SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA

Public Hearing on

2013/14 Millage Rates & District Budget

September 10, 2013 (7:00 p.m.)

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

PINELLAS COUNTY SCHOOLS

Contents

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SCHOOL BOARD OF PINELLAS COUNTY

Public Hearing on
Proposed 2013/14 Millage Rates & District Budget

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

September 10, 2013 – 7:00 p.m.

Public Hearing Agenda

I. Call to Order

II. Welcome by the School Board Chairperson

III. Adoption of the Agenda

IV. Introductory Comments by the Superintendent

V. Overview of Budget Process and Truth in Millage (TRIM) Requirements by the Associate Superintendent of Finance and Business Services

VI. Millage to Support the Budget
- Explanation of 2013/14 Millage
- Statements and Questions from the Public
- School Board Discussion of Millage

1. Approval of Discretionary Local Effort Millage
2. Adoption of Total Millage Rates

VII. 2013/14 Budget
- Explanation of the Proposed 2013/14 Budget
- Statements and Questions from the Public
- School Board Discussion of the Budget
- School Board Action on Proposed Budget for 2013/14

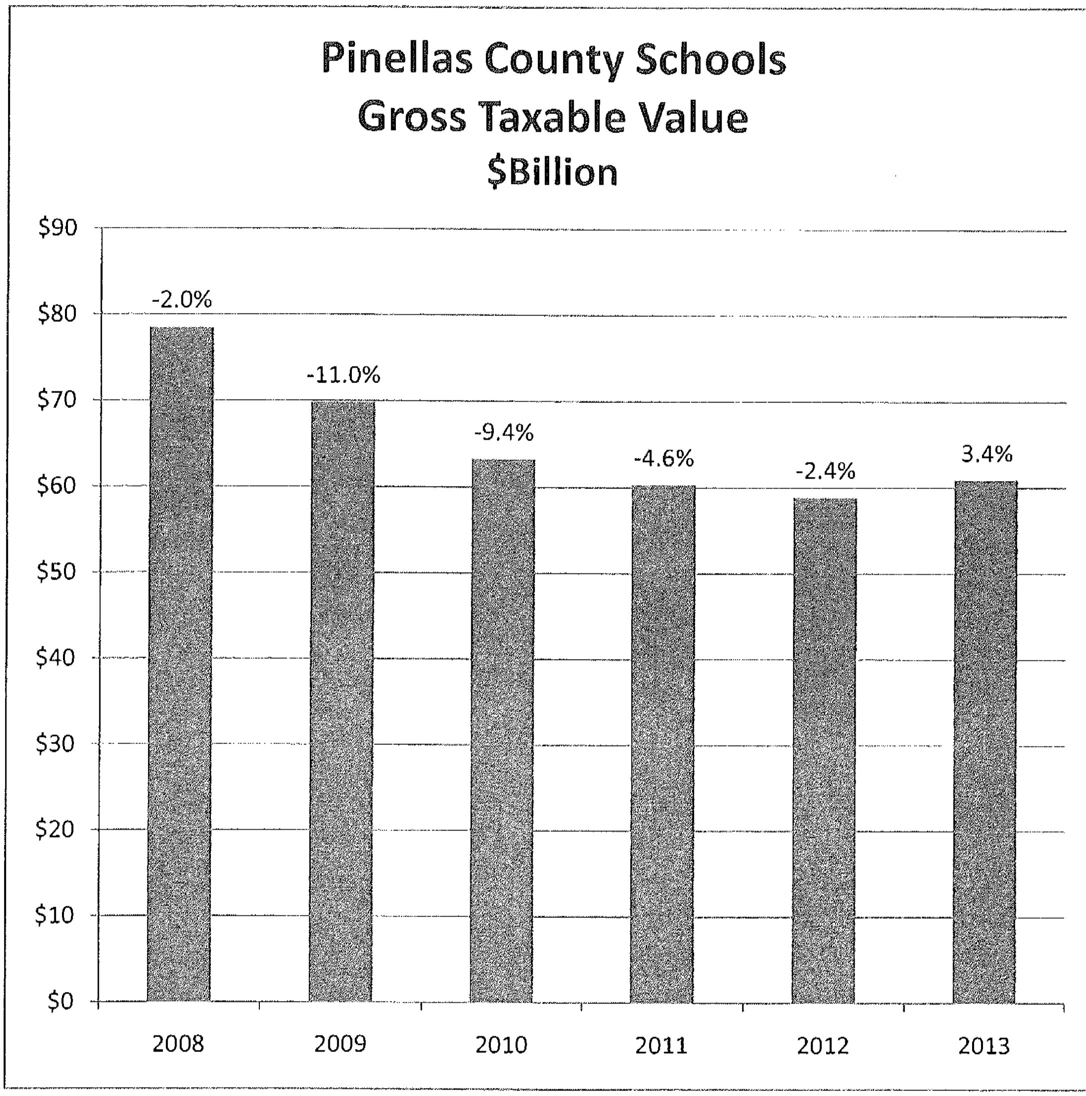
1. Adoption of the Amendments to Proposed Budget
2. Adoption of Final Budget for 2013/14
3. Adoption of Resolution determining Revenues and Millages

VIII. Other Considerations & Concluding Comments

IX. Adjournment

2013 - 2014 BUDGET CALENDAR

September 11, 2012	2012-13 Budget Approved
October 12, 2012	FTE 2012-13 Survey 2 "date certain"
December 14, 2012	FTE 2013-14 estimates (per forecast model) to State DOE
December 21, 2012	FTE 2012-13 Third Calculation received from state
January 2013	Second semester staffing review
January 31, 2013	Governor presents 2013-14 Budget Recommendations
February 15, 2013	FTE 2012-13 Survey 3 "date certain"
March 5, 2013	2013 Legislative Session Begins
March 11, 2013	Staffing allocations to schools
May 2, 2013	State Legislature ends regular session
May 3, 2013	Staff Rosters from schools due to Personnel
May 15, 2013	Discretionary allocations to schools
June 03, 2013	Base Budget Worksheets distributed to departments
June 13, 2013	Base Budget Worksheets received from departments
June 17-21, 2013	State DOE Presentations to School Finance Officers
June 27, 2013	School Board Workshop on budget
July 1, 2013	New fiscal year begins
July 27, 2013	Advertise in Tampa Bay Times
July 30, 2013	First Public Hearing on the 2013-14 Budget and Millage Rates
August 19, 2013	County Property Appraiser mails TRIM notices
August 19, 2013	School term begins
September 10, 2013	Board adopts Tentative Facilities Work Program
September 10, 2013	Final Public Hearing on the 2013-14 Budget and Millage Rates
	Adopted budget shall include the district's facilities work program



Tax Year	Gross Taxable Value*	Incr/(Decr) As Compared to Prior Year	% Incr/(Decr) As Compared to Prior Year
2008	78,516,066,700	(1,585,416,981)	-2.0%
2009	69,846,303,858	(8,669,762,842)	-11.0%
2010	63,254,148,064	(6,592,155,794)	-9.4%
2011	60,328,895,475	(2,925,252,589)	-4.6%
2012	58,891,093,300	(1,437,802,175)	-2.4%
2013	60,915,234,693	2,024,141,393	3.4%

* Gross Taxable Value as of budget adoption

PINELLAS COUNTY SCHOOLS

Proposed 2013/2014 Millage Rates

PROPERTY TAX ROLL (in $ Billions)

	2012/2013	2013/2014	*Change*
Gross Taxable Property Value	$58.89	$60.91	*3.4%*
Adjusted Taxable Value (excluding new construction, etc.)	$58.63	$60.69	*3.5%*
	(vs. 2012-13 Final Gross Taxable Value)		

MILLAGE RATE COMPARISONS:

Proposed 2013-2014 Rates vs. Actual 2012-2013 Millage Rates	2012/2013 Actual	2013/2014 Proposed	*Percent Change*
Required Local Effort	5.5540	5.3120	*-4.36%*
Discretionary Local Effort	0.7480	0.7480	*0.00%*
Local Referendum	0.5000	0.5000	*0.00%*
Operating Subtotal	6.8020	6.5600	*-3.56%*
Capital Outlay	1.5000	1.5000	*0.00%*
Total Millage	8.3020	8.0600	*-2.91%*

Proposed 2013/14 Rates vs. Rolled-Back Millage Rates	Rolled Back Rate	2013/2014 Proposed	*Percent Change*
Required Local Effort	5.3827	5.3120	*-1.31%*
Discretionary Local Effort	0.7250	0.7480	*3.17%*
Local Referendum	0.4846	0.5000	*3.18%*
Capital Outlay	1.4537	1.5000	*3.18%*
Total Millage	8.0460	8.0600	*0.17%*

School Board of Pinellas County

Explanation of
Rolled-Back Millage Rate

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

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

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

SCHOOL BOARD OF PINELLAS COUNTY

Resolution on 2013/14 Millage Rates & District Budget

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

WHEREAS, the required public notice has been given, and the public has been given an opportunity to be heard and to ask questions concerning the proposed millage and the proposed budget for the 2013/14 fiscal year, and

WHEREAS, all matters required by law pursuant to the adoption of the millage rate and the budget for 2013/14 have been accomplished,

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

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

A.	For the Required Local Effort	5.312	Mills
B.	For Discretionary Local Effort	0.748	Mills
C.	Local Referendum	0.500	Mills
D.	For Capital Outlay (Construction, remodeling, renovation acquisitions and repair)	1.500	Mills
	Total Millage	8.060	Mills

The total millage rate for fiscal year of 8.060 mills is 0.17% higher than the rolled-back rate of 8.046 mills.

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

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

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

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

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

Adopted this 10th day of September, 2013.

Attest: ______________________________ ______________________________

Michael A. Grego, Ed.D. — Carol Cook

Superintendent of Schools — Chairperson of the School Board

PINELLAS COUNTY SCHOOL BOARD

SUMMARY OF PROPERTY TAX RATES

1970/71 to 2013/14

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, 2013, was $ 60,915,234,693.

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, 2013, was $ 60,915,234.
(4) The School Board must budget at least 96% of the value of each mill levied for schools. Thus, the value of one mill for School Board budgeting purposes is: 96% x $ 60,915,234 = $ 58,478,625.

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 2013/14

Millage	1970/71	1971/72	1972/73	1973/74
Operating (County)	10.00	10.00	10.00	9.30
Operating (District)	1.60	1.10		
Debt Service (County)	0.35	0.35	0.32	
Capital Improvemt (Dist)	4.00			
Total Millage	15.95	11.45	10.32	9.30

Millage	1974/75 through 1978/79	1979/80	1980/81	1981/82	1982/83	1983/84	1984/85	1985/86
Operating								
Required Local Effort	6.40	5.15	4.804	4.512	3.708	4.400	4.376	4.426
Discretionary Local	1.60	1.60	1.251	1.600	1.644	1.100	1.100	1.319
Operating Subtotal	8.00	6.75	6.055	6.112	5.352	5.500	5.476	5.745
Capital Improvement			2.000	2.000	1.584	1.571	1.423	1.5
Total Millage	8.000	6.750	8.055	8.112	6.936	7.071	6.899	7.245

Millage	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	1999/00	2000/01
Operating															
Required Local Effort	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	5.997	5.774
Discretionary Local	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	0.510	0.510
Supplemental Discretionary									0.190	0.188	0.187	0.172	0.167	0.159	0.149
Local Referendum															
Operating Subtotal	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	6.666	6.433
Capital Improvement	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	2.000	2.000
Total Millage	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	8.666	8.433

Millage	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	Proposed 2013/14
Operating													
Required Local Effort	5.839	5.808	5.614	5.504	5.191	5.046	4.730	5.172	5.348	5.342	5.637	5.554	**5.312**
Discretionary Local	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.498	0.748	0.748	0.748	0.748	**0.748**
Supplemental Discretionary	0.138	0.131	0.119	0.108	0.189	0.154	0.141	0.141	0.000	0.000	0.000	0.000	**0.000**
Discretionary Critical Needs									0.250	0.250			
Local Referendum					0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	**0.500**
Operating Subtotal	6.487	6.449	6.243	6.122	6.390	6.210	5.881	6.311	6.846	6.840	6.885	6.802	**6.560**
Capital Improvement	2.000	2.000	2.000	2.000	2.000	2.000	1.850	1.750	1.500	1.500	1.500	1.500	**1.500**
Total Millage	8.487	8.449	8.243	8.122	8.390	8.210	7.731	8.061	8.346	8.340	8.385	8.302	**8.060**

PINELLAS COUNTY SCHOOLS
PROPERTY TAX REVENUE COMPARISON
WITH VOTED MILLAGE

	BUDGET 2012-2013		BUDGET 2013-2014		FY14 vs FY13 INCREASE/(DECREASE)		
						Amount	Percent
TAX BASE							
Gross Taxable Value		*$58,891,093,300*		*$60,915,234,693*		*$2,024,141,393*	*3.4%*
Value of 1 mill (@ 96%)		*$56,535,450*		*$58,478,625*		*$1,943,175*	*3.4%*
MILLAGE RATES AND REVENUE							
	Rate	Revenue	Rate	Revenue	Rate	Revenue	Revenue %
Operating							
Required Local Effort	5.554	$313,997,886	5.312	$310,638,458	-0.242	($3,359,428)	*-1.1%*
Discretionary	0.748	42,288,516	0.748	$43,742,012	0.000	$1,453,496	*3.4%*
Local Referendum	0.500	28,267,725	0.500	29,239,313	0.000	$971,588	*3.4%*
Total Operating	6.802	$384,554,127	6.560	$383,619,783	-0.242	($934,344)	*-0.2%*
Capital	1.500	84,803,174	1.500	87,717,937	0.000	$2,914,763	*3.4%*
TOTAL	8.302	$469,357,301	8.060	$471,337,720	-0.242	$1,980,419	*0.4%*

AN EXAMPLE OF HOW YOUR TAXES MAY CHANGE

Tax Year	2010	2011	2012	2013
% Change in Assessed Value		*-4.6%*	*-2.4%*	*3.4%*
Assessed Value	$ 200,000	$ 190,800	$ 186,221	$ 192,552
Homestead Exemption	25,000	25,000	25,000	25,000
Taxable Value	$ 175,000	$ 165,800	$ 161,221	$ 167,552
Taxable Value	$ 175,000	$ 165,800	$ 161,221	$ 167,552
Divided by 1,000 (= number of "mills")	175.000	165.800	161.221	167.552
Times Millage Rate	8.340	8.385	8.302	8.060
School Property Taxes	$ 1,459.50	$ 1,390.23	$ 1,338.46	$ 1,350.47
Change as compared to the prior year		$ (69.27)	$ (51.78)	$ 12.02
		Cumulative 3-Year Change		$ (109.03)

PINELLAS COUNTY SCHOOLS

PINELLAS COUNTY
SCHOOL BOARD

BUDGET SUMMARY

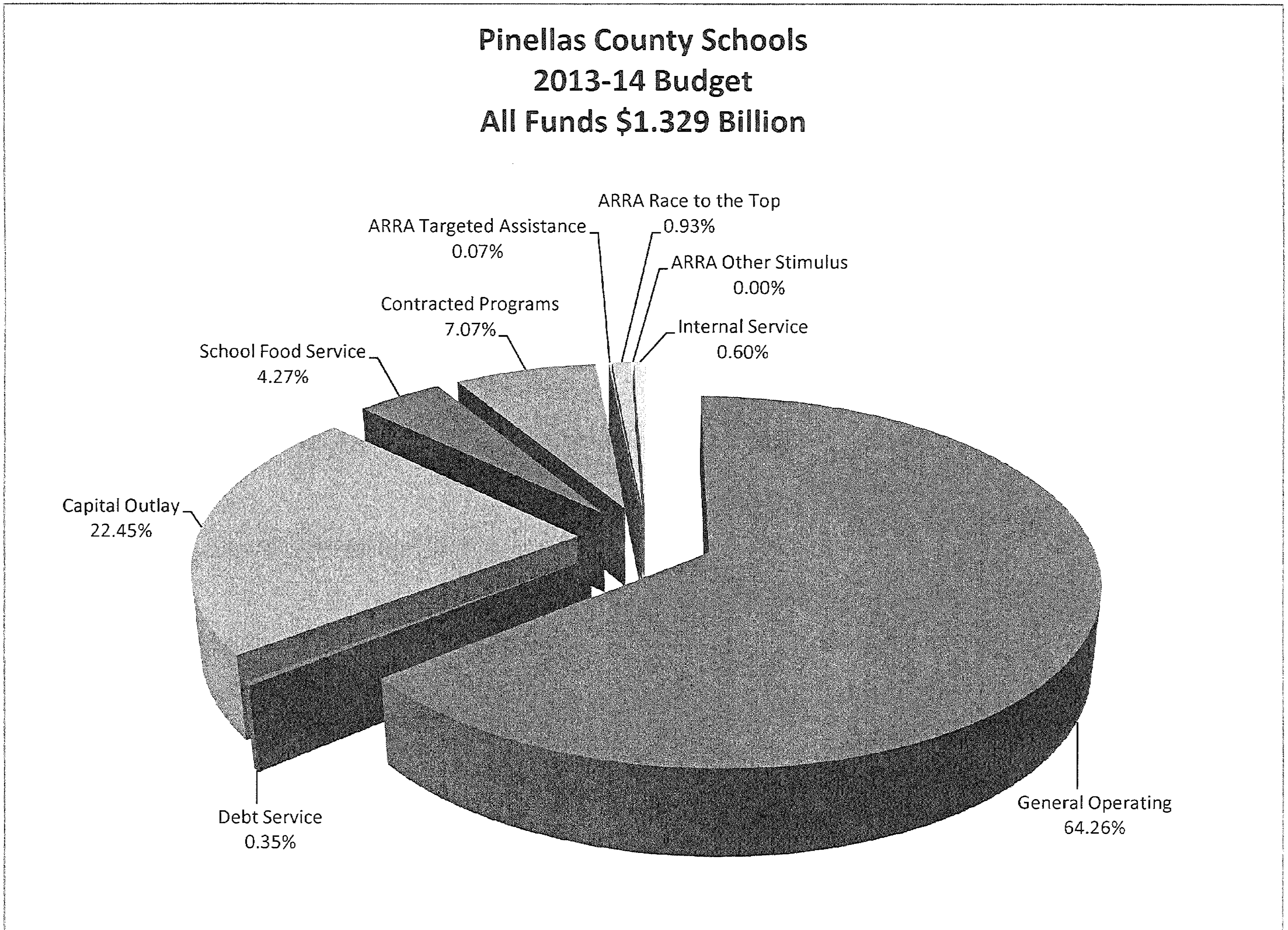
BUDGET SUMMARY

Revenue Sources, Transfers, and Beginning Fund Balances

Funding Source	***2013/2014 Budget***	*% Percent of Total Revenue*
Federal (and Federal through State)	**$139,082,297**	*13.62%*
State	**372,318,576**	*36.47%*
Local	**509,314,909**	*49.88%*
Other	**300,000**	*0.03%*
Total Revenue	**$1,021,015,782**	*100.00%*
Transfers & Balances	**307,546,146**	
GRAND TOTAL	**$1,328,561,928**	

Appropriations, Transfers and Ending Fund Balances

Name of Fund	***2013/2014 Budget***	*% Percent of Total Appropriations*
General Operating	**$853,694,126**	*64.26%*
Debt Service	**4,713,539**	*0.35%*
Capital Outlay	**298,205,915**	*22.45%*
Contracted Programs	**93,907,991**	*7.07%*
ARRA Targeted Assistance	**906,925**	*0.07%*
ARRA Race to the Top	**12,379,719**	*0.93%*
ARRA Other Stimulus	**37,597**	*0.00%*
School Food Service	**56,783,322**	*4.27%*
Internal Service	**7,932,794**	*0.60%*
GRAND TOTAL	**$1,328,561,928**	*100.00%*


Pinellas County Schools
2013-14 Budget
All Funds $1.329 Billion
ARRA Race to the Top
0.93%
ARRA Targeted Assistance
0.07%
ARRA Other Stimulus
0.00%
Contracted Programs
7.07%
Internal Service
0.60%
School Food Service
4.27%
Capital Outlay
22.45%
Debt Service
0.35%
General Operating
64.26%

PINELLAS COUNTY
SCHOOL BOARD

AMENDMENTS TO PROPOSED BUDGET

Description	2013/2014 First Public Hearing	2013/2014 Second Public Hearing	Amendments
	7/30/2013	*9/10/2013*	

I. OPERATING FUND

(1) Revenues & Transfers In	$794,200,000	$796,500,000	$2,300,000
(2) Beginning Fund Balance	52,200,000	57,194,126	$4,994,126
(3) Total Revenues & Fund Balance	$846,400,000	$853,694,126	$7,294,126
(4) Appropriations/Expenditures & Transfers Out	787,400,000	790,294,126	$2,894,126
(5) Ending Fund Balance	59,000,000	63,400,000	$4,400,000
(6) Total Expenditures & Fund Balance	$846,400,000	$853,694,126	$7,294,126

Reason(s) for Increase/Decrease:

(a) Revenue sources have been adjusted to reflect the latest available information for 2013/2014.
(b) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2012/2013.
(c) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Operating Budget, in accordance with previous Board directions.
(d) 2013/2014 Budget adjusted to properly align function/object categories.

