u>140,000</u>	<u>32,950</u>	<u>172,950</u>

PINELLAS COUNTY SCHOOL BOARD

SCHEDULE OF INDEBTEDNESS

Summary of Indebtedness			
Fiscal Year	Principal Payment	Interest Payment	Total Payment
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	24,760,000	5,658,200	30,418,200

PINELLAS COUNTY SCHOOL BOARD

	2011-12 PROJECTED ACTUAL	2012-13 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>DEBT SERVICE FUND - ESTIMATED REVENUE</u>			
STATE SOURCES	\$4,009,600	\$4,012,850	\$3,250
ESTIMATED REVENUE	<u>\$4,009,600</u>	<u>\$4,012,850</u>	<u>\$3,250</u>
BEGINNING FUND BALANCE	971,709	971,709	0
ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$4,981,309</u></u>	<u><u>\$4,984,559</u></u>	<u><u>\$3,250</u></u>

DEBT SERVICE FUND - APPROPRIATIONS

DEBT SERVICES	\$4,009,600	\$4,012,850	\$3,250
APPROPRIATIONS	<u>\$4,009,600</u>	<u>\$4,012,850</u>	<u>\$3,250</u>
ENDING FUND BALANCE	971,709	971,709	0
APPROPRIATIONS AND ENDING FUND BALANCE	<u><u>\$4,981,309</u></u>	<u><u>\$4,984,559</u></u>	<u><u>\$3,250</u></u>

**PINELLAS COUNTY
SCHOOL BOARD**

CONTRACTED PROGRAM FUNDS

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

This budget is typically at its lowest point at the beginning of the fiscal year. The district is only permitted to include in the budget the balance of those funds that have been approved and are available as of July 1. Anticipated new contracts or projects cannot be budgeted until they are actually awarded. This situation results in misleading comparisons when the new year's budget is compared to the prior year's amended budget. While it is impossible for the district to accurately predict the amounts of grants which will eventually be awarded by the Federal government, at this time (July, 2012) it is anticipated that the eventual total will be similar to the \$96 million to \$68 million received for fiscal years 2004 through 2012.

HISTORICAL COMPARISON OF CONTRACTED PROGRAM FUND APPROPRIATIONS

	Original Budget (Funds on Hand at July 1)	Amended Budget
1994-95	\$ 3,959,650	\$ 31,986,423
1995-96	\$ 7,740,551	\$ 27,563,262
1996-97	\$ 2,148,743	\$ 29,294,441
1997-98	\$ 3,107,139	\$ 36,512,872
1998-99	\$ 7,117,307	\$ 46,789,080
1999-00	\$ 2,732,075	\$ 56,848,501
2000-01	\$ 1,179,159	\$ 60,389,392
2001-02	\$ 1,094,769	\$ 69,620,099
2002-03	\$ 1,326,136	\$ 84,503,067
2003-04	\$ 3,461,560	\$ 93,994,521
2004-05	\$ 15,236,111	\$ 96,122,368
2005-06	\$ 16,132,326	\$ 107,706,303
2006-07	\$ 26,063,026	\$ 80,574,229
2007-08	\$ 27,625,504	\$ 73,218,082
2008-09	\$ 11,809,840	\$ 75,425,538
2009-10	\$ 7,934,792	\$ 67,071,856
2010-11	\$ 40,217,416	\$ 68,224,553
2011-12	\$ 16,176,225	\$ 73,306,584
2012-13	\$ 13,595,866	Undetermined

PINELLAS COUNTY SCHOOL BOARD

	2011-12 PROJECTED ACTUAL	2012-13 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - ESTIMATED REVENUE</u>			
FEDERAL DIRECT	\$3,910,626	\$81,304	(\$3,829,322)
FEDERAL THROUGH STATE	69,253,948	13,514,562	(\$55,739,386)
STATE SOURCES	142,010		(\$142,010)
ESTIMATED REVENUE	<u>\$73,306,584</u>	<u>\$13,595,866</u>	<u>(\$59,710,718)</u>

PINELLAS COUNTY SCHOOL BOARD

	2011-12 PROJECTED ACTUAL	2012-13 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - APPROPRIATIONS</u>			
REGULAR EDUCATION	\$19,075,065	\$13,116,335	(\$5,958,730)
SPECIAL EDUCATION	13,685,503	1,080	(13,684,423)
CAREER EDUCATION	1,113,784	14,745	(1,099,039)
ADULT CONTINUED EDUCATION	1,303,040		(1,303,040)
PRE KINDERGARTEN	2,610		(2,610)
ATTENDANCE & SOCIAL WORK	1,540,465	23,802	(1,516,663)
GUIDANCE SERVICES	207,191	\$8,381	(198,810)
HEALTH SERVICES	530,291	604	(529,687)
PSYCHOLOGICAL SERVICES	1,405,660		(1,405,660)
PARENTAL INVOLVEMENT	794,837		(794,837)
OTHER PUPIL PERSONNEL SVC	5,035,488		(5,035,488)
INSTRUCTIONAL MEDIA	451,811		(451,811)
CURRICULUM & INSTRUCTION	9,934,697	391,501	(9,543,196)
STAFF DEVELOPMENT	8,822,312	17,413	(8,804,899)
INSTRUCTIONAL RELATED TECH	223,139		(223,139)
GENERAL ADMINISTRATION	1,716,779	17,044	(1,699,735)
SCHOOL ADMINISTRATION	599,896	180	(599,716)
FACILITIES ACQ. & CONST.	40,481		(40,481)
FISCAL SERVICES	50,161		(50,161)
FOOD SERVICE	26,296	1,725	(24,571)
PLANNING, RESEARCH & EVALUATION	1,175,508		(1,175,508)
INFORMATION SERVICES	39,090		(39,090)
STAFF PERSONNEL SERVICES	299,902		(299,902)
CENTRAL SERVICES	87		(87)
PUPIL TRANSPORTATION	576,102		(576,102)
OPERATION OF PLANT	130,327	1,104	(129,223)
ADMINISTRATIVE TECHNOLOGY	259,651		(259,651)
COMMUNITY SERVICES	4,266,410	1,952	(4,264,458)
TOTAL APPROPRIATIONS	\$73,306,584	\$13,595,866	(\$59,710,718)

PINELLAS COUNTY SCHOOL BOARD
CONTRACTED FUND - APPROPRIATIONS BY FUNCTION/OBJECT

FUNCTION	OBJECT CATEGORY									% OF TOTAL
	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL	
DIRECT INSTRUCTION										
5100 REGULAR EDUCATION	1,179	488	2,469		13,112,199				13,116,335	96.47%
5200 SPECIAL EDUCATION						1,080			1,080	0.01%
5300 CAREER EDUCATION	10,371	2,003	2,000		310	61			14,745	0.11%
SUB TOTALS	\$11,550	\$2,491	\$4,469	\$0	\$13,112,509	\$1,141	\$0	\$0	\$13,132,160	96.59%
INSTRUCTIONAL SUPPORT										
6110 ATTENDANCE & SOCIAL WORK	18,003	3,988	1,811						23,802	0.18%
6120 GUIDANCE SERVICES	4,887	3,494							8,381	0.06%
6130 HEALTH SERVICES			604						604	0.00%
6300 CURRICULUM & INSTRUCTION	213,389	48,212	54,117		27,511	47,697	575		391,501	2.88%
6400 STAFF DEVELOPMENT	9,000	1,500	142		6,521	250			17,413	0.13%
SUB TOTALS	245,279	57,194	56,674	0	34,032	47,947	575	0	441,701	3.25%
GENERAL SUPPORT										
7200 GENERAL ADMINISTRATION							17,044		17,044	0.13%
7500 FISCAL SERVICES			80		100				180	0.00%
7600 FOOD SERVICE			1,725						1,725	0.01%
7900 OPERATION OF PLANT			1,104						1,104	0.01%
SUB TOTALS	0	0	2,909	0	100	0	17,044	0	20,053	0.15%
COMM & DEBT SERV & TRANSFERS										
9100 COMMUNITY SERVICES						612	1,200		1,952	0.01%
SUB TOTALS	0	0	0	0	140	612	1,200	0	1,952	0.01%
TOTAL APPROPRIATIONS	\$256,829	\$59,685	\$64,052	\$0	\$13,146,781	\$49,700	\$18,819	\$0	\$13,595,866	100.00%
	1.88%	0.44%	0.47%	0.00%	96.70%	0.37%	0.14%	0.00%	100.00%	

PINELLAS COUNTY SCHOOL BOARD

AMERICAN RECOVERY AND REINVESTMENT ACT
CONTRACTED PROGRAM FUNDS

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

ARRA funds are one-time resources that are available to the school district for 27 months. ARRA funds are awarded in several target program areas, including Title I and Title II of the Elementary and Secondary Education Act, Title VII of the McKinney-Vento Homeless Assistance Act, and the Individuals with Disabilities Education Act (IDEA). A portion of ARRA target program funds has been awarded to the district and is reflected in this budget document. Additional ARRA awards will be received during the 2012-2013 school year and will ultimately impact the fiscal year 2013 budget.

PINELLAS COUNTY SCHOOL BOARD

	2011-12 PROJECTED ACTUAL	2012-13 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>AMERICAN RECOVERY AND REINVESTMENT ACT - TARGETED ASSISTANCE</u>			
FEDERAL THROUGH STATE	9,788,164	1,158,239	(\$8,629,925)
TOTAL ESTIMATED REVENUE	<u>\$9,788,164</u>	<u>\$1,158,239</u>	<u>(\$8,629,925)</u>

AMERICAN RECOVERY AND REINVESTMENT ACT - TARGETED ASSISTANCE

REGULAR EDUCATION	\$3,224,107	\$794,417	(\$2,429,690)
SPECIAL EDUCATION	4,336,883	3,835	(4,333,048)
GUIDANCE SERVICES	89,333	19,083	(70,250)
PARENTAL INVOLVEMENT	20,652	59,900	39,248
ATTEN & SOC	158,883		(158,883)
OTHER PUPIL PERSONNEL SVC	129,833		(129,833)
INSTRUCTIONAL MEDIA	1,970	1,016	(954)
CURRICULUM & INSTRUCTION	450,346	22,572	(427,774)
STAFF DEVELOPMENT	171,535	175,502	3,967
SCHOOL ADMINISTRATION	102,506	12,163	(90,343)
GENERAL ADMINISTRATION	61,925	51,049	(10,876)
PUPIL TRANSPORTATION	714,062	17,290	(696,772)
OPERATION OF PLANT	1,086	1,412	326
ADMINISTRATIVE TECHNOLOGY	296,331		(296,331)
TOTAL APPROPRIATIONS	<u>\$9,788,164</u>	<u>\$1,158,239</u>	<u>(\$8,629,925)</u>

