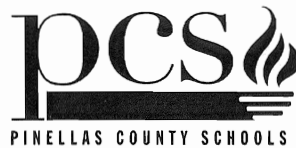


SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA

Public Hearing on 2012/13 Millage Rates & District Budget

September 11, 2012 (7:00 p.m.)

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



Contents

| | |
|-----------------------------|----|
| Public Hearing Agenda | 1 |
| Millage Rates | 3 |
| Budget Summary | 9 |
| Operating Fund | 17 |
| Capital Outlay Fund Summary | 27 |
| Other Funds Summaries | 31 |
| Budget Detail by Fund | 51 |
| Appendix | 79 |

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

SCHOOL BOARD OF PINELLAS COUNTY

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

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

September 11, 2012 – 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 2012/13 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. 2012/13 Budget
 - Explanation of the Proposed 2012/13 Budget
 - Statements and Questions from the Public
 - School Board Discussion of the Budget
 - School Board Action on Proposed Budget for 2012/13
 - 1. Adoption of the Amendments to Proposed Budget
 - 2. Adoption of Final Budget for 2012/13
 - 3. Adoption of Resolution determining Revenues and Millages
- VIII. Other Considerations & Concluding Comments
- IX. Adjournment

2012 - 2013 BUDGET CALENDAR

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

PINELLAS COUNTY SCHOOLS

Proposed 2012/2013 Millage Rates

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

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

School Board of Pinellas County

Explanation of Rolled-Back Millage Rate

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

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

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

SCHOOL BOARD OF PINELLAS COUNTY

Resolution on 2012/13 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 2012/13 fiscal year, and

WHEREAS, all matters required by law pursuant to the adoption of the millage rate and the budget for 2012/13 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 | 5.554 | Mills |
| B. For Discretionary Local Effort | 0.748 | Mills |
| C. Local Referendum | 0.500 | Mills |
| D. For Capital Outlay | 1.500 | Mills |
| (Construction, remodeling, renovation | | |
| acquisitions and repair) | | |
| Total Millage | 8.302 | Mills |

The total millage rate for fiscal year of 8.302 mills is 3.44% lower than the rolled-back rate of 8.5982 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 11th day of September, 2012.

Attest: _____
John A. Stewart, Ed.D.
Superintendent of Schools

Robin Wikle
Chairperson of the School Board

PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF PROPERTY TAX RATES
1970/71 to 2012/13

- A. The value placed on real property for tax purposes is known as "assessed valuation". The total taxable assessed valuation in Pinellas County, as certified by the Pinellas County Property Appraiser as of July 1, 2012, was \$ 58,891,093,300.
- B. Millage -- One mill is equal to one tenth of one cent.
- (1) The value of a mill is based on the total taxable assessed valuation of property in Pinellas County.
- (2) When taxes are levied, one mill is to be paid for each \$1.00 of taxable assessed valuation. This is more commonly known as \$1.00 for each \$1,000.00 of taxable assessed valuation.
- (3) The total value of one mill in Pinellas County, as of July 1, 2012, was \$ 58,891,093.
- (4) The School Board must budget at least 96% of the value of each mill levied for schools. Thus, the value of one mill for School Board budgeting purposes is: $96\% \times \$ 58,891,093 = \$ 56,535,450$.
- C. The following chart provides historical information on School Property Taxes levied in Pinellas County by year since 1970/71.

| Pinellas County School Property Taxes by Year - 1970/71 to 2012/13 | | | | | | | | | | | | | | | | | | | | | |
|--|---------|---------|---------|---------|-------------------------|---------|---------|---------|---------|---------|---------|---------|---------|------------------|---------|---------|---------|---------|---------|---------|-------|
| Millage | 1970/71 | 1971/72 | 1972/73 | 1973/74 | 1974/75 through 1978/79 | | | | | | | | | | 1979/80 | 1980/81 | 1981/82 | 1982/83 | 1983/84 | 1984/85 | |
| | | | | | Operating | | | | | | | | | | | | | | | | |
| Operating (County) | 10.00 | 10.00 | 10.00 | 9.30 | Required Local Effort | | | | | | | | | | 6.40 | 5.15 | 4.804 | 4.512 | 3.708 | 4.400 | 4.376 |
| Operating (District) | 1.60 | 1.10 | | | Discretionary Local | | | | | | | | | | 1.60 | 1.60 | 1.251 | 1.600 | 1.644 | 1.100 | 1.100 |
| Debt Service (County) | 0.35 | 0.35 | 0.32 | | Operating Subtotal | | | | | | | | | | 8.00 | 6.75 | 6.055 | 6.112 | 5.352 | 5.500 | 5.476 |
| Capital Improvment (Dist) | 4.00 | | | | Capital Improvement | | | | | | | | | | | | 2.000 | 2.000 | 1.584 | 1.571 | 1.423 |
| Total Millage | 15.95 | 11.45 | 10.32 | 9.30 | Total Millage | | | | | | | | | | 8.000 | 6.750 | 8.055 | 8.112 | 6.936 | 7.071 | 6.899 |
| Millage | 1985/86 | 1986/87 | 1987/88 | 1988/89 | 1989/90 | 1990/91 | 1991/92 | 1992/93 | 1993/94 | 1994/95 | 1995/96 | 1996/97 | 1997/98 | 1998/99 | | | | | | | |
| Operating | | | | | | | | | | | | | | | | | | | | | |
| Required Local Effort | 4.426 | 5.183 | 5.018 | 5.431 | 5.814 | 5.947 | 6.316 | 6.490 | 6.572 | 6.659 | 6.631 | 6.479 | 6.451 | 6.433 | | | | | | | |
| Discretionary Local | 1.319 | 0.819 | 0.819 | 0.719 | 0.719 | 1.019 | 0.510 | 0.510 | 0.510 | 0.510 | 0.510 | 0.510 | 0.510 | 0.510 | | | | | | | |
| Supplemental Discretionary | | | | | | | | | | 0.190 | 0.188 | 0.187 | 0.172 | 0.167 | | | | | | | |
| Local Referendum | | | | | | | | | | | | | | | | | | | | | |
| Operating Subtotal | 5.745 | 6.002 | 5.837 | 6.150 | 6.533 | 6.966 | 6.826 | 7.000 | 7.082 | 7.359 | 7.329 | 7.176 | 7.133 | 7.110 | | | | | | | |
| Capital Improvement | 1.500 | 1.500 | 1.500 | 1.500 | 2.000 | 1.800 | 1.800 | 2.000 | 2.000 | 2.000 | 2.000 | 2.000 | 2.000 | 2.000 | | | | | | | |
| Total Millage | 7.245 | 7.502 | 7.337 | 7.650 | 8.533 | 8.766 | 8.626 | 9.000 | 9.082 | 9.359 | 9.329 | 9.176 | 9.133 | 9.110 | | | | | | | |
| Millage | 1999/00 | 2000/01 | 2001/02 | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2006/07 | 2007/08 | 2008/09 | 2009/10 | 2010/11 | 2011/12 | Proposed 2012/13 | | | | | | | |
| Operating | | | | | | | | | | | | | | | | | | | | | |
| Required Local Effort | 5.997 | 5.774 | 5.839 | 5.808 | 5.614 | 5.504 | 5.191 | 5.046 | 4.730 | 5.172 | 5.348 | 5.342 | 5.637 | 5.554 | | | | | | | |
| Discretionary Local | 0.510 | 0.510 | 0.510 | 0.510 | 0.510 | 0.510 | 0.510 | 0.510 | 0.510 | 0.498 | 0.748 | 0.748 | 0.748 | 0.748 | | | | | | | |
| Supplemental Discretionary | 0.159 | 0.149 | 0.138 | 0.131 | 0.119 | 0.108 | 0.189 | 0.154 | 0.141 | 0.141 | 0.000 | 0.000 | 0.000 | 0.000 | | | | | | | |
| Discretionary Critical Needs | | | | | | | | | | 0.250 | 0.250 | | | | | | | | | | |
| Local Referendum | | | | | | | | | | | | | | | | | | | | | |
| Operating Subtotal | 6.666 | 6.433 | 6.487 | 6.449 | 6.243 | 6.122 | 6.390 | 6.210 | 5.881 | 6.311 | 6.846 | 6.840 | 6.885 | 6.802 | | | | | | | |
| Capital Improvement | 2.000 | 2.000 | 2.000 | 2.000 | 2.000 | 2.000 | 2.000 | 2.000 | 1.850 | 1.750 | 1.500 | 1.500 | 1.500 | 1.500 | | | | | | | |
| Total Millage | 8.666 | 8.433 | 8.487 | 8.449 | 8.243 | 8.122 | 8.390 | 8.210 | 7.731 | 8.061 | 8.346 | 8.340 | 8.385 | 8.302 | | | | | | | |

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

Four Examples of Tax Assessments

| Description | Example A | Example B | Example C | Example D |
|-------------------------------------|-----------------|-------------------|-------------------|-------------------|
| Assessed Value for 2012 | \$100,000 | \$200,000 | \$300,000 | \$400,000 |
| Less: Homestead Exemption | (\$25,000) | (\$25,000) | (\$25,000) | (\$25,000) |
| Taxable Assessed Value | \$75,000 | \$175,000 | \$275,000 | \$375,000 |
| <i>Taxable Value in \$1,000's</i> | <i>\$75K</i> | <i>\$175K</i> | <i>\$275K</i> | <i>\$375K</i> |
| 2012 Tax: | | | | |
| Required Local Effort | \$416.55 | \$971.95 | \$1,527.35 | \$2,082.75 |
| (5.554 Mills) | | | | |
| Discretionary (.748 Mills) | 56.10 | 130.90 | 205.70 | 280.50 |
| Local Referendum (.500 Mills) | 37.50 | 87.50 | 137.50 | 187.50 |
| Capital (1.500 Mills) | 112.50 | 262.50 | 412.50 | 562.50 |
| TOTAL 2012 Tax (8.302 Mills) | \$622.65 | \$1,452.85 | \$2,283.05 | \$3,113.25 |
| 2011 Tax (8.385 Mills) | \$628.88 | \$1,467.38 | \$2,305.88 | \$3,144.38 |
| <i>Change In Taxes</i> | <i>(\$6.23)</i> | <i>(\$14.53)</i> | <i>(\$22.83)</i> | <i>(\$31.13)</i> |

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

| TAX BASE | BUDGET 2011-2012 | BUDGET 2012-2013 | FY13 vs FY12 INCREASE/(DECREASE) Amount | Percent |
|-------------------------|-----------------------------|-----------------------------|--|----------------|
| | | | | |
| Gross Taxable Value | \$60,328,895,475 | \$58,891,093,300 | (\$1,437,802,175) | -2.4% |
| Value of 1 mill (@ 96%) | \$57,915,740 | \$56,535,450 | (\$1,380,290) | -2.4% |