II. DEBT SERVICE FUND

(1) Revenues & Transfers In	$4,009,100	$4,009,100	$0
(2) Beginning Fund Balance	905,834	704,439	($201,395)
(3) Total Revenues & Fund Balance	$4,914,934	$4,713,539	($201,395)
(4) Appropriations/Expenditures & Transfers Out	4,009,100	4,009,100	$0
(5) Ending Fund Balance	905,834	704,439	($201,395)
(6) Total appropriations / expenditures & Fund Balance	$4,914,934	$4,713,539	($201,395)

Reason(s) for Increase/Decrease:

(a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2012/2013.

Description	2013/2014 First Public Hearing	2013/2014 Second Public Hearing	Amendments
	7/30/2013	*9/10/2013*	

III. CAPITAL OUTLAY FUND

(1)	Revenues & Transfers In	$90,276,195	$90,552,145	$275,950
(2)	Beginning Fund Balance	214,104,821	207,653,770	($6,451,051)
(3)	Total Revenues & Fund Balance	$304,381,016	$298,205,915	($6,175,101)
(4)	Appropriations/Expenditures & Transfers Out	182,937,977	211,580,197	$28,642,220
(5)	Ending Fund Balance	121,443,039	86,625,718	($34,817,321)
(6)	Total appropriations / expenditures & Fund Balance	$304,381,016	$298,205,915	($6,175,101)

Reason(s) for Increase/Decrease:

(a) Revenue sources have been adjusted to reflect the latest available information for 2013/2014.
(b) Beginning Fund Balance and expenditures have been updated to reflect final closeout for Fiscal Year 2012/2013.
(c) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Capital Outlay Budget.

IV. CONTRACTED PROGRAMS FUND

(1)	Revenues & Transfers In	$20,542,486	$93,907,991	$73,365,505
(2)	Beginning Fund Balance			$0
(3)	Total Revenues & Fund Balance	$20,542,486	$93,907,991	$73,365,505
(4)	Appropriations/Expenditures & Transfers Out	$20,542,486	$93,907,991	$73,365,505
(5)	Ending Fund Balance			$0
(6)	Total appropriations / expenditures & Fund Balance	$20,542,486	$93,907,991	$73,365,505

Reason(s) for Increase/Decrease:

(a) Revenue sources and appropriations / expenditures reflect initial grant project balances carried forward from Fiscal Year 2012/2013 to 2013/2014 with approved grants appropriated throughout the year.

V. ARRA TARGETED ASSISTANCE FUNDS

(1)	Revenues & Transfers In	$811,827	$906,925	$95,098
(2)	Beginning Fund Balance			$0
(3)	Total Revenues & Fund Balance	$811,827	$906,925	$95,098
(4)	Appropriations/Expenditures & Transfers Out	$811,827	$906,925	$95,098
(5)	Ending Fund Balance			$0
(6)	Total appropriations / expenditures & Fund Balance	$811,827	$906,925	$95,098

Reason(s) for Increase/Decrease:
(a) Revenue sources have been adjusted to reflect the latest available information for 2013/2014.
(b) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the ARRA Targeted Assistance Budget.

Description	2013/2014 First Public Hearing	2013/2014 Second Public Hearing	Amendments
	7/30/2013	*9/10/2013*	

VI. ARRA RACE TO THE TOP

Description	7/30/2013	9/10/2013	Amendments
(1) Revenues & Transfers In	$11,976,256	$12,379,719	$403,463
(2) Beginning Fund Balance			$0
(3) Total Revenues & Fund Balance	$11,976,256	$12,379,719	$403,463
(4) Appropriations/Expenditures & Transfers Out	$11,976,256	$12,379,719	$403,463
(5) Ending Fund Balance			$0
(6) Total appropriations / expenditures & Fund Balance	$11,976,256	$12,379,719	$403,463

Reason(s) for Increase/Decrease:

(a) Revenue sources have been adjusted to reflect the latest available information for 2013/2014.
(b) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the ARRA Race To The Top Budget.

VII. ARRA OTHER STIMULUS

Description	7/30/2013	9/10/2013	Amendments
(1) Revenues & Transfers In		$37,597	$37,597
(2) Beginning Fund Balance			$0
(3) Total Revenues & Fund Balance	$0	$37,597	$37,597
(4) Appropriations/Expenditures & Transfers Out		$37,597	$37,597
(5) Ending Fund Balance			$0
(6) Total appropriations / expenditures & Fund Balance	$0	$37,597	$37,597

Reason(s) for Increase/Decrease:
(a) Revenue sources have been adjusted to reflect the latest available information for 2013/2014.
(b) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the ARRA Other Stimulus.

VIII. SCHOOL FOOD SERVICE FUND

Description	7/30/2013	9/10/2013	Amendments
(1) Revenues & Transfers In	$46,722,305	$46,722,305	$0
(2) Beginning Fund Balance	12,051,031	10,061,017	($1,990,014)
(3) Total Revenues & Fund Balance	$58,773,336	$56,783,322	($1,990,014)
(4) Appropriations/Expenditures & Transfers Out	50,630,830	50,723,261	$92,431
(5) Ending Fund Balance	8,142,506	6,060,061	($2,082,445)
(6) Total appropriations / expenditures & Fund Balance	$58,773,336	$56,783,322	($1,990,014)

Reason(s) for Increase/Decrease:

(a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2012/2013.
(b) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the School Food Service Budget.

Description	2013/2014 First Public Hearing	2013/2014 Second Public Hearing	Amendments
	7/30/2013	*9/10/2013*	
IX. INTERNAL SERVICE FUND			
(1) Revenues & Transfers In	$6,000,000	$6,000,000	$0
(2) Beginning Fund Balance	2,524,555	1,932,794	($591,761)
(3) Total Revenues & Fund Balance	$8,524,555	$7,932,794	($591,761)
(4) Appropriations/Expenditures & Transfers Out	7,000,000	7,000,000	$0
(5) Ending Fund Balance	1,524,555	932,794	($591,761)
(6) Total appropriations / expenditures & Fund Balance	$8,524,555	$7,932,794	($591,761)

Reason(s) for Increase/Decrease:

(a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2012/2013.
(b) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Internal Service Budget.

PINELLAS COUNTY
SCHOOL BOARD

STRATEGIC DIRECTIONS
BUDGET PARAMETERS

2013-14 DISTRICT STRATEGIC PLAN
STRATEGIC DIRECTIONS / BUDGET PARAMETERS

Vision: 100% Student Success

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

Values: Commitment to Children, Families, and Community; Respectful and Caring Relationships; Cultural Competence; Integrity; Responsibility; Connectedness

Strategic Directions

Student Achievement – Broad area of focused efforts based on student and community requirements for academic excellence.

Learning in a Safe Environment – Broad area of focused efforts based on student, faculty, staff, and community requirements to learn in an orderly, safe, and secure environment.

Effective and Efficient Use of Resources – Broad area of focused efforts based on business, fiscal, operational, state and community requirements to manage all resources for increased student achievement.

Five Action Goals

Goal 1: Increase Student Achievement resulting in improvement in every school (A, B, C Grade) Learning gains, higher promotional (each level) and graduation rates.

Goal 2: Ensure curriculum, instruction, and assessment is designed and delivered with a focus on continuous improvement of student engagement and academic achievement.

Goal 3: Develop and sustain a healthy, respectful, caring, safe learning environment for students, faculty, staff, and community resulting in individual employee learning, student learning, and overall school improvement.

Goal 4: Develop and sustain effective and efficient use of all resources for improved student achievement and sustainability.

Goal 5: Provide quality technology and business services to optimize operations, communications, and academic results.

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

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 2013-14 state categorical are School Recognition 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.

2013-14 Legislative Changes Affecting the Operating Fund

Increase in district share of revenue of $38.2 Million

Increase in BSA to $3,752.30
Increased $169.32 or 4.73% Increase from 2012-13

Teacher Salary Increase Allocation
$480 Million Statewide for salary increases for classroom teachers and other instructional personnel based on student performance

Teachers Classroom Supply Assistance (formerly Teacher Lead)
$45.3 Billion Statewide or a 42% Increase from 2012-13

Class Size Reduction
$2.97 Billion Statewide. No funding change from 2012-13

Virtual Education Contribution
$31.8 Million Statewide or a 25.80% Decrease due to a change in the method of calculating FTE

Florida Retirement System (FRS)
Approximately an $11.6 Million Increase in expenditures due to changes in the contribution rate

Florida Education Finance Program (FEFP)
State Funding Formula Flowchart
Based on Calc 2 2013-14

The amount of State and Local FEFP dollars for each school district is determined as follows:

Student Unweighted FTE[1]	x	Program Cost Factors[2]	=	Weighted FTE Students	x	Base Student Allocation[3]	x	District Cost Differential Factor[4]	=	**BASE FUNDING**	+
Pinellas 102,130.48		Pinellas 1.081		Pinellas 110,421.38		Pinellas $ 3,752.30		Pinellas 0.9989		**Pinellas $ 413,878,376**	

Supplemental Academic Instruction	+	ESE Guaranteed Allocation[5]	+	Safe Schools Allocation	+	Reading Instruction Allocation	+	DJJ Supplement Funding	+	Virtual Education Contribution	+
Pinellas $ 20,667,930		Pinellas $ 41,955,889		Pinellas $ 2,953,289		Pinellas $ 4,683,897		Pinellas $ 448,879		Pinellas $ 116,727	

Transportation	+	Instructional Materials	+	Teachers Classroom Supply Assistance	+	Teacher Salary Increase Allocation	+	Declining Enrollment Allocation	=	**STATE & LOCAL FEFP**
Pinellas $ 13,108,840		Pinellas $ 8,226,225		Pinellas $ 1,741,764		Pinellas $ 18,068,552		Pinellas $ 120,081		**Pinellas $ 525,970,449**

The State then determines the portion of the FEFP to be funded by state revenues and the portion to be funded by local real estate tax revenues. Following the apportionment, the State adds additional funds to their contribution.

State & Local FEFP Dollars	-	Required Local Effort[6]	-	Proration To Appropriation	=	**Net State FEFP Dollars**
Pinellas $ 525,970,449		Pinellas $ 310,287,586		Pinellas $ 88,972		**Pinellas $ 215,593,891**

Net State FEFP Allocation	+	Lottery/ School Recognition Funds	+	Class Size Reduction Funds	=	**TOTAL STATE ALLOCATION**
Pinellas $ 215,593,891		Pinellas $ 4,979,132		Pinellas $ 113,047,822		**Pinellas $ 333,620,845**

[1]FTE: Student full-time equivalent, by program, as defined by the State.

[2]FY2013-14 Program Cost Factors:

Basic Education (K-3)	1.125	ESE Level IV	3.558
Basic Education (4-8)	1.000	ESE Level V	5.089
Basic Education (9-12)	1.011	Vocational (9-12)	1.011
ESOL	1.145		

[3]Base Student Allocation is set by the state legislature each year.

[4]District Cost Differential: provides equalization of cost of living differences between districts.

[5]ESE: Exceptional Student Education (varying exceptionalities, gifted, speech, hearing).

[6]Required Local Effort is the amount of real estate tax revenue the legislature mandates that each district assess for education. Each district's RLE, as a percentage of total FEFP, is different.

PINELLAS COUNTY SCHOOL BOARD
2013/14 OPERATING FUND BUDGET - REVENUE

DESCRIPTION	2013/14 BUDGET	
FEDERAL SOURCES		
Federal Impact Funds	$322,000	
Other Federal, including Federal-Through-State	2,715,324	
TOTAL FEDERAL	$3,037,324	
STATE SOURCES		
Base State FEFP	$103,621,899	a
Safe Schools	2,953,289	b
Supplemental Academic Instruction	20,667,930	c
ESE Guaranteed Allocation	41,955,889	d
Reading Programs	4,683,897	e
DJJ Supplemental Allocation	448,879	g
Workforce Development (Adult Education)	24,900,254	
Workforce Performance Incentives	10,000	
Adults with Disabilities	374,337	
C.O. & D.S.	67,927	
Teachers Classroom Supply Assistance	1,741,764	h
Instructional Materials	8,226,225	i
State License Tax	550,000	
Lottery Fund	0	
Transportation	13,108,840	j
Class Size Reduction/Operating	113,047,822	
School Recognition Funds	4,979,132	
Virtual Education Contribution	116,727	m
Teacher Salary Increase Allocation	18,068,552	n
Voluntary PreK Program	0	
Miscellaneous State Revenue	2,602,189	
TOTAL STATE	$362,125,552	
LOCAL SOURCES		
District School Taxes*	$383,619,783	l
*Includes Local Referendum Amount of $29,239,313		
Rent	1,295,989	
Vocational & Other Course Fees		
Interest Income	500,000	
Student fees	2,700,000	
Charges for services	1,300,000	
Other Local Sources	11,621,352	
TOTAL LOCAL	$401,037,124	
TRANSFERS	30,000,000	
LOSS RECOVERIES	300,000	
TOTAL REVENUE AND TRANSFERS	$796,500,000	
BEGINNING FUND BALANCE		
Nonspendable Fund Balance	$6,186,895	
Restricted Fund Balance	24,294,504	
Assigned Fund Balance	19,335,627	
Unassigned Fund Balance	7,377,100	
TOTAL BEGINNING FUND BALANCE	$57,194,126	
TOTAL REVENUE & BEGINNING FUND BALANCE	$853,694,126	

FLORIDA EDUCATION FINANCE PROGRAM (FEFP): Grades K - 12

Estimated Weighted FTE for 2013-14	110,421.38	
Times: Base Student Allocation (BSA)	*$3,752.30*	
	$414,334,144	
Times: District Cost Differential	*0.9989*	
BASE FEFP	$413,878,376	
Less: Required Local Effort Property Taxes (5.312 Mills)	(310,638,458)	k
Minus: Proration for revised appropriation	(88,972)	
Plus: Prior Period Adjustment Millage	350,872	
BASE STATE FEFP	$103,501,818	a
Declining Enrollment Supplement	120,081	a
Plus: Safe Schools Allocation	2,953,289	b
Plus: Supplemental Academic Instruction Allocation	20,667,930	c
Plus: ESE Guaranteed Allocation	41,955,889	d
Plus: Reading Programs	4,683,897	e
Plus: DJJ Supplemental Allocation	448,879	g
Plus: Teachers Classroom Supply Assistance	1,741,764	h
Plus: Instructional Materials	8,226,225	i
Plus: Transportation	13,108,840	j
Plus: Virtual Education Contribution	116,727	m
Plus: Teacher Salary Increase Allocation	18,068,552	n
NET STATE FEFP *as shown in TRIM advertisement*	$215,593,891	

LOCAL REVENUE: OPERATING PROPERTY TAXES

Gross Taxable Value for Pinellas County, as certified by Pinellas Appraiser and verified by F.D.O.R.: $60,915,234,693

The School Board is allowed to budget 96% of the taxable assessed value. One Mill's value is:
$60,915,234,693 x 96% = $58,478,625

2013/14 Operating Levy = $58,478,625 x 6.56 Mills =

Required Local Effort	5.312	$310,638,458	k
Discretionary	0.748	43,742,012	
Local Referendum	0.500	29,239,313	
TOTAL DISTRICT SCHOOL TAXES		$383,619,783	l

SUMMARY OF REVENUE AND BALANCES

STATE SOURCES	42.4%	$362,125,552
LOCAL SOURCES	47.0%	401,037,124
TRANSFERS AND BALANCES	10.2%	87,494,126
FEDERAL SOURCES	0.4%	3,037,324
TOTAL REVENUE & BEGINNING FUND BALANCE	100.0%	$853,694,126

k Numbers are affected by Prior Period Adjustment Millage in the amount of $350,872

Revenue Summary based on the latest available information from the Florida Department of Education and other sources

PINELLAS COUNTY SCHOOLS

ESTIMATED K-12 FEFP REVENUE FOR FISCAL YEAR 2013 - 2014

As of September 10, 2013

	CATEGORY	Unweighted FTE	Cost Factors	Weighted FTE		FEFP Revenue *
	BASIC PROGRAMS					
101	BASIC K-3	23,829.63	1.125	26,808.33	$	100,482,244
102	BASIC 4-8	28,506.81	1.000	28,506.81		106,848,440
103	BASIC 9-12	24,333.35	1.011	24,601.02		92,208,866
111	BASIC K-3 WITH ESE	6,155.84	1.125	6,925.32		25,957,294
112	BASIC 4-8 WITH ESE	8,533.29	1.000	8,533.29		31,984,243
113	BASIC 9-12 WITH ESE	3,775.70	1.011	3,817.23		14,307,636
	Subtotal	**95,134.62**		**99,192.00**	$	**371,788,723**
	AT-RISK PROGRAMS					
130	INTENSIVE ENGLISH/ESOL K-12	3,503.96	1.145	4,012.03	$	15,037,780
	Subtotal	**3,503.96**		**4,012.03**	$	**15,037,780**
	EXCEPTIONAL PROGRAMS					
254	SUPPORT LEVEL IV	776.94	3.558	2,764.35	$	10,361,261
255	SUPPORT LEVEL V	124.48	5.089	633.48		2,374,392
	Subtotal	**901.42**		**3,397.83**	$	**12,735,653**
	VOCATIONAL 9-12					
300	VOCATIONAL 9-12	2,590.48	1.011	2,618.98	$	9,816,389
	Subtotal	**2,590.48**		**2,618.98**	$	**9,816,389**
	ADVANCED PLACEMENT/IB ADJUSTMENT			1,200.54	$	**4,499,831**
	TOTAL - K-12	**102,130.48**		**110,421.38**	$	**413,878,376**
	Reading Program Allocation				$	**4,683,897**
	ESE Guaranteed Allocation					**41,955,889**
	Supplemental Academic Instruction					**20,667,930**
	Declining Enrollment Supplement					**120,081**
	Safe Schools Allocation					**2,953,289**
	Teachers Classroom Supply Assistance					**1,741,764**
	Instructional Materials					**8,226,225**
	Transportation					**13,108,840**
	Virtual Education Contribution					**116,727**
	Teacher Salary Increase Allocation					**18,068,552**
	DJJ Supplemental Allocation					**448,879**
	Gross State and Local FEFP				$	**525,970,449**

* FEFP Revenue is computed by multiplying weighted FTE times Base Student Allocation (BSA), times District Cost Differential (DCD). For fiscal year 2013-14, the proposed **BSA** is **$ 3,752.30**; the **DCD** is **.9989.** This means that **each weighted FTE generates $ 3,748.17** in FEFP revenue for Pinellas.