PINELLAS COUNTY SCHOOL BOARD
AMERICAN RECOVERY AND REINVESTMENT ACT - TARGETED ASSISTANCE BY FUNCTION/OBJECT

FUNCTION	OBJECT CATEGORY									
	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL	% OF TOTAL
DIRECT INSTRUCTION										
5100 REGULAR EDUCATION	88,743	13,648	4,951		651,165	35,910			794,417	68.59%
5200 SPECIAL EDUCATION			3,726		109	0			3,835	0.33%
SUB TOTALS	88,743	13,648	8,677	0	651,274	35,910	0	0	798,252	68.92%
INSTRUCTIONAL SUPPORT										
6120 GUIDANCE SERVICES	13,166	5,917							19,083	1.65%
6150 PARENTAL INVOLVEMENT	52,245	4,330	400		2,925				59,900	5.17%
6200 INSTRUCTIONAL MEDIA					690	326			1,016	0.09%
6300 CURRICULUM & INSTRUCTION	19,342	3,230							22,572	1.95%
6400 STAFF DEVELOPMENT	136,392	14,086	25,024						175,502	15.15%
SUB TOTALS	221,145	27,563	25,424	0	3,615	326	0	0	278,073	24.01%
GENERAL SUPPORT										
7200 GENERAL ADMINISTRATION							51,049		51,049	4.41%
7300 SCHOOL ADMINISTRATION	10,708	1,355				100			12,163	1.05%
7800 PUPIL TRANSPORTATION	500				16,790				17,290	1.49%
7900 OPERATION OF PLANT	1,253	159							1,412	0.12%
SUB TOTALS	12,461	1,514	0	0	16,790	100	51,049	0	81,914	7.07%
TOTAL APPROPRIATIONS	\$322,349	\$42,725	\$34,101	\$0	\$671,679	\$36,336	\$51,049	\$0	\$1,158,239	100.00%
	27.83%	3.69%	2.94%	0.00%	57.99%	3.14%	4.41%	0.00%	100.00%	

PINELLAS COUNTY SCHOOL BOARD

	2011-12 PROJECTED ACTUAL	2012-13 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>AMERICAN RECOVERY AND REINVESTMENT ACT - RACE TO THE TOP</u>			
FEDERAL THROUGH STATE	2,545,324	2,786,749	\$241,425
TOTAL ESTIMATED REVENUE	<u>\$2,545,324</u>	<u>\$2,786,749</u>	<u>\$241,425</u>

<u>AMERICAN RECOVERY AND REINVESTMENT ACT - RACE TO THE TOP</u>			
REGULAR EDUCATION	\$161,997	\$2,559,388	\$2,397,391
CAREER EDUCATION	49,498	130,512	81,014
CURRICULUM & INSTRUCTION	1,570,397	12,504	(1,557,893)
STAFF DEVELOPMENT	146,352	75,560	(70,792)
FISCAL SERVICES	17,025		(17,025)
FOOD SERVICE			
GENERAL ADMINISTRATION	137,260	8,785	(128,475)
SCHOOL ADMINISTRATION	15,288		(15,288)
PLANNING, RESEARCH & EVALUATION	160,063		(160,063)
STAFF PERSONAL SERVICES	94,806		(94,806)
ADMINISTRATIVE TECHNOLOGY	192,638		(192,638)
TOTAL APPROPRIATIONS	<u>\$2,545,324</u>	<u>\$2,786,749</u>	<u>\$241,425</u>

PINELLAS COUNTY SCHOOL BOARD
AMERICAN RECOVERY AND REINVESTMENT ACT - RACE TO THE TOP 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					2,559,388				2,559,388	91.84%
5300	CAREER EDUCATION	49,389	15,611	12,571		3,897	49,044			130,512	4.68%
	SUB TOTALS	\$49,389	\$15,611	\$12,571	\$0	\$2,563,285	\$49,044	\$0	\$0	\$2,689,900	96.52%
INSTRUCTIONAL SUPPORT											
6300	CURRICULUM & INSTRUCTION			12,504						12,504	0.45%
6400	STAFF DEVELOPMENT			75,560						75,560	2.71%
	SUB TOTALS	0	0	88,064	0	0	0	0	0	88,064	3.16%
GENERAL SUPPORT											
7200	GENERAL ADMINISTRATION							8,785		8,785	0.32%
	SUB TOTALS	0	0	0	0	0	0	8,785	0	8,785	0.32%
TOTAL APPROPRIATIONS											
		\$49,389	\$15,611	\$100,635	\$0	\$2,563,285	\$49,044	\$8,785	\$0	\$2,786,749	100.00%
		1.77%	0.56%	3.61%	0.00%	91.98%	1.76%	0.32%	0.00%	100.00%	

PINELLAS COUNTY SCHOOLS

	2011-12 PROJECTED ACTUAL	2012-13 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>AMERICAN RECOVERY AND REINVESTMENT ACT - OTHER STIMULUS</u>			
FEDERAL THROUGH STATE	378,176	260,412	(\$117,764)
TOTAL ESTIMATED REVENUE	<u>\$378,176</u>	<u>\$260,412</u>	<u>(\$117,764)</u>

AMERICAN RECOVERY AND REINVESTMENT ACT - OTHER STIMULUS

REGULAR EDUCATION	\$127,721	\$260,412	\$132,691
CAREER EDUCATION	110,821		(110,821)
CURRICULUM & INSTRUCTION	15,037		(15,037)
STAFF DEVELOPMENT	19,726		(19,726)
COMMUNITY SERVICES	104,871		(104,871)
TOTAL APPROPRIATIONS	<u>\$378,176</u>	<u>\$260,412</u>	<u>(\$117,764)</u>

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

FUNCTION	OBJECT CATEGORY									% OF TOTAL
	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL	
5100 DIRECT INSTRUCTION REGULAR EDUCATION SUB TOTALS	\$0	\$0	\$0	\$0	260,412 \$260,412	\$0	\$0	\$0	260,412 \$260,412	100.00% 100.00%
TOTAL APPROPRIATIONS	\$0	\$0	\$0	\$0	\$260,412	\$0	\$0	\$0	\$260,412	100.00%
	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	

PINELLAS COUNTY
SCHOOL BOARD

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 1,196 support service employees and 5 administrative employees. In fiscal year 2011-12, the Food Service operation prepared and served over 9.449 million lunches, more than 3.245 million breakfasts and 464,011 snacks in the After School Snack Program.

For fiscal year 2012-13, lunch prices will be:

Elementary school students: \$ 2.00

Middle and high school students: \$ 2.50

Adults: \$ 2.75

Breakfast is served in all elementary schools and in 53 other schools/centers.

For fiscal year 2012-13, breakfast prices will be:

Elementary school students: Free

Middle and high school students: Free

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

	2011-12 PROJECTED ACTUAL	2012-13 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>FOOD SERVICE FUND - ESTIMATED REVENUE</u>			
FEDERAL THROUGH STATE	\$27,651,066	\$29,090,288	\$1,439,222
STATE SOURCES	475,864	517,632	41,768
LOCAL SOURCES	13,012,179	14,446,176	1,433,997
ESTIMATED REVENUE	41,139,109	44,054,096	\$2,914,987
BEGINNING FUND BALANCE	15,927,941	18,429,930	2,501,989
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u>\$57,067,050</u>	<u>\$62,484,026</u>	<u>\$5,416,976</u>

FOOD SERVICE FUND - APPROPRIATIONS

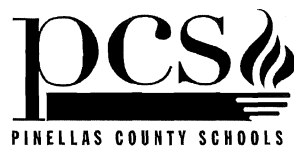
FOOD SERVICE	\$38,637,120	\$50,067,997	\$11,430,877
APPROPRIATIONS	\$38,637,120	\$50,067,997	\$11,430,877
ENDING FUND BALANCE	18,429,930	12,416,029	(6,013,901)
APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$57,067,050</u>	<u>\$62,484,026</u>	<u>\$5,416,976</u>

PINELLAS COUNTY SCHOOL BOARD

	2011-12 PROJECTED ACTUAL	2012-13 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>INTERNAL SERVICE FUND - ESTIMATED REVENUE</u>			
LOCAL SOURCES	\$5,886,283	\$6,000,000	\$113,717
ESTIMATED REVENUE	<u>\$5,886,283</u>	<u>\$6,000,000</u>	<u>\$113,717</u>
BEGINNING FUND BALANCE	6,414,481	4,301,032	(2,113,449)
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$12,300,764</u></u>	<u><u>\$10,301,032</u></u>	<u><u>(\$1,999,732)</u></u>

INTERNAL SERVICE FUND - APPROPRIATIONS

SCHOOL BOARD	\$5,299,732	\$6,000,000	\$700,268
APPROPRIATIONS	<u>\$7,999,732</u>	<u>\$6,000,000</u>	<u>(\$1,999,732)</u>
ENDING FUND BALANCE	4,301,032	4,301,032	0
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u><u>\$12,300,764</u></u>	<u><u>\$10,301,032</u></u>	<u><u>(\$1,999,732)</u></u>



PINELLAS COUNTY
SCHOOL BOARD

BUDGET DETAIL BY FUND

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	* 2011-12 PROJECTED ACTUAL	2012-13 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	308,140	300,000	(8,140)
	TOTAL	FEDERAL DIRECT	\$335,042	\$320,000	(\$15,042)
		FEDERAL THRU STATE			
3202	000	MEDICAID	3,958,284	2,753,000	(1,205,284)
	TOTAL	FEDERAL THRU STATE	\$3,958,284	\$2,753,000	(\$1,205,284)
		STATE SOURCES			
3310	000	FLA EDUC FINANCE PROGRAM	49,992,766	79,822,585	29,829,819
3310	000	SAFE SCHOOLS	3,098,378	3,081,379	(16,999)
3310	000	SUPPLEMENT ACADEMIC INSTRUC	20,434,461	20,692,967	258,506
3310	000	ESE GUARANTEED ALLOCATION	42,620,422	42,172,916	(447,506)
3310	000	READING PROGRAMS	3,582,408	4,654,989	1,072,581
3310	000	DJJ SUPPLEMENTAL ALLOCATION	554,977	554,429	(548)
3310	000	MERIT AWARD PROGRAM	90,129		(90,129)
3310	000	VIRTUAL EDUCATION CONTRIBUTION	110,914	155,094	44,180
3310	000	FLORIDA TEACHER'S LEAD PRGM	1,230,579	1,212,609	(17,970)
3310	000	INSTRUCTIONAL MATERIALS	8,268,185	7,940,760	(327,425)
3310	000	TRANSPORTATION	13,378,735	13,543,323	164,588
3315	000	WORKFORCE DEVELOPMENT	24,928,396	25,095,633	167,237
3317	000	WORKFORCE EDUC PERF INCENTIVES	395,604	418,827	23,223
3318	000	ADULT HANDICAPPED	471,069	374,337	(96,732)
3323	000	CO & DS WITHHELD FOR ADMINISTRATION	67,581	67,927	346
3343	000	STATE LICENSE TAX	553,691	550,000	(3,691)
3344	000	DISTRICT DISCRETIONARY LOTTERY FUND	295,587		(295,587)
3355	000	CLASS SIZE REDUCTION	112,140,730	112,134,000	(6,730)
3361	000	SCHOOL RECOGNITION	4,173,575	5,067,913	894,338
3371	000	VOLUNTARY PRE-K PROGRAM	1,019,244		(1,019,244)
3399	000	MISCELLANEOUS STATE REVENUE	1,346,254	4,124,236	2,777,982
	TOTAL	STATE SOURCES	\$288,753,685	\$321,663,924	\$32,910,239