MILLAGE RATES AND REVENUE

| | Rate | Revenue | Rate | Revenue | Revenue % |
|-----------------------|--------------|----------------------|---------------|-----------------------|------------------|
| Operating | | | | | |
| Required Local Effort | 5.637 | \$326,471,024 | -0.083 | (\$12,473,138) | -3.8% |
| Discretionary | 0.748 | 43,320,973 | 0.000 | (\$1,032,457) | -2.4% |
| Local Referendum | 0.500 | 28,957,870 | 0.000 | (\$690,145) | -2.4% |
| Total Operating | 6.885 | \$398,749,867 | -0.083 | (\$14,195,740) | -3.6% |
| Capital | 1.500 | 86,873,609 | 0.000 | (\$2,070,435) | -2.4% |
| TOTAL | 8.385 | \$485,623,476 | -0.083 | (\$16,266,175) | -3.3% |

BUDGET SUMMARY

PINELLAS COUNTY
SCHOOL BOARD

BUDGET SUMMARY

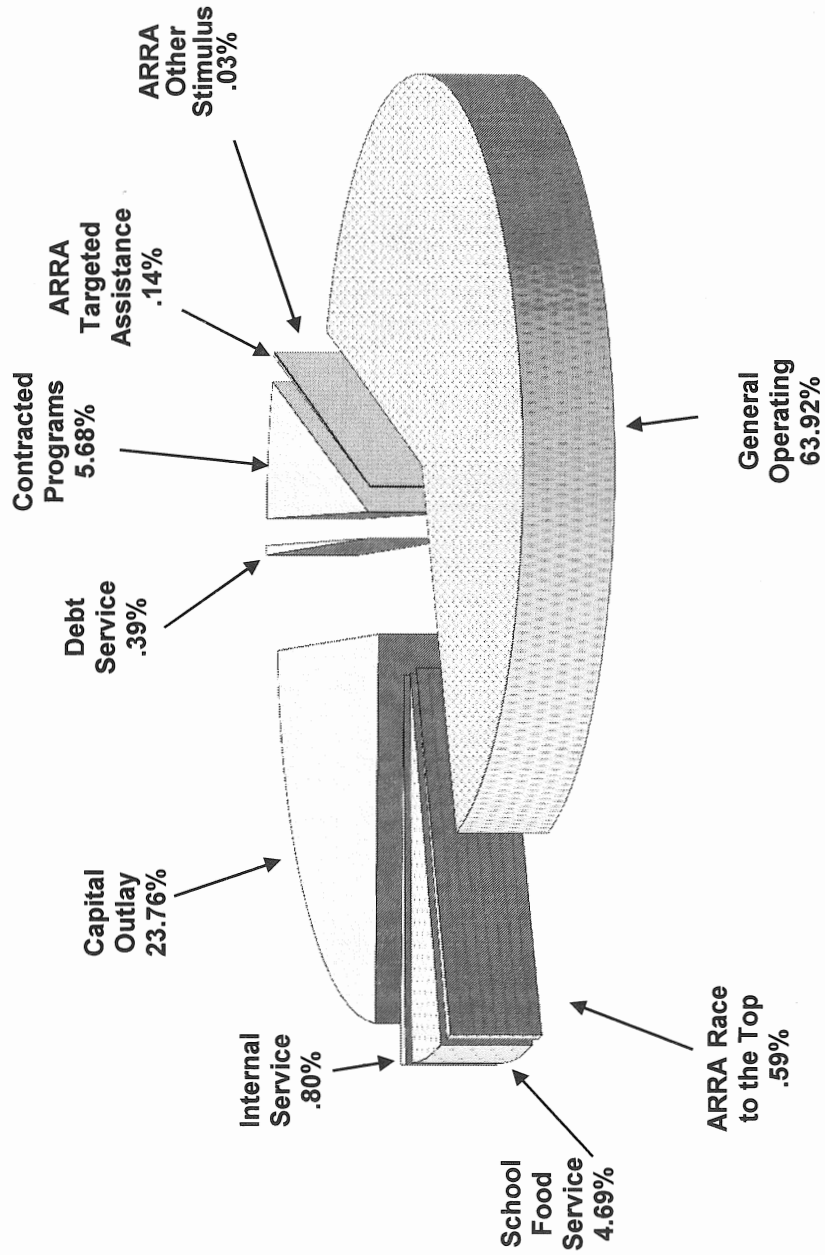
Revenue Sources, Transfers, and Beginning Fund Balances

| <i>Revenue</i> | 2012/2013 Budget | % Percent of Total Revenue |
|-------------------------------------|-----------------------------|---|
| Federal (and Federal through State) | \$114,001,450 | 12.01% |
| State | 327,553,212 | 34.51% |
| Local | 507,373,699 | 53.45% |
| Other | 300,000 | 0.03% |
| Total Revenue | \$949,228,361 | 100.00% |
| Transfers & Balances | 321,405,586 | |
| GRAND TOTAL | \$1,270,633,947 | |

Appropriations, Transfers and Ending Fund Balances

| <i>Name of Fund</i> | 2012-13 Budget | % Percent of Total Appropriations |
|--------------------------|---------------------------|--|
| General Operating | \$812,100,000 | 63.92% |
| Debt Service | 4,918,684 | 0.39% |
| Capital Outlay | 301,950,331 | 23.76% |
| Contracted Programs | 72,170,163 | 5.68% |
| ARRA Targeted Assistance | 1,775,025 | 0.14% |
| ARRA Race to the Top | 7,528,914 | 0.59% |
| ARRA Other Stimulus | 350,190 | 0.03% |
| School Food Service | 59,616,958 | 4.69% |
| Internal Service | 10,223,682 | 0.80% |
| GRAND TOTAL | \$1,270,633,947 | 100.00% |

**Pinellas County Schools
2012-2013 Budget
All Funds \$1.270 Billion**



AMENDMENTS TO PROPOSED BUDGET

PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF AMENDMENTS TO PROPOSED 2012/2013 BUDGET

| Description | 2012/2013 | 2012/2013 | Amendments |
|---|----------------------|----------------------|--------------------|
| | First | Second | |
| | Public Hearing | Public Hearing | |
| | 7/31/2012 | 9/11/2012 | |
| I. OPERATING FUND | | | |
| (1) Revenues & Transfers In | \$750,600,000 | \$751,420,373 | \$820,373 |
| (2) Beginning Fund Balance | 57,600,000 | 60,679,627 | \$3,079,627 |
| (3) Total Revenues & Fund Balance | <u>\$808,200,000</u> | <u>\$812,100,000</u> | <u>\$3,900,000</u> |
| (4) Appropriations/Expenditures & Transfers Out | 753,400,000 | 760,000,000 | \$6,600,000 |
| (5) Ending Fund Balance | 54,800,000 | 52,100,000 | (\$2,700,000) |
| (6) Total Expenditures & Fund Balance | <u>\$808,200,000</u> | <u>\$812,100,000</u> | <u>\$3,900,000</u> |

Reason(s) for Increase/Decrease:

- (a) Revenue sources have been adjusted to reflect the latest available information for 2012/2013.
- (b) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2011/2012.
- (c) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Operating Budget, in accordance with previous Board directions.
- (d) 2012/2013 Budget adjusted to properly align function/object categories.

II. DEBT SERVICE FUND

| | | | |
|--|--------------------|--------------------|-------------------|
| (1) Revenues & Transfers In | \$4,012,850 | \$4,012,850 | \$0 |
| (2) Beginning Fund Balance | 971,709 | 905,834 | (\$65,875) |
| (3) Total Revenues & Fund Balance | <u>\$4,984,559</u> | <u>\$4,918,684</u> | <u>(\$65,875)</u> |
| (4) Appropriations/Expenditures & Transfers Out | 4,012,850 | 4,012,850 | \$0 |
| (5) Ending Fund Balance | 971,709 | 905,834 | (\$65,875) |
| (6) Total appropriations / expenditures & Fund Balance | <u>\$4,984,559</u> | <u>\$4,918,684</u> | <u>(\$65,875)</u> |

Reason(s) for Increase/Decrease:

Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2011/2012.

PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF AMENDMENTS TO PROPOSED 2012/2013 BUDGET

| Description | 2012/2013 | 2012/2013 | Amendments |
|--|----------------------|----------------------|--------------------|
| | First | Second | |
| | Public Hearing | Public Hearing | |
| | 7/31/2012 | 9/11/2012 | |
| III. CAPITAL OUTLAY FUND | | | |
| (1) Revenues & Transfers In | \$87,326,424 | \$87,416,750 | \$90,326 |
| (2) Beginning Fund Balance | 210,581,318 | 214,533,581 | \$3,952,263 |
| (3) Total Revenues & Fund Balance | <u>\$297,907,742</u> | <u>\$301,950,331</u> | <u>\$4,042,589</u> |
| (4) Appropriations/Expenditures & Transfers Out | 204,000,533 | 209,199,518 | \$5,198,985 |
| (5) Ending Fund Balance | 93,907,209 | 92,750,813 | (\$1,156,396) |
| (6) Total appropriations / expenditures & Fund Balance | <u>\$297,907,742</u> | <u>\$301,950,331</u> | <u>\$4,042,589</u> |

Reason(s) for Increase/Decrease:

- (a) Beginning Fund Balance and expenditures have been updated to reflect final closeout for Fiscal Year 2011/2012
- (b) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Capital Outlay Budget.

IV. CONTRACTED PROGRAMS FUND

| | | | |
|--|---------------------|---------------------|---------------------|
| (1) Revenues & Transfers In | \$13,595,866 | \$72,170,163 | \$58,574,297 |
| (2) Beginning Fund Balance | | | \$0 |
| (3) Total Revenues & Fund Balance | <u>\$13,595,866</u> | <u>\$72,170,163</u> | <u>\$58,574,297</u> |
| (4) Appropriations/Expenditures & Transfers Out | \$13,595,866 | \$72,170,163 | \$58,574,297 |
| (5) Ending Fund Balance | | | \$0 |
| (6) Total appropriations / expenditures & Fund Balance | <u>\$13,595,866</u> | <u>\$72,170,163</u> | <u>\$58,574,297</u> |

Reason(s) for Increase/Decrease:

- (a) Revenue sources and appropriations / expenditures reflect initial grant project balances carried forward from Fiscal Year 2011/2012 to 2012/2013 with approved grants appropriated throughout the year.