Discretionary Lottery/School Recognition Funds

ESTIMATED REVENUE	2013/14 Funding
Discretionary Lottery Funds	$ 0
School Recognition	$4,979,132

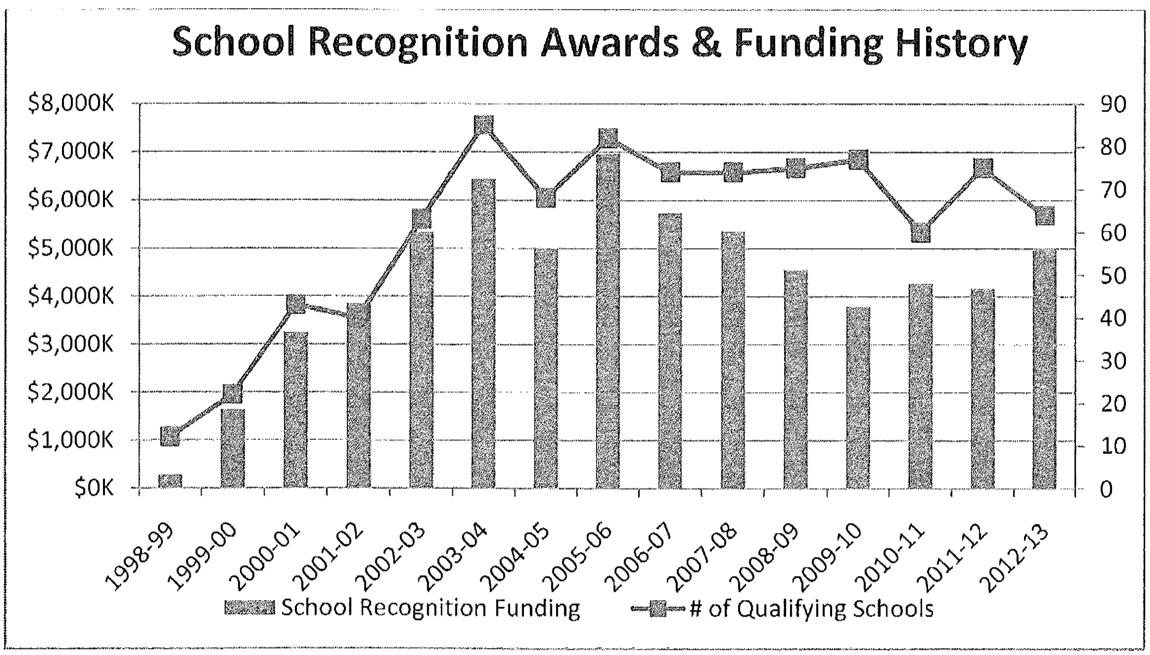
- No discretionary lottery funds have been allocated to districts for the second year in a row.
- The district will receive $4,979,132 or 0.58% of the operating budget from lottery dollars.

School recognition funds are awarded to schools that demonstrate sustained or significantly improved student performance. Schools eligible for school recognition demonstrated exemplary improvement by one of the following:

- Receiving a school grade of "A;" or
- Improving at least one letter grade over the previous year; or
- Improving more than one letter grade and sustaining the improvement the following school year.
- Schools designated as Alternative Schools that receive a school improvement rating of "Improving" or improve at least one level are also eligible for school recognition.

School recognition funds are to be provided up to $100 per FTE. The staff and school advisory council at each recognized school jointly decide how to use the financial award. As specified in statute, schools must use their awards for one or any combination of the following:

- Nonrecurring faculty and staff bonuses
- Nonrecurring expenditures for educational equipment and materials
- Temporary personnel to assist in maintaining or improving student performance.



PINELLAS COUNTY SCHOOL BOARD

	2012-13 ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
OPERATING (GENERAL) FUND - ESTIMATED REVENUE			
FEDERAL DIRECT	$348,450	**$322,000**	($26,450)
FEDERAL THRU STATE	2,988,941	**2,715,324**	(273,617)
STATE SOURCES	317,461,616	**362,125,552**	44,663,936
LOCAL SOURCES	407,101,658	**401,037,124**	(6,064,534)
OTHER	315,928	**300,000**	(15,928)
ESTIMATED REVENUE	$728,216,593	**$766,500,000**	$38,283,407
TRANSFERS	44,090,000	**30,000,000**	(14,090,000)
BEGINNING FUND BALANCE	60,679,627	**57,194,126**	(3,485,501)
TOTAL ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND	$832,986,220	**$853,694,126**	$20,707,906

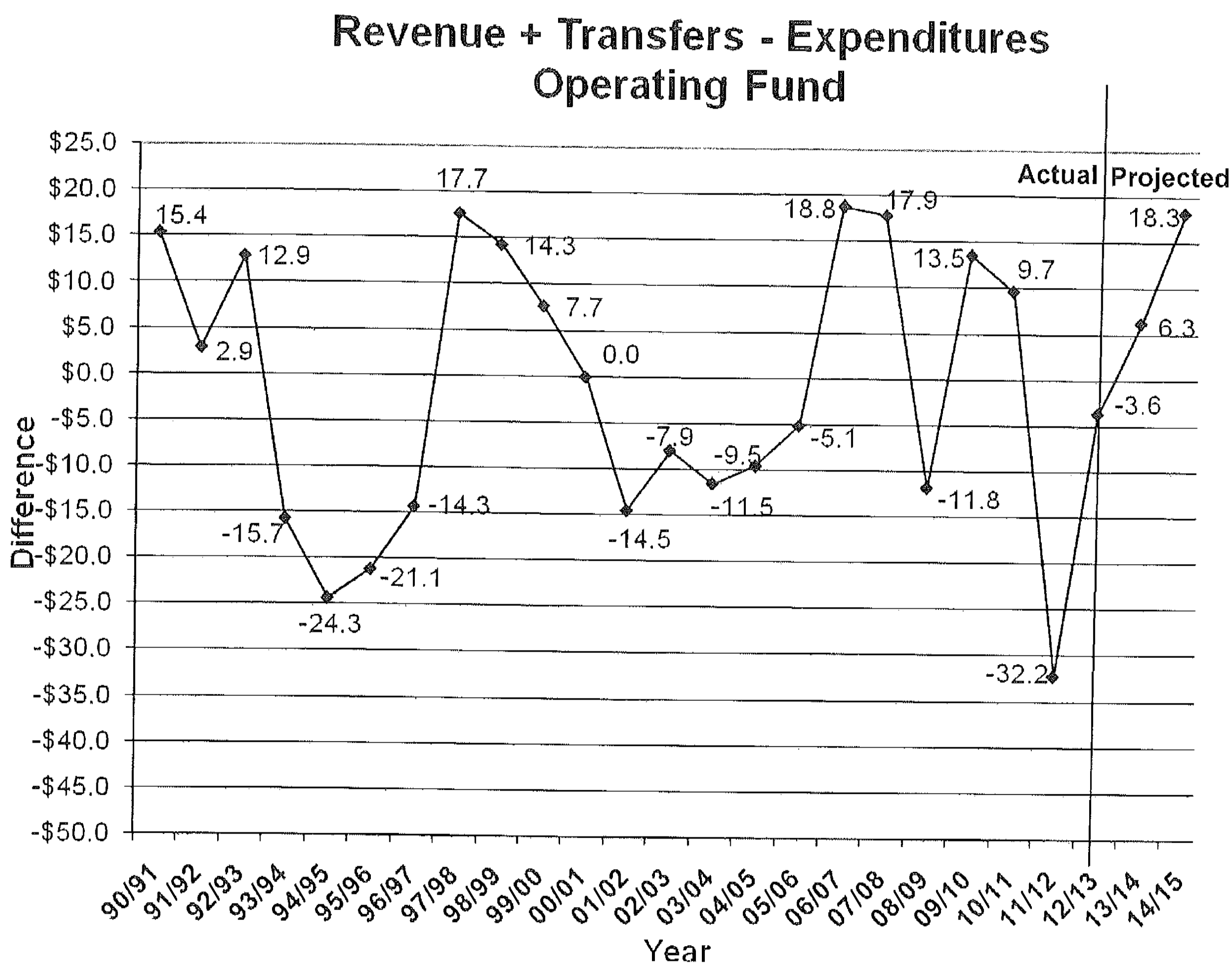
PINELLAS COUNTY SCHOOL BOARD

	2012-13 ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
OPERATING (GENERAL) FUND - APPROPRIATIONS			
REGULAR EDUCATION	$382,029,891	$398,035,566	$16,005,675
SPECIAL EDUCATION	104,732,226	106,728,210	1,995,984
CAREER EDUCATION	18,467,614	20,548,038	2,080,424
ADULT CONTINUED EDUCATION	6,036,649	6,186,843	150,194
PRE KINDERGARTEN	2,352,609	2,157,133	(195,476)
OTHER INSTRUCTION	201,939		(201,939)
ATTENDANCE & SOCIAL WORK	4,930,446	4,485,291	(445,155)
GUIDANCE SERVICES	15,022,714	15,040,626	17,912
HEALTH SERVICES	2,401,177	1,887,649	(513,528)
PSYCHOLOGICAL SERVICES	4,332,599	4,213,834	(118,765)
PARENTAL INVOLVEMENT	945,080	1,438,123	493,043
OTHER PUPIL PERSONNEL SVC	2,586,122	2,602,955	16,833
INSTRUCTIONAL MEDIA	9,521,790	9,501,128	(20,662)
CURRICULUM & INSTRUCTION	9,598,232	9,369,541	(228,691)
STAFF DEVELOPMENT	4,518,166	3,422,678	(1,095,488)
INSTRUCTIONAL RELATED TECH	2,365,275	2,388,931	23,656
SCHOOL BOARD	1,282,706	1,291,109	8,403
GENERAL ADMINISTRATION	2,379,330	2,341,690	(37,640)
SCHOOL ADMINISTRATION	50,402,349	51,224,302	821,953
FACILITIES ACQ. & CONST.	678,572	695,032	16,460
FISCAL SERVICES	3,907,271	3,893,338	(13,933)
FOOD SERVICE	149,734		(149,734)
PLANNING, RESEARCH & EVALUATION	1,098,079	1,025,260	(72,819)
INFORMATION SERVICES	1,058,504	777,468	(281,036)

PINELLAS COUNTY SCHOOL BOARD

	2012-13 ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
OPERATING (GENERAL) FUND - APPROPRIATIONS			
STAFF PERSONNEL SERVICES	4,993,070	**4,849,524**	(143,546)
INTERNAL SERVICES	3,943,605	**3,854,188**	(89,417)
OTHER CENTRAL SERVICES	563,438	**568,353**	4,915
PUPIL TRANSPORTATION	31,900,977	**31,470,740**	(430,237)
OPERATION OF PLANT	76,794,519	**73,696,254**	(3,098,265)
MAINTENANCE OF PLANT	21,208,835	**21,200,794**	(8,041)
ADMINISTRATIVE TECHNOLOGY	4,727,330	**4,708,126**	(19,204)
COMMUNITY SERVICES	661,246	**691,402**	30,156
APPROPRIATIONS	$775,792,094	**$790,294,126**	$14,502,032
ENDING FUND BALANCE	57,194,126	**63,400,000**	6,205,874
TOTAL APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND	$832,986,220	**$853,694,126**	$20,707,906

	FUNCTION	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL	% OF TOTAL
	OBJECT CATEGORY										
	OPERATING (GENERAL) FUND										
	DIRECT INSTRUCTION										
5100	REGULAR EDUCATION	$265,669,038	$73,878,074	$40,560,927	$6,290	$11,054,833	$6,678,798	$187,606		$398,035,566	50.37%
5200	SPECIAL EDUCATION	80,337,726	24,923,091	695,724		311,253	459,934	482		106,728,210	13.51%
5300	CAREER EDUCATION	15,274,108	4,043,605	186,630		233,902	739,458	70,335		20,548,038	2.60%
5400	ADULT CONTINUED EDUCATION	5,005,642	964,412	79,841		104,495	32,453			6,186,843	0.78%
5500	PRE KINDERGARTEN	1,545,204	569,079	451		42,399				2,157,133	0.27%
	SUB TOTALS	$367,831,718	$104,378,261	$41,523,573	$6,290	$11,746,882	$7,910,643	$258,423	$0	$533,655,790	67.53%
	INSTRUCTIONAL SUPPORT										
6110	ATTENDANCE & SOCIAL WORK	3,406,319	1,022,777	29,452		26,404	339	0		4,485,291	0.58%
6120	GUIDANCE SERVICES	11,767,274	3,222,035	11,084		22,639	16,890	704		15,040,626	1.90%
6130	HEALTH SERVICES	1,281,940	478,449	79,515		11,360	33,500	2,885		1,887,649	0.24%
6140	PSYCHOLOGICAL SERVICES	3,265,898	841,016	26,533		31,887	48,500			4,213,834	0.53%
6150	PARENTAL INVOLVEMENT	1,179,668	258,455							1,438,123	0.18%
6190	OTHER PUPIL PERSONNEL SVC	1,897,580	587,525	59,339		6,622	50,587	1,302		2,602,955	0.33%
6200	INSTRUCTIONAL MEDIA	6,868,925	1,848,052	69,560	1,500	102,278	606,532	4,281		9,501,128	1.20%
6300	CURRICULUM & INSTRUCTION	7,087,528	1,757,344	248,317		120,000	124,920	31,432		9,369,541	1.19%
6400	STAFF DEVELOPMENT	2,132,647	748,692	392,671		139,085	6,169	3,414		3,422,678	0.43%
6500	INSTRUCTIONAL RELATED TECH	1,659,705	450,807	73,625		128,794	76,000			2,388,931	0.29%
	SUB TOTALS	$40,547,484	$11,215,152	$990,096	$1,500	$589,069	$963,437	$44,018	$0	$54,350,756	6.87%
	GENERAL SUPPORT										
7100	SCHOOL BOARD	718,338	378,269	147,583		19,099	15,000	12,820		1,291,109	0.16%
7200	GENERAL ADMINISTRATION	1,742,586	400,831	128,059		31,029	11,819	27,366		2,341,690	0.30%
7300	SCHOOL ADMINISTRATION	38,521,353	11,817,899	574,908		180,445	92,998	36,699		51,224,302	6.48%
7400	FACILITIES ACQ. & CONST.	352,472	120,288	12,437	6,000	13,335	190,500			695,032	0.09%
7500	FISCAL SERVICES	2,588,774	775,058	261,881		40,720	4,045	222,860		3,893,338	0.49%
7710	PLANNING, RESEARCH & EVALUATION	630,027	167,499	123,909		92,300	10,660	865		1,025,260	0.13%
7720	INFORMATION SERVICES	576,260	128,719	32,762		38,842		885		777,468	0.10%
7730	STAFF PERSONNEL SERVICES	2,803,965	1,032,125	752,612		190,652	63,275	6,895		4,849,524	0.61%
7760	INTERNAL SERVICES	1,754,905	601,242	729,815	5,750	750,000	9,486	2,990		3,854,188	0.49%
7790	OTHER CENTRAL SERVICES	403,806	124,566	21,441		17,082	608	850		568,353	0.07%
7800	PUPIL TRANSPORTATION	16,638,370	6,979,969	980,243	5,024,452	1,819,837	3,270	24,599		31,470,740	3.98%
7900	OPERATION OF PLANT	22,380,422	11,308,447	16,271,703	21,624,725	1,511,356	480,976	118,625		73,696,254	9.33%
	SUB TOTALS	$89,111,278	$33,834,912	$20,037,353	$26,660,927	$4,704,697	$882,637	$455,454	$0	$175,687,258	22.23%
	MAINTENANCE										
8100	MAINTENANCE OF PLANT	6,129,603	2,569,135	4,529,891	617,173	4,262,304	234,899	2,857,789		21,200,794	2.68%
	SUB TOTALS	$6,129,603	$2,569,135	$4,529,891	$617,173	$4,262,304	$234,899	$2,857,789	$0	$21,200,794	2.68%
8200	ADMINISTRATIVE TECHNOLOGY										
	ADMIN TECHNOLOGY SERVICES	3,155,271	843,273	553,991	5,650	89,899	59,600	442		4,708,126	0.60%
	SUB TOTALS	$3,155,271	$843,273	$553,991	$5,650	$89,899	$59,600	$442	$0	$4,708,126	0.60%
	COMM & DEBT SERV & TRANSFERS										
9100	COMMUNITY SERVICES	325,079	109,191	128,444		25,343	65	103,280		691,402	0.09%
9700	OTHER EXPENSES							0		0	0.00%
	SUB TOTALS	$325,079	$109,191	$128,444	$0	$25,343	$65	$103,280	$0	$691,402	0.09%
	TOTAL APPROPRIATIONS	$507,100,433	$152,949,924	$67,763,348	$27,291,540	$21,418,194	$10,051,281	$3,719,406	$0	$790,294,126	100.00%
		64.17%	19.36%	8.57%	3.45%	2.71%	1.27%	0.47%	0.00%	100.00%	



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 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.

PINELLAS COUNTY
SCHOOL BOARD

CAPITAL OUTLAY FUND SUMMARY

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 10, 2013 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 K-12 traditional schools beginning in the 2011-12 fiscal year as only charter and colleges have received this allocation.**

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 6.560 mills for operating expenses and is proposed solely at the discretion of the school board.