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	* 2011-12 PROJECTED ACTUAL	2012-13 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u>					
		LOCAL SOURCES			
3411	000	DISTRICT SCHOOL TAXES	373,291,997	355,212,229	(18,079,768)
3411	000	TAX REFERENDUM	29,257,870	28,267,725	(990,145)
3424	000	TUITION AND MATRICULATION	21,543		(21,543)
3425	000	RENTAL INCOME	1,797,052	1,100,000	(697,052)
3430	000	INTEREST INCOME	2,623,354	2,500,000	(123,354)
3433	000	NET/INC/DEC FAIR VALUE INVEST	(1,436,428)		1,436,428
346X	000	STUDENT FEES	4,285,424	2,400,000	(1,885,424)
3481	000	CHARGES FOR SERVICES	1,327,719	1,300,000	(27,719)
349X	000	MISCELLANEOUS LOCAL SOURCES	9,579,360	9,783,122	203,762
	TOTAL	LOCAL SOURCES	\$420,747,891	\$400,563,076	(\$20,184,815)
		OTHER			
3740	000	LOSS RECOVERIES	\$507,890	\$300,000	(207,890)
	TOTAL	OTHER	\$507,890	\$300,000	(\$207,890)
	TOTAL	ESTIMATED REVENUE	\$714,302,792	\$725,600,000	\$11,297,208
		OTHER FINANCING SOURCES			
		TRANSFERS			
3630	000	TRANS. FROM CAPITAL PROJECTS	24,700,000	25,000,000	300,000
3670	000	TRANS. FROM INTERNAL SERV	2,700,000		(2,700,000)
	TOTAL	TRANSFERS	\$27,400,000	\$25,000,000	(\$2,400,000)
	TOTAL	OTHER FINANCING SOURCES	\$27,400,000	\$25,000,000	(\$2,400,000)
	TOTAL	ESTIMATED RESOURCES	\$741,702,792	\$750,600,000	\$8,897,208
		FUND BALANCE			
000		BUDGET FUND BALANCES-BEGIN			
		NON-SPENDABLE	8,977,582	10,600,000	1,622,418
		RESTRICTED	19,705,272	17,000,000	(2,705,272)
		ASSIGNED	39,353,436	20,500,000	(18,853,436)
		UNASSIGNED	24,860,918	9,500,000	(15,360,918)
	TOTAL	BEGINNING FUND BALANCE	\$92,897,208	\$57,600,000	(\$35,297,208)
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND	\$834,600,000	\$808,200,000	(\$26,400,000)

* The 2011/12 Projected Actual includes expenditures for the ARRA-State Stabilization Fund (0431)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	* 2011-12 PROJECTED ACTUAL	2012-13 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>					
		REGULAR EDUCATION			
5100	100	SALARIES	\$258,286,763	\$254,881,039	(\$3,405,724)
5100	200	EMPLOYEE BENEFITS	73,832,286	71,147,467	(2,684,819)
5100	300	PURCHASED SERVICES	28,962,333	28,921,057	(41,276)
5100	400	ENERGY SERVICES	27,752	2,965	(24,787)
5100	500	MATERIALS & SUPPLIES	11,888,540	11,198,830	(689,710)
5100	600	CAPITAL EXPENDITURES	5,806,992	5,484,943	(322,049)
5100	700	OTHER EXPENSE	143,578	115,632	(27,946)
	TOTAL	REGULAR EDUCATION	\$378,948,245	\$371,751,933	(\$7,196,312)
		SPECIAL EDUCATION			
5200	100	SALARIES	78,433,264	76,577,635	(1,855,629)
5200	200	EMPLOYEE BENEFITS	25,587,577	24,877,996	(709,581)
5200	300	PURCHASED SERVICES	584,496	635,812	51,316
5200	500	MATERIALS & SUPPLIES	391,482	561,648	170,166
5200	600	CAPITAL EXPENDITURES	234,597	35,299	(199,298)
5200	700	OTHER EXPENSE	1,288		(1,288)
	TOTAL	SPECIAL EDUCATION	\$105,232,704	\$102,688,390	(\$2,544,314)
		CAREER EDUCATION			
5300	100	SALARIES	15,164,356	13,930,566	(1,233,790)
5300	200	EMPLOYEE BENEFITS	4,414,772	4,178,159	(236,613)
5300	300	PURCHASED SERVICES	147,955	78,735	(69,220)
5300	400	ENERGY SERVICES	594		(594)
5300	500	MATERIALS & SUPPLIES	565,881	581,888	16,007
5300	600	CAPITAL EXPENDITURES	453,126	6,216	(446,910)
5300	700	OTHER EXPENSE	73,724	308	(73,416)
	TOTAL	CAREER EDUCATION	\$20,820,408	\$18,775,872	(\$2,044,536)
		ADULT CONTINUED EDUCATION			
5400	100	SALARIES	4,701,007	4,428,830	(272,177)
5400	200	EMPLOYEE BENEFITS	1,558,967	1,503,538	(55,429)
5400	300	PURCHASED SERVICES	51,985		(51,985)
5400	500	MATERIALS & SUPPLIES	67,699	1,000	(66,699)
5400	600	CAPITAL EXPENDITURES	67,557		(67,557)
5400	700	OTHER EXPENSE	2,357		(2,357)
	TOTAL	ADULT CONTINUED EDUCATION	\$6,449,572	\$5,933,368	(\$516,204)
		PRE KINDERGARTEN			
5500	100	SALARIES	1,554,624	1,467,989	(86,635)
5500	200	EMPLOYEE BENEFITS	650,766	610,884	(39,882)
5500	300	PURCHASED SERVICES	4,379		(4,379)
5500	500	MATERIALS & SUPPLIES	29,155		(29,155)
5500	600	CAPITAL EXPENDITURES	14,605		(14,605)
5500	700	OTHER SERVICES	788		(788)
	TOTAL	PRE KINDERGARTEN	\$2,254,317	\$2,078,873	(\$175,444)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	* 2011-12 PROJECTED ACTUAL	2012-13 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		OTHER INSTRUCTION			
5900	100	SALARIES	163,468		(163,468)
5900	200	EMPLOYEE BENEFITS	4,318		(4,318)
			<u>\$167,786</u>	<u>\$0</u>	<u>(\$167,786)</u>
		SUBTOTAL - INSTRUCTIONAL SERVICES	\$513,873,032	\$501,228,436	(\$12,644,596)
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	3,524,127	3,258,596	(265,531)
6110	200	EMPLOYEE BENEFITS	1,060,487	932,971	(127,516)
6110	300	PURCHASED SERVICES	23,467	33,973	10,506
6110	500	MATERIALS & SUPPLIES	13,766	11,566	(2,200)
	TOTAL	ATTENDANCE & SOCIAL WORK	\$4,621,847	\$4,237,106	(\$384,741)
		GUIDANCE SERVICES			
6120	100	SALARIES	11,256,217	11,535,946	279,729
6120	200	EMPLOYEE BENEFITS	3,158,679	3,031,454	(127,225)
6120	300	PURCHASED SERVICES	14,112	12,417	(1,695)
6120	500	MATERIALS & SUPPLIES	20,990	38,918	17,928
6120	600	CAPITAL EXPENDITURES	19,422	1,450	(17,972)
6120	700	OTHER EXPENSE	399	654	255
	TOTAL	GUIDANCE SERVICES	\$14,469,819	\$14,620,839	\$151,020
		HEALTH SERVICES			
6130	100	SALARIES	1,642,661	1,297,448	(345,213)
6130	200	EMPLOYEE BENEFITS	551,839	452,729	(99,110)
6130	300	PURCHASED SERVICES	518,887	534,758	15,871
6130	500	MATERIALS & SUPPLIES	18,816	8,808	(10,008)
6130	600	CAPITAL OUTLAY	35,248	6,421	(28,827)
6130	700	OTHER EXPENSE	1,025	3,240	2,215
	TOTAL	HEALTH SERVICES	\$2,768,476	\$2,303,404	(\$465,072)
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	3,076,266	3,328,425	252,159
6140	200	EMPLOYEE BENEFITS	843,014	872,181	29,167
6140	300	PURCHASED SERVICES	23,794	59,065	35,271
6140	500	MATERIALS & SUPPLIES	20,221	65,221	45,000
6140	600	CAPITAL EXPENDITURES	26,695	2,000	(24,695)
6140	700	OTHER EXPENSE	125		(125)
	TOTAL	PSYCHOLOGICAL SERVICES	\$3,990,115	\$4,326,892	\$336,777
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	719,799	681,619	(38,180)
6150	200	EMPLOYEE BENEFITS	239,783	244,349	4,566
6150	500	MATERIALS & SUPPLIES	972		(972)
6150	700	OTHER EXPENSE	2,000		(2,000)
	TOTAL	PARENTAL INVOLVEMENT	\$962,554	\$925,968	(\$36,586)

PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	* 2011-12 PROJECTED ACTUAL	2012-13 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		OTHER PUPIL PERSONNEL SVC			
6190	100	SALARIES	1,662,954	2,063,498	400,544
6190	200	EMPLOYEE BENEFITS	615,603	721,680	106,077
6190	300	PURCHASED SERVICES	60,174	22,402	(37,772)
6190	500	MATERIALS & SUPPLIES	3,895	25,556	21,661
6190	600	CAPITAL EXPENDITURES	38,177	31,988	(6,189)
6190	700	OTHER EXPENSE	4,617		(4,617)
	TOTAL	OTHER PUPIL PERSONNEL SVC	\$2,385,420	\$2,865,124	\$479,704
		INSTRUCTIONAL MEDIA			
6200	100	SALARIES	6,812,064	6,503,234	(308,830)
6200	200	EMPLOYEE BENEFITS	1,954,308	1,966,009	11,701
6200	300	PURCHASED SERVICES	82,058	45,694	(36,364)
6200	400	ENERGY SERVICES	3,513	2,500	(1,013)
6200	500	MATERIALS & SUPPLIES	92,201	78,314	(13,887)
6200	600	CAPITAL EXPENDITURES	604,708	555,337	(49,371)
6200	700	OTHER EXPENSE	1,463	442	(1,021)
	TOTAL	INSTRUCTIONAL MEDIA	\$9,550,315	\$9,151,530	(\$398,785)
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	6,818,873	6,187,623	(631,250)
6300	200	EMPLOYEE BENEFITS	1,706,373	1,738,077	31,704
6300	300	PURCHASED SERVICES	145,411	122,878	(22,533)
6300	500	MATERIALS & SUPPLIES	167,432	31,667	(135,765)
6300	600	CAPITAL EXPENDITURES	233,339	237,277	3,938
6300	700	OTHER EXPENSE	28,792	26,904	(1,888)
	TOTAL	CURRICULUM & INSTRUCTION	\$9,100,220	\$8,344,426	(\$755,794)
		STAFF DEVELOPMENT			
6400	100	SALARIES	2,357,967	2,962,293	604,326
6400	200	EMPLOYEE BENEFITS	593,084	779,892	186,808
6400	300	PURCHASED SERVICES	347,628	57,970	(289,658)
6400	500	MATERIALS & SUPPLIES	142,524	198,997	56,473
6400	600	CAPITAL EXPENDITURES	70,327	7,900	(62,427)
6400	700	OTHER EXPENSE	(977)	6,100	7,077
	TOTAL	STAFF DEVELOPMENT	\$3,510,553	\$4,013,152	\$502,599
		INSTRUCTIONAL RELATED TECH			
6500	100	SALARIES	1,632,189	1,665,308	33,119
6500	200	EMPLOYEE BENEFITS	454,675	491,779	37,104
6500	300	PURCHASED SERVICES	8,406		(8,406)
6500	500	SUPPLIES	90,492	51,894	(38,598)
6500	600	CAPITAL EXPENDITURES	55,889		(55,889)
	TOTAL	INSTRUCTIONAL RELATED TECH	\$2,241,651	\$2,208,981	(32,670)
		SUBTOTAL - INSTRUCTIONAL SUPPORT	\$53,600,970	\$52,997,422	(\$603,548)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	* 2011-12 PROJECTED ACTUAL	2012-13 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		SCHOOL BOARD			
7100	100	SALARIES	909,489	796,335	(113,154)
7100	200	EMPLOYEE BENEFITS	1,572,859	1,743,109	170,250
7100	300	PURCHASED SERVICES	193,026	208,447	15,421
7100	500	MATERIALS & SUPPLIES	13,955	17,243	3,288
7100	600	CAPITAL EXPENDITURES	19,896		(19,896)
7100	700	OTHER EXPENSE	62,337	37,847	(24,490)
	TOTAL	SCHOOL BOARD	\$2,771,562	\$2,802,981	\$31,419
		GENERAL ADMINISTRATION			
7200	100	SALARIES	1,927,900	1,707,159	(220,741)
7200	200	EMPLOYEE BENEFITS	413,982	420,336	6,354
7200	300	PURCHASED SERVICES	106,415	69,527	(36,888)
7200	500	MATERIALS & SUPPLIES	251,912	238,268	(13,644)
7200	600	CAPITAL EXPENDITURES	18,012	1,250	(16,762)
7200	700	OTHER EXPENSE	31,053	29,188	(1,865)
	TOTAL	GENERAL ADMINISTRATION	\$2,749,274	\$2,465,728	(\$283,546)
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	37,133,935	36,052,580	(1,081,355)
7300	200	EMPLOYEE BENEFITS	11,780,310	11,756,205	(24,105)
7300	300	PURCHASED SERVICES	465,659	222,454	(243,205)
7300	400	ENERGY SERVICES	74		
7300	500	MATERIALS & SUPPLIES	249,211	260,701	11,490
7300	600	CAPITAL EXPENDITURES	157,346	34,041	(123,305)
7300	700	OTHER EXPENSE	45,463	18,190	(27,273)
	TOTAL	SCHOOL ADMINISTRATION	\$49,831,998	\$48,344,171	(\$1,487,753)
		FACILITIES ACQ. & CONST.			
7400	100	SALARIES	1,150,217	1,186,400	36,183
7400	200	EMPLOYEE BENEFITS	365,037	452,398	87,361
7400	300	PURCHASED SERVICES	9,108	19,352	10,244
7400	400	ENERGY SERVICES	6,436	6,000	(436)
7400	500	MATERIALS	11,035	13,500	2,465
7400	600	CAPITAL EXPENDITURES	204,273	200,000	(4,273)
7400	700	OTHER EXPENSE	90		(90)
	TOTAL	FACILITIES ACQ. & CONST.	\$1,746,196	\$1,877,650	\$131,454
		FISCAL SERVICES			
7500	100	SALARIES	2,689,803	2,482,475	(207,328)
7500	200	EMPLOYEE BENEFITS	808,624	776,704	(31,920)
7500	300	PURCHASED SERVICES	351,915	266,340	(85,575)
7500	500	MATERIALS	35,764	39,726	3,962
7500	600	CAPITAL EXPENDITURES	20,131	4,750	(15,381)
7500	700	OTHER EXPENSE	166,963	263,456	96,493
	TOTAL	FISCAL SERVICES	\$4,073,200	\$3,833,451	(\$239,749)
		FOOD SERVICE			
7600	100	SALARIES	76,265	60,400	(15,865)
7600	200	FRINGE	2,447		(2,447)
	TOTAL	FOOD SERVICE	\$78,712	\$60,400	(\$18,312)

PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	* 2011-12 PROJECTED ACTUAL	2012-13 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		PLANNING, RESEARCH, EVALUATION			
7710	100	SALARIES	630,748	678,387	47,639
7710	200	EMPLOYEE BENEFITS	167,302	177,419	10,117
7710	300	PURCHASED SERVICES	130,294	114,607	(15,687)
7710	500	MATERIALS & SUPPLIES	12,359	24,406	12,047
7710	600	CAPITAL EXPENDITURES	16,823	10,500	(6,323)
7710	700	OTHER EXPENSE	526	865	339
	TOTAL	PLANNING, RESEARCH & EVAL	\$958,052	\$1,006,184	\$48,132
		INFORMATION SERVICES			
7720	100	SALARIES	537,475	478,103	(59,372)
7720	200	EMPLOYEE BENEFITS	128,991	107,170	(21,821)
7720	300	PURCHASED SERVICES	97,547	86,194	(11,353)
7720	500	MATERIALS & SUPPLIES	43,872	14,145	(29,727)
7720	600	CAPITAL EXPENDITURES	5,907		(5,907)
7720	700	OTHER EXPENSE	1,391	500	(891)
	TOTAL	INFORMATION SERVICES	\$815,183	\$686,112	(\$129,071)
		STAFF PERSONNEL SERVICES			
7730	100	SALARIES	2,827,779	2,665,602	(162,177)
7730	200	EMPLOYEE BENEFITS	1,010,606	1,042,533	31,927
7730	300	PURCHASED SERVICES	1,039,585	990,614	(48,971)
7730	500	MATERIALS & SUPPLIES	220,765	223,062	2,297
7730	600	CAPITAL EXPENDITURES	63,183	63,775	592
7730	700	OTHER EXPENSE	3,806	6,992	3,186
	TOTAL	STAFF PERSONNEL SERVICES	\$5,165,724	\$4,992,578	(\$173,146)
		INTERNAL SVC			
7760	100	SALARIES	1,714,347	1,729,447	15,100
7760	200	EMPLOYEE BENEFITS	576,307	586,264	9,957
7760	300	PURCHASED SERVICES	702,619	609,267	(93,352)
7760	400	ENERGY SERVICES	49,252	34,106	(15,146)
7760	500	MATERIALS & SUPPLIES	847,722	350,830	(496,892)
7760	600	CAPITAL EXPENDITURES	7,692	38,859	31,167
7760	700	OTHER EXPENSE	1,330	78,065	76,735
	TOTAL	INTERNAL SVC	\$3,899,269	\$3,426,838	(\$472,431)
		OTHER CENTRAL SERVICES			
7790	100	SALARIES	388,801	380,694	(8,107)
7790	200	EMPLOYEE BENEFITS	114,411	114,596	185
7790	300	PURCHASED SERVICES	19,209	21,291	2,082
7790	500	MATERIALS & SUPPLIES	7,701	17,690	9,989
7790	600	CAPITAL EXPENDITURES	244		(244)
7790	700	OTHER EXPENSE	(463)	20,850	21,313
	TOTAL	OTHER CENTRAL SERVICES	\$529,903	\$555,121	\$25,218

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	* 2011-12 PROJECTED ACTUAL	2012-13 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		PUPIL TRANSPORTATION			
7800	100	SALARIES	16,354,607	16,855,188	500,581
7800	200	EMPLOYEE BENEFITS	6,584,909	6,333,663	(251,246)
7800	300	PURCHASED SERVICES	1,080,216	1,084,863	4,647
7800	400	ENERGY SERVICES	4,792,724	4,792,173	(551)
7800	500	MATERIALS & SUPPLIES	1,592,241	1,592,917	676
7800	600	CAPITAL EXPENDITURES	39,167		(39,167)
7800	700	OTHER EXPENSE	26,170	25,500	(670)
	TOTAL	PUPIL TRANSPORTATION	\$30,470,034	\$30,684,304	\$214,270
		OPERATION OF PLANT			
7900	100	SALARIES	23,095,001	21,218,060	(1,876,941)
7900	200	EMPLOYEE BENEFITS	12,134,655	11,526,043	(608,612)
7900	300	PURCHASED SERVICES	15,376,799	15,181,803	(194,996)
7900	400	ENERGY SERVICES	24,809,980	24,138,056	(671,924)
7900	500	MATERIALS & SUPPLIES	1,262,738	909,525	(353,213)
7900	600	CAPITAL EXPENDITURES	188,647	11,061	(177,586)
7900	700	OTHER EXPENSE	182,349	182,271	(78)
	TOTAL	OPERATION OF PLANT	\$77,050,169	\$73,166,819	(\$3,883,350)
	SUBTOTAL - GENERAL SUPPORT		\$180,139,276	\$173,902,337	(\$701,298)
		MAINTENANCE OF PLANT			
8100	100	SALARIES	6,408,367	6,591,268	182,901
8100	200	EMPLOYEE BENEFITS	2,714,577	2,852,764	138,187
8100	300	PURCHASED SERVICES	4,915,052	3,388,421	(1,526,631)
8100	400	ENERGY SERVICES	537,185	91,377	(445,808)
8100	500	MATERIALS & SUPPLIES	3,710,493	3,007,522	(702,971)
8100	600	CAPITAL EXPENDITURES	112,767	29,255	(83,512)
8100	700	OTHER EXPENSE	2,933,888	2,933,699	(189)
	TOTAL	MAINTENANCE OF PLANT	\$21,332,329	\$18,894,306	(\$2,438,023)
	SUBTOTAL - MAINTENANCE OF PLANT		\$21,332,329	\$18,894,306	(\$2,438,023)
		ADMINISTRATIVE TECHNOLOGY			
8200	100	SALARIES	3,086,301	3,138,309	52,008
8200	200	EMPLOYEE BENEFITS	835,622	853,977	18,355
8200	300	PURCHASED SERVICES	1,140,674	1,101,815	(38,859)
8200	400	ENERGY SERVICES	6,141	442	(5,699)
8200	500	MATERIALS & SUPPLIES	85,870	36,568	(49,302)
8200	600	CAPITAL EXPENDITURES	1,266,800	959,684	(307,116)
8200	700	OTHER EXPENSE	2,704	442	(\$2,262)
	TOTAL	ADMINISTRATIVE TECHNOLOGY	6,424,112	\$6,091,237	(\$332,875)
	SUBTOTAL - ADMINISTRATIVE TECHNOLOGY		\$6,424,112	\$6,091,237	(\$332,875)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	* 2011-12 PROJECTED ACTUAL	2012-13 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		COMMUNITY SERVICES			
9100	100	SALARIES	310,224	97,045	(213,179)
9100	200	EMPLOYEE BENEFITS	113,624	26,358	(87,266)
9100	300	PURCHASED SERVICES	114,081	121,944	7,863
9100	500	MATERIALS & SUPPLIES	18,671	27,935	9,264
9100	600	CAPITAL EXPENDITURES	525		(525)
9100	700	OTHER EXPENSE	92,088	9,980	(82,108)
	TOTAL	COMMUNITY SERVICES	\$649,213	\$283,262	(\$365,951)
		OTHER EXPENSES			
9200	700	OTHER EXPENSE	3,712	3,000	(712)
	TOTAL	OTHER EXPENSES	\$3,712	\$3,000	(712)
		SUBTOTAL - COMM & DEBT SERV & TRANSFERS	\$652,925	\$286,262	(\$366,663)
		TRANSFER OF FUNDS			
9700	900	TRANSFERS	977,356	0	(977,356)
	TOTAL	TRANSFER OF FUNDS	\$977,356	\$0	(\$977,356)
	TOTAL	APPROPRIATIONS	\$777,000,000	\$753,400,000	(\$23,599,926)
		FUND BALANCE			
		BUDGET FUND BALANCE-END			
		<u>NON-SPENDABLE</u>			
		INVENTORY	4,500,000	4,500,000	0
		PRE-PAID EXPENSE	200,000	5,200,000	5,000,000
	TOTAL	NON-SPENDABLE	\$4,700,000	\$9,700,000	\$5,000,000
		<u>RESTRICTED</u>			
		STATE CARRYFORWARDS	3,640,000	2,200,000	(1,440,000)
		REFERENDUM	1,800,000	1,800,000	0
		WORKFORCE	12,200,000	13,700,000	1,500,000
	TOTAL	RESTRICTED	\$17,640,000	\$17,700,000	\$60,000
		<u>ASSIGNED</u>			
		ENCUMBRANCES	\$8,000,000	7,000,000	(1,000,000)
		CENTRAL PRINTING	\$700,000	800,000	100,000
		CARRYFORWARDS	\$9,360,000	8,800,000	(560,000)
	TOTAL	ASSIGNED	\$18,060,000	\$16,600,000	(\$1,460,000)
		<u>UNASSIGNED</u>	\$17,200,000	10,800,000	(6,400,000)
	TOTAL	UNASSIGNED	\$17,200,000	\$10,800,000	(\$6,400,000)
	TOTAL	ENDING FUND BALANCE	\$57,600,000	\$54,800,000	(\$2,800,000)
	TOTAL	APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND	\$834,600,000	\$808,200,000	(\$26,400,000)