V. ARRA TARGETED ASSISTANCE FUNDS

| | | | |
|--|--------------------|--------------------|------------------|
| (1) Revenues & Transfers In | \$1,158,239 | \$1,775,025 | \$616,786 |
| (2) Beginning Fund Balance | | | \$0 |
| (3) Total Revenues & Fund Balance | <u>\$1,158,239</u> | <u>\$1,775,025</u> | <u>\$616,786</u> |
| (4) Appropriations/Expenditures & Transfers Out | \$1,158,239 | \$1,775,025 | \$616,786 |
| (5) Ending Fund Balance | | | \$0 |
| (6) Total appropriations / expenditures & Fund Balance | <u>\$1,158,239</u> | <u>\$1,775,025</u> | <u>\$616,786</u> |

Reason(s) for Increase/Decrease:

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

PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF AMENDMENTS TO PROPOSED 2012/2013 BUDGET

| Description | 2012/2013 | 2012/2013 | Amendments |
|--|--------------------|--------------------|--------------------|
| | First | Second | |
| | Public Hearing | Public Hearing | |
| | 7/31/2012 | 9/11/2012 | |
| VI. ARRA RACE TO THE TOP | | | |
| (1) Revenues & Transfers In | \$2,786,749 | \$7,528,914 | \$4,742,165 |
| (2) Beginning Fund Balance | | | \$0 |
| (3) Total Revenues & Fund Balance | <u>\$2,786,749</u> | <u>\$7,528,914</u> | <u>\$4,742,165</u> |
| (4) Appropriations/Expenditures & Transfers Out | \$2,786,749 | \$7,528,914 | \$4,742,165 |
| (5) Ending Fund Balance | | | \$0 |
| (6) Total appropriations / expenditures & Fund Balance | <u>\$2,786,749</u> | <u>\$7,528,914</u> | <u>\$4,742,165</u> |

Reason(s) for Increase/Decrease:

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

VII. ARRA OTHER STIMULUS

| | | | |
|--|------------------|------------------|-----------------|
| (1) Revenues & Transfers In | \$260,412 | \$350,190 | \$89,778 |
| (2) Beginning Fund Balance | | | \$0 |
| (3) Total Revenues & Fund Balance | <u>\$260,412</u> | <u>\$350,190</u> | <u>\$89,778</u> |
| (4) Appropriations/Expenditures & Transfers Out | \$260,412 | \$350,190 | \$89,778 |
| (5) Ending Fund Balance | | | \$0 |
| (6) Total appropriations / expenditures & Fund Balance | <u>\$260,412</u> | <u>\$350,190</u> | <u>\$89,778</u> |

Reason(s) for Increase/Decrease:

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

VIII. SCHOOL FOOD SERVICE FUND

| | | | |
|--|---------------------|---------------------|----------------------|
| (1) Revenues & Transfers In | \$44,054,096 | \$44,054,096 | \$0 |
| (2) Beginning Fund Balance | 18,429,930 | 15,562,862 | (\$2,867,068) |
| (3) Total Revenues & Fund Balance | <u>\$62,484,026</u> | <u>\$59,616,958</u> | <u>(\$2,867,068)</u> |
| (4) Appropriations/Expenditures & Transfers Out | 50,067,997 | 51,784,989 | \$1,716,992 |
| (5) Ending Fund Balance | 12,416,029 | 7,831,969 | (\$4,584,060) |
| (6) Total appropriations / expenditures & Fund Balance | <u>\$62,484,026</u> | <u>\$59,616,958</u> | <u>(\$2,867,068)</u> |

Reason(s) for Increase/Decrease:

- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2011/2012.
(b) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the School Food Service Budget.

PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF AMENDMENTS TO PROPOSED 2012/2013 BUDGET

| Description | 2012/2013 | 2012/2013 | Amendments |
|--|---------------------|---------------------|-------------------|
| | First | Second | |
| | Public Hearing | Public Hearing | |
| | 7/31/2012 | 9/11/2012 | |
| IX. INTERNAL SERVICE FUND | | | |
| (1) Revenues & Transfers In | \$6,000,000 | \$6,000,000 | \$0 |
| (2) Beginning Fund Balance | 4,301,032 | 4,223,682 | (\$77,350) |
| (3) Total Revenues & Fund Balance | <u>\$10,301,032</u> | <u>\$10,223,682</u> | <u>(\$77,350)</u> |
| (4) Appropriations/Expenditures & Transfers Out | 6,000,000 | 8,244,682 | \$2,244,682 |
| (5) Ending Fund Balance | 4,301,032 | 1,979,000 | (\$2,322,032) |
| (6) Total appropriations / expenditures & Fund Balance | <u>\$10,301,032</u> | <u>\$10,223,682</u> | <u>(\$77,350)</u> |

Reason(s) for Increase/Decrease:

- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2011/2012.
- (b) Revenue sources have been adjusted to reflect the latest available information for 2012/2013.
- (c) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Internal Service Budget.

STRATEGIC DIRECTIONS BUDGET PARAMETERS

2012-13 DISTRICT STRATEGIC PLAN

STRATEGIC DIRECTIONS / BUDGET PARAMETERS

Vision: 100% Student Success

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

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

OPERATING BUDGET PARAMETERS

- I. Planned expenditures will be aligned with projected available revenue sources, excluding fund balances and reserves. We must commit to live within our means (applicable revenues) on an annual basis.
 - a. The target for total instructional expenditures in functions 5XXX (Direct Instruction) and functions 6XXX (Instructional Support) will be 65% of the resources appropriated/available within the operating budget as reported in the most current "Function Analysis School vs. District Breakdown". Research indicates that Pinellas should be able to maintain its position in the upper ten percent of Florida school districts by focusing on this target for expenditures at the classroom level.
 - b. Ranges of direct costs for each specific program and/or program groups will provide for variations among schools and will be developed utilizing appropriate FEFP program cost data as required.
 - c. Programs funded through grants and fund raising activities will be expected to live within the funds available. Affected programs will be systematically reviewed to determine whether programs no longer funded from their original source are to be continued, modified, or eliminated. This review will utilize the three strategic directions (see IV below) as priorities in making this determination.
- II. To the extent, resources are available; the operating fund unreserved contingency should be incrementally increased by approximately 1/2% each year until it reaches a level of 3% of the proposed operating budget. This reserve should be utilized as a "rainy day fund" to offset potential fluctuations in revenue and unanticipated/extraordinary expenditure needs.
- III. The district's core curriculum needs to be preserved and related needs should be prioritized utilizing the strategic directions.
- IV. The School Board will continue its commitment to adequately and fairly compensate its employees with both salary and benefits. To the extent resources are available, budget plans will be developed on the basis of at least keeping pace with the cost of living with respect to salaries, and remaining competitive within the Tampa Bay area. A high performing workforce can only be maintained when the importance of positive employee morale is recognized and reinforced by the system.
- V. Given that the State of Florida funds less than fifty percent of our operating budget from state sources, the district will continue to levy the maximum allowable non-voted (required and discretionary) ad valorem taxes consistent with all requirements of the FEFP, and identified district needs.
- VI. Budget planning must take any form of "administrative redirection" as imposed by the Florida Legislature into consideration. Expenditures must continually be monitored and aligned to prevent a penalty for not meeting redirection guidelines.

OPERATING FUND SUMMARY

PINELLAS COUNTY
SCHOOL BOARD
OPERATING (GENERAL) FUND

The Operating Fund, also known as the General Fund, is the primary budget for the day-to-day operations of the School District. The main revenue source for the Operating Fund is the **Florida Education Finance Program (FEFP)**. This system of financing the operation of Florida public schools bases funding allocations on the number of students **Full Time Equivalent (FTE)**, rather than on the number of teachers or school facilities. The FEFP includes both state and local property tax revenue. The major source of state FEFP revenue is **sales taxes**. The main source of local FEFP revenue is **property taxes**. The FEFP defines a number of instructional programs that are used to account for and distribute funds. The *Base Student Allocation* revenue amount set by the Legislature is multiplied times a *District Cost Differential* to determine the **value of one FTE** for each district. *Weighted FTE* for each program is multiplied times this value to arrive at the FEFP revenue. Other major revenue sources for the Operating Fund include state **categoricals**, which are restricted in their use to certain types (categories) of expenditure. Examples of 2012-13 state categorical are Instructional Materials, Transportation, Reading and Class Size Reduction funds. Adult programs are funded by the **Workforce Development** allocation as part of a move toward performance based program budgeting.

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

2012-13 Legislative Changes Affecting the Operating Fund

Increase in district share of revenue of \$11.3 Million

Increase In BSA To \$3,582.98

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

Class Size Reduction

\$2.98 Billion Statewide To Implement Amendment

District Discretionary Lottery

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

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

| 2012/13 BUDGET | |
|--|--------------------|
| DESCRIPTION | |
| FEDERAL SOURCES | |
| Federal Impact Funds | \$320,000 |
| Other Federal, including Federal-Through-State | 2,766,870 |
| TOTAL FEDERAL | \$3,086,870 |

| | |
|---|---------------------------|
| STATE SOURCES | |
| Base State FEFP | \$79,822,585 ^a |
| Safe Schools | 3,081,379 ^b |
| Supplemental Academic Instruction | 20,692,967 ^c |
| ESE Guaranteed Allocation | 42,172,916 ^d |
| Reading Programs | 4,654,989 ^e |
| Merit Award Program | 0 ^f |
| DJJ Supplemental Allocation | 554,429 ^g |
| Workforce Development (Adult Education) | 25,095,633 |
| Workforce Performance Incentives | 418,827 |
| Adults with Disabilities | 374,337 |
| C.O. & D.S. | 67,927 |
| Florida Teacher Lead Program | 1,212,609 ^h |
| Instructional Materials | 7,940,760 ⁱ |
| State License Tax | 550,000 |
| Lottery Fund | |
| Transportation | 13,543,323 ^j |
| Class Size Reduction/Operating | 112,134,000 |
| School Recognition Funds | 5,087,913 |
| Virtual Education Contribution | \$165,094 |
| Voluntary PreK Program | 70,711 |
| Miscellaneous State Revenue | 4,598,755 |
| TOTAL STATE | \$322,209,154 |

LOCAL SOURCES

| | |
|---|----------------------------|
| District School Taxes* | \$384,554,127 ^h |
| *Includes Local Referendum Amount of \$28,267,725 | |
| Rent | 1,204,535 |
| Vocational & Other Course Fees | 2,500,000 |
| Interest Income | 2,404,534 |
| Student fees | 1,300,000 |
| Charges for services | 8,361,153 |
| Other Local Sources | |
| TOTAL LOCAL | \$400,324,349 |
| TRANSFERS | 25,500,000 |
| LOSS RECOVERIES | 300,000 |
| TOTAL REVENUE AND TRANSFERS | \$751,420,373 |