THE PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE

The capital outlay tax will generate approximately $87,717,937 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
Safety Initiative
Operating Transfer
Fire/Health/Safety
Roofs/Covered Walkways
Paving
Painting
Fire Alarms
Intercom
Ceilings/Lights
Site Lighting
Floor Covering
Plumbing
Restroom Renovations
EPA
Spectator Seating
Electrical Distribution
Casework
Portable Rehab
Re-Key
Kitchen Coolers/Freezers

MOTOR VEHICLE PURCHASES

Maintenance/Utility 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 30, 2013, at 7:00 P.M. in the Conference Hall of the Administration Building, 301 4th Street S. W., Largo, Florida. A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

	2012-13 ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
CAPITAL OUTLAY FUND - ESTIMATED REVENUE			
STATE SOURCES	$1,747,276	**$1,034,208**	($713,068)
LOCAL SOURCES	84,388,740	**89,517,937**	5,129,197
OTHER FINANCING SOURCES	1,086,101		(1,086,101)
ESTIMATED REVENUE	$87,222,117	**$90,552,145**	$3,330,028
BEGINNING FUND BALANCE	214,533,581	**207,653,770**	(6,879,811)
ESTIMATED REVENUE AND FUND BALANCE	$301,755,698	**$298,205,915**	($3,549,783)
CAPITAL OUTLAY FUND - APPROPRIATIONS			
FACILITIES ACQ. & CONST.	$43,394,840	**$172,191,640**	$128,796,800
DEBT SERVICES	8,917,088	**10,388,557**	1,471,469
TRANSFER OF FUNDS	41,790,000	**29,000,000**	(12,790,000)
APPROPRIATIONS	$94,101,928	**$211,580,197**	$117,478,269
ENDING FUND BALANCE	207,653,770	**86,625,718**	(121,028,052)
APPROPRIATIONS & FD BALANCE	$301,755,698	**$298,205,915**	($3,549,783)

Capital Outlay Allocation 2013-14

Project	Description of Activities	2013-14 Allocation
School Projects		
Largo High School	Replacement School	$10,000,000
	School Projects - Subtotal	$10,000,000
Other Projects		
Relocatables	Purchase	$518,046
Minor Capital Projects	Maintenance projects - Capital Fund	$19,493,993
Furniture, Equipment & Technology	Vocational Replacement	$1,500,000
	Musical Instruments Replacement	$250,000
	Kindergarten Equipment	$100,000
Budget Steering Process	District Technology & Equipment	$4,800,000
	School Safety & Security	$1,250,000
	District Technology Refresh	$7,230,000
	Terms Replacement	$1,600,000
	Replacement Furniture & Other	$72,150
	Equipment- Various	$261,810
Vehicles	Purchase	$158,000
Miscellaneous Capital Projects	Infrastructure Needs	$7,985,000
	Two Mill Relief/Overhead Transfer	$26,500,000
	Instructional Equipment Transfer	$2,500,000
Capital Outlay Contingency	Contingency	$3,000,000
	Total, Capital Projects from FY 2013-14 Revenue	**$87,218,999**
	Carryover of Prior Projects & Balances	**$124,361,198**
	Ending Fund Balance	**$86,625,718**
	Grand Total, Capital Outlay Appropriations & Transfers & Fund Balance	**$298,205,915**

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, 2013	Final Fiscal Year of Debt Payments
SBE Series 2005B	2/01/05	$ 30,045,000	$ 21,865,000	2019-2020
SBE Series 2010A	10/14/10	$ 165,000	$ 120,000	2020-2021
TOTAL		**$ 30,210,000**	**$ 21,985,000**	

DEBT PER CAPITA

As of July 1, 2013 the total outstanding debt for the district, including principal and interest, was $26,405,350. The estimated resident population of Pinellas County in 2012 was 920,381. This calculates to approximately $ 28.69 in debt per capita. This does not include net overlapping debt from other governmental jurisdictions.

SCHEDULE OF INDEBTEDNESS

Amount: $ 30,045,000 Payment Date(s): July 1
Date: February 1, 2005 January 1
Interest Rate: 4.625% - 6.00%

Fiscal Year	Principal Payment	Interest Payment	Total Payment
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
	21,865,000	4,394,250	26,259,250

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
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
	120,000	26,100	146,100

SCHEDULE OF INDEBTEDNESS

Summary of Indebtedness

Fiscal Year	Principal Payment	Interest Payment	Total Payment
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	21,985,000	4,420,350	26,405,350

	2012-13 ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
DEBT SERVICE FUND - ESTIMATED REVENUE			
STATE SOURCES	$3,951,846	**$4,009,100**	$57,254
ESTIMATED REVENUE	$3,951,846	**$4,009,100**	$57,254
BEGINNING FUND BALANCE	905,834	**704,439**	(201,395)
ESTIMATED REVENUE AND FUND BALANCE	$4,857,680	**$4,713,539**	($144,141)
DEBT SERVICE FUND - APPROPRIATIONS			
DEBT SERVICES	$4,153,241	**$4,009,100**	($144,141)
APPROPRIATIONS	$4,153,241	**$4,009,100**	($144,141)
ENDING FUND BALANCE	704,439	**704,439**	0
APPROPRIATIONS AND ENDING FUND BALANCE	$4,857,680	**$4,713,539**	($144,141)

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 (September 2013) it is anticipated that the eventual total will be similar to the $96 million to $71 million received for fiscal years 2004-05 through 2012-13.

HISTORICAL COMPARISON OF CONTRACTED PROGRAM FUND APPROPRIATIONS

	Original Budget (Funds on Hand at July 1)	Amended Budget
1994-95	$ 3,959,650	$ 31,986,423
1995-96	$ 7,740,551	$ 27,563,262
1996-97	$ 2,148,743	$ 29,294,441
1997-98	$ 3,107,139	$ 36,512,872
1998-99	$ 7,117,307	$ 46,789,080
1999-00	$ 2,732,075	$ 56,848,501
2000-01	$ 1,179,159	$ 60,389,392
2001-02	$ 1,094,769	$ 69,620,099
2002-03	$ 1,326,136	$ 84,503,067
2003-04	$ 3,461,560	$ 93,994,521
2004-05	$ 15,236,111	$ 96,122,368
2005-06	$ 16,132,326	$ 107,706,303
2006-07	$ 26,063,026	$ 80,574,229
2007-08	$ 27,625,504	$ 73,218,082
2008-09	$ 11,809,840	$ 75,425,538
2009-10	$ 7,934,792	$ 67,071,856
2010-11	$ 40,217,416	$ 69,321,763
2011-12	$ 16,176,225	$ 75,215,342
2012-13	$ 72,170,163	$ 70,894,511
2013-14	$ 93,907,991	undetermined

	2012-13 ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
CONTRACTED PROGRAM FUND - ESTIMATED REVENUE			
FEDERAL DIRECT	$4,589,516	$7,061,687	$2,472,171
FEDERAL THROUGH STATE	66,090,363	82,203,834	16,113,471
STATE SOURCES	214,632	4,642,470	4,427,838
ESTIMATED REVENUE	$70,894,511	$93,907,991	$23,013,480

	2012-13 ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
CONTRACTED PROGRAM FUND - APPROPRIATIONS			
REGULAR EDUCATION	$19,295,767	$30,787,529	$11,491,762
SPECIAL EDUCATION	15,210,902	14,725,144	(485,758)
CAREER EDUCATION	960,232	1,185,344	225,112
ADULT CONTINUED EDUCATION	1,182,035	1,414,200	232,165
PRE KINDERGARTEN	6,244		(6,244)
ATTENDANCE & SOCIAL WORK	1,861,709	1,582,697	(279,012)
GUIDANCE SERVICES	74,150	101,263	27,113
HEALTH SERVICES	471,982	516,604	44,622
PSYCHOLOGICAL SERVICES	1,317,895	1,196,238	(121,657)
PARENTAL INVOLVEMENT	706,206	330,417	(375,789)
OTHER PUPIL PERSONNEL SVC	4,986,095	3,991,273	(994,822)
INSTRUCTIONAL MEDIA	277,861	146,879	(130,982)
CURRICULUM & INSTRUCTION	7,269,178	7,960,473	691,295
STAFF DEVELOPMENT	8,929,846	20,696,976	11,767,130
INSTRUCTIONAL RELATED TECH	269,544	384,753	115,209
SCHOOL BOARD	1,400	600	(800)
GENERAL ADMINISTRATION	2,858,668	2,325,510	(533,158)
SCHOOL ADMINISTRATION	431,540	103,358	(328,182)
FACILITIES ACQ. & CONST.	460,414	423,272	(37,142)
FISCAL SERVICES	52,619	53,206	587
FOOD SERVICE	31,566		(31,566)
PLANNING, RESEARCH & EVALUATION	97,375	600,019	502,644
INFORMATION SERVICES	20,048	8,000	(12,048)
STAFF PERSONNEL SERVICES	242,145	524,488	282,343
PUPIL TRANSPORTATION	53,144	121,518	68,374
OPERATION OF PLANT	131,832	59,379	(72,453)
ADMINISTRATIVE TECHNOLOGY	284,957	499,196	214,239
COMMUNITY SERVICES	3,409,157	4,169,655	760,498
TOTAL APPROPRIATIONS	$70,894,511	$93,907,991	$23,013,480

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

		OBJECT CATEGORY									
	FUNCTION	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL	% OF TOTAL
	DIRECT INSTRUCTION										
5100	REGULAR EDUCATION	$8,165,176	$1,803,001	$1,330,915		$18,214,014	$1,233,045	$41,378		$30,787,529	32.78%
5200	SPECIAL EDUCATION	10,285,538	3,060,624	562,645		493,530	322,379	428		14,725,144	15.68%
5300	CAREER EDUCATION	231,174	46,102	393,671		158,538	173,900	181,959		1,185,344	1.26%
5400	ADULT CONTINUED EDUCATION	390,043	100,943	152,855		263,577	505,982	800		1,414,200	1.51%
	SUB TOTALS	$19,071,931	$5,010,670	$2,440,086	$0	$19,129,659	$2,235,306	$224,565	$0	$48,112,217	51.23%
	INSTRUCTIONAL SUPPORT										
6110	ATTENDANCE & SOCIAL WORK	1,176,601	406,096							1,582,697	1.69%
6120	GUIDANCE SERVICES	77,212	24,051							101,263	0.11%
6130	HEALTH SERVICES	353,329	163,275							516,604	0.55%
6140	PSYCHOLOGICAL SERVICES	899,949	296,289							1,196,238	1.27%
6150	PARENTAL INVOLVEMENT	73,027	12,868	27,448		216,071		1,003		330,417	0.35%
6190	OTHER PUPIL PERSONNEL SVC	3,029,644	902,151	59,478						3,991,273	4.25%
6200	INSTRUCTIONAL MEDIA	105,601	38,128			2,100	1,050			146,879	0.16%
6300	CURRICULUM & INSTRUCTION	5,547,469	1,656,433	358,494		277,334	99,721	21,022		7,960,473	8.48%
6400	STAFF DEVELOPMENT	5,779,768	1,400,768	1,147,844		12,305,857	57,339	5,400		20,696,976	22.04%
6500	INSTRUCTIONAL RELATED TECH	259,993	100,850	23,910						384,753	0.41%
	SUB TOTALS	$17,302,593	$5,000,909	$1,617,174	$0	$12,801,362	$158,110	$27,425	$0	$36,907,573	39.31%
	GENERAL SUPPORT										
7100	SCHOOL BOARD			600						600	0.00%
7200	GENERAL ADMINISTRATION			125,088		19,000	5,000	2,176,422		2,325,510	2.47%
7300	SCHOOL ADMINISTRATION	6,569	7,791	88,305		43	650			103,358	0.11%
7400	FACILITIES ACQ. & CONST.			4,500			418,772			423,272	0.45%
7500	FISCAL SERVICES	36,607	15,489	1,110						53,206	0.06%
7710	PLANNING, RESEARCH & EVAL	28,488	8,053	161,378			402,100			600,019	0.64%
7720	INFORMATION SERVICES			5,850		2,150				8,000	0.01%
7730	STAFF PERSONNEL SERVICES	322,705	49,601	54,694				97,488		524,488	0.56%
7800	PUPIL TRANSPORTATION	23,860	6,206	91,452						121,518	0.13%
7900	OPERATION OF PLANT	518		41,761		17,100				59,379	0.06%
	SUB TOTALS	418,747	87,140	574,738	0	38,293	826,522	2,273,910	0	4,219,350	4.49%
	ADMINISTRATIVE TECHNOLOGY										
8200	ADMINISTRATIVE TECHNOLOGY	254,030	90,473	121,926			32,767			499,196	0.53%
	SUB TOTALS	254,030	90,473	121,926	0	0	32,767	0	0	499,196	0.53%
	COMM & DEBT SERV & TRANSFERS										
9100	COMMUNITY SERVICES			6,250		662,831	23,227	3,477,347		4,169,655	4.44%
	SUB TOTALS	0	0	6,250	0	662,831	23,227	3,477,347	0	4,169,655	4.44%
	TOTAL APPROPRIATIONS	$37,047,301	$10,189,192	$4,760,174	$0	$32,632,145	$3,275,932	$6,003,247	$0	$93,907,991	100.00%
		39.45%	10.85%	5.07%	0.00%	34.75%	3.49%	6.39%	0.00%	100.00%	

AMERICAN RECOVERY AND REINVESTMENT ACT
CONTRACTED PROGRAM FUNDS

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

ARRA funds are awarded in several target program areas, including Title I, also known as the School Improvement Grant, and Race to the Top. ARRA funds are a one-time resource that is available to the school district for 27 months. This is the final year of the three year School Improvement project period. Funding was scheduled to end August 30, 2013, but an extension to September 30, 2013 has been granted by the state.

A portion of ARRA Race to the Top funds has been awarded to the district and is reflected in this budget document. Additional revenue will be recognized as received throughout the course of the 2013-2014 fiscal year and will ultimately impact this year's budget.

	2012-13 ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
AMERICAN RECOVERY AND REINVESTMENT ACT - TARGETED ASSISTANCE			
FEDERAL THROUGH STATE	2,597,231	906,925	($1,690,306)
TOTAL ESTIMATED REVENUE	$2,597,231	$906,925	($1,690,306)
AMERICAN RECOVERY AND REINVESTMENT ACT - TARGETED ASSISTANCE			
REGULAR EDUCATION	$1,971,353	$810,010	($1,161,343)
SPECIAL EDUCATION	(40)	8,793	8,833
GUIDANCE SERVICES	102,777	9,857	(92,920)
PARENTAL INVOLVEMENT	8,957	3,048	(5,909)
INSTRUCTIONAL MEDIA	1,098		(1,098)
CURRICULUM & INSTRUCTION	127,863	36,116	(91,747)
STAFF DEVELOPMENT	158,845	13,041	(145,804)
SCHOOL ADMINISTRATION	147,121	26,060	(121,061)
GENERAL ADMINISTRATION	79,143		(79,143)
OPERATION OF PLANT	114		(114)
TOTAL APPROPRIATIONS	$2,597,231	$906,925	($1,690,306)

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

	FUNCTION	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL	% OF TOTAL
		OBJECT CATEGORY									
	DIRECT INSTRUCTION										
5100	REGULAR EDUCATION	$64,861	$9,096	$71,931		$303,769	$360,353			$810,010	89.31%
5200	SPECIAL EDUCATION					182	8,611			8,793	0.97%
	SUB TOTALS	$64,861	$9,096	$71,931	$0	$303,951	$368,964	$0	$0	$818,803	90.28%
	INSTRUCTIONAL SUPPORT										
6120	GUIDANCE SERVICES	8,535	1,322							9,857	1.09%
6150	PARENTAL INVOLVEMENT			3,048						3,048	0.34%
6300	CURRICULUM & INSTRUCTION	31,223	4,893							36,116	3.98%
6400	STAFF DEVELOPMENT	7,090	910	5,041						13,041	1.44%
	SUB TOTALS	$46,848	$7,125	$8,089	$0	$0	$0	$0	$0	$62,062	6.85%
	GENERAL SUPPORT										
7300	SCHOOL ADMINISTRATION	22,932	3,128							26,060	2.87%
	SUB TOTALS	$22,932	$3,128	$0	$0	$0	$0	$0	$0	$26,060	2.87%
	TOTAL APPROPRIATIONS	$134,641	$19,349	$80,020	$0	$303,951	$368,964	$0	$0	$906,925	100.00%
		14.85%	2.13%	8.82%	0.00%	33.51%	40.69%	0.00%	0.00%	100.00%	

	2012-13 ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
AMERICAN RECOVERY AND REINVESTMENT ACT - RACE TO THE TOP			
FEDERAL THROUGH STATE	$2,171,897	**$12,379,719**	$10,207,822
TOTAL ESTIMATED REVENUE	$2,171,897	**$12,379,719**	$10,207,822

AMERICAN RECOVERY AND REINVESTMENT ACT - RACE TO THE TOP

	2012-13 ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
REGULAR EDUCATION	$327,252	**$1,554,074**	$1,226,822
CAREER EDUCATION	308,860	**236,563**	(72,297)
GUIDANCE SERVICES	27,615	**82,846**	55,231
PARENTAL INVOLVEMENT	(3,838)		3,838
HEALTH SERVICES		**2,100**	2,100
CURRICULUM & INSTRUCTION	533,510	**6,678,344**	6,144,834
STAFF DEVELOPMENT	298,099	**997,286**	699,187
INSTRUCTIONAL RELATED TECH	131,406	**584,946**	453,540
GENERAL ADMINISTRATION	194,366	**1,732,294**	1,537,928
SCHOOL ADMINISTRATION	54,159	**84,421**	30,262
FISCAL SERVICES	22,555	**20,948**	(1,607)
PLANNING, RESEARCH & EVALUATION	130,166	**202,834**	72,668
INFORMATION SERVICES	192	**23,024**	22,832
STAFF PERSONAL SERVICES	108,739	**121,845**	13,106
PUPIL TRANSPORTATION		**7,456**	7,456
OPERATION OF PLANT		**18,632**	18,632
ADMINISTRATIVE TECHNOLOGY	38,816	**32,106**	(6,710)
TOTAL APPROPRIATIONS	$2,171,897	**$12,379,719**	$10,207,822