* The 2011/12 Projected Actual includes expenditures for the ARRA-State Stabilization Fund (0431).

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2011-12 PROJECTED ACTUAL	2012-13 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CAPITAL OUTLAY FUND - ESTIMATED REVENUE</u>					
		STATE SOURCES			
3321	000	CO & DS DISTR TO DISTRICTS	\$492,123	\$500,000	\$7,877
3325	000	INTEREST ON UNDISTRIBUTED	42,885		(42,885)
3341	000	RACING COMMISSION FUNDS	223,250	223,250	0
		OUTLAY (PECO)			
3397	000	CHARTER SCHOOL CAPITAL OUTLAY	680,519		(680,519)
	TOTAL	STATE SOURCES	\$1,438,777	\$723,250	(\$715,527)
		LOCAL SOURCES			
3413	000	DIST. LOC. CAP. IMPROVE. TAXES	85,105,666	84,803,174	(302,492)
3431	000	INTEREST ON INVESTMENTS	5,234,363	1,800,000	(3,434,363)
3433	000	NET INC/DEC FAIR VALUE INVEST	(3,775,361)		3,775,361
3493	000	SALE OF JUNK	503,142		(503,142)
3497	400	REFUNDS OF PRIOR YEAR'S EXP	16,579		(16,579)
	TOTAL	LOCAL SOURCES	\$87,084,389	\$86,603,174	(\$481,215)
		OTHER SOURCES			
3610	000	TRANSFERS FROM GENERAL	977,356		(977,356)
	TOTAL	OTHER FINANCING SOURCES	\$977,356	\$0	(\$977,356)
	TOTAL	ESTIMATED REVENUE	\$89,500,522	\$87,326,424	(\$2,174,098)
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN			
		RESTRICTED	210,206,174	201,244,966	(8,961,208)
		ASSIGNED	10,637,224	9,336,352	(1,300,872)
	TOTAL	BEGINNING FUND BALANCE	\$220,843,398	\$210,581,318	(\$10,262,080)
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$310,343,920	\$297,907,742	(\$12,436,178)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2011-12 PROJECTED ACTUAL	2012-13 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u>					
7400	600	FACILITIES ACQ. & CONST. CAPITAL EXPENDITURES	\$62,591,799	\$167,130,181	\$104,538,382
	TOTAL	FACILITIES ACQ. & CONST.	\$62,591,799	\$167,130,181	\$104,538,382
9200	700	DEBT SERVICES OTHER EXPENSES	12,470,803	11,870,352	(600,451)
	TOTAL	DEBT SERVICES	\$12,470,803	\$11,870,352	(\$600,451)
9700	900	TRANSFER OF FUNDS TRANSFERS	24,700,000	25,000,000	300,000
	TOTAL	TRANSFER OF FUNDS	\$24,700,000	\$25,000,000	\$300,000
*	TOTAL	APPROPRIATIONS	\$99,762,602	\$204,000,533	\$104,237,931
	000	FUND BALANCE BUDGET FUND BALANCE-END			
		RESTRICTED	201,244,966	89,480,272	(111,764,694)
		ASSIGNED	9,336,352	4,426,937	(4,909,415)
*	TOTAL	ENDING FUND BALANCE	\$210,581,318	\$93,907,209	(\$116,674,109)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$310,343,920	\$297,907,742	(\$12,436,178)

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

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2011-12 PROJECTED ACTUAL	2012-13 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>DEBT SERVICE FUND - ESTIMATED REVENUE</u>					
		STATE SOURCES			
3322	000	C.O. & D.S. WITHHELD FOR DEBT SERV.	\$4,009,600	\$4,012,850	\$3,250
	TOTAL	STATE SOURCES	<u>\$4,009,600</u>	<u>\$4,012,850</u>	<u>\$3,250</u>
	TOTAL	ESTIMATED REVENUE	<u>\$4,009,600</u>	<u>\$4,012,850</u>	<u>\$3,250</u>
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN RESTRICTED	\$971,709	\$971,709	\$0
	TOTAL	BEGINNING FUND BALANCE	<u>\$971,709</u>	<u>\$971,709</u>	<u>\$0</u>
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$4,981,309</u></u>	<u><u>\$4,984,559</u></u>	<u><u>\$3,250</u></u>
<u>DEBT SERVICE FUND - APPROPRIATIONS</u>					
		DEBT SERVICES			
9200	700	OTHER EXPENSES	\$4,009,600	\$4,012,850	\$3,250
	TOTAL	DEBT SERVICES	<u>\$4,009,600</u>	<u>\$4,012,850</u>	<u>\$3,250</u>
	TOTAL	APPROPRIATIONS	<u>\$4,009,600</u>	<u>\$4,012,850</u>	<u>\$3,250</u>
		FUND BALANCE			
	000	BUDGET FUND BALANCE-END RESTRICTED	\$971,709	\$971,709	\$0
	TOTAL	ENDING FUND BALANCE	<u>\$971,709</u>	<u>\$971,709</u>	<u>\$0</u>
	TOTAL	APPROPRIATIONS & FD BALANCE	<u><u>\$4,981,309</u></u>	<u><u>\$4,984,559</u></u>	<u><u>\$3,250</u></u>

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2011-12 PROJECTED ACTUAL	2012-2013 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - ESTIMATED REVENUE</u>					
		FEDERAL DIRECT			
3199	000	OTHER MISC FEDERAL DIRECT	\$3,910,626	\$81,304	(\$3,829,322)
	TOTAL	FEDERAL DIRECT	\$3,910,626	\$81,304	(\$3,829,322)
		FEDERAL THRU STATE			
3201	000	VOCATIONAL EDUCATION GRANTS	1,621,536	109,281	(1,512,255)
3226	000	EISENHOWER MATH & SCIENCE	2,451,122	1,282,395	(1,168,727)
3230	000	DISABILITIES EDUCATION ACT (IDEA)	17,088,423	3,406,505	(13,681,918)
3240	000	ELEM & SECOND EDUC ACT (TITLE I)	20,235,415	8,241,939	(11,993,476)
3251	000	ADULT BASIC EDUCATION	973,144	143,274	(829,870)
3290	000	OTHER FEDERAL THRU STATE	26,884,308	331,168	(26,553,140)
	TOTAL	FEDERAL THRU STATE	\$69,253,948	\$13,514,562	(\$55,739,386)
		STATE SOURCES			
3399	000	MISCELLANEOUS STATE SOURCES	142,010		(142,010)
			\$142,010	\$0	(\$142,010)
	TOTAL	ESTIMATED REVENUE	\$73,306,584	\$13,595,866	(\$59,710,718)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2011-12 PROJECTED ACTUAL	2012-2013 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - APPROPRIATIONS</u>					
		REGULAR EDUCATION			
5100	100	SALARIES	\$6,354,785	\$1,179	(\$6,353,606)
5100	200	EMPLOYEE BENEFITS	1,169,091	488	(\$1,168,603)
5100	300	PURCHASED SERVICES	2,229,414	2,469	(2,226,945)
5100	500	MATERIALS & SUPPLIES	1,884,677	13,112,199	11,227,522
5100	600	CAPITAL EXPENDITURES	7,428,473		(7,428,473)
5100	700	OTHER EXPENSE	8,625		(8,625)
	TOTAL	REGULAR EDUCATION	\$19,075,065	\$13,116,335	(\$5,958,730)
		SPECIAL EDUCATION			
5200	100	SALARIES	9,095,596		(9,095,596)
5200	200	EMPLOYEE BENEFITS	3,193,966		(3,193,966)
5200	300	PURCHASED SERVICES	617,404		(617,404)
5200	500	MATERIALS & SUPPLIES	268,753		(268,753)
5200	600	CAPITAL EXPENDITURES	507,825	1,080	(506,745)
5200	700	OTHER EXPENSE	1,959		(1,959)
	TOTAL	SPECIAL EDUCATION	\$13,685,503	\$1,080	(\$13,684,423)
		CAREER EDUCATION			
5300	100	SALARIES	218,943	10,371	(208,572)
5300	200	EMPLOYEE BENEFITS	18,012	2,003	(16,009)
5300	300	PURCHASED SERVICES	353,266	2,000	(351,266)
5300	500	MATERIALS & SUPPLIES	179,511	310	(179,201)
5300	600	CAPITAL EXPENDITURES	262,565	61	(262,504)
5300	700	OTHER EXPENSE	81,487		(81,487)
	TOTAL	CAREER EDUCATION	\$1,113,784	\$14,745	(\$1,099,039)
		ADULT CONTINUED EDUCATION			
5400	100	SALARIES	356,990		(356,990)
5400	200	EMPLOYEE BENEFITS	62,992		(62,992)
5400	300	PURCHASED SERVICES	149,499		(149,499)
5400	500	MATERIALS & SUPPLIES	64,327		(64,327)
5400	600	CAPITAL EXPENDITURES	669,232		(669,232)
	TOTAL	ADULT CONTINUED EDUCATION	\$1,303,040	\$0	(\$1,303,040)
		PRE KINDERGARTEN			
5500	100	SALARIES	2,317		(2,317)
5500	200	EMPLOYEE BENEFITS	293		(293)
	TOTAL	PRE KINDERGARTEN	\$2,610	\$0	(\$2,610)
		SUBTOTAL - INSTRUCTIONAL SERVICES	\$35,180,002	\$13,132,160	(\$22,047,842)

PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2011-12 PROJECTED ACTUAL	2012-2013 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	1,234,582	18,003	(1,216,579)
6110	200	EMPLOYEE BENEFITS	302,648	3,988	(298,660)
6110	300	PURCHASED SERVICES	3,105	1,811	(1,294)
6110	700	OTHER EXPENSE	130		(130)
	TOTAL	ATTENDANCE & SOCIAL WORK	\$1,540,465	\$23,802	(\$1,516,663)
		GUIDANCE SERVICES			
6120	100	SALARIES	172,862	4,887	(167,975)
6120	200	EMPLOYEE BENEFITS	34,329	3,494	(30,835)
	TOTAL	GUIDANCE SERVICES	\$207,191	\$8,381	(\$198,810)
		HEALTH SERVICES			
6130	100	SALARIES	384,698		(384,698)
6130	200	EMPLOYEE BENEFITS	145,593		(145,593)
6130	300	PURCHASED SERVICES		604	604
	TOTAL	HEALTH SERVICES	\$530,291	\$604	(\$529,687)
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	1,099,454		(1,099,454)
6140	200	EMPLOYEE BENEFITS	304,948		(304,948)
6140	300	PURCHASED SERVICES	1,258		(1,258)
	TOTAL	PSYCHOLOGICAL SERVICES	\$1,405,660	\$0	(\$1,405,660)
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	362,470		(362,470)
6150	200	EMPLOYEE BENEFITS	117,870		(117,870)
6150	300	PURCHASED SERVICES	55,847		(55,847)
6150	500	MATERIALS & SUPPLIES	243,071		(243,071)
6150	600	CAPITAL OUTLAY	15,579		(15,579)
	TOTAL	PARENTAL INVOLVEMENT	\$794,837	\$0	(\$794,837)
		OTHER PUPIL PERSONNEL SVC			
6190	100	SALARIES	3,943,759		(3,943,759)
6190	200	EMPLOYEE BENEFITS	1,065,045		(1,065,045)
6190	300	PURCHASED SERVICES	21,128		(21,128)
6190	500	MATERIALS & SUPPLIES	3,777		(3,777)
6190	600	CAPITAL OUTLAY	1,779		(1,779)
	TOTAL	OTHER PUPIL PERSONNEL SVC	\$5,035,488	\$0	(\$5,035,488)
		INSTRUCTIONAL MEDIA			
6200	100	SALARIES	341,451		(341,451)
6200	200	EMPLOYEE BENEFITS	108,303		(108,303)
6200	500	MATERIALS & SUPPLIES	756		(756)
6200	600	CAPITAL OUTLAY	1,301		(1,301)
	TOTAL	INSTRUCTIONAL MEDIA	\$451,811	\$0	(\$451,811)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2011-12 PROJECTED ACTUAL	2012-2013 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	7,218,058	213,389	(7,004,669)
6300	200	EMPLOYEE BENEFITS	1,917,940	48,212	(1,869,728)
6300	300	PURCHASED SERVICES	550,066	54,117	(495,949)
6300	400	ENERGY	73		(73)
6300	500	MATERIALS & SUPPLIES	138,021	27,511	(110,510)
6300	600	CAPITAL EXPENDITURES	107,617	47,697	(59,920)
6300	700	OTHER EXPENSE	2,922	575	(2,347)
	TOTAL	CURRICULUM & INSTRUCTION	\$9,934,697	\$391,501	(\$9,543,196)
		STAFF DEVELOPMENT			
6400	100	SALARIES	5,749,306	9,000	(5,740,306)
6400	200	EMPLOYEE BENEFITS	1,575,068	1,500	(1,573,568)
6400	300	PURCHASED SERVICES	1,252,566	142	(1,252,424)
6400	500	MATERIALS & SUPPLIES	139,231	6,521	(132,710)
6400	600	CAPITAL EXPENDITURES	22,975	250	(22,725)
6400	700	OTHER EXPENSE	83,166		(83,166)
	TOTAL	STAFF DEVELOPMENT	\$8,822,312	\$17,413	(\$8,804,899)
		INSTRUCTIONAL RELATED TECH			
6500	100	SALARIES	151,876		(151,876)
6500	200	EMPLOYEE BENEFITS	50,728		(50,728)
6500	300	PURCHASED SERVICES	20,535		(20,535)
	TOTAL	INSTRUCTIONAL RELATED TECH	\$223,139	\$0	(\$223,139)
		SUBTOTAL - INSTRUCTIONAL SUPPORT	\$28,945,891	\$441,701	(\$28,504,190)
		GENERAL ADMINISTRATION			
7200	100	SALARIES	56,562		(56,562)
7200	200	EMPLOYEE BENEFITS	14,056		(14,056)
7200	300	PURCHASED SERVICES	24,418		(24,418)
7200	700	OTHER EXPENSE	1,621,743	17,044	(1,604,699)
	TOTAL	GENERAL ADMINISTRATION	\$1,716,779	\$17,044	(\$1,699,735)
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	449,452		(449,452)
7300	200	EMPLOYEE BENEFITS	102,616		(102,616)
7300	300	PURCHASED SERVICES	36,668	80	(36,588)
7300	500	MATERIALS & SUPPLIES	4,797	100	(4,697)
7300	600	CAPITAL EXPENDITURES	3,506		(3,506)
7300	700	OTHER EXPENSE	2,857		(2,857)
	TOTAL	SCHOOL ADMINISTRATION	\$599,896	\$180	(\$599,716)
		FACILITIES ACQ. & CONST.			
7400	300	PURCHASED SERVICES	9,167		(9,167)
7400	600	CAPITAL EXPENDITURES	31,314		(31,314)
	TOTAL	FACILITIES ACQ. & CONST.	\$40,481	\$0	(\$40,481)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2011-12 PROJECTED ACTUAL	2012-2013 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		FISCAL SVC			
7500	100	SALARIES	35,032		(35,032)
7500	200	EMPLOYEE BENEFITS	12,521		(12,521)
7500	300	PURCHASED SERVICES	2,608		(2,608)
	TOTAL	FISCAL SVC	\$50,161	\$0	(\$50,161)
		FOOD SERVICE			
7600	300	PURCHASED SERVICES	1,975	\$1,725	(250)
7600	500	MATERIALS & SUPPLIES	19,907		(19,907)
7600	600	CAPITAL EXPENDITURES	4,414		(4,414)
	TOTAL	FOOD SERVICE	\$26,296	\$1,725	(\$24,571)
		PLANNING, RESEARCH & EVALUATION			
7710	100	SALARIES	57,492		(57,492)
7710	200	EMPLOYEE BENEFITS	19,871		(19,871)
7710	300	PURCHASED SERVICES	349,285		(349,285)
7710	600	CAPITAL EXPENDITURES	748,860		(748,860)
	TOTAL	PLANNING, RESEARCH & EVAL.	\$1,175,508	\$0	(\$1,175,508)
		INFORMATION SERVICES			
7720	300	PURCHASED SERVICES	38,714		(38,714)
7720	500	MATERIALS & SUPPLIES	376		(376)
	TOTAL	INFORMATION SERVICES	\$39,090	\$0	(\$39,090)
		STAFF SERVICES			
7730	100	SALARIES	226,057		(226,057)
7730	200	EMPLOYEE BENEFITS	37,255		(37,255)
7730	700	OTHER EXPENSE	36,590		(36,590)
	TOTAL STAFF SERVICES		\$299,902	\$0	(\$299,902)
		INTERNAL SERVICES			
7760	100	SALARIES			
7760	300	PURCHASED SERVICES	87		(87)
	TOTAL	INTERNAL SERVICES	\$87	\$0	(\$87)
		PUPIL TRANSPORTATION			
7800	100	SALARIES	20,935		(20,935)
7800	200	EMPLOYEE BENEFITS	8,194		(8,194)
7800	300	PURCHASED SERVICES	546,973		(546,973)
	TOTAL	PUPIL TRANSPORTATION	\$576,102	\$0	(\$576,102)
		OPERATION OF PLANT			
7900	100	SALARIES	47,335		(47,335)
7900	200	EMPLOYEE BENEFITS	12,070		(12,070)
7900	300	PURCHASED SERVICES	55,420	1,104	(54,316)
7900	400	ENERGY SERVICES	15,502		(15,502)
	TOTAL	OPERATION OF PLANT	\$130,327	\$1,104	(\$129,223)
	SUBTOTAL - GENERAL SUPPORT		\$4,654,629	\$20,053	(\$4,634,576)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2011-12 PROJECTED ACTUAL	2012-2013 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		ADMINISTRATIVE TECHNOLOGY			
8200	100	SALARIES	128,319		(128,319)
8200	200	EMPLOYEE BENEFITS	36,702		(36,702)
8200	300	PURCHASED SERVICES	75,727		(75,727)
8200	600	CAPITAL EXPENDITURES	18,903		(18,903)
	TOTAL	ADMINISTRATIVE TECHNOLOGY	\$259,651	\$0	(\$259,651)
	SUBTOTAL - AMINISTRATIVE TECHNOLOGY		\$259,651	\$0	(\$259,651)
		COMMUNITY SERVICES			
9100	300	PURCHASED SERVICES	42,867		(42,867)
9100	500	MATERIALS & SUPPLIES	297,476	140	(297,336)
9100	600	CAPITAL EXPENDITURES	23,753	612	(23,141)
9100	700	OTHER EXPENSE	3,902,314	1,200	(3,901,114)
	TOTAL	COMMUNITY SERVICES	\$4,266,410	\$1,952	(\$4,264,458)
	SUBTOTAL - COMM & DEBT SERV & TRANSFERS		\$4,266,410	\$1,952	(\$4,264,458)
	TOTAL	APPROPRIATIONS	\$73,306,584	\$13,595,866	(\$59,710,718)

PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2011-12 PROJECTED ACTUAL	2012-13 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>AMERICAN RECOVERY AND REINVESTMENT ACT - TARGETED ASSISTANCE</u>					
		FEDERAL THRU STATE			
3226	000	EISENHOWER MATH & SCIENCE		\$691,580	\$691,580
3230	000	DISABILITIES EDUCATION ACT (IDEA)		15,347	15,347
3240	000	ELEM & SECOND EDUC ACT (TITLE I)		444,861	444,861
3290	000	OTHER FEDERAL THRU STATE	9,788,164	6,451	(9,781,713)
	TOTAL	FEDERAL THRU STATE	\$9,788,164	\$1,158,239	(\$8,629,925)
	TOTAL	ESTIMATED REVENUE	\$9,788,164	\$1,158,239	(\$8,629,925)