BEGINNING FUND BALANCE

| | |
|---|----------------------|
| Nonspendable Fund Balance | \$10,486,932 |
| Restricted Fund Balance | 20,910,265 |
| Assigned Fund Balance | 22,614,477 |
| Unassigned Fund Balance | 6,667,953 |
| TOTAL BEGINNING FUND BALANCE | \$60,679,627 |
| TOTAL REVENUE & BEGINNING FUND BALANCE | \$812,100,000 |

k Numbers are affected by Prior Period Adjustment Millage in the amount of 1,074.173
Revenue Summary based on the latest available information from the Florida Department of Education and other sources

| | |
|--|----------------------------------|
| FLORIDA EDUCATION FINANCE PROGRAM (FEFP): Grades K - 12 | |
| Estimated Weighted FTE for 2012-13 | 109,523.46 |
| Times: Base Student Allocation (BSA) | \$3,582.98 |
| | \$392,420,367 |
| Times: District Cost Differential | 0.9988 |
| BASE FEFP | \$391,949,463 |
| Less: Required Local Effort: Property Taxes (5.554 Mills) | (313,997,886) ^k |
| Minus: Proration for revised appropriation | (451,859) |
| Plus: Prior Period Adjustment Millage | 1,074,173 |
| BASE STATE FEFP | \$78,573,891 ^a |
| Declining Enrollment Supplement | \$1,248,694 ^a |
| Plus: Safe Schools Allocation | 3,081,379 ^b |
| Plus: Supplemental Academic Instruction Allocation | 20,692,967 ^c |
| Plus: ESE Guaranteed Allocation | 42,172,916 ^d |
| Plus: Reading Programs | \$4,654,989 ^e |
| Plus: Merit Award Program | |
| Plus: DJJ Supplemental Allocation | \$554,429 ^g |
| Plus: Teacher Lead | \$1,212,609 ^h |
| Plus: Instructional Materials | \$7,940,760 ⁱ |
| Plus: Transportation | \$13,543,323 ^j |
| Plus: Virtual Education Contribution | \$165,094 |
| Plus: NET STATE FEFP BEFORE PRORATION | 173,831,051 |
| TOTAL STATE ALLOCATION | \$173,831,051 |
| as shown in TRIM advertisement | |

LOCAL REVENUE: OPERATING PROPERTY TAXES

Gross Taxable Value for Pinellas County, as certified by Pinellas Appraiser and verified by F.D.O.R.: \$58,891,093,300

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

| | |
|---|-----------------------------------|
| 2012/13 Operating Levy = \$56,535,450 x 6.802 Mills = | |
| Required Local Effort | 5.554 ^k |
| Discretionary | 0.748 |
| Local Referendum | 0.500 |
| TOTAL DISTRICT SCHOOL TAXES | \$384,554,127 ^h |

SUMMARY OF REVENUE AND BALANCES

| | | |
|---|---------------|----------------------|
| STATE SOURCES | 39.7% | \$322,209,154 |
| LOCAL SOURCES | 49.3% | 400,324,349 |
| TRANSFERS AND BALANCES | 10.6% | 86,479,627 |
| FEDERAL SOURCES | 0.4% | 3,086,870 |
| TOTAL REVENUE & BEGINNING FUND BALANCE | 100.0% | \$812,100,000 |

PINELLAS COUNTY SCHOOLS
ESTIMATED K-12 FEFP REVENUE FOR FISCAL YEAR 2012 - 2013
As of September 11, 2012

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

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

Discretionary Lottery Revenue and Expenditures

The School Board has adopted the policy that Discretionary Lottery revenues are to be used for the following expenditures:

1 Previously funded state categoricals

Prior to the identification of discretionary lottery funds, the state supported a number of categorical programs, including Student Development Services and Compensatory Education. Expenditures in this category are for continuation of similar programs within available resources.

2 Supplementing partially funded state categorical (Transportation)

The state Transportation categorical does not provide full funding of transportation expenses. Expenditures in this category are for transportation costs not covered by state categorical funds.

3 Enhancements to existing programs

Expenditures in this category are to provide partial support for various cultural enrichment programs, academic competitions, and the testing program for students.

4 Employee compensation increases

Expenditures in this category are to help provide increases in salaries and benefits for personnel.

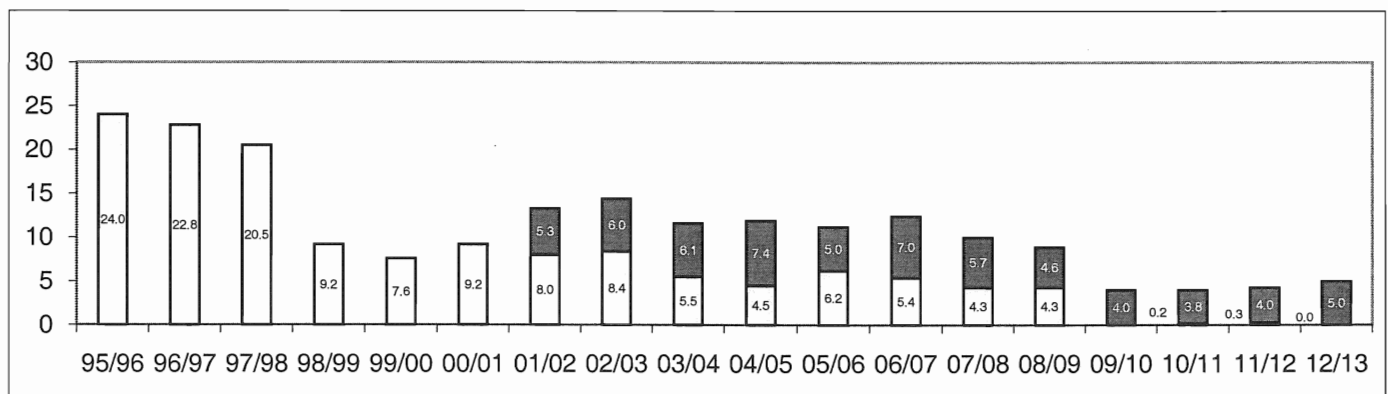
5 Innovative programs

Expenditures in this category are to provide partial support for innovative programs in the schools.

6 School Improvement

Expenditures in this category provide schools with an annual per student allocation and flexible staffing units to support local school improvement plans. **The Legislative mandate that \$5 per student be allocated for this purpose was eliminated from the Lottery appropriation for 2009/10 through 2012/13.**

Lottery Revenues
From 1995-2012/13
(\$ Million)



PINELLAS COUNTY SCHOOL BOARD

7. Trend Comments

During the first seven years of lottery funding, the distributions remained nearly the same dollar level, approximately three percent of total budget which amounted to approximately \$26.6 at the peak. However, the Legislature has periodically re-written the definition of "educational purposes" to include higher education funding and Bright Futures scholarships, construction bonding for primary classrooms and finally in 2001/02 half of the surviving K-12 lottery money was earmarked for School Recognition purposes. The School Recognition dollars had previously been paid from general state tax revenues.

For 2012/13, the district will receive \$5,067,913 or 0.63% of the operating budget from lottery dollars, all of which is earmarked for school recognition awards. School Recognition funds are shown as the dark portion of the bars on the graph.

PINELLAS COUNTY SCHOOL BOARD

| | 2011-12 ACTUAL | 2012-13 RECOMMENDED BUDGET | INCREASE/ (DECREASE) |
|--|-------------------|----------------------------------|-------------------------|
| <u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u> | | | |
| FEDERAL DIRECT | \$321,429 | \$320,000 | (\$1,429) |
| FEDERAL THRU STATE | 4,285,903 | 2,766,870 | (1,519,033) |
| STATE SOURCES | 289,860,546 | 322,209,154 | 32,348,608 |
| LOCAL SOURCES | 420,508,195 | 400,324,349 | (20,183,846) |
| OTHER | 567,979 | 300,000 | (267,979) |
| | \$715,544,052 | \$725,920,373 | \$10,376,321 |
| ESTIMATED REVENUE | 25,454,277 | 25,500,000 | 45,723 |
| TRANSFERS | 92,897,208 | 60,679,627 | (32,217,581) |
| BEGINNING FUND BALANCE | \$833,895,537 | \$812,100,000 | (\$21,795,537) |
| TOTAL ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND | | | |

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

PINELLAS COUNTY SCHOOL BOARD

| | 2011-12 ACTUAL | 2012-13 RECOMMENDED BUDGET | INCREASE/ (DECREASE) |
|---|-------------------|----------------------------------|-------------------------|
| <u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u> | | | |
| REGULAR EDUCATION | \$378,191,030 | \$373,760,567 | (\$4,430,463) |
| SPECIAL EDUCATION | 104,468,295 | 103,191,059 | (1,277,236) |
| CAREER EDUCATION | 19,413,104 | 18,815,706 | (597,398) |
| ADULT CONTINUED EDUCATION | 5,924,479 | 5,986,038 | 61,559 |
| PRE KINDERGARTEN | 2,255,007 | 1,990,692 | (264,315) |
| OTHER INSTRUCTION | 167,572 | | (167,572) |
| ATTENDANCE & SOCIAL WORK | 4,619,880 | 4,250,806 | (369,074) |
| GUIDANCE SERVICES | 14,665,007 | 14,677,297 | 12,290 |
| HEALTH SERVICES | 2,351,904 | 2,373,985 | 22,081 |
| PSYCHOLOGICAL SERVICES | 4,076,576 | 4,349,789 | 273,213 |
| PARENTAL INVOLVEMENT | 964,920 | 931,069 | (33,851) |
| OTHER PUPIL PERSONNEL SVC | 2,495,034 | 2,910,128 | 415,094 |
| INSTRUCTIONAL MEDIA | 9,833,348 | 8,932,578 | (900,770) |
| CURRICULUM & INSTRUCTION | 9,457,262 | 8,731,594 | (725,668) |
| STAFF DEVELOPMENT | 3,682,689 | 4,312,093 | 629,405 |
| INSTRUCTIONAL RELATED TECH | 2,258,163 | 2,209,189 | (48,974) |
| SCHOOL BOARD | 2,097,563 | 2,861,592 | 764,029 |
| GENERAL ADMINISTRATION | 2,748,217 | 2,552,686 | (195,531) |
| SCHOOL ADMINISTRATION | 50,732,150 | 48,691,473 | (2,040,677) |
| FACILITIES ACQ. & CONST. | 601,415 | 1,924,856 | 1,323,441 |
| FISCAL SERVICES | 3,642,528 | 3,868,669 | 226,141 |
| FOOD SERVICE | 207,867 | 60,400 | (147,467) |
| PLANNING, RESEARCH & EVALUATION | 960,755 | 1,079,111 | 118,356 |
| INFORMATION SERVICES | 844,768 | 1,167,310 | 322,542 |