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	$129,519	$16,393	$989,791		$388,953	$26,221	$3,197		$1,554,074	12.55%
5300	CAREER EDUCATION	0	0			43,939	192,624			236,563	1.91%
	SUB TOTALS	**$129,519**	**$16,393**	**$989,791**	**$0**	**$432,892**	**$218,845**	**$3,197**	**$0**	**$1,790,637**	**14.46%**
	INSTRUCTIONAL SUPPORT										
6120	GUIDANCE SERVICES						82,846			82,846	0.66%
6130	HEALTH SERVICES	1,600	250			250				2,100	0.02%
6300	CURRICULUM & INSTRUCTION	6,206,100	448,619	1,000				22,625		6,678,344	53.95%
6400	STAFF DEVELOPMENT	406,575	110,145	474,516		6,050				997,286	8.06%
6500	INSTRUCTIONAL RELATED TECH	25,294	6,773	469,160			83,719			584,946	4.73%
	SUB TOTALS	**$6,639,569**	**$565,787**	**$944,676**	**$0**	**$6,300**	**$166,565**	**$22,625**	**$0**	**$8,345,522**	**67.42%**
	GENERAL SUPPORT										
7200	GENERAL ADMINISTRATION	79,870	31,196	39,759		1,256,011	0	325,458		1,732,294	13.99%
7300	SCHOOL ADMINISTRATION	74,755	9,666							84,421	0.68%
7500	FISCAL SERVICES	14,440	6,508							20,948	0.17%
7710	PLANNING, RESEARCH & EVALUATION	143,097	42,895				16,842			202,834	1.64%
7720	INFORMATION SERVICES			15,400		500	7,124			23,024	0.19%
7730	STAFF PERSONNEL SERVICES	67,765	23,080	25,300		5,700				121,845	0.98%
7800	PUPIL TRANSPORTATION				7,456					7,456	0.06%
7900	OPERATION OF PLANT	11,400	1,785		2,800	2,647				18,632	0.15%
	SUB TOTALS	**$391,327**	**$115,130**	**$80,459**	**$10,256**	**$1,264,858**	**$23,966**	**$325,458**	**$0**	**$2,211,454**	**17.86%**
	ADMINISTRATIVE TECHNOLOGY										
8200	ADMINISTRATIVE TECHNOLOGY	25,294	6,773	39						32,106	0.26%
	SUB TOTALS	**$25,294**	**$6,773**	**$39**	**$0**	**$0**	**$0**	**$0**	**$0**	**$32,106**	**0.26%**
	TOTAL APPROPRIATIONS	**$7,185,709**	**$704,083**	**$2,014,965**	**$10,256**	**$1,704,050**	**$409,376**	**$351,280**	**$0**	**$12,379,719**	**100.00%**
		58.04%	5.69%	16.28%	0.08%	13.76%	3.31%	2.84%	0.00%	100.00%	

	2012-13 ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
AMERICAN RECOVERY AND REINVESTMENT ACT - OTHER STIMULUS			
FEDERAL THROUGH STATE	$89,756	$37,597	($52,159)
TOTAL ESTIMATED REVENUE	$89,756	$37,597	($52,159)

	2012-13 ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
AMERICAN RECOVERY AND REINVESTMENT ACT - OTHER STIMULUS			
REGULAR EDUCATION	$3,834		($3,834)
CAREER EDUCATION	8,775		(8,775)
CURRICULUM & INSTRUCTION	2,226		(2,226)
STAFF DEVELOPMENT	49,733		(49,733)
FOOD SERVICE		37,597	37,597
COMMUNITY SERVICES	25,188		(25,188)
TOTAL APPROPRIATIONS	$89,756	$37,597	($52,159)

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

		OBJECT CATEGORY									
	FUNCTION	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL	% OF TOTAL
	GENERAL SUPPORT										
7600	FOOD SERVICES						$37,597			$37,597	100.00%
	SUB TOTALS	0	0	0	0	0	37,597	0	0	37,597	100.00%
	TOTAL APPROPRIATIONS	$0	$0	$0	$0	$0	$37,597	$0	$0	$37,597	100.00%
		0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%	

OTHER FUNDS

SCHOOL FOOD SERVICE FUND

This fund is used to account for the operations of the district's School Food Service program. The program, which is self-supporting, is provided through the efforts of approximately 959 support service employees and 15 administrative/professional/technical employees. In fiscal year 2012-13, the Food Service operation prepared and served over 9.21 million lunches, more than 4.31 million breakfasts and 818,154 snacks in the After School Snack Program.

Reduced-price or free lunches are provided for qualifying students based on federal and state eligibility guidelines.

For fiscal year 2013-14, lunch prices will be:
  Elementary school students: $ 2.00
  Middle and high school students: $ 2.50
  Adults: $ 2.75

Breakfast is served in all schools/centers.
For fiscal year 2013-14 breakfast prices will be:
  Elementary school students: No charge to students
  Middle and high school students: No charge to students
  Adults: $1.75

Community Eligibility Option (CEO) – National School Lunch Program:
59 schools have qualified for the CEO in 2013-14. There will be no charge for student meals at the CEO schools.

Non-CEO schools: There will be no charge to students for the reduced-price lunches. Payment will be required for the full price lunches as noted above.

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.

	2012-13 ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
FOOD SERVICE FUND - ESTIMATED REVENUE			
FEDERAL THROUGH STATE	$30,847,966	**$33,455,211**	$2,607,245
STATE SOURCES	526,228	**507,246**	(18,982)
LOCAL SOURCES	12,704,369	**12,759,848**	55,479
ESTIMATED REVENUE	$44,078,563	**$46,722,305**	$2,643,742
BEGINNING FUND BALANCE	15,562,862	**10,061,017**	(5,501,845)
TOTAL ESTIMATED REVENUE AND FUND BALANCE	$59,641,425	**$56,783,322**	($2,858,103)
FOOD SERVICE FUND - APPROPRIATIONS			
FOOD SERVICE	$49,580,408	**$50,723,261**	$1,142,853
APPROPRIATIONS	$49,580,408	**$50,723,261**	$1,142,853
ENDING FUND BALANCE	10,061,017	**6,060,061**	(4,000,956)
APPROPRIATIONS AND ENDING FUND BALANCE	$59,641,425	**$56,783,322**	($2,858,103)

	2012-13 ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
INTERNAL SERVICE FUND - ESTIMATED REVENUE			
LOCAL SOURCES	$3,546,992	**$6,000,000**	$2,453,008
ESTIMATED REVENUE	$3,546,992	**$6,000,000**	$2,453,008
BEGINNING FUND BALANCE	4,223,682	**1,932,794**	(2,290,888)
TOTAL ESTIMATED REVENUE AND FUND BALANCE	$7,770,674	**$7,932,794**	$162,120
INTERNAL SERVICE FUND - APPROPRIATIONS			
SCHOOL BOARD	$3,537,880	**$6,000,000**	$2,462,120
APPROPRIATIONS	$5,837,880	**$7,000,000**	$1,162,120
ENDING FUND BALANCE	1,932,794	**932,794**	(1,000,000)
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	$7,770,674	**$7,932,794**	$162,120

PINELLAS COUNTY SCHOOLS

PINELLAS COUNTY
SCHOOL BOARD

BUDGET DETAIL
BY FUND

FUNC-TION	OBJECT	DESCRIPTION	2012-13 ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
OPERATING (GENERAL) FUND - ESTIMATED REVENUE					
		FEDERAL DIRECT			
3121	000	FEDERAL IMPACT FUNDS	$32,800	**$22,000**	($10,800)
3191	000	R O T C	315,650	**300,000**	(15,650)
	TOTAL	FEDERAL DIRECT	$348,450	**$322,000**	($26,450)
		FEDERAL THRU STATE			
3202	000	MEDICAID	2,988,941	**2,701,454**	(287,487)
3230	000	INDIV W/ DISABILITIES EDUCATION ACT		**13,870**	13,870
	TOTAL	FEDERAL THRU STATE	$2,988,941	**$2,715,324**	($273,617)
		STATE SOURCES			
3310	000	FLA EDUC FINANCE PROGRAM	76,000,997	**103,621,899**	27,620,902
3310	000	SAFE SCHOOLS	3,092,434	**2,953,289**	(139,145)
3310	000	SUPPLEMENT ACADEMIC INSTRUC	20,692,967	**20,667,930**	(25,037)
3310	000	ESE GUARANTEED ALLOCATION	42,172,916	**41,955,889**	(217,027)
3310	000	READING PROGRAMS	4,702,238	**4,683,897**	(18,341)
3310	000	DJJ SUPPLEMENTAL ALLOCATION	448,223	**448,879**	656
3310	000	VIRTUAL EDUCATION CONTRIBUTION	117,078	**116,727**	(351)
3310	000	TEACHERS CLASSROOM SUPPLY ASSISTANCE	1,212,609	**1,741,764**	529,155
3310	000	INSTRUCTIONAL MATERIALS	7,539,769	**8,226,225**	686,456
3310	000	TRANSPORTATION	12,939,354	**13,108,840**	169,486
3310	000	TEACHER SALARY INCREASE		**18,068,552**	18,068,552
3315	000	WORKFORCE DEVELOPMENT	25,095,633	**24,900,254**	(195,379)
3317	000	WORKFORCE EDUC PERF INCENTIVES	418,827	**10,000**	(408,827)
3318	000	ADULT HANDICAPPED	281,303	**374,337**	93,034
3323	000	CO & DS WITHHELD FOR ADMINISTRATION	67,581	**67,927**	346
3343	000	STATE LICENSE TAX	541,101	**550,000**	8,899
3355	000	CLASS SIZE REDUCTION	114,099,979	**113,047,822**	(1,052,157)
3361	000	SCHOOL RECOGNITION	4,979,132	**4,979,132**	0
3371	000	VOLUNTARY PRE-K PROGRAM	1,447,876		(1,447,876)
3399	000	MISCELLANEOUS STATE REVENUE	1,611,599	**2,602,189**	990,590
	TOTAL	STATE SOURCES	$317,461,616	**$362,125,552**	$44,663,936

FUNC-TION	OBJECT	DESCRIPTION	2012-13 ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
OPERATING (GENERAL) FUND - ESTIMATED REVENUE					
		LOCAL SOURCES			
3411	000	DISTRICT SCHOOL TAXES	357,128,907	**354,380,470**	(2,748,437)
3411	000	TAX REFERENDUM	29,341,898	**29,239,313**	(102,585)
3424	000	TUITION AND MATRICULATION	35,948		(35,948)
3425	000	RENTAL INCOME	1,718,725	**1,295,989**	(422,736)
3430	000	INTEREST INCOME	512,103	**500,000**	(12,103)
3433	000	NET/INC/DEC FAIR VALUE INVEST	(599,260)		599,260
346X	000	STUDENT FEES	3,828,749	**2,700,000**	(1,128,749)
3481	000	CHARGES FOR SERVICES	1,213,511	**1,300,000**	86,489
349X	000	MISCELLANEOUS LOCAL SOURCES	13,921,077	**11,621,352**	(2,299,725)
	TOTAL	LOCAL SOURCES	$407,101,658	**$401,037,124**	($6,064,534)
		OTHER			
3740	000	LOSS RECOVERIES	315,928	**300,000**	(15,928)
	TOTAL	OTHER	$315,928	**$300,000**	($15,928)
	TOTAL	*ESTIMATED REVENUE*	$728,216,593	**$766,500,000**	$38,283,407
		OTHER FINANCING SOURCES			
		TRANSFERS			
3630	000	TRANS. FROM CAPITAL PROJECTS	41,790,000	**29,000,000**	(12,790,000)
3670	000	TRANS. FROM INTERNAL SERV	2,300,000	**1,000,000**	(1,300,000)
	TOTAL	TRANSFERS	$44,090,000	**$30,000,000**	($14,090,000)
		TOTAL OTHER FINANCING SOURCES	$44,090,000	**$30,000,000**	($14,090,000)
	TOTAL	ESTIMATED RESOURCES	$772,306,593	**$796,500,000**	$24,193,407
		FUND BALANCE			
	000	BUDGET FUND BALANCES-BEGIN			
		NON-SPENDABLE	10,486,932	**6,186,895**	(4,300,037)
		RESTRICTED	20,910,265	**24,294,504**	3,384,239
		ASSIGNED	22,614,477	**19,335,627**	(3,278,850)
		UNASSIGNED	6,667,953	**7,377,100**	709,147
	TOTAL	BEGINNING FUND BALANCE	$60,679,627	**$57,194,126**	($3,485,501)
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND	$832,986,220	**$853,694,126**	$20,707,906

FUNC-TION	OBJECT	DESCRIPTION	2012-13 ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
OPERATING (GENERAL) FUND - APPROPRIATIONS					
		REGULAR EDUCATION			
5100	100	SALARIES	$258,080,793	**$265,669,038**	$7,588,245
5100	200	EMPLOYEE BENEFITS	71,091,477	**73,878,074**	2,786,597
5100	300	PURCHASED SERVICES	34,957,590	**40,560,927**	5,603,337
5100	400	ENERGY SERVICES	26,122	**6,290**	(19,832)
5100	500	MATERIALS & SUPPLIES	11,088,460	**11,054,833**	(33,627)
5100	600	CAPITAL EXPENDITURES	6,629,656	**6,678,798**	49,142
5100	700	OTHER EXPENSE	155,793	**187,606**	31,813
	TOTAL	REGULAR EDUCATION	$382,029,891	**$398,035,566**	$16,005,675
		SPECIAL EDUCATION			
5200	100	SALARIES	78,777,504	**80,337,726**	1,560,222
5200	200	EMPLOYEE BENEFITS	24,671,195	**24,923,091**	251,896
5200	300	PURCHASED SERVICES	612,504	**695,724**	83,220
5200	500	MATERIALS & SUPPLIES	276,088	**311,253**	35,165
5200	600	CAPITAL EXPENDITURES	386,713	**459,934**	73,221
5200	700	OTHER EXPENSE	8,222	**482**	(7,740)
	TOTAL	SPECIAL EDUCATION	$104,732,226	**$106,728,210**	$1,995,984
		CAREER EDUCATION			
5300	100	SALARIES	13,922,875	**15,274,108**	1,351,233
5300	200	EMPLOYEE BENEFITS	3,411,543	**4,043,605**	632,062
5300	300	PURCHASED SERVICES	126,167	**186,630**	60,463
5300	400	ENERGY SERVICES	1,960		(1,960)
5300	500	MATERIALS & SUPPLIES	224,179	**233,902**	9,723
5300	600	CAPITAL EXPENDITURES	728,496	**739,458**	10,962
5300	700	OTHER EXPENSE	52,394	**70,335**	17,941
	TOTAL	CAREER EDUCATION	$18,467,614	**$20,548,038**	$2,080,424
		ADULT CONTINUED EDUCATION			
5400	100	SALARIES	4,938,075	**5,005,642**	67,567
5400	200	EMPLOYEE BENEFITS	968,988	**964,412**	(4,576)
5400	300	PURCHASED SERVICES	35,505	**79,841**	44,336
5400	500	MATERIALS & SUPPLIES	61,187	**104,495**	43,308
5400	600	CAPITAL EXPENDITURES	30,704	**32,453**	1,749
5400	700	OTHER EXPENSE	2,190		(2,190)
	TOTAL	ADULT CONTINUED EDUCATION	$6,036,649	**$6,186,843**	$150,194
		PRE KINDERGARTEN			
5500	100	SALARIES	1,622,375	**1,545,204**	(77,171)
5500	200	EMPLOYEE BENEFITS	664,881	**569,079**	(95,802)
5500	300	PURCHASED SERVICES	452	**451**	(1)
5500	500	MATERIALS & SUPPLIES	53,533	**42,399**	(11,134)
5500	600	CAPITAL EXPENDITURES	11,368		(11,368)
	TOTAL	PRE KINDERGARTEN	$2,352,609	**$2,157,133**	($195,476)

FUNC-TION	OBJECT	DESCRIPTION	2012-13 ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		OTHER INSTRUCTION			
5900	100	SALARIES	195,674		(195,674)
5900	200	EMPLOYEE BENEFITS	5,896		(5,896)
5900	500	SUPPLIES	369		(369)
	TOTAL	OTHER INSTRUCTION	$201,939	$0	($201,939)
	SUBTOTAL - INSTRUCTIONAL SERVICES		*$513,820,928*	*$533,655,790*	*$19,834,862*
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	3,714,826	3,406,319	(308,507)
6110	200	EMPLOYEE BENEFITS	1,107,037	1,022,777	(84,260)
6110	300	PURCHASED SERVICES	33,956	29,452	(4,504)
6110	500	MATERIALS & SUPPLIES	14,423	26,404	11,981
6110	600	CAPITAL EXPENDITURES	60,179	339	(59,840)
6110	700	OTHER EXPENSE	25		(25)
	TOTAL	ATTENDANCE & SOCIAL WORK	$4,930,446	$4,485,291	($445,155)
		GUIDANCE SERVICES			
6120	100	SALARIES	11,767,637	11,767,274	(363)
6120	200	EMPLOYEE BENEFITS	3,194,914	3,222,035	27,121
6120	300	PURCHASED SERVICES	10,996	11,084	88
6120	500	MATERIALS & SUPPLIES	23,929	22,639	(1,290)
6120	600	CAPITAL EXPENDITURES	24,643	16,890	(7,753)
6120	700	OTHER EXPENSE	595	704	109
	TOTAL	GUIDANCE SERVICES	$15,022,714	$15,040,626	$17,912
		HEALTH SERVICES			
6130	100	SALARIES	1,728,621	1,281,940	(446,681)
6130	200	EMPLOYEE BENEFITS	551,298	478,449	(72,849)
6130	300	PURCHASED SERVICES	55,899	79,515	23,616
6130	500	MATERIALS & SUPPLIES	16,111	11,360	(4,751)
6130	600	CAPITAL OUTLAY	45,985	33,500	(12,485)
6130	700	OTHER EXPENSE	3,263	2,885	(378)
	TOTAL	HEALTH SERVICES	$2,401,177	$1,887,649	($513,528)
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	3,365,923	3,265,898	(100,025)
6140	200	EMPLOYEE BENEFITS	840,429	841,016	587
6140	300	PURCHASED SERVICES	30,479	26,533	(3,946)
6140	500	MATERIALS & SUPPLIES	56,606	31,887	(24,719)
6140	600	CAPITAL EXPENDITURES	39,037	48,500	9,463
6140	700	OTHER EXPENSE	125		(125)
	TOTAL	PSYCHOLOGICAL SERVICES	$4,332,599	$4,213,834	($118,765)
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	697,962	1,179,668	481,706
6150	200	EMPLOYEE BENEFITS	243,783	258,455	14,672
6150	300	PURCHASED SERVICES	605		(605)
6150	500	MATERIALS & SUPPLIES	2,010		(2,010)
6150	600	CAPITAL EXPENDITURES	720		(720)
	TOTAL	PARENTAL INVOLVEMENT	$945,080	$1,438,123	$493,043