AMERICAN RECOVERY AND REINVESTMENT ACT - TARGETED ASSISTANCE

		REGULAR EDUCATION			
5100	100	SALARIES	\$734,466	\$88,743	(\$645,723)
5100	200	EMPLOYEE BENEFITS	110,814	13,648	(\$97,166)
5100	300	PURCHASED SERVICES	18,819	4,951	(13,868)
5100	500	MATERIALS & SUPPLIES	1,878,566	651,165	(1,227,401)
5100	600	CAPITAL EXPENDITURES	481,192	35,910	(445,282)
5100	700	OTHER EXPENSE	250		(250)
	TOTAL	REGULAR EDUCATION	\$3,224,107	\$794,417	(\$2,429,690)
		SPECIAL EDUCATION			
5200	100	SALARIES	751,431		(751,431)
5200	200	EMPLOYEE BENEFITS	186,257		(186,257)
5200	300	PURCHASED SERVICES	192,762	3,726	(189,036)
5200	500	MATERIALS & SUPPLIES	1,098,056	109	(1,097,947)
5200	600	CAPITAL EXPENDITURES	2,095,777		(2,095,777)
5200	700	OTHER EXPENSE	12,600		(12,600)
	TOTAL	SPECIAL EDUCATION	\$4,336,883	\$3,835	(\$4,333,048)
	SUBTOTAL - INSTRUCTIONAL SERVICES		\$7,560,990	\$798,252	(\$6,762,738)
		ATTEND & SOC			
6110	100	SALARIES	107,696		(107,696)
6110	200	EMPLOYEE BENEFITS	51,187		(51,187)
	TOTAL	PARENTAL INVOLVEMENT	\$158,883	\$0	(\$158,883)
		GUIDANCE			
6120	100	SALARIES	70,278	13,166	(57,112)
6120	200	EMPLOYEE BENEFITS	17,745	5,917	(11,828)
6120	500	MATERIALS & SUPPLIES	870		(870)
6120	600	CAPITAL EXPENDITURES	440		(440)
	TOTAL	GUIDANCE	\$89,333	\$19,083	(\$70,250)

PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2011-12 PROJECTED ACTUAL	2012-13 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	5,777	52,245	46,468
6150	200	EMPLOYEE BENEFITS	726	4,330	
6150	300	PURCHASED SERVICES	3,875	400	(3,475)
6150	500	MATERIALS & SUPPLIES	10,274	2,925	(7,349)
	TOTAL	PARENTAL INVOLVEMENT	\$20,652	\$59,900	\$39,248
		OTHER PUPIL PERSONNEL SVC			
6190	100	SALARIES	126,428		(126,428)
6190	200	EMPLOYEE BENEFITS	3,405		(3,405)
	TOTAL	OTHER PUPIL PERSONNEL SVC	\$129,833	\$0	(\$129,833)
		INSTRUCTIONAL MEDIA			
6200	200	EMPLOYEE BENEFITS	1,945		(1,945)
6200	500	MATERIALS & SUPPLIES	25	690	665
6200	600	CAPITAL OUTLAY		326	326
	TOTAL	INSTRUCTIONAL MEDIA	\$1,970	\$1,016	(\$954)
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	179,165	19,342	(159,823)
6300	200	EMPLOYEE BENEFITS	26,654	3,230	(23,424)
6300	300	PURCHASED SERVICES	223,742		(223,742)
6300	500	MATERIALS & SUPPLIES	3,274		(3,274)
6300	600	CAPITAL OUTLAY	17,511		(17,511)
	TOTAL	CURRICULUM & INSTRUCTION	\$450,346	\$22,572	(\$427,774)
		STAFF DEVELOPMENT			
6400	100	SALARIES	92,158	136,392	44,234
6400	200	EMPLOYEE BENEFITS	16,202	14,086	(2,116)
6400	300	PURCHASED SERVICES	56,685	25,024	(31,661)
6400	500	MATERIALS & SUPPLIES	6,064		(6,064)
6400	600	CAPITAL EXPENDITURES	426		(426)
	TOTAL	STAFF DEVELOPMENT	\$171,535	\$175,502	\$3,967
	SUBTOTAL - INSTRUCTIONAL SUPPORT		\$1,022,552	\$278,073	(\$744,479)
		GENERAL ADMINISTRATION			
7200	100	SALARIES	51,418		(51,418)
7200	200	EMPLOYEE BENEFITS	10,507		(10,507)
7200	700	OTHER EXPENSE		51,049	51,049
	TOTAL	GENERAL ADMINISTRATION	\$61,925	\$51,049	(\$10,876)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2011-12 PROJECTED ACTUAL	2012-13 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	84,002	10,708	(73,294)
7300	200	EMPLOYEE BENEFITS	17,248	1,355	(15,893)
7300	300	PURCHASED SERVICES	79		(79)
7300	500	MATERIALS & SUPPLIES	754		(754)
7300	600	CAPITAL EXPENDITURES	423	100	(323)
	TOTAL	SCHOOL ADMINISTRATION	\$102,506	\$12,163	(\$90,343)
		FOOD SERVICE			
7400	600	CAPITAL EXPENDITURES	28,712		(28,712)
	TOTAL	FOOD SERVICE	\$28,712	\$0	(\$28,712)
		PUPIL TRANSPORTATION			
7800	100	SALARIES	707,967	500	(707,467)
7800	300	PURCHASED SERVICES	6,095		(6,095)
7800	400	ENERGY SERVICES		16,790	16,790
	TOTAL	PUPIL TRANSPORTATION	\$714,062	\$17,290	(\$696,772)
		OPERATION OF PLANT			
7900	100	SALARIES	748	1,253	505
7900	200	EMPLOYEE BENEFITS	94	159	65
7900	300	PURCHASED SERVICES	244		(244)
			\$1,086	\$1,412	\$326
		SUBTOTAL - GENERAL SUPPORT	\$908,291	\$81,914	(\$826,377)
		ADMINISTRATIVE TECHNOLOGY			
8200	500	MATERIALS & SUPPLIES	13,092		(13,092)
8200	600	CAPITAL EXPENDITURES	283,239		(283,239)
	TOTAL	ADMINISTRATIVE TECHNOLOGY	\$296,331	\$0	(\$296,331)
		SUBTOTAL - AMINISTRATIVE TECHNOLOGY	\$296,331	\$0	(\$296,331)
	TOTAL	APPROPRIATIONS	\$9,788,164	\$1,158,239	(\$8,629,925)

PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2011-12 PROJECTED ACTUAL	2012-13 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
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AMERICAN RECOVERY AND REINVESTMENT ACT - RACE TO THE TOP

3214	000	FEDERAL THRU STATE RACE TO THE TOP	\$2,545,324	\$2,786,749	\$241,425
	TOTAL	FEDERAL THRU STATE	\$2,545,324	\$2,786,749	\$241,425
	TOTAL	ESTIMATED REVENUE	\$2,545,324	\$2,786,749	\$241,425

AMERICAN RECOVERY AND REINVESTMENT ACT - RACE TO THE TOP

5100	100	REGULAR EDUCATION SALARIES	46,943		(46,943)
5100	200	EMPLOYEE BENEFITS	5,850		(5,850)
5100	300	PURCHASED SERVICES	102		(102)
5100	500	MATERIALS & SUPPLIES	108,297	2,559,388	2,451,091
	600	CAPITAL EXPENDITURES	805		(805)
	TOTAL	REGULAR EDUCATION	\$161,997	\$2,559,388	\$2,397,391

5300	100	CAREER EDUCATION SALARIES		49,389	49,389
5300	200	EMPLOYEE BENEFITS		15,611	15,611
5300	300	PURCHASED SERVICES	4,451	12,571	8,120
5300	500	MATERIALS & SUPPLIES	40,863	3,897	(36,966)
5300	600	CAPITAL EXPENDITURES	3,699	49,044	45,345
5300	700	OTHER EXPENSE	485		(485)
	TOTAL	CAREER EDUCATION	\$49,498	\$130,512	\$81,014

SUBTOTAL - INSTRUCTIONAL SERVICES			\$211,495	\$2,689,900	\$2,478,405
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6300	100	CURRICULUM & INSTRUCTION SALARIES	1,282,257		(1,282,257)
6300	200	EMPLOYEE BENEFITS	261,974		(261,974)
6300	300	PURCHASED SERVICES	4,745	12,504	7,759
6300	700	OTHER EXPENSE	21,421		(21,421)
	TOTAL	CURRICULUM & INSTRUCTION	\$1,570,397	\$12,504	(\$1,557,893)

6400	100	STAFF DEVELOPMENT SALARIES	2,621		(2,621)
6400	200	EMPLOYEE BENEFITS	221		(221)
6400	300	PURCHASED SERVICES	126,028	75,560	(50,468)
6400	500	MATERIALS & SUPPLIES	1,000		(1,000)
6400	700	OTHER EXPENSE	16,482		(16,482)
	TOTAL	STAFF DEVELOPMENT	\$146,352	\$75,560	(\$70,792)

SUBTOTAL - INSTRUCTIONAL SUPPORT			\$1,716,749	\$88,064	(\$1,628,685)
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PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2011-12 PROJECTED ACTUAL	2012-13 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		GENERAL ADMINISTRATION			
7200	100	SALARIES	85,169		(85,169)
7200	200	EMPLOYEE BENEFITS	19,075		(19,075)
7200	300	PURCHASED SERVICES	22,493		(22,493)
7200	500	MATERIALS & SUPPLIES	2,604		(2,604)
7200	600	CAPITAL EXPENDITURES	7,919		(7,919)
7200	700	OTHER EXPENSE		8,785	8,785
	TOTAL	GENERAL ADMINISTRATION	\$137,260	\$8,785	(\$128,475)
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	13,582		(13,582)
7300	200	EMPLOYEE BENEFITS	1,706		(1,706)
	TOTAL	SCHOOL ADMINISTRATION	\$15,288	\$0	(\$15,288)
		FISCAL SERVICES			
7500	100	SALARIES	10,902		(10,902)
7500	200	EMPLOYEE BENEFITS	6,123		(6,123)
	TOTAL	FOOD SERVICE	\$17,025	\$0	(\$17,025)
		PLANNING, RESEARCH, EVALUATION			
7710	100	SALARIES	100,326		(100,326)
7710	200	EMPLOYEE BENEFITS	25,159		(25,159)
7710	600	CAPITAL EXPENDITURES	34,578		(34,578)
	TOTAL	PLANNING, RESEARCH & EVAL	\$160,063	\$0	(\$160,063)
		STAFF PERSONNEL SERVICES			
7730	100	SALARIES	66,906		(66,906)
7730	200	EMPLOYEE BENEFITS	20,518		(20,518)
7730	300	PURCHASED SERVICES	6,096		(6,096)
7730	500	MATERIALS & SUPPLIES	1,286		(1,286)
	TOTAL	STAFF PERSONNEL SERVICES	\$94,806	\$0	(\$94,806)
		ADMINISTRATIVE TECHNOLOGY			
8200	100	SALARIES	67,827		(67,827)
8200	200	EMPLOYEE BENEFITS	8,530		(8,530)
8200	600	CAPITAL EXPENDITURES	116,281		(116,281)
	TOTAL	ADMINISTRATIVE TECHNOLOGY	\$192,638	\$0	(\$192,638)
		SUBTOTAL - GENERAL SUPPORT	\$617,080	\$8,785	(\$608,295)
	TOTAL	APPROPRIATIONS	\$2,545,324	\$2,786,749	\$241,425