PINELLAS COUNTY SCHOOL BOARD

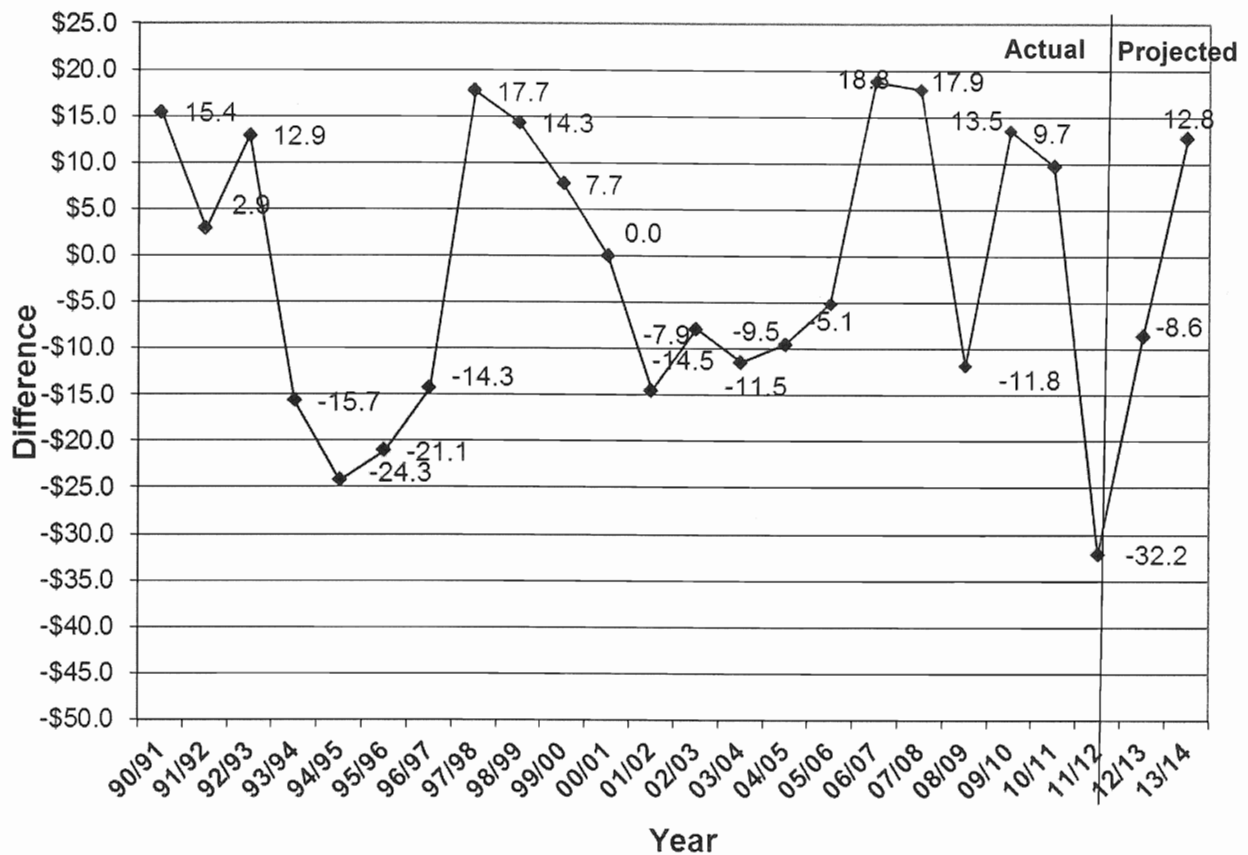
| | 2011-12 | 2012-13 | INCREASE/ |
|--|----------------------|-------------------------------|-------------------|
| | ACTUAL | RECOMMENDED BUDGET | (DECREASE) |
| <hr/> | | | |
| <u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u> | | | |
| STAFF PERSONNEL SERVICES | 4,850,221 | 5,047,012 | 196,791 |
| INTERNAL SERVICES | 4,537,420 | 3,553,997 | (983,423) |
| OTHER CENTRAL SERVICES | 562,294 | 561,340 | (954) |
| PUPIL TRANSPORTATION | 32,543,662 | 30,689,891 | (1,853,771) |
| OPERATION OF PLANT | 74,936,319 | 73,414,312 | (1,522,007) |
| MAINTENANCE OF PLANT | 21,396,889 | 20,365,438 | (1,031,451) |
| ADMINISTRATIVE TECHNOLOGY | 6,033,727 | 6,311,364 | 277,637 |
| COMMUNITY SERVICES | 648,847 | 424,959 | (223,888) |
| OTHER EXPENSES | 80,378 | 3,000 | (77,378) |
| TRANSFER OF FUNDS | 966,620 | | (966,620) |
| <hr/> | | | |
| APPROPRIATIONS | \$773,215,910 | \$760,000,000 | (\$13,215,910) |
| ENDING FUND BALANCE | 60,679,627 | 52,100,000 | (8,579,627) |
| <hr/> | | | |
| TOTAL APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND | \$833,895,537 | \$812,100,000 | (\$21,795,537) |
| <hr/> | | | |

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

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

| OBJECT CATEGORY | | | | | | | | | |
|------------------------------|------------------|------------------|-------------------------------|----------------------------|------------------|---------------------------|---------------|-------------------|---------------|
| FUNCTION | SALARIES 1000 | BENEFITS 2000 | PURCHASED SERVICES 3000 | ENERGY SERVICES 4000 | SUPPLIES 5000 | CAPITAL OUTLAY 6000 | OTHER 7000 | TRANSFERS 9000 | % OF TOTAL |
| OPERATING (GENERAL) FUND | | | | | | | | | |
| DIRECT INSTRUCTION | | | | | | | | | |
| 5100 | \$253,958,801 | \$71,436,759 | \$29,974,172 | \$8,412 | \$10,369,161 | \$7,888,540 | \$124,722 | | 49.17% |
| 5200 | 76,828,837 | 24,915,573 | 999,735 | | 383,052 | 63,862 | | | 13.58% |
| 5300 | 13,909,591 | 4,178,258 | | 100 | 662,439 | 64,910 | 408 | | 2.48% |
| 5400 | 4,428,829 | 1,503,538 | 4,766 | | 39,834 | 9,071 | | | 0.79% |
| 5500 | 1,334,188 | 640,424 | 930 | | 12,840 | 2,310 | | | 0.26% |
| SUB TOTALS | 350,460,246 | 102,674,552 | 30,979,603 | 8,512 | 11,467,326 | 8,028,693 | 125,130 | 0 | 66.28% |
| INSTRUCTIONAL SUPPORT | | | | | | | | | |
| 6110 | 3,268,966 | 934,301 | 35,948 | | 11,566 | | 25 | | 0.56% |
| 6120 | 11,564,907 | 3,035,170 | 16,750 | | 36,147 | 23,669 | 654 | | 1.93% |
| 6130 | 1,310,015 | 452,786 | 592,261 | | 9,262 | 6,421 | 3,240 | | 0.31% |
| 6140 | 3,328,425 | 872,181 | 78,714 | | 63,524 | 6,820 | 125 | | 0.57% |
| 6150 | 682,733 | 248,336 | | | | | | | 0.12% |
| 6190 | 2,070,656 | 722,684 | 58,418 | | 26,142 | 32,028 | 200 | | 0.38% |
| 6200 | 6,200,561 | 1,853,010 | 55,053 | 2,500 | 136,446 | 684,416 | 592 | | 1.18% |
| 6300 | 6,456,413 | 1,794,285 | 181,761 | | 0 | 268,809 | 30,326 | | 1.15% |
| 6400 | 3,134,354 | 808,478 | 137,774 | | 217,398 | 7,901 | 6,188 | | 0.57% |
| 6500 | 1,665,307 | 491,779 | 1,806 | | 50,021 | 276 | | | 0.29% |
| SUB TOTALS | 39,682,337 | 11,213,010 | 1,158,485 | 2,500 | 550,506 | 1,030,340 | 41,350 | 0 | 7.06% |
| GENERAL SUPPORT | | | | | | | | | |
| 7100 | 796,335 | 1,743,109 | 266,434 | | 17,243 | 624 | 37,847 | | 0.38% |
| 7200 | 1,707,158 | 420,336 | 109,412 | | 279,348 | 3,244 | 33,188 | | 0.34% |
| 7300 | 36,055,299 | 11,756,573 | 559,034 | | 242,870 | 56,764 | 20,933 | | 6.41% |
| 7400 | 1,186,400 | 452,398 | 39,885 | 6,000 | 13,564 | 226,609 | | | 0.25% |
| 7500 | 2,482,475 | 776,704 | 274,890 | | 50,529 | 8,330 | 275,741 | | 0.51% |
| 7600 | 60,400 | | | | | | | | 0.01% |
| 7710 | 678,387 | 177,419 | 183,907 | | 27,001 | 11,532 | 865 | | 0.14% |
| 7720 | 824,521 | 225,224 | 91,347 | | 25,333 | | 885 | | 0.15% |
| 7730 | 2,665,602 | 1,042,533 | 1,018,692 | | 201,888 | 110,137 | 8,160 | | 0.66% |
| 7760 | 1,729,447 | 586,264 | 809,341 | 34,106 | 277,913 | 38,859 | 78,067 | | 0.47% |
| 7790 | 380,694 | 114,596 | 32,071 | | 17,770 | 359 | 15,850 | | 0.07% |
| 7800 | 16,855,187 | 6,333,663 | 1,099,948 | 4,792,173 | 1,578,783 | 4,637 | 25,500 | | 4.04% |
| 7900 | 21,219,560 | 11,551,043 | 15,451,405 | 24,097,893 | 791,252 | 119,721 | 183,438 | | 9.66% |
| SUB TOTALS | 86,641,465 | 35,179,862 | 19,936,366 | 28,930,172 | 3,523,494 | 580,816 | 680,474 | 0 | 23.09% |
| MAINTENANCE | | | | | | | | | |
| 8100 | 6,591,268 | 2,852,764 | 4,964,877 | 299,340 | 3,404,003 | 55,647 | 2,197,539 | | 2.68% |
| SUB TOTALS | 6,591,268 | 2,852,764 | 4,964,877 | 299,340 | 3,404,003 | 55,647 | 2,197,539 | 0 | 2.68% |
| ADMINISTRATIVE TECHNOLOGY | | | | | | | | | |
| 8200 | 3,138,308 | 853,977 | 1,318,330 | 1,442 | 36,936 | 961,670 | 701 | | 0.83% |
| SUB TOTALS | 3,138,308 | 853,977 | 1,318,330 | 1,442 | 36,936 | 961,670 | 701 | 0 | 0.83% |
| COMM & DEBT SERV & TRANSFERS | | | | | | | | | |
| 9100 | 187,193 | 75,054 | 127,938 | | 25,494 | 400 | 8,880 | | 0.06% |
| 9700 | | | | | | | 3,000 | | 0.00% |
| SUB TOTALS | 187,193 | 75,054 | 127,938 | 0 | 25,494 | 400 | 11,880 | 0 | 0.06% |
| TOTAL APPROPRIATIONS | | | | | | | | | |
| | \$486,700,817 | \$152,849,219 | \$58,485,599 | \$29,241,966 | \$19,007,759 | \$10,657,566 | \$3,057,074 | \$0 | 100.00% |
| | 64.04% | 20.11% | 7.70% | 3.85% | 2.50% | 1.40% | 0.40% | 0.00% | 100.00% |

Revenue + Transfers - Expenditures Operating Fund



COMPREHENSIVE ACCOUNTING BUDGET MODEL (CABM)

This District uses an operating fund budget model "CABM" based on historical spending patterns and program changes to predict future budgets. The District also factors in likely changes to significant cost items such as salary and benefits and changes to the staffing model, as well as utilities and fuel. The interactive part of the model includes four years of historical information, the current year results and four future year projections.