FUNC-TION	OBJECT	DESCRIPTION	2012-13 ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		OTHER PUPIL PERSONNEL SVC			
6190	100	SALARIES	1,904,851	**1,897,580**	(7,271)
6190	200	EMPLOYEE BENEFITS	587,787	**587,525**	(262)
6190	300	PURCHASED SERVICES	51,197	**59,339**	8,142
6190	500	MATERIALS & SUPPLIES	4,404	**6,622**	2,218
6190	600	CAPITAL EXPENDITURES	32,817	**50,587**	17,770
6190	700	OTHER EXPENSE	5,066	**1,302**	(3,764)
	TOTAL	OTHER PUPIL PERSONNEL SVC	$2,586,122	**$2,602,955**	$16,833
		INSTRUCTIONAL MEDIA			
6200	100	SALARIES	6,870,613	**6,868,925**	(1,688)
6200	200	EMPLOYEE BENEFITS	1,844,723	**1,848,052**	3,329
6200	300	PURCHASED SERVICES	75,861	**69,560**	(6,301)
6200	400	ENERGY SERVICES	1,092	**1,500**	408
6200	500	MATERIALS & SUPPLIES	110,634	**102,278**	(8,356)
6200	600	CAPITAL EXPENDITURES	617,597	**606,532**	(11,065)
6200	700	OTHER EXPENSE	1,270	**4,281**	3,011
	TOTAL	INSTRUCTIONAL MEDIA	$9,521,790	**$9,501,128**	($20,662)
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	7,344,095	**7,087,528**	(256,567)
6300	200	EMPLOYEE BENEFITS	1,796,809	**1,757,344**	(39,465)
6300	300	PURCHASED SERVICES	200,441	**248,317**	47,876
6300	500	MATERIALS & SUPPLIES	125,572	**120,000**	(5,572)
6300	600	CAPITAL EXPENDITURES	102,705	**124,920**	22,215
6300	700	OTHER EXPENSE	28,610	**31,432**	2,822
	TOTAL	CURRICULUM & INSTRUCTION	$9,598,232	**$9,369,541**	($228,691)
		STAFF DEVELOPMENT			
6400	100	SALARIES	3,233,177	**2,132,647**	(1,100,530)
6400	200	EMPLOYEE BENEFITS	751,085	**748,692**	(2,393)
6400	300	PURCHASED SERVICES	392,365	**392,671**	306
6400	500	MATERIALS & SUPPLIES	135,517	**139,085**	3,568
6400	600	CAPITAL EXPENDITURES	5,445	**6,169**	724
6400	700	OTHER EXPENSE	577	**3,414**	2,837
	TOTAL	STAFF DEVELOPMENT	$4,518,166	**$3,422,678**	($1,095,488)
		INSTRUCTIONAL RELATED TECH			
6500	100	SALARIES	1,685,163	**1,659,705**	(25,458)
6500	200	EMPLOYEE BENEFITS	457,818	**450,807**	(7,011)
6500	300	PURCHASED SERVICES	6,905	**73,625**	66,720
6500	500	SUPPLIES	135,295	**128,794**	(6,501)
6500	600	CAPITAL EXPENDITURES	80,094	**76,000**	(4,094)
	TOTAL	INSTRUCTIONAL RELATED TECH	$2,365,275	**$2,388,931**	$23,656
		SUBTOTAL - INSTRUCTIONAL SUPPORT	*$56,221,601*	*$54,350,756*	*($1,870,845)*

FUNC-TION	OBJECT	DESCRIPTION	2012-13 ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		SCHOOL BOARD			
7100	100	SALARIES	727,891	718,338	(9,553)
7100	200	EMPLOYEE BENEFITS	376,195	378,269	2,074
7100	300	PURCHASED SERVICES	154,136	147,583	(6,553)
7100	500	MATERIALS & SUPPLIES	12,689	19,099	6,410
7100	600	CAPITAL EXPENDITURES	3,342	15,000	11,658
7100	700	OTHER EXPENSE	8,453	12,820	4,367
	TOTAL	SCHOOL BOARD	$1,282,706	$1,291,109	$8,403
		GENERAL ADMINISTRATION			
7200	100	SALARIES	1,742,846	1,742,586	(260)
7200	200	EMPLOYEE BENEFITS	403,118	400,831	(2,287)
7200	300	PURCHASED SERVICES	146,708	128,059	(18,649)
7200	500	MATERIALS & SUPPLIES	41,605	31,029	(10,576)
7200	600	CAPITAL EXPENDITURES	17,099	11,819	(5,280)
7200	700	OTHER EXPENSE	27,954	27,366	(588)
	TOTAL	GENERAL ADMINISTRATION	$2,379,330	$2,341,690	($37,640)
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	37,865,684	38,521,353	655,669
7300	200	EMPLOYEE BENEFITS	11,717,154	11,817,899	100,745
7300	300	PURCHASED SERVICES	550,376	574,908	24,532
7300	500	MATERIALS & SUPPLIES	176,055	180,445	4,390
7300	600	CAPITAL EXPENDITURES	70,351	92,998	22,647
7300	700	OTHER EXPENSE	22,729	36,699	13,970
	TOTAL	SCHOOL ADMINISTRATION	$50,402,349	$51,224,302	$821,953
		FACILITIES ACQ. & CONST.			
7400	100	SALARIES	334,597	352,472	17,875
7400	200	EMPLOYEE BENEFITS	110,592	120,288	9,696
7400	300	PURCHASED SERVICES	25,456	12,437	(13,019)
7400	400	ENERGY SERVICES	10,284	6,000	(4,284)
7400	500	MATERIALS	6,839	13,335	6,496
7400	600	CAPITAL EXPENDITURES	190,714	190,500	(214)
7400	700	OTHER EXPENSE	90		(90)
	TOTAL	FACILITIES ACQ. & CONST.	$678,572	$695,032	$16,460
		FISCAL SERVICES			
7500	100	SALARIES	2,597,295	2,588,774	(8,521)
7500	200	EMPLOYEE BENEFITS	775,017	775,058	41
7500	300	PURCHASED SERVICES	261,545	261,881	336
7500	500	MATERIALS	30,053	40,720	10,667
7500	600	CAPITAL EXPENDITURES	21,204	4,045	(17,159)
7500	700	OTHER EXPENSE	222,157	222,860	703
	TOTAL	FISCAL SERVICES	$3,907,271	$3,893,338	($13,933)
		FOOD SERVICE			
7600	100	SALARIES	148,351		(148,351)
7600	200	EMPLOYEE BENEFITS	1,383		(1,383)
	TOTAL	FOOD SERVICE	$149,734	$0	($149,734)

FUNC-TION	OBJECT	DESCRIPTION	2012-13 ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		PLANNING, RESEARCH, EVALUATION			
7710	100	SALARIES	690,328	**630,027**	(60,301)
7710	200	EMPLOYEE BENEFITS	173,426	**167,499**	(5,927)
7710	300	PURCHASED SERVICES	125,667	**123,909**	(1,758)
7710	500	MATERIALS & SUPPLIES	94,388	**92,300**	(2,088)
7710	600	CAPITAL EXPENDITURES	14,080	**10,660**	(3,420)
7710	700	OTHER EXPENSE	190	**865**	675
	TOTAL	PLANNING, RESEARCH & EVAL	$1,098,079	**$1,025,260**	($72,819)
		INFORMATION SERVICES			
7720	100	SALARIES	774,793	**576,260**	(198,533)
7720	200	EMPLOYEE BENEFITS	208,775	**128,719**	(80,056)
7720	300	PURCHASED SERVICES	28,447	**32,762**	4,315
7720	500	MATERIALS & SUPPLIES	20,683	**38,842**	18,159
7720	600	CAPITAL EXPENDITURES	23,840		(23,840)
7720	700	OTHER EXPENSE	1,966	**885**	(1,081)
	TOTAL	INFORMATION SERVICES	$1,058,504	**$777,468**	($281,036)
		STAFF PERSONNEL SERVICES			
7730	100	SALARIES	2,905,423	**2,803,965**	(101,458)
7730	200	EMPLOYEE BENEFITS	1,030,736	**1,032,125**	1,389
7730	300	PURCHASED SERVICES	707,182	**752,612**	45,430
7730	500	MATERIALS & SUPPLIES	209,255	**190,652**	(18,603)
7730	600	CAPITAL EXPENDITURES	105,170	**63,275**	(41,895)
7730	700	OTHER EXPENSE	35,304	**6,895**	(28,409)
	TOTAL	STAFF PERSONNEL SERVICES	$4,993,070	**$4,849,524**	($143,546)
		INTERNAL SVC			
7760	100	SALARIES	1,839,004	**1,754,905**	(84,099)
7760	200	EMPLOYEE BENEFITS	589,140	**601,242**	12,102
7760	300	PURCHASED SERVICES	712,076	**729,815**	17,739
7760	400	ENERGY SERVICES	36,800	**5,750**	(31,050)
7760	500	MATERIALS & SUPPLIES	756,653	**750,000**	(6,653)
7760	600	CAPITAL EXPENDITURES	11,548	**9,486**	(2,062)
7760	700	OTHER EXPENSE	(1,616)	**2,990**	4,606
	TOTAL	INTERNAL SVC	$3,943,605	**$3,854,188**	($89,417)
		OTHER CENTRAL SERVICES			
7790	100	SALARIES	410,331	**403,806**	(6,525)
7790	200	EMPLOYEE BENEFITS	114,805	**124,566**	9,761
7790	300	PURCHASED SERVICES	27,934	**21,441**	(6,493)
7790	500	MATERIALS & SUPPLIES	4,332	**17,082**	12,750
7790	600	CAPITAL EXPENDITURES	369	**608**	239
7790	700	OTHER EXPENSE	5,667	**850**	(4,817)
	TOTAL	OTHER CENTRAL SERVICES	$563,438	**$568,353**	$4,915

FUNC-TION	OBJECT	DESCRIPTION	2012-13 ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		PUPIL TRANSPORTATION			
7800	100	SALARIES	17,174,785	**16,638,370**	(536,415)
7800	200	EMPLOYEE BENEFITS	6,853,333	**6,979,969**	126,636
7800	300	PURCHASED SERVICES	982,005	**980,243**	(1,762)
7800	400	ENERGY SERVICES	5,025,572	**5,024,452**	(1,120)
7800	500	MATERIALS & SUPPLIES	1,823,214	**1,819,837**	(3,377)
7800	600	CAPITAL EXPENDITURES	10,432	**3,270**	(7,162)
7800	700	OTHER EXPENSE	31,636	**24,599**	(7,037)
	TOTAL	PUPIL TRANSPORTATION	$31,900,977	**$31,470,740**	($430,237)
		OPERATION OF PLANT			
7900	100	SALARIES	22,980,344	**22,380,422**	(599,922)
7900	200	EMPLOYEE BENEFITS	11,553,929	**11,308,447**	(245,482)
7900	300	PURCHASED SERVICES	17,357,706	**16,271,703**	(1,086,003)
7900	400	ENERGY SERVICES	22,773,002	**21,624,725**	(1,148,277)
7900	500	MATERIALS & SUPPLIES	1,512,824	**1,511,356**	(1,468)
7900	600	CAPITAL EXPENDITURES	481,368	**480,976**	(392)
7900	700	OTHER EXPENSE	135,346	**118,625**	(16,721)
	TOTAL	OPERATION OF PLANT	$76,794,519	**$73,696,254**	($3,098,265)
	SUBTOTAL - GENERAL SUPPORT		*$179,152,154*	***$175,687,258***	*($3,464,896)*
		MAINTENANCE OF PLANT			
8100	100	SALARIES	6,159,650	**6,129,603**	(30,047)
8100	200	EMPLOYEE BENEFITS	2,553,982	**2,569,135**	15,153
8100	300	PURCHASED SERVICES	4,526,929	**4,529,891**	2,962
8100	400	ENERGY SERVICES	654,702	**617,173**	(37,529)
8100	500	MATERIALS & SUPPLIES	4,264,740	**4,262,304**	(2,436)
8100	600	CAPITAL EXPENDITURES	189,623	**234,899**	45,276
8100	700	OTHER EXPENSE	2,859,209	**2,857,789**	(1,420)
	TOTAL	MAINTENANCE OF PLANT	$21,208,835	**$21,200,794**	($8,041)
	SUBTOTAL - MAINTENANCE OF PLANT		*$21,208,835*	***$21,200,794***	*($8,041)*
		ADMINISTRATIVE TECHNOLOGY			
8200	100	SALARIES	3,184,337	**3,155,271**	(29,066)
8200	200	EMPLOYEE BENEFITS	848,233	**843,273**	(4,960)
8200	300	PURCHASED SERVICES	554,259	**553,991**	(268)
8200	400	ENERGY SERVICES	5,876	**5,650**	(226)
8200	500	MATERIALS & SUPPLIES	84,178	**89,899**	5,721
8200	600	CAPITAL EXPENDITURES	49,754	**59,600**	9,846
8200	700	OTHER EXPENSE	693	**442**	(251)
	TOTAL	ADMINISTRATIVE TECHNOLOGY	$4,727,330	**$4,708,126**	($19,204)
	SUBTOTAL - ADMINISTRATIVE TECHNOLOGY		*$4,727,330*	***$4,708,126***	*($19,204)*

FUNC-TION	OBJECT	DESCRIPTION	2012-13 ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		COMMUNITY SERVICES			
9100	100	SALARIES	315,368	**325,079**	9,711
9100	200	EMPLOYEE BENEFITS	109,598	**109,191**	(407)
9100	300	PURCHASED SERVICES	112,364	**128,444**	16,080
9100	500	MATERIALS & SUPPLIES	15,837	**25,343**	9,506
9100	600	CAPITAL EXPENDITURES	790	**65**	(725)
9100	700	OTHER EXPENSE	107,289	**103,280**	(4,009)
	TOTAL	COMMUNITY SERVICES	$661,246	**$691,402**	$30,156
	SUBTOTAL - COMM & DEBT SERV & TRANSFERS		*$661,246*	***$691,402***	*$30,156*
	TOTAL	APPROPRIATIONS	$775,792,094	**$790,294,126**	$14,502,032
		FUND BALANCE			
		BUDGET FUND BALANCE-END			
		NON-SPENDABLE			
		INVENTORY	4,319,155	**4,300,000**	(19,155)
		PRE-PAID EXPENSE	1,716,145	**2,000,000**	283,855
		BLAIR ESTATE	151,595		(151,595)
	TOTAL	NON-SPENDABLE	$6,186,895	**$6,300,000**	$113,105
		RESTRICTED			
		STATE CARRYFORWARDS	2,575,386	**2,800,000**	224,614
		REFERENDUM	2,120,133	**2,300,000**	179,867
		WORKFORCE	19,598,985	**19,500,000**	(98,985)
	TOTAL	RESTRICTED	$24,294,504	**$24,600,000**	$305,496
		ASSIGNED			
		ENCUMBRANCES	7,260,202	**7,000,000**	(260,202)
		CENTRAL PRINTING	817,557	**800,000**	(17,557)
		CARRYFORWARDS	11,257,868	**12,000,000**	742,132
	TOTAL	ASSIGNED	$19,335,627	**$19,800,000**	$464,373
		UNASSIGNED	$7,377,100	**12,700,000**	5,322,900
	TOTAL	UNASSIGNED	$7,377,100	**$12,700,000**	$5,322,900
	TOTAL	ENDING FUND BALANCE	$57,194,126	**$63,400,000**	$6,205,874
	TOTAL	APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND	$832,986,220	**$853,694,126**	$20,707,906

FUNC-TION	OBJECT	DESCRIPTION	2012-13 ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)

CAPITAL OUTLAY FUND - ESTIMATED REVENUE

FUNC-TION	OBJECT	DESCRIPTION	2012-13 ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		STATE SOURCES			
3321	000	CO & DS DISTR TO DISTRICTS	$503,187	**$543,272**	$40,085
3325	000	INTEREST ON UNDISTRIBUTED	42,497		(42,497)
3341	000	RACING COMMISSION FUNDS	223,250	**223,250**	0
		OUTLAY (PECO)			
3397	000	CHARTER SCHOOL CAPITAL OUTLAY	978,342	**267,686**	(710,656)
	TOTAL	STATE SOURCES	$1,747,276	**$1,034,208**	($713,068)
		LOCAL SOURCES			
3413	000	DIST. LOC. CAP. IMPROVE. TAXES	85,226,521	**87,717,937**	2,491,416
3431	000	INTEREST ON INVESTMENTS	6,511,762	**1,800,000**	(4,711,762)
3433	000	NET INC/DEC FAIR VALUE INVEST	(7,478,831)		7,478,831
3493	000	SALE OF JUNK	33,976		(33,976)
3497	400	REFUNDS OF PRIOR YEAR'S EXP	95,312		(95,312)
	TOTAL	LOCAL SOURCES	$84,388,740	**$89,517,937**	$5,129,197
		OTHER SOURCES			
3731	000	SALE OF LAND	1,086,101		(1,086,101)
	TOTAL	OTHER FINANCING SOURCES	$1,086,101	**$0**	($1,086,101)
	TOTAL	ESTIMATED REVENUE	$87,222,117	**$90,552,145**	$3,330,028
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN			
		RESTRICTED	205,193,937	204,092,178	(1,101,759)
		ASSIGNED	9,339,644	3,561,592	(5,778,052)
	TOTAL	BEGINNING FUND BALANCE	$214,533,581	**$207,653,770**	($6,879,811)
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	$301,755,698	**$298,205,915**	($3,549,783)

FUNC-TION	OBJECT	DESCRIPTION	2012-13 ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
CAPITAL OUTLAY FUND - APPROPRIATIONS					
		FACILITIES ACQ. & CONST.			
7400	600	CAPITAL EXPENDITURES	$43,394,840	**$172,191,640**	$128,796,800
	TOTAL	FACILITIES ACQ. & CONST.	$43,394,840	**$172,191,640**	$128,796,800
		DEBT SERVICES			
9200	700	OTHER EXPENSES	8,917,088	**10,388,557**	1,471,469
	TOTAL	DEBT SERVICES	$8,917,088	**$10,388,557**	$1,471,469
		TRANSFER OF FUNDS			
9700	900	TRANSFERS	41,790,000	**29,000,000**	(12,790,000)
	TOTAL	TRANSFER OF FUNDS	$41,790,000	**$29,000,000**	($12,790,000)
*	TOTAL	APPROPRIATIONS	$94,101,928	**$211,580,197**	$117,478,269
		FUND BALANCE			
	000	BUDGET FUND BALANCE-END			
		RESTRICTED	204,092,178	**84,582,426**	(119,509,752)
		ASSIGNED	3,561,592	**2,043,292**	(1,518,300)
*	TOTAL	ENDING FUND BALANCE	$207,653,770	**$86,625,718**	($121,028,052)
	TOTAL	APPROPRIATIONS & FD BALANCE	$301,755,698	**$298,205,915**	($3,549,783)

* Note: Prior year's Unencumbered Carry Forwards are included in Ending Fund Balance.