PINELLAS COUNTY SCHOOLS

FUNCTION	OBJECT	DESCRIPTION	2011-12 PROJECTED ACTUAL	2012-13 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
AMERICAN RECOVERY AND REINVESTMENT ACT - OTHER STIMULUS					
		FEDERAL THRU STATE			
3201	000	VOCATIONAL EDUCATION GRANTS			
3210	000	FEDERAL STABILIZATION REVENUE	378,176	\$260,412	(\$117,764)
	TOTAL	FEDERAL THRU STATE	\$378,176	\$260,412	(\$117,764)
	TOTAL	ESTIMATED REVENUE	\$378,176	\$260,412	(\$117,764)
AMERICAN RECOVERY AND REINVESTMENT ACT - OTHER STIMULUS					
		REGULAR EDUCATION			
5100	100	SALARIES	\$63,723		(\$63,723)
5100	200	EMPLOYEE BENEFITS	3,034		(3,034)
5100	300	PURCHASED SERVICES	16,450		(16,450)
5100	500	MATERIALS & SUPPLIES	1,499	260,412	258,913
5100	600	CAPITAL EXPENDITURES	43,015		(43,015)
	TOTAL	REGULAR EDUCATION	\$127,721	\$260,412	\$132,691
		CAREER EDUCATION			
5300	100	SALARIES	2,200		(2,200)
5300	200	EMPLOYEE BENEFITS	32		(32)
5300	300	PURCHASED SERVICES	3,194		(3,194)
5300	400	ENERGY SERVICES	19,042		(19,042)
5300	500	MATERIALS & SUPPLIES	76,414		(76,414)
5300	600	CAPITAL EXPENDITURES	9,939		(9,939)
	TOTAL	CAREER EDUCATION	\$110,821	\$0	(\$110,821)
	SUBTOTAL - INSTRUCTIONAL SERVICES		\$238,542	\$260,412	\$21,870
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	13,359		(13,359)
6300	200	EMPLOYEE BENEFITS	1,678		(1,678)
	TOTAL	CURRICULUM & INSTRUCTION	\$15,037	\$0	(\$15,037)
		STAFF DEVELOPMENT			
6400	100	SALARIES	17,659		(17,659)
6400	200	EMPLOYEE BENEFITS	2,067		(2,067)
	TOTAL	STAFF DEVELOPMENT	\$19,726	\$0	(\$19,726)
	SUBTOTAL - INSTRUCTIONAL SUPPORT		\$34,763	\$0	(\$34,763)
		COMMUNITY SERVICES			
9100	600	CAPITAL EXPENDITURES	5,170		(5,170)
9100	700	OTHER EXPENSE	99,701		(99,701)
	TOTAL	COMMUNITY SERVICES	\$104,871	\$0	(\$104,871)
	SUBTOTAL - COMM & DEBT SERV & TRANSFERS		\$104,871	\$0	(\$104,871)
	TOTAL	APPROPRIATIONS	\$378,176	\$260,412	(\$117,764)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2011-12 PROJECTED ACTUAL	2012-13 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>FOOD SERVICE FUND - ESTIMATED REVENUE</u>					
		FEDERAL THRU STATE			
3261	000	SCHL LUNCH REIMBURSEMENT	\$19,537,310	\$20,662,563	\$1,125,253
3262	000	SCH BRKFST REIMBURSEMENT	5,125,354	5,719,568	594,214
3263	000	AFTER SCHOOL SNACK REIMB	298,883	306,447	7,564
3265	000	USDA DONATED COMMODITIES	2,542,015	2,141,877	(400,138)
3267	000	SUMMER FOOD SERVICE PROGRAM	147,504	259,833	112,329
	TOTAL	FEDERAL THRU STATE	\$27,651,066	\$29,090,288	\$1,439,222
		STATE SOURCES			
3337	000	SCHOOL BREAKFAST SUPPLEMENT	190,001	225,766	35,765
3338	000	SCHOOL LUNCH SUPPLEMENT	274,928	291,866	16,938
3399	000	OTHER MISC SOURCES	10,935		(10,935)
	TOTAL	STATE SOURCES	\$475,864	\$517,632	\$41,768
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	529,139	165,000	(364,139)
3433	000	NET INC/DEC FAIR VALUE INVEST	(394,954)		394,954
3451	000	STUDENT LUNCHES	4,675,873	5,724,885	1,049,012
3452	000	STUDENT BREAKFAST	282,312		(282,312)
3453	000	ADULT BREAKFAST/LUNCHES	295,681	308,445	12,764
3454	000	STUDENT AND ADULT AL A CARTE	5,323,363	5,494,036	170,673
3455	000	STUDENT SNACKS	148,540	153,880	5,340
3456	000	OTHER FOOD SALES	37,402	28,994	(8,408)
3490	000	MISC LOCAL SOURCES	2,114,823	2,570,936	456,113
	TOTAL	LOCAL SOURCES	\$13,012,179	\$14,446,176	\$1,433,997
	TOTAL	ESTIMATED REVENUE	\$41,139,109	\$44,054,096	\$2,914,987
		FUND BALANCE			
	050	BUDGET FUND BALANCE - BEGIN			
		NONSPENDABLE	1,091,853	6,650,000	5,558,147
		RESTRICTED	14,836,088	11,779,930	(3,056,158)
	TOTAL	BEGINNING FUND BALANCE	\$15,927,941	\$18,429,930	\$2,501,989
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$57,067,050	\$62,484,026	\$5,416,976

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2011-12 PROJECTED ACTUAL	2012-13 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>FOOD SERVICE FUND - APPROPRIATIONS</u>					
		FOOD SERVICE			
7600	100	SALARIES	\$13,626,876	\$14,670,695	\$1,043,819
7600	200	EMPLOYEE BENEFITS	4,168,424	5,003,893	835,469
7600	300	PURCHASED SERVICES	2,886,591	3,587,680	701,089
7600	400	ENERGY SERVICES	941,171	1,097,600	156,429
7600	500	MATERIALS & SUPPLIES	15,320,134	20,556,314	5,236,180
7600	600	CAPITAL EXPENDITURES	1,305,398	4,192,270	2,886,872
7600	700	OTHER EXPENSE	388,526	959,545	571,019
	TOTAL	FOOD SERVICE	\$38,637,120	\$50,067,997	\$11,430,877
	TOTAL	APPROPRIATIONS	\$38,637,120	\$50,067,997	\$11,430,877
		FUND BALANCE			
090		BUDGET FUND BALANCE-END			
		<u>COMMITTED</u>			
		NONSPENDABLE	2,400,000	1,091,853	(1,308,147)
		EQUIPMENT RESERVE	4,250,000	4,250,000	0
		SUBTOTAL - COMMITTED	\$6,650,000	\$5,341,853	(\$1,308,147)
		<u>UNOBLIGATED</u>			
		RESTRICTED	11,779,930	7,074,176	(4,705,754)
	TOTAL	ENDING FUND BALANCE	\$18,429,930	\$12,416,029	(\$6,013,901)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$57,067,050	\$62,484,026	\$5,416,976

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2011-12 PROJECTED ACTUAL	2012-13 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>INTERNAL SERVICE FUND - ANTICIPATED REVENUE</u>					
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	\$458,849		(\$458,849)
3433	000	NET INC/DEC FAIR VALUE INVEST	(339,915)		339,915
3484	020	PREMIUM REVENUE (WC)	5,307,640	6,000,000	692,360
3497	000	REFUNDS OF PRIOR YEAR EXP	459,709		(459,709)
	TOTAL	LOCAL SOURCES	\$5,886,283	\$6,000,000	\$113,717
	TOTAL	ESTIMATED REVENUE	\$5,886,283	\$6,000,000	\$113,717
	050	BUDGET FUND BALANCE-BEGIN ASSIGNED	6,414,481	4,301,032	(2,113,449)
	TOTAL	BEGINNING FUND BALANCE	\$6,414,481	\$4,301,032	(\$2,113,449)
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$12,300,764	\$10,301,032	(\$1,999,732)

INTERNAL SERVICE FUND - APPROPRIATIONS

		SCHOOL BOARD			
7100	700	OTHER EXPENSE(Workers Compensation)	\$5,299,732	\$6,000,000	\$700,268
	TOTAL	SCHOOL BOARD	\$5,299,732	\$6,000,000	\$700,268
		TRANSFER OF FUNDS			
9700	900	TRANSFER	\$2,700,000		(\$2,700,000)
	TOTAL	TRANSFER OF FUNDS	\$2,700,000	\$0	(\$2,700,000)
	TOTAL	APPROPRIATIONS	\$7,999,732	\$6,000,000	(\$1,999,732)
		FUND BALANCE			
	090	ASSIGNED	4,301,032	4,301,032	0
	TOTAL	ENDING FUND BALANCE	\$4,301,032	\$4,301,032	\$0
	TOTAL	APPROPRIATIONS & FD BALANCE	\$12,300,764	\$10,301,032	(\$1,999,732)



**PINELLAS COUNTY
SCHOOL BOARD**

APPENDIX

PINELLAS COUNTY
SCHOOL BOARD

How to Read the Budget

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

Fund

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

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

Operating Fund

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

Capital Outlay Fund

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

Debt Service Fund

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

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

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

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

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

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

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

Internal Services Fund

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

Trust & Agency Fund

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

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Function

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

5000 Direct Instruction

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

6000 Instructional Support Services

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

7000 General Support Services

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

8000 Maintenance

- 8100 Maintenance of Plant
- 8200 Administrative Technology Services

9000 Community Services, Debt Service, & Transfers

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

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Cost Center

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

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

Object

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

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

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GLOSSARY

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

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

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

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

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

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

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

Budget Steering Committee: A group appointed by the Superintendent to review potential budget changes for the upcoming fiscal year. The Superintendent's Cabinet (Deputies and Associate Superintendents), including the Operations Team (Area 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, enterprise 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.

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.

CTAE (Career, Technical, and Adult Education): The Pinellas District department responsible for coordinating vocational and adult education programs.

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 pensions, 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, 2013, is Fiscal Year 2013.

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 assigned (e.g., encumbrances), restricted (e.g., state categoricals) or unassigned (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 2012-13, 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 2011.

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.

Teaching and Learning: The Pinellas district division with overall responsibility for coordinating curriculum and instruction programs, assessments and student services.

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.