The revenue projections are based on past history of collections and the official state calculation of legislatively controlled revenues to Pinellas County Schools.

The comparison of the relationship between expenditures and revenues is the basis for the graph which tracks the difference between expenditures and revenues with a positive number signifying more revenue receipts than expenditures and a negative number representing more expenditures than revenues. For the purposes of this graph, net transfers in are treated as revenues.

Sometimes a district will plan to spend more than it receives as a way to maintain stability in programs. This activity is supported from reserves and contingency funds. Once the reserves are utilized they are gone and can only be replenished by increasing revenues or by decreasing planned expenditures.

CAPITAL OUTLAY FUND SUMMARY

PINELLAS COUNTY
SCHOOL BOARD

CAPITAL OUTLAY FUNDS

Capital Outlay Funds are used to account for major construction, renovation and remodeling projects and for certain types of major equipment purchases. There are significant legal restrictions on the uses of capital outlay funds. The Pinellas County School District generally finances capital projects on a "pay-as-you-go" basis; that is, without borrowing (issuing bonds). In February 2000, the district participated in a state bond issue pledging its capital outlay and debt service (CO&DS) revenue. The District maintains a multi-year capital outlay plan which is updated and approved annually by the School Board. This plan is primarily based on a comprehensive Educational Plant Survey which is conducted every five years by each district in the state. The District is required each year to prepare a tentative district facilities work program prior to adoption of the district school budget. The tentative district facilities work program must include: major repairs and renovations; construction projects to ensure available student stations; projected costs of projects; estimated capital outlay revenues; projects to be funded from current revenues; options for generating additional revenues; and other data related to the capital program. The District is required to provide opportunity for public comment on the tentative district facilities work program prior to approval of the work program and school budget. Pinellas County Schools is in the process of updating its tentative district facilities work program. The projects reflected in this document are based on a draft of the work program. The work program will be finalized and presented to the School Board for public comment on September 11, 2012 prior to the adoption of the final budget on that same date.

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

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

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

Public Education Capital Outlay, or PECO, Funds

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

Capital Outlay and Debt Service (CO &DS)

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

Other Capital Funds

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

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

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

This tax is in addition to the school board's proposed tax of 6.802 mills for operating expenses and is proposed solely at the discretion of the school board.

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

CONSTRUCTION & REMODELING

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

Purchase of school & ancillary sites

Relocatables

MAINTENANCE, RENOVATION AND REPAIR

Infrastructure

Operating Transfer

Safety Initiative

Fire/Health/Safety

HVAC

Roofs/Covered Walkways

Plumbing

EPA

Painting

Electrical Distribution

Ceilings/Lights

Fire Alarms

Kitchen Coolers/Freezers

Sites/Grounds

Relocatable Renovation

Paving

Drainage

Floor Covering

Intercom

Spectator Seating

Playgrounds

Casework

Window Replacement

Technology/TV Distribution

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

MOTOR VEHICLE PURCHASES

Purchase Fifteen (15) School Buses

Lease/Purchase of School Buses (50)

Maintenance/Utility Vehicles

Security Vehicles

Operating Transfer

All concerned citizens are invited to a public hearing to be held on Tuesday, July 31, 2012, at 5:01 P.M. in the Conference Hall of the Administration Building, 301 4th Street S. W., Largo, Florida. A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

Capital Outlay Allocation 2012-13

| Project | Description of Activities | 2012-13 Allocation |
|--|--|-------------------------------|
| Relocatables | Purchase | \$808,671 |
| Minor Capital Projects | Maintenance projects - Capital Fund | \$22,570,100 |
| Furniture, Equipment & Technology | Vocational Replacement | \$1,500,000 |
| | Musical Instruments Replacement | \$237,500 |
| | Kindergarten Equipment | \$223,250 |
| Budget Steering Process | District Technology & Equipment | \$1,146,624 |
| | School Safety & Security | \$1,250,000 |
| | District Technology Refresh | \$11,500,000 |
| | Terms Replacement | \$1,600,000 |
| | Replacement Furniture & Other | \$59,592 |
| | World Language Lab | \$274,815 |
| | Equipment- Various | \$246,143 |
| School Buses | Lease/Purchase | \$2,239,233 |
| Vehicles | Purchase | \$501,907 |
| Miscellaneous Capital Projects | Infrastructure Needs | \$7,985,000 |
| | Two Mill Relief/Facilities Design & Construction | \$17,500,000 |
| | Instructional Equipment Transfer | \$3,200,000 |
| Capital Outlay Contingency | Contingency | \$5,000,000 |
| Total, Capital Projects from FY 2012-13 Revenue | | \$77,842,835 |
| Carryover of Prior Projects & Balances | | \$131,356,683 |
| Ending Fund Balance | | \$92,750,813 |
| Grand Total, Capital Outlay Appropriations & Transfers & Fund Balance | | <u>\$301,950,331</u> |

PINELLAS COUNTY SCHOOL BOARD

| | 2011-12 | 2012-13 | |
|---|----------------------|-------------------------------|---------------------------------|
| | ACTUAL | RECOMMENDED BUDGET | INCREASE/ (DECREASE) |
| <u>CAPITAL OUTLAY FUND - ESTIMATED REVENUE</u> | | | |
| STATE SOURCES | \$1,440,115 | \$813,576 | (\$626,539) |
| LOCAL SOURCES | 89,930,727 | 86,603,174 | (3,327,553) |
| OTHER FINANCING SOURCES | 977,356 | | (977,356) |
| ESTIMATED REVENUE | \$92,348,198 | \$87,416,750 | (\$4,931,448) |
| BEGINNING FUND BALANCE | 220,843,398 | 214,533,581 | (6,309,817) |
| ESTIMATED REVENUE AND FUND BALANCE | <u>\$313,191,596</u> | <u>\$301,950,331</u> | <u>(\$11,241,265)</u> |
| <u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u> | | | |
| FACILITIES ACQ. & CONST. | \$65,009,350 | \$165,310,897 | \$100,301,547 |
| DEBT SERVICES | \$10,994,388 | \$20,633,303 | 9,638,915 |
| TRANSFER OF FUNDS | 22,654,277 | 23,255,318 | 601,041 |
| APPROPRIATIONS | \$98,658,015 | \$209,199,518 | \$110,541,503 |
| ENDING FUND BALANCE | 214,533,581 | 92,750,813 | (121,782,768) |
| APPROPRIATIONS & FD BALANCE | <u>\$313,191,596</u> | <u>\$301,950,331</u> | <u>(\$11,241,265)</u> |

OTHER FUNDS SUMMARIES

DEBT SERVICE FUNDS

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

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

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

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

State Board of Education (SBE) Series 2005-B (issued 2005)

The district participated in this State bond issue. Capital Outlay and Debt Service (CO&DS) revenue from motor vehicle licenses pledged to support the debt requirements. Proceeds of the 2005B Bonds were used to refund a portion of the Outstanding State of Florida Full Faith and Credit, State Board of Education Capital Outlay Bonds, 1998 Series A and 2000 Series A, and to pay certain costs of issuance. The refunding was effectuated to achieve debt service savings due to lower interest rates. As a result of this refunding the State School Bonds, 2000 Series A were considered defeased in substance.

DEBT ISSUES

| | Date of Bond Issue | Original Issue Amount | Principal Outstanding July 1, 2012 | Final Fiscal Year of Debt Payments |
|------------------|--------------------------|-----------------------------|---------------------------------------|---|
| SBE Series 2005B | 7/01/05 | \$ 30,045,000 | \$ 24,620,000 | 2019-2020 |
| SBE Series 2010A | 7/01/01 | \$ 165,000 | \$ 140,000 | 2020-2021 |
| TOTAL | | \$ 30,210,000 | \$ 24,760,000 | |

DEBT PER CAPITA

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

SCHEDULE OF INDEBTEDNESS

Amount: \$ 30,045,000 Payment Date(s): July 1
 Date: February 1, 2000 January 1
 Interest Rate: 4.625% - 6.00%

| Fiscal Year | Principal Payment | Interest Payment | Total Payment |
|------------------------|------------------------------|-----------------------------|--------------------------|
| 2012-2013 | 2,755,000 | 1,231,000 | 3,986,000 |
| 2013-2014 | 2,895,000 | 1,093,250 | 3,988,250 |
| 2014-2015 | 3,020,000 | 948,500 | 3,968,500 |
| 2015-2016 | 3,185,000 | 797,500 | 3,982,500 |
| 2016-2017 | 3,355,000 | 638,250 | 3,993,250 |
| 2017-2018 | 3,505,000 | 470,500 | 3,975,500 |
| 2018-2019 | 2,885,000 | 295,250 | 3,180,250 |
| 2019-2020 | 3,020,000 | 151,000 | 3,171,000 |
| | <u>24,620,000</u> | <u>5,625,250</u> | <u>30,245,250</u> |

SCHEDULE OF INDEBTEDNESS

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

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

SCHEDULE OF INDEBTEDNESS**Summary of Indebtedness**

| Fiscal Year | Principal Payment | Interest Payment | Total Payment |
|---------------------------|------------------------------|-----------------------------|--------------------------|
| 2012-2013 | 2,775,000 | 1,237,850 | 4,012,850 |
| 2013-2014 | 2,910,000 | 1,099,100 | 4,009,100 |
| 2014-2015 | 3,035,000 | 953,600 | 3,988,600 |
| 2015-2016 | 3,200,000 | 801,850 | 4,001,850 |
| 2016-2017 | 3,370,000 | 641,850 | 4,011,850 |
| 2017-2018 | 3,520,000 | 473,350 | 3,993,350 |
| 2018-2019 | 2,900,000 | 297,350 | 3,197,350 |
| 2019-2020 | 3,035,000 | 152,500 | 3,187,500 |
| 2020-2021 | 15,000 | 750 | 15,750 |
| Total Indebtedness | 24,760,000 | 5,658,200 | 30,418,200 |