FUNC-TION	OBJECT	DESCRIPTION	2012-13 ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
DEBT SERVICE FUND - ESTIMATED REVENUE					
		STATE SOURCES			
3322	000	C.O. & D.S. WITHHELD FOR DEBT SERV.	$3,934,655	**$4,009,100**	$74,445
3326	000	SBE BOND INTEREST	17,191		(17,191)
	TOTAL	STATE SOURCES	$3,951,846	**$4,009,100**	$57,254
	TOTAL	ESTIMATED REVENUE	$3,951,846	$4,009,100	$57,254
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN RESTRICTED	905,834	**704,439**	(201,395)
	TOTAL	BEGINNING FUND BALANCE	$905,834	**$704,439**	($201,395)
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	$4,857,680	**$4,713,539**	($144,141)
DEBT SERVICE FUND - APPROPRIATIONS					
		DEBT SERVICES			
9200	700	OTHER EXPENSES	$4,153,241	**$4,009,100**	($144,141)
	TOTAL	DEBT SERVICES	$4,153,241	**$4,009,100**	($144,141)
	TOTAL	APPROPRIATIONS	$4,153,241	**$4,009,100**	($144,141)
		FUND BALANCE			
	000	BUDGET FUND BALANCE-END RESTRICTED	704,439	**704,439**	0
	TOTAL	ENDING FUND BALANCE	$704,439	**$704,439**	$0
	TOTAL	APPROPRIATIONS & FD BALANCE	$4,857,680	**$4,713,539**	($144,141)

FUNC-TION	OBJECT	DESCRIPTION	2012-2013 ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
CONTRACTED PROGRAM FUND - ESTIMATED REVENUE					
		FEDERAL DIRECT			
3199	000	OTHER MISC FEDERAL DIRECT	$4,589,516	$7,061,687	$2,472,171
	TOTAL	FEDERAL DIRECT	$4,589,516	$7,061,687	$2,472,171
		FEDERAL THRU STATE			
3201	000	VOCATIONAL EDUCATION GRANTS	1,769,462	1,556,309	(213,153)
3226	000	EISENHOWER MATH & SCIENCE	3,840,822	1,461,924	(2,378,898)
3230	000	DISABILITIES EDUCATION ACT (IDEA)	30,349,722	32,463,552	2,113,830
3240	000	ELEM & SECOND EDUC ACT (TITLE I)	25,714,728	42,366,377	16,651,649
3251	000	ADULT BASIC EDUCATION	1,572,892	2,616,584	1,043,692
3290	000	OTHER FEDERAL THRU STATE	2,842,737	1,739,088	(1,103,649)
	TOTAL	FEDERAL THRU STATE	$66,090,363	$82,203,834	$16,113,471
		STATE SOURCES			
3399	000	MISCELLANEOUS STATE SOURCES	214,632	4,642,470	4,427,838
			$214,632	$4,642,470	$4,427,838
	TOTAL	ESTIMATED REVENUE	$70,894,511	$93,907,991	$23,013,480

FUNC-TION	OBJECT	DESCRIPTION	2012-2013 ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
CONTRACTED PROGRAM FUND - APPROPRIATIONS					
		REGULAR EDUCATION			
5100	100	SALARIES	$8,832,352	$8,165,176	($667,176)
5100	200	EMPLOYEE BENEFITS	1,767,273	1,803,001	35,728
5100	300	PURCHASED SERVICES	2,748,018	1,330,915	(1,417,103)
5100	500	MATERIALS & SUPPLIES	1,947,830	18,214,014	16,266,184
5100	600	CAPITAL EXPENDITURES	3,990,541	1,233,045	(2,757,496)
5100	700	OTHER EXPENSE	9,753	41,378	31,625
	TOTAL	REGULAR EDUCATION	$19,295,767	$30,787,529	$11,491,762
		SPECIAL EDUCATION			
5200	100	SALARIES	10,284,588	10,285,538	950
5200	200	EMPLOYEE BENEFITS	3,530,284	3,060,624	(469,660)
5200	300	PURCHASED SERVICES	584,208	562,645	(21,563)
5200	500	MATERIALS & SUPPLIES	478,012	493,530	15,518
5200	600	CAPITAL EXPENDITURES	330,761	322,379	(8,382)
5200	700	OTHER EXPENSE	3,049	428	(2,621)
	TOTAL	SPECIAL EDUCATION	$15,210,902	$14,725,144	($485,758)
		CAREER EDUCATION			
5300	100	SALARIES	177,434	231,174	53,740
5300	200	EMPLOYEE BENEFITS	15,393	46,102	30,709
5300	300	PURCHASED SERVICES	298,495	393,671	95,176
5300	500	MATERIALS & SUPPLIES	126,046	158,538	32,492
5300	600	CAPITAL EXPENDITURES	275,915	173,900	(102,015)
5300	700	OTHER EXPENSE	66,949	181,959	115,010
	TOTAL	CAREER EDUCATION	$960,232	$1,185,344	$225,112
		ADULT CONTINUED EDUCATION			
5400	100	SALARIES	318,564	390,043	71,479
5400	200	EMPLOYEE BENEFITS	50,360	100,943	50,583
5400	300	PURCHASED SERVICES	171,895	152,855	(19,040)
5400	500	MATERIALS & SUPPLIES	52,647	263,577	210,930
5400	600	CAPITAL EXPENDITURES	585,069	505,982	(79,087)
5400	700	OTHER EXPENSE	3,500	800	(2,700)
	TOTAL	ADULT CONTINUED EDUCATION	$1,182,035	$1,414,200	$232,165
		PRE KINDERGARTEN			
5500	100	SALARIES	3,589		(3,589)
5500	200	EMPLOYEE BENEFITS	2,655		(2,655)
	TOTAL	PRE KINDERGARTEN	$6,244	$0	($6,244)
		SUBTOTAL - INSTRUCTIONAL SERVICES	*$36,655,180*	*$48,112,217*	*$11,457,037*

FUNC-TION	OBJECT	DESCRIPTION	2012-2013 ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	1,466,799	1,176,601	(290,198)
6110	200	EMPLOYEE BENEFITS	393,520	406,096	12,576
6110	300	PURCHASED SERVICES	1,390		(1,390)
	TOTAL	ATTENDANCE & SOCIAL WORK	$1,861,709	$1,582,697	($279,012)
		GUIDANCE SERVICES			
6120	100	SALARIES	60,033	77,212	17,179
6120	200	EMPLOYEE BENEFITS	14,035	24,051	10,016
6120	500	MATERIALS & SUPPLIES	82		(82)
	TOTAL	GUIDANCE SERVICES	$74,150	$101,263	$27,113
		HEALTH SERVICES			
6130	100	SALARIES	340,826	353,329	12,503
6130	200	EMPLOYEE BENEFITS	131,066	163,275	32,209
6130	300	PURCHASED SERVICES	90		(90)
	TOTAL	HEALTH SERVICES	$471,982	$516,604	$44,622
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	1,036,330	899,949	(136,381)
6140	200	EMPLOYEE BENEFITS	281,565	296,289	14,724
	TOTAL	PSYCHOLOGICAL SERVICES	$1,317,895	$1,196,238	($121,657)
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	368,966	73,027	(295,939)
6150	200	EMPLOYEE BENEFITS	115,906	12,868	(103,038)
6150	300	PURCHASED SERVICES	23,103	27,448	4,345
6150	500	MATERIALS & SUPPLIES	188,865	216,071	27,206
6150	600	CAPITAL OUTLAY	9,366	1,003	(8,363)
	TOTAL	PARENTAL INVOLVEMENT	$706,206	$330,417	($375,789)
		OTHER PUPIL PERSONNEL SVC			
6190	100	SALARIES	3,877,775	3,029,644	(848,131)
6190	200	EMPLOYEE BENEFITS	1,026,030	902,151	(123,879)
6190	300	PURCHASED SERVICES	80,285	59,478	(20,807)
6190	500	MATERIALS & SUPPLIES	128		(128)
6190	600	CAPITAL OUTLAY	1,877		(1,877)
	TOTAL	OTHER PUPIL PERSONNEL SVC	$4,986,095	$3,991,273	($994,822)
		INSTRUCTIONAL MEDIA			
6200	100	SALARIES	199,694	105,601	(94,093)
6200	200	EMPLOYEE BENEFITS	68,563	38,128	(30,435)
6200	500	MATERIALS & SUPPLIES	4,900	2,100	(2,800)
6200	600	CAPITAL OUTLAY	4,704	1,050	(3,654)
	TOTAL	INSTRUCTIONAL MEDIA	$277,861	$146,879	($130,982)

FUNC-TION	OBJECT	DESCRIPTION	2012-2013 ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	5,216,451	**5,547,469**	331,018
6300	200	EMPLOYEE BENEFITS	1,387,206	**1,656,433**	269,227
6300	300	PURCHASED SERVICES	409,746	**358,494**	(51,252)
6300	500	MATERIALS & SUPPLIES	182,704	**277,334**	94,630
6300	600	CAPITAL EXPENDITURES	67,557	**99,721**	32,164
6300	700	OTHER EXPENSE	5,514	**21,022**	15,508
	TOTAL	CURRICULUM & INSTRUCTION	$7,269,178	**$7,960,473**	$691,295
		STAFF DEVELOPMENT			
6400	100	SALARIES	6,255,367	**5,779,768**	(475,599)
6400	200	EMPLOYEE BENEFITS	1,700,489	**1,400,768**	(299,721)
6400	300	PURCHASED SERVICES	765,548	**1,147,844**	382,296
6400	500	MATERIALS & SUPPLIES	146,964	**12,305,857**	12,158,893
6400	600	CAPITAL EXPENDITURES	24,607	**57,339**	32,732
6400	700	OTHER EXPENSE	36,871	**5,400**	(31,471)
	TOTAL	STAFF DEVELOPMENT	$8,929,846	**$20,696,976**	$11,767,130
		INSTRUCTIONAL RELATED TECH			
6500	100	SALARIES	199,352	**$259,993**	60,641
6500	200	EMPLOYEE BENEFITS	63,402	**100,850**	37,448
6500	300	PURCHASED SERVICES	6,790	**23,910**	17,120
	TOTAL	INSTRUCTIONAL RELATED TECH	$269,544	**$384,753**	$115,209
	SUBTOTAL - INSTRUCTIONAL SUPPORT		*$26,164,466*	***$36,907,573***	*$10,743,107*
		SCHOOL BOARD			
7100	300	PURCHASED SERVICES	1,400	**600**	(800)
	TOTAL	SCHOOL BOARD	$1,400	**$600**	($800)
		GENERAL ADMINISTRATION			
7200	100	SALARIES	118,946		(118,946)
7200	200	EMPLOYEE BENEFITS	27,639		(27,639)
7200	300	PURCHASED SERVICES	35,840	**125,088**	89,248
7200	500	MATERIALS & SUPPLIES		**19,000**	19,000
7200	600	CAPITAL EXPENDITURES		**5,000**	5,000
7200	700	OTHER EXPENSE	2,676,243	**2,176,422**	(499,821)
	TOTAL	GENERAL ADMINISTRATION	$2,858,668	**$2,325,510**	($533,158)
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	315,975	**6,569**	(309,406)
7300	200	EMPLOYEE BENEFITS	70,647	**7,791**	(62,856)
7300	300	PURCHASED SERVICES	31,466	**88,305**	56,839
7300	500	MATERIALS & SUPPLIES	1,672	**43**	(1,629)
7300	600	CAPITAL EXPENDITURES	10,370	**650**	(9,720)
7300	700	OTHER EXPENSE	1,410		(1,410)
	TOTAL	SCHOOL ADMINISTRATION	$431,540	**$103,358**	($328,182)
		FACILITIES ACQ. & CONST.			
7400	300	PURCHASED SERVICES	10,500	**4,500**	(6,000)
7400	600	CAPITAL EXPENDITURES	449,914	**418,772**	(31,142)
	TOTAL	FACILITIES ACQ. & CONST.	$460,414	**$423,272**	($37,142)

FUNC-TION	OBJECT	DESCRIPTION	2012-2013 ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		FISCAL SVC			
7500	100	SALARIES	36,603	**36,607**	4
7500	200	EMPLOYEE BENEFITS	13,426	**15,489**	2,063
7500	300	PURCHASED SERVICES	2,590	**1,110**	(1,480)
	TOTAL	FISCAL SVC	$52,619	**$53,206**	$587
		FOOD SERVICE			
7600	300	PURCHASED SERVICES	3,000		(3,000)
7600	500	MATERIALS & SUPPLIES	1,401		(1,401)
7600	600	CAPITAL EXPENDITURES	27,165		(27,165)
	TOTAL	FOOD SERVICE	$31,566	**$0**	($31,566)
		PLANNING, RESEARCH & EVALUATION			
7710	100	SALARIES	57,528	**28,488**	(29,040)
7710	200	EMPLOYEE BENEFITS	19,847	**8,053**	(11,794)
7710	300	PURCHASED SERVICES	20,000	**161,378**	141,378
7710	600	CAPITAL EXPENDITURES		**402,100**	402,100
	TOTAL	PLANNING, RESEARCH & EVAL.	$97,375	**$600,019**	$502,644
		INFORMATION SERVICES			
7720	300	PURCHASED SERVICES	14,803	**5,850**	(8,953)
7720	500	MATERIALS & SUPPLIES	5,245	**2,150**	(3,095)
	TOTAL	INFORMATION SERVICES	$20,048	**$8,000**	($12,048)
		STAFF SERVICES			
7730	100	SALARIES	168,414	**322,705**	154,291
7730	200	EMPLOYEE BENEFITS	36,273	**49,601**	13,328
7730	300	PURCHASED SERVICES	14,183	**54,694**	40,511
7730	700	OTHER EXPENSE	23,275	**97,488**	74,213
	TOTAL	STAFF SERVICES	$242,145	**$524,488**	$282,343
		PUPIL TRANSPORTATION			
7800	100	SALARIES	11,517	**23,860**	12,343
7800	200	EMPLOYEE BENEFITS	4,553	**6,206**	1,653
7800	300	PURCHASED SERVICES	36,007	**91,452**	55,445
7800	400	ENERGY SERVICES	1,067		(1,067)
	TOTAL	PUPIL TRANSPORTATION	$53,144	**$121,518**	$68,374
		OPERATION OF PLANT			
7900	100	SALARIES	48,249	**518**	(47,731)
7900	200	EMPLOYEE BENEFITS	12,284		(12,284)
7900	300	PURCHASED SERVICES	56,385	**41,761**	(14,624)
7900	500	MATERIALS & SUPPLIES	14,822	**17,100**	2,278
7900	600	CAPITAL EXPENDITURES	92		(92)
	TOTAL	OPERATION OF PLANT	$131,832	**$59,379**	($72,453)
	SUBTOTAL - GENERAL SUPPORT		*$4,379,351*	***$4,218,750***	*($160,601)*

FUNC-TION	OBJECT	DESCRIPTION	2012-2013 ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		ADMINISTRATIVE TECHNOLOGY			
8200	100	SALARIES	203,889	**254,030**	50,141
8200	200	EMPLOYEE BENEFITS	57,998	**90,473**	32,475
8200	300	PURCHASED SERVICES	23,070	**121,926**	98,856
8200	600	CAPITAL EXPENDITURES		**32,767**	32,767
	TOTAL	ADMINISTRATIVE TECHNOLOGY	$284,957	**$499,196**	$214,239
	SUBTOTAL - AMINISTRATIVE TECHNOLOGY		*$284,957*	***$499,196***	*$214,239*
		COMMUNITY SERVICES			
9100	300	PURCHASED SERVICES	17,315	**6,250**	(11,065)
9100	500	MATERIALS & SUPPLIES	237,940	**662,831**	424,891
9100	600	CAPITAL EXPENDITURES	18,813	**23,227**	4,414
9100	700	OTHER EXPENSE	3,135,089	**3,477,347**	342,258
	TOTAL	COMMUNITY SERVICES	$3,409,157	**$4,169,655**	$760,498
	SUBTOTAL - COMM & DEBT SERV & TRANSFERS		*$3,409,157*	***$4,169,655***	*$760,498*
	TOTAL	APPROPRIATIONS	$70,894,511	**$93,907,991**	$23,013,480

FUNCTION	OBJECT	DESCRIPTION	2012-13 ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)

AMERICAN RECOVERY AND REINVESTMENT ACT - TARGETED ASSISTANCE

FUNCTION	OBJECT	DESCRIPTION	2012-13 ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		FEDERAL THRU STATE			
3230	000	DISABILITIES EDUCATION ACT (IDEA)	$156,125		($156,125)
3240	000	ELEM & SECOND EDUC ACT (TITLE I)	2,397,726	906,925	(1,490,801)
3290	000	OTHER FEDERAL THRU STATE	43,380		(43,380)
	TOTAL	FEDERAL THRU STATE	$2,597,231	$906,925	($1,690,306)
	TOTAL	ESTIMATED REVENUE	$2,597,231	$906,925	($1,690,306)

AMERICAN RECOVERY AND REINVESTMENT ACT - TARGETED ASSISTANCE

FUNCTION	OBJECT	DESCRIPTION	2012-13 ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		REGULAR EDUCATION			
5100	100	SALARIES	$975,469	$64,861	($910,608)
5100	200	EMPLOYEE BENEFITS	185,896	9,096	(176,800)
5100	300	PURCHASED SERVICES	12,331	71,931	59,600
5100	500	MATERIALS & SUPPLIES	96,816	303,769	206,953
5100	600	CAPITAL EXPENDITURES	700,239	360,353	(339,886)
5100	700	OTHER EXPENSE	602		(602)
	TOTAL	REGULAR EDUCATION	$1,971,353	$810,010	($1,161,343)
		SPECIAL EDUCATION			
5200	500	MATERIALS & SUPPLIES	(40)	182	222
5200	600	CAPITAL EXPENDITURES		8,611	8,611
	TOTAL	SPECIAL EDUCATION	($40)	$8,793	$8,833
	SUBTOTAL -	*INSTRUCTIONAL SERVICES*	*$1,971,313*	*$818,803*	*($1,152,510)*
		GUIDANCE			
6120	100	SALARIES	81,190	8,535	(72,655)
6120	200	EMPLOYEE BENEFITS	21,587	1,322	(20,265)
	TOTAL	GUIDANCE	$102,777	$9,857	($92,920)
		PARENTAL INVOLVEMENT			
6150	300	PURCHASED SERVICES	1,459		(1,459)
6150	500	MATERIALS & SUPPLIES	7,048	3,048	(4,000)
6150	600	CAPITAL EXPENDITURES	450		(450)
	TOTAL	PARENTAL INVOLVEMENT	$8,957	$3,048	($5,909)
		INSTRUCTIONAL MEDIA			
6200	100	SALARIES	973		(973)
6200	200	EMPLOYEE BENEFITS	125		(125)
	TOTAL	INSTRUCTIONAL MEDIA	$1,098	$0	($1,098)
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	83,431	31,223	(52,208)
6300	200	EMPLOYEE BENEFITS	32,010	4,893	(27,117)
6300	300	PURCHASED SERVICES	1,466		(1,466)
6300	500	MATERIALS & SUPPLIES	2,977		(2,977)
6300	600	CAPITAL OUTLAY	7,979		(7,979)
	TOTAL	CURRICULUM & INSTRUCTION	$127,863	$36,116	($91,747)