PINELLAS COUNTY SCHOOL BOARD

| | 2011-12 | 2012-13 | |
|---|-------------|-----------------------|-------------------------|
| | ACTUAL | RECOMMENDED BUDGET | INCREASE/ (DECREASE) |
| <u>DEBT SERVICE FUND - ESTIMATED REVENUE</u> | | | |
| STATE SOURCES | \$3,946,024 | \$4,012,850 | \$66,826 |
| ESTIMATED REVENUE | \$3,946,024 | \$4,012,850 | \$66,826 |
| BEGINNING FUND BALANCE | 971,709 | 905,834 | (65,875) |
| ESTIMATED REVENUE AND FUND BALANCE | \$4,917,733 | \$4,918,684 | \$951 |

DEBT SERVICE FUND - APPROPRIATIONS

| | | | |
|---|-------------|-------------|-------|
| DEBT SERVICES | \$4,011,899 | \$4,012,850 | \$951 |
| APPROPRIATIONS | \$4,011,899 | \$4,012,850 | \$951 |
| ENDING FUND BALANCE | 905,834 | 905,834 | 0 |
| APPROPRIATIONS AND ENDING FUND BALANCE | \$4,917,733 | \$4,918,684 | \$951 |

PINELLAS COUNTY
SCHOOL BOARD

CONTRACTED PROGRAM FUNDS

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

This budget is typically at its lowest point at the beginning of the fiscal year. The district is only permitted to include in the budget the balance of those funds that have been approved and are available as of July 1. Anticipated new contracts or projects cannot be budgeted until they are actually awarded. This situation results in misleading comparisons when the new year's budget is compared to the prior year's amended budget. While it is impossible for the district to accurately predict the amounts of grants which will eventually be awarded by the Federal government, at this time (September, 2012) it is anticipated that the eventual total will be similar to the \$96 million to \$75 million received for fiscal years 2004 through 2012.

HISTORICAL COMPARISON OF CONTRACTED PROGRAM FUND APPROPRIATIONS

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

PINELLAS COUNTY SCHOOL BOARD

| | 2011-12 | 2012-13 | INCREASE/ (DECREASE) |
|---|---------------------|-----------------------|-------------------------|
| | ACTUAL | RECOMMENDED BUDGET | |
| <u>CONTRACTED PROGRAM FUND - ESTIMATED REVENUE</u> | | | |
| FEDERAL DIRECT | \$6,237,805 | \$7,717,081 | \$1,479,276 |
| FEDERAL THROUGH STATE | 68,835,527 | 64,453,082 | (\$4,382,445) |
| STATE SOURCES | 142,010 | | (\$142,010) |
| ESTIMATED REVENUE | <u>\$75,215,342</u> | <u>\$72,170,163</u> | <u>(\$3,045,179)</u> |

PINELLAS COUNTY SCHOOL BOARD

| | 2011-12 | 2012-13 | INCREASE/ (DECREASE) |
|--|--------------|-----------------------|-------------------------|
| | ACTUAL | RECOMMENDED BUDGET | |
| <u>CONTRACTED PROGRAM FUND - APPROPRIATIONS</u> | | | |
| REGULAR EDUCATION | \$19,743,289 | \$25,253,400 | \$5,510,111 |
| SPECIAL EDUCATION | 13,773,893 | 12,491,723 | (1,282,170) |
| CAREER EDUCATION | 1,135,053 | 1,230,112 | 95,059 |
| ADULT CONTINUED EDUCATION | 1,351,813 | 1,305,371 | (46,442) |
| PRE KINDERGARTEN | 2,610 | | (2,610) |
| ATTENDANCE & SOCIAL WORK | 1,540,571 | 1,812,842 | 272,271 |
| GUIDANCE SERVICES | 206,696 | \$92,915 | (113,781) |
| HEALTH SERVICES | 530,291 | 572,490 | 42,199 |
| PSYCHOLOGICAL SERVICES | 1,405,660 | 1,286,089 | (119,571) |
| PARENTAL INVOLVEMENT | 806,399 | 395,355 | (411,044) |
| OTHER PUPIL PERSONNEL SVC | 5,035,516 | 5,330,392 | 294,876 |
| INSTRUCTIONAL MEDIA | 458,911 | 20,637 | (438,274) |
| CURRICULUM & INSTRUCTION | 10,004,290 | 6,866,340 | (3,137,950) |
| STAFF DEVELOPMENT | 9,419,063 | 6,427,096 | (2,991,967) |
| INSTRUCTIONAL RELATED TECH | 226,135 | 62,692 | (163,443) |
| GENERAL ADMINISTRATION | 1,985,251 | 1,402,495 | (582,756) |
| SCHOOL ADMINISTRATION | 603,489 | 133,760 | (469,729) |
| FACILITIES ACQ. & CONST. | 72,211 | 468,686 | 396,475 |
| FISCAL SERVICES | 50,161 | 51,273 | 1,112 |
| FOOD SERVICE | 26,470 | 33,612 | 7,142 |
| PLANNING, RESEARCH & EVALUATION | 1,175,508 | 437,995 | (737,513) |
| INFORMATION SERVICES | 39,090 | 11,125 | (27,965) |
| STAFF SERVICES | 301,302 | 399,217 | 97,915 |
| CENTRAL SERVICES | 87 | | (87) |
| PUPIL TRANSPORTATION | 623,041 | 45,163 | (577,878) |
| OPERATION OF PLANT | 132,328 | 101,869 | (30,459) |
| ADMINISTRATIVE TECHNOLOGY | 264,377 | 790,581 | 526,204 |
| COMMUNITY SERVICES | 4,301,837 | 5,146,933 | 845,096 |
| TOTAL APPROPRIATIONS | \$75,215,342 | \$72,170,163 | (\$3,045,179) |

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

| | | OBJECT CATEGORY | | | | | | | | | | |
|----------------------|---------------------------------|------------------|------------------|-------------------------------|----------------------------|------------------|---------------------------|---------------|-------------------|--------------|---------------|--|
| FUNCTION | | SALARIES 1000 | BENEFITS 2000 | PURCHASED SERVICES 3000 | ENERGY SERVICES 4000 | SUPPLIES 5000 | CAPITAL OUTLAY 6000 | OTHER 7000 | TRANSFERS 9000 | TOTAL | % OF TOTAL | |
| 5100 | DIRECT INSTRUCTION | | | | | | | | | | | |
| 5200 | REGULAR EDUCATION | 1,149,191 | 270,793 | 2,715,802 | | 19,416,312 | 1,646,404 | \$54,898 | | 25,253,400 | 34.99% | |
| 5300 | SPECIAL EDUCATION | 7,690,591 | 3,307,520 | 839,182 | | 315,725 | 338,455 | 250 | | 12,491,723 | 17.31% | |
| 5400 | CAREER EDUCATION | 239,193 | 40,251 | 396,733 | | 168,201 | 210,179 | 175,555 | | 1,230,112 | 1.70% | |
| | ADULT CONTINUED EDUCATION | 332,021 | 75,188 | 163,384 | | 249,745 | 484,733 | 300 | | 1,305,371 | 1.81% | |
| | SUB TOTALS | \$9,410,996 | \$3,693,752 | \$4,115,101 | \$0 | \$20,149,983 | \$2,679,771 | \$231,003 | \$0 | \$40,280,606 | 55.81% | |
| 6110 | INSTRUCTIONAL SUPPORT | | | | | | | | | | | |
| 6120 | ATTENDANCE & SOCIAL WORK | 1,355,980 | 455,051 | 1,811 | | | | | | 1,812,842 | 2.51% | |
| 6130 | GUIDANCE SERVICES | 72,026 | 20,889 | | | | | | | 92,915 | 0.13% | |
| 6140 | HEALTH SERVICES | 390,291 | 181,595 | 604 | | | | | | 572,490 | 0.79% | |
| 6150 | PSYCHOLOGICAL SERVICES | 982,244 | 303,845 | | | | | | | 1,286,089 | 1.78% | |
| 6160 | PARENTAL INVOLVEMENT | 16,436 | 4,981 | 71,290 | | 301,082 | 1,566 | | | 395,355 | 0.55% | |
| 6190 | OTHER PUPIL PERSONNEL SVC | 4,094,855 | 1,204,871 | 30,666 | | | | | | 5,330,392 | 7.39% | |
| 6200 | INSTRUCTIONAL MEDIA | 13,010 | 6,091 | | | | 1,536 | | | 20,637 | 0.03% | |
| 6300 | CURRICULUM & INSTRUCTION | 4,453,463 | 1,294,427 | 669,919 | | 352,024 | 75,032 | 21,475 | | 6,866,340 | 9.51% | |
| 6400 | STAFF DEVELOPMENT | 2,553,219 | 672,252 | 1,232,089 | | 1,891,790 | 61,406 | 16,340 | | 6,427,096 | 8.91% | |
| 6500 | INSTRUCTIONAL RELATED TECH | 43,616 | 19,076 | | | | | | | 62,692 | 0.09% | |
| | SUB TOTALS | 13,975,140 | 4,163,078 | 2,006,379 | 0 | 2,544,896 | 139,540 | 37,815 | 0 | 22,866,848 | 31.69% | |
| 7200 | GENERAL SUPPORT | | | | | | | | | | | |
| 7300 | GENERAL ADMINISTRATION | | | | | 65,632 | 13,000 | 1,323,863 | | 1,402,495 | 1.93% | |
| 7400 | SCHOOL ADMINISTRATION | 92,737 | 29,994 | 3,281 | | 6,943 | 80 | 725 | | 133,760 | 0.19% | |
| 7500 | FACILITIES ACQ. & CONST. | | | | | | 468,686 | | | 468,686 | 0.65% | |
| 7600 | FISCAL SERVICES | 35,778 | 15,495 | | | | | | | 51,273 | 0.07% | |
| 7700 | FOOD SERVICE | | | 4,725 | | 1,409 | 27,478 | | | 33,612 | 0.05% | |
| 7710 | PLANNING, RESEARCH & EVALUATION | | | 437,995 | | | | | | 437,995 | 0.61% | |
| 7720 | INFORMATION SERVICES | 11,125 | | | | | | | | 11,125 | 0.02% | |
| 7730 | STAFF SERVICES | 233,004 | 43,724 | 13,800 | 14,115 | 74,549 | 5,400 | 42,540 | | 399,217 | 0.55% | |
| 7800 | PUPIL TRANSPORTATION | 10,829 | 6,419 | 65,769 | 36,100 | | | | | 45,163 | 0.06% | |
| 7900 | OPERATION OF PLANT | | | | | | | | | 101,869 | 0.14% | |
| | SUB TOTALS | 383,473 | 95,632 | 525,570 | 50,215 | 148,533 | 514,644 | 1,367,128 | 0 | 3,085,195 | 4.27% | |
| 8200 | ADMINISTRATIVE TECHNOLOGY | | | | | | | | | | | |
| | ADMINISTRATIVE TECHNOLOGY | 15,101 | 4,348 | 111,895 | | | 659,237 | | | 790,581 | 1.10% | |
| | SUB TOTALS | 15,101 | 4,348 | 111,895 | 0 | 0 | 659,237 | 0 | 0 | 790,581 | 1.10% | |
| 9100 | COMM & DEBT SERV & TRANSFERS | | | | | | | | | | | |
| | COMMUNITY SERVICES | 0 | 0 | 617,675 | 0 | 656,443 | 14,026 | 3,858,789 | 0 | 5,146,933 | 7.13% | |
| | SUB TOTALS | 0 | 0 | 617,675 | 0 | 656,443 | 14,026 | 3,858,789 | 0 | 5,146,933 | 7.13% | |
| TOTAL APPROPRIATIONS | | \$23,784,710 | \$7,956,810 | \$7,376,620 | \$50,215 | \$23,499,855 | \$4,007,218 | \$5,494,735 | \$0 | \$72,170,163 | 100.00% | |
| | | 32.96% | 11.03% | 10.22% | 0.07% | 32.56% | 5.55% | 7.61% | 0.00% | 100.00% | | |