FUNC-TION	OBJECT	DESCRIPTION	2012-13 ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		STAFF DEVELOPMENT			
6400	100	SALARIES	94,704	7,090	(87,614)
6400	200	EMPLOYEE BENEFITS	34,034	910	(33,124)
6400	300	PURCHASED SERVICES	24,433	5,041	(19,392)
6400	500	MATERIALS & SUPPLIES	1,269		(1,269)
6400	600	CAPITAL EXPENDITURES	4,405		(4,405)
	TOTAL	STAFF DEVELOPMENT	$158,845	$13,041	($145,804)
	SUBTOTAL - INSTRUCTIONAL SUPPORT		*$399,540*	*$62,062*	*($337,478)*
		GENERAL ADMINISTRATION			
7200	100	SALARIES	9,276		(9,276)
7200	200	EMPLOYEE BENEFITS	2,491		(2,491)
7200	700	OTHER EXPENSE	67,376		(67,376)
	TOTAL	GENERAL ADMINISTRATION	$79,143	$0	($79,143)
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	114,948	22,932	(92,016)
7300	200	EMPLOYEE BENEFITS	22,339	3,128	(19,211)
7300	500	MATERIALS & SUPPLIES	6,150		(6,150)
7300	600	CAPITAL EXPENDITURES	3,684		(3,684)
	TOTAL	SCHOOL ADMINISTRATION	$147,121	$26,060	($121,061)
		OPERATION OF PLANT			
7900	100	SALARIES	101		(101)
7900	200	EMPLOYEE BENEFITS	13		(13)
	TOTAL	OPERATION OF PLANT	$114	$0	($114)
	SUBTOTAL - GENERAL SUPPORT		*$226,378*	*$26,060*	*($200,318)*
	TOTAL	APPROPRIATIONS	$2,597,231	$906,925	($1,690,306)

FUNC-TION	OBJECT	DESCRIPTION	2012-13 ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)

AMERICAN RECOVERY AND REINVESTMENT ACT - RACE TO THE TOP

FUNC-TION	OBJECT	DESCRIPTION	2012-13 ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		FEDERAL THRU STATE			
3214	000	RACE TO THE TOP	$2,053,423	$12,379,719	$10,326,296
3290	000	OTHER FEDERAL THROUGH STATE	118,474		(118,474)
	TOTAL	FEDERAL THRU STATE	$2,171,897	$12,379,719	$10,207,822
	TOTAL	ESTIMATED REVENUE	$2,171,897	$12,379,719	$10,207,822

AMERICAN RECOVERY AND REINVESTMENT ACT - RACE TO THE TOP

FUNC-TION	OBJECT	DESCRIPTION	2012-13 ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		REGULAR EDUCATION			
5100	100	SALARIES	$101,249	$129,519	$28,270
5100	200	EMPLOYEE BENEFITS	15,361	16,393	1,032
5100	300	PURCHASED SERVICES	27,793	989,791	961,998
5100	500	MATERIALS & SUPPLIES	122,199	388,953	266,754
5100	600	CAPITAL EXPENDITURES	60,650	26,221	(34,429)
5100	700	OTHER EXPENSE		3,197	3,197
	TOTAL	REGULAR EDUCATION	$327,252	$1,554,074	$1,226,822
		CAREER EDUCATION			
5300	100	SALARIES	43,801		(43,801)
5300	200	EMPLOYEE BENEFITS	12,482		(12,482)
5300	300	PURCHASED SERVICES	9,069		(9,069)
5300	500	MATERIALS & SUPPLIES	7,253	43,939	36,686
5300	600	CAPITAL EXPENDITURES	235,770	192,624	(43,146)
5300	700	OTHER EXPENSE	485		(485)
	TOTAL	CAREER EDUCATION	$308,860	$236,563	($72,297)
	SUBTOTAL - INSTRUCTIONAL SERVICES		*$636,112*	*$1,790,637*	*$1,154,525*
		GUIDANCE SERVICES			
6120	600	CAPITAL EXPENDITURES	27,615	82,846	55,231
	TOTAL	GUIDANCE SERVICES	$27,615	$82,846	$55,231
		HEALTH SERVICES			
6130	100	SALARIES		1,600	1,600
6130	200	EMPLOYEE BENEFITS		250	250
6130	500	MATERIALS & SUPPLIES		250	250
	TOTAL	HEALTH SERVICES	$0	$2,100	$2,100
		PARENTAL INVOLVEMENT			
6150	500	MATERIALS & SUPPLIES	($3,838)		3,838
	TOTAL	PARENTAL INVOLVEMENT	($3,838)	$0	$3,838
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	380,567	6,206,100	5,825,533
6300	200	EMPLOYEE BENEFITS	59,670	448,619	388,949
6300	300	PURCHASED SERVICES	46,873	1,000	(45,873)
6300	600	CAPITAL EXPENDITURES	7,000		(7,000)
6300	700	OTHER EXPENSE	39,400	22,625	(16,775)
	TOTAL	CURRICULUM & INSTRUCTION	$533,510	$6,678,344	$6,144,834

FUNC-TION	OBJECT	DESCRIPTION	2012-13 ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		STAFF DEVELOPMENT			
6400	100	SALARIES	96,532	**406,575**	310,043
6400	200	EMPLOYEE BENEFITS	21,444	**110,145**	88,701
6400	300	PURCHASED SERVICES	161,249	**474,516**	313,267
6400	500	MATERIALS & SUPPLIES	6,459	**6,050**	(409)
6400	600	CAPITAL EXPENDITURES	11,740		(11,740)
6400	700	OTHER EXPENSE	675		(675)
	TOTAL	STAFF DEVELOPMENT	$298,099	**$997,286**	$699,187
		INSTRUCTIONAL RELATED TECH			
6500	100	SALARIES	18,053	**25,294**	7,241
6500	200	EMPLOYEE BENEFITS	5,669	**6,773**	1,104
6500	300	PURCHASED SERVICES	107,684	**469,160**	361,476
6500	600	CAPITAL EXPENDITURES		**83,719**	83,719
	TOTAL	INSTRUCTIONAL RELATED TECH	$131,406	**$584,946**	$453,540
	SUBTOTAL - INSTRUCTIONAL SUPPORT		*$986,792*	***$8,345,522***	*$7,358,730*
		GENERAL ADMINISTRATION			
7200	100	SALARIES	94,052	**79,870**	(14,182)
7200	200	EMPLOYEE BENEFITS	19,913	**31,196**	11,283
7200	300	PURCHASED SERVICES	13,513	**39,759**	26,246
7200	500	MATERIALS & SUPPLIES	1,342	**1,256,011**	1,254,669
7200	600	CAPITAL EXPENDITURES	1,325		(1,325)
7200	700	OTHER EXPENSE	64,221	**325,458**	261,237
	TOTAL	GENERAL ADMINISTRATION	$194,366	**$1,732,294**	$1,537,928
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	48,000	**74,755**	26,755
7300	200	EMPLOYEE BENEFITS	6,159	**9,666**	3,507
	TOTAL	SCHOOL ADMINISTRATION	$54,159	**$84,421**	$30,262
		FISCAL SERVICES			
7500	100	SALARIES	14,368	**14,440**	72
7500	200	EMPLOYEE BENEFITS	8,187	**6,508**	(1,679)
	TOTAL	FISCAL SERVICES	$22,555	**$20,948**	($1,607)
		PLANNING, RESEARCH, EVALUATION			
7710	100	SALARIES	102,289	**143,097**	40,808
7710	200	EMPLOYEE BENEFITS	27,877	**42,895**	15,018
7710	300	PURCHASED SERVICES		**16,842**	16,842
	TOTAL	PLANNING, RESEARCH, EVALUATION	$130,166	**$202,834**	$72,668
		INFORMATION SERVICES			
7720	300	PURCHASED SERVICES	192	**15,400**	15,208
7720	500	MATERIALS & SUPPLIES		**500**	500
7720	600	CAPITAL EXPENDITURES		**7,124**	7,124
	TOTAL	INFORMATION SERVICES	$192	**$23,024**	$22,832
		STAFF PERSONNEL SERVICES			
7730	100	SALARIES	66,037	**67,765**	1,728
7730	200	EMPLOYEE BENEFITS	24,092	**23,080**	(1,012)
7730	300	PURCHASED SERVICES	18,610	**25,300**	6,690
7730	500	MATERIALS & SUPPLIES		**5,700**	5,700
	TOTAL	STAFF PERSONNEL SERVICES	$108,739	**$121,845**	$13,106

FUNC-TION	OBJECT	DESCRIPTION	2012-13 ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		PUPIL TRANSPORTATION			
7800	400	ENERGY SERVICES		7,456	7,456
	TOTAL	PUPIL TRANSPORTATION	$0	$7,456	$7,456
		OPERATION OF PLANT			
7900	100	SALARIES		11,400	11,400
7900	200	EMPLOYEE BENEFITS		1,785	1,785
7900	400	ENERGY SERVICES		2,800	2,800
7900	500	MATERIALS & SUPPLIES		2,647	2,647
	TOTAL	OPERATION OF PLANT	$0	$18,632	$18,632
	SUBTOTAL - GENERAL SUPPORT		*$510,177*	*$2,211,454*	*$1,701,277*
		ADMINISTRATIVE TECHNOLOGY			
8200	100	SALARIES	31,410	25,294	(6,116)
8200	200	EMPLOYEE BENEFITS	7,406	6,773	(633)
8200	300	PURCHASED SERVICES		39	39
	TOTAL	ADMINISTRATIVE TECHNOLOGY	$38,816	$32,106	($6,710)
	SUBTOTAL - GENERAL SUPPORT		*$38,816*	*$32,106*	*($6,710)*
	TOTAL	APPROPRIATIONS	$2,171,897	$12,379,719	$10,207,822

FUNC-TION	OBJECT	DESCRIPTION	2012-13 ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
AMERICAN RECOVERY AND REINVESTMENT ACT - OTHER STIMULUS					
		FEDERAL THRU STATE			
3201	000	VOCATIONAL EDUCATION GRANTS			
3210	000	FEDERAL STABILIZATION REVENUE	$89,756	$37,597	($52,159)
	TOTAL	FEDERAL THRU STATE	$89,756	$37,597	($52,159)
	TOTAL	ESTIMATED REVENUE	$89,756	$37,597	($52,159)
AMERICAN RECOVERY AND REINVESTMENT ACT - OTHER STIMULUS					
		REGULAR EDUCATION			
5100	100	SALARIES	$3,680		($3,680)
5100	200	EMPLOYEE BENEFITS	154		(154)
	TOTAL	REGULAR EDUCATION	$3,834	$0	($3,834)
		CAREER EDUCATION			
5300	100	SALARIES	1,336		(1,336)
5300	200	EMPLOYEE BENEFITS	1,794		(1,794)
5300	600	CAPITAL EXPENDITURES	(55)		55
5300	700	OTHER EXPENSE	5,700		(5,700)
	TOTAL	CAREER EDUCATION	$8,775	$0	($8,775)
	SUBTOTAL - INSTRUCTIONAL SERVICES		*$12,609*	*$0*	*($12,609)*
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	1,973		(1,973)
6300	200	EMPLOYEE BENEFITS	253		(253)
	TOTAL	CURRICULUM & INSTRUCTION	$2,226	$0	($2,226)
		STAFF DEVELOPMENT			
6400	100	SALARIES	6,240		(6,240)
6400	200	EMPLOYEE BENEFITS	800		(800)
6400	300	PURCHASED SERVICES	42,693		(42,693)
	TOTAL	STAFF DEVELOPMENT	$49,733	$0	($49,733)
	SUBTOTAL - INSTRUCTIONAL SUPPORT		*$51,959*	*$0*	*($51,959)*
		FOOD SERVICE			
7600	600	CAPITAL EXPENDITURES		37,597	37,597
	TOTAL	FOOD SERVICE	$0	$37,597	$37,597
	SUBTOTAL - GENERAL SUPPORT		*$0*	*$37,597*	*$37,597*
		COMMUNITY SERVICES			
9100	700	OTHER EXPENSE	25,188		(25,188)
	TOTAL	COMMUNITY SERVICES	$25,188	$0	($25,188)
	SUBTOTAL - COMM & DEBT SERV & TRANSFERS		*$25,188*	*$0*	*($25,188)*
	TOTAL	APPROPRIATIONS	$89,756	$37,597	($52,159)

FUNC-TION	OBJECT	DESCRIPTION	2012-13 ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)

FOOD SERVICE FUND - ESTIMATED REVENUE

FUNC-TION	OBJECT	DESCRIPTION	2012-13 ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		FEDERAL THRU STATE			
3261	000	SCHL LUNCH REIMBURSEMENT	$21,243,586	**$21,503,116**	$259,530
3262	000	SCH BRKFST REIMBURSEMENT	6,281,599	**6,313,526**	31,927
3263	000	AFTER SCHOOL SNACK REIMB	613,506	**983,792**	370,286
3265	000	USDA DONATED COMMODITIES	2,149,627	**2,618,345**	468,718
3267	000	SUMMER FOOD SERVICE PROGRAM	559,648	**1,188,632**	628,984
3291	000	SCHOOL DINNER REIMBURSEMENT		**847,800**	847,800
	TOTAL	FEDERAL THRU STATE	$30,847,966	**$33,455,211**	$2,607,245
		STATE SOURCES			
3337	000	SCHOOL BREAKFAST SUPPLEMENT	222,622	**222,622**	0
3338	000	SCHOOL LUNCH SUPPLEMENT	284,624	**284,624**	0
3399	000	OTHER MISC SOURCES	18,982		(18,982)
	TOTAL	STATE SOURCES	$526,228	**$507,246**	($18,982)
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	382,390	**75,000**	(307,390)
3433	000	NET INC/DEC FAIR VALUE INVEST	(409,538)		409,538
3451	000	STUDENT LUNCHES	4,997,381	**5,080,938**	83,557
3453	000	ADULT BREAKFAST/LUNCHES	280,164	**289,122**	8,958
3454	000	STUDENT AND ADULT AL A CARTE	5,211,133	**5,324,267**	113,134
3455	000	STUDENT SNACKS	153,154	**154,338**	1,184
3456	000	OTHER FOOD SALES	95,819	**21,286**	(74,533)
3490	000	MISC LOCAL SOURCES	1,993,866	**1,814,897**	(178,969)
	TOTAL	LOCAL SOURCES	$12,704,369	**$12,759,848**	$55,479
	TOTAL	ESTIMATED REVENUE	$44,078,563	**$46,722,305**	$2,643,742
		FUND BALANCE			
	050	BUDGET FUND BALANCE - BEGIN			
		NONSPENDABLE	1,186,079	**1,045,171**	(140,908)
		RESTRICTED	14,376,783	**9,015,846**	(5,360,937)
	TOTAL	BEGINNING FUND BALANCE	$15,562,862	**$10,061,017**	($5,501,845)
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	$59,641,425	**$56,783,322**	($2,858,103)

FUNC-TION	OBJECT	DESCRIPTION	2012-13 ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
FOOD SERVICE FUND - APPROPRIATIONS					
		FOOD SERVICE			
7600	100	SALARIES	$15,613,352	**$15,110,815**	($502,537)
7600	200	EMPLOYEE BENEFITS	4,571,330	**5,068,151**	496,821
7600	300	PURCHASED SERVICES	2,840,963	**2,439,843**	(401,120)
7600	400	ENERGY SERVICES	1,739,642	**1,045,600**	(694,042)
7600	500	MATERIALS & SUPPLIES	20,839,233	**23,400,878**	2,561,645
7600	600	CAPITAL EXPENDITURES	3,346,322	**3,070,700**	(275,622)
7600	700	OTHER EXPENSE	629,566	**587,274**	(42,292)
	TOTAL	FOOD SERVICE	$49,580,408	**$50,723,261**	$1,142,853
	TOTAL	APPROPRIATIONS	$49,580,408	**$50,723,261**	$1,142,853
		FUND BALANCE			
	090	BUDGET FUND BALANCE-END			
		COMMITTED			
		NONSPENDABLE	1,045,171	**1,091,853**	46,682
		SUBTOTAL - COMMITTED	$1,045,171	**$1,091,853**	$46,682
		UNOBLIGATED			
		RESTRICTED	9,015,846	**4,968,208**	(4,047,638)
	TOTAL	ENDING FUND BALANCE	$10,061,017	**$6,060,061**	($4,000,956)
	TOTAL	APPROPRIATIONS & FD BALANCE	$59,641,425	**$56,783,322**	($2,858,103)

FUNC-TION	OBJECT	DESCRIPTION	2012-13 ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
INTERNAL SERVICE FUND - ANTICIPATED REVENUE					
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	$575,959		($575,959)
3433	000	NET INC/DEC FAIR VALUE INVEST	(617,657)		617,657
3484	020	PREMIUM REVENUE (WC)	3,537,880	**6,000,000**	2,462,120
3497	000	REFUNDS OF PRIOR YEAR EXP	50,810		(50,810)
	TOTAL	LOCAL SOURCES	$3,546,992	**$6,000,000**	$2,453,008
	TOTAL	ESTIMATED REVENUE	$3,546,992	**$6,000,000**	$2,453,008
	050	BUDGET FUND BALANCE-BEGIN RESTRICTED	4,223,682	**1,932,794**	(2,290,888)
	TOTAL	BEGINNING FUND BALANCE	$4,223,682	**$1,932,794**	($2,290,888)
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	$7,770,674	**$7,932,794**	$162,120
INTERNAL SERVICE FUND - APPROPRIATIONS					
		SCHOOL BOARD			
7100	700	OTHER EXPENSE(Workers Compensation)	$3,537,880	**$6,000,000**	$2,462,120
	TOTAL	SCHOOL BOARD	$3,537,880	**$6,000,000**	$2,462,120
		TRANSFER OF FUNDS			
9700	900	TRANSFER	2,300,000	**1,000,000**	(1,300,000)
	TOTAL	TRANSFER OF FUNDS	$2,300,000	**$1,000,000**	($1,300,000)
	TOTAL	APPROPRIATIONS	$5,837,880	**$7,000,000**	$1,162,120
		FUND BALANCE			
	090	RESTRICTED	1,932,794	**932,794**	(1,000,000)
	TOTAL	ENDING FUND BALANCE	$1,932,794	**$932,794**	($1,000,000)
	TOTAL	APPROPRIATIONS & FD BALANCE	$7,770,674	**$7,932,794**	$162,120

PINELLAS COUNTY SCHOOLS

PINELLAS COUNTY
SCHOOL BOARD

APPENDIX

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.

ARRA funds are one-time resources that are available to the school district for 27 months. These funds are used to jump start school reform and improve efforts while also saving and creating jobs and stimulating the economy as required by federal legislation and the U.S. Education Department.

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.

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
- 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

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**

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.

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 (Assistant 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, 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 Class Size Reduction and School Recognition 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 department, formerly Workforce Development. 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.

Discretionary Millage: The portion of the ad valorem (property) tax rate which is nominally a local school board decision. While technically a local option, discretionary millage revenues are often included in state totals of "total potential revenue". Discretionary millage rates are capped by annual legislative action.

District School Tax: Revenue produced by an ad valorem (property) tax levy which may be authorized by the school board to support capital improvements. This levy has been capped at 1.5 mills since 2009 by the state legislature.

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

DOR: Department of Revenue (a state agency).

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

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

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

ESE: Department of Education for Exceptional Students. The Pinellas district department responsible for coordinating exceptional education programs.

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.

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, 2014, is Fiscal Year 2014.

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) 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.

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 2013-14, 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 2012.

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 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.

T&L: Division of Teaching and Learning. The Pinellas district division with overall responsibility for coordinating curriculum and instruction programs.

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.