AMERICAN RECOVERY AND REINVESTMENT ACT
CONTRACTED PROGRAM FUNDS

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

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

PINELLAS COUNTY SCHOOL BOARD

| | 2011-12 ACTUAL | 2012-13 RECOMMENDED BUDGET | INCREASE/ (DECREASE) |
|--|--------------------|----------------------------------|-------------------------|
| <u>AMERICAN RECOVERY AND REINVESTMENT ACT - TARGETED ASSISTANCE</u> | | | |
| FEDERAL THROUGH STATE | 9,921,664 | 1,775,025 | (\$8,146,639) |
| TOTAL ESTIMATED REVENUE | <u>\$9,921,664</u> | <u>\$1,775,025</u> | <u>(\$8,146,639)</u> |

AMERICAN RECOVERY AND REINVESTMENT ACT - TARGETED ASSISTANCE

| | | | |
|---------------------------|--------------------|--------------------|----------------------|
| REGULAR EDUCATION | \$3,266,069 | \$922,684 | (\$2,343,385) |
| SPECIAL EDUCATION | 4,336,914 | 41,952 | (4,294,962) |
| GUIDANCE SERVICES | 89,168 | 19,083 | (70,085) |
| PARENTAL INVOLVEMENT | 20,652 | 59,900 | 39,248 |
| ATTEN & SOC | 158,883 | | (158,883) |
| OTHER PUPIL PERSONNEL SVC | 129,833 | | (129,833) |
| INSTRUCTIONAL MEDIA | 1,970 | 1,016 | (954) |
| CURRICULUM & INSTRUCTION | 450,783 | 70,039 | (380,744) |
| STAFF DEVELOPMENT | 212,534 | 537,791 | 325,257 |
| SCHOOL ADMINISTRATION | 102,506 | 28,738 | (73,768) |
| FACILITIES ACQ. & CONST. | 28,712 | | (28,712) |
| GENERAL ADMINISTRATION | 112,161 | 75,121 | (37,040) |
| PUPIL TRANSPORTATION | 714,062 | 17,290 | (696,772) |
| OPERATION OF PLANT | 1,086 | 1,411 | 325 |
| ADMINISTRATIVE TECHNOLOGY | 296,331 | | (296,331) |
| TOTAL APPROPRIATIONS | <u>\$9,921,664</u> | <u>\$1,775,025</u> | <u>(\$8,146,639)</u> |

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

| | FUNCTION | OBJECT CATEGORY | | | | | | | | % OF TOTAL | |
|----------------------|--------------------------|------------------|------------------|-------------------------------|----------------------------|------------------|---------------------------|---------------|-------------------|-------------|---------|
| | | SALARIES 1000 | BENEFITS 2000 | PURCHASED SERVICES 3000 | ENERGY SERVICES 4000 | SUPPLIES 5000 | CAPITAL OUTLAY 6000 | OTHER 7000 | TRANSFERS 9000 | | TOTAL |
| 5100 | DIRECT INSTRUCTION | | | | | | | | | | |
| | REGULAR EDUCATION | 112,829 | 22,085 | 23,074 | | 506,058 | 242,063 | 16,575 | | 922,684 | 51.98% |
| 5200 | SPECIAL EDUCATION | | | 9,974 | | 4,548 | 27,430 | | | 41,952 | 2.36% |
| | SUB TOTALS | 112,829 | 22,085 | 33,048 | 0 | 510,606 | 269,493 | 16,575 | 0 | 964,636 | 54.34% |
| 6120 | INSTRUCTIONAL SUPPORT | | | | | | | | | | |
| | GUIDANCE SERVICES | 13,166 | 5,917 | | | | | | | 19,083 | 1.08% |
| 6150 | PARENTAL INVOLVEMENT | 52,246 | 4,329 | 400 | | 2,475 | 450 | | | 59,900 | 3.37% |
| 6200 | INSTRUCTIONAL MEDIA | | | | | 690 | 326 | | | 1,016 | 0.06% |
| 6300 | CURRICULUM & INSTRUCTION | 20,467 | 4,662 | 17,780 | | 15,275 | 11,855 | | | 70,039 | 3.95% |
| 6400 | STAFF DEVELOPMENT | 136,393 | 14,085 | 385,140 | | 2,173 | | | | 537,791 | 30.30% |
| | SUB TOTALS | 222,272 | 28,993 | 403,320 | 0 | 20,613 | 12,631 | 0 | 0 | 687,829 | 38.76% |
| 7200 | GENERAL SUPPORT | | | | | | | | | | |
| | GENERAL ADMINISTRATION | 17,522 | 6,550 | | | | | 51,049 | | 75,121 | 4.23% |
| 7300 | SCHOOL ADMINISTRATION | 10,708 | 1,355 | | | 16,575 | 100 | | | 28,738 | 1.62% |
| 7800 | PUPIL TRANSPORTATION | 500 | | | | 16,790 | | | | 17,290 | 0.97% |
| 7900 | OPERATION OF PLANT | 1,252 | 159 | | | | | | | 1,411 | 0.08% |
| | SUB TOTALS | 29,982 | 8,064 | 0 | 0 | 33,365 | 100 | 51,049 | 0 | 122,560 | 6.90% |
| TOTAL APPROPRIATIONS | | \$365,083 | \$59,142 | \$436,368 | \$0 | \$564,584 | \$282,224 | \$67,624 | \$0 | \$1,775,025 | 100.00% |
| | | 20.57% | 3.33% | 24.58% | 0.00% | 31.81% | 15.90% | 3.81% | 0.00% | 100.00% | |

PINELLAS COUNTY SCHOOL BOARD

| | 2011-12 ACTUAL | 2012-13 RECOMMENDED BUDGET | INCREASE/ (DECREASE) |
|--|--------------------|----------------------------------|-------------------------|
| <u>AMERICAN RECOVERY AND REINVESTMENT ACT - RACE TO THE TOP</u> | | | |
| FEDERAL THROUGH STATE | 2,708,826 | 7,528,914 | \$4,820,088 |
| TOTAL ESTIMATED REVENUE | <u>\$2,708,826</u> | <u>\$7,528,914</u> | <u>\$4,820,088</u> |

AMERICAN RECOVERY AND REINVESTMENT ACT - RACE TO THE TOP

| | | | |
|---------------------------------|--------------------|--------------------|--------------------|
| REGULAR EDUCATION | \$164,268 | \$816,670 | \$652,402 |
| CAREER EDUCATION | 70,618 | 389,425 | 318,807 |
| PARENTAL INVOLVEMENT | 3,838 | | (3,838) |
| CURRICULUM & INSTRUCTION | 1,573,470 | 3,106,563 | 1,533,093 |
| STAFF DEVELOPMENT | 177,990 | 1,281,534 | 1,103,544 |
| INSTRUCTIONAL RELATED TECH | | 536,936 | 536,936 |
| SCHOOL ADMINISTRATION | 15,288 | 165,531 | 150,243 |
| FISCAL SERVICES | 17,025 | 23,482 | 6,457 |
| PLANNING, RESEARCH & EVALUATION | 160,063 | 159,956 | (107) |
| GENERAL ADMINISTRATION | 238,822 | 704,845 | 466,023 |
| INFORMATION SERVICES | | 7,300 | 7,300 |
| STAFF PERSONAL SERVICES | 94,806 | 154,533 | 59,727 |
| ADMINISTRATIVE TECHNOLOGY | 192,638 | 170,139 | (22,499) |
| PUPIL TRANSPORTATION | | 12,000 | 12,000 |
| TOTAL APPROPRIATIONS | <u>\$2,708,826</u> | <u>\$7,528,914</u> | <u>\$4,820,088</u> |

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

| FUNCTION | OBJECT CATEGORY | | | | | | | | | | % OF TOTAL |
|-------------------------------------|------------------|------------------|-------------------------------|----------------------------|------------------|---------------------------|---------------|-------------------|-------------|---------|------------|
| | SALARIES 1000 | BENEFITS 2000 | PURCHASED SERVICES 3000 | ENERGY SERVICES 4000 | SUPPLIES 5000 | CAPITAL OUTLAY 6000 | OTHER 7000 | TRANSFERS 9000 | TOTAL | | |
| DIRECT INSTRUCTION | | | | | | | | | | | |
| 5100 REGULAR EDUCATION | 324,748 | 27,809 | 668 | | 457,157 | 6,288 | | | 816,670 | 10.85% | |
| 5300 CAREER EDUCATION | 49,389 | 15,611 | 17,971 | | 68,809 | 237,645 | | | 389,425 | 5.17% | |
| SUB TOTALS | \$374,137 | \$43,420 | \$18,639 | \$0 | \$525,966 | \$243,933 | \$0 | \$0 | \$1,206,095 | 16.02% | |
| INSTRUCTIONAL SUPPORT | | | | | | | | | | | |
| 6300 CURRICULUM & INSTRUCTION | 2,722,698 | 365,506 | 18,359 | | 64,642 | 5,830 | 2,500 | | 3,106,563 | 41.26% | |
| 6400 STAFF DEVELOPMENT | 595,228 | 129,173 | 484,161 | | | | | | 1,281,534 | 17.02% | |
| 6500 INSTRUCTIONAL RELATED TECH | | | 536,936 | | | | | | 536,936 | 7.13% | |
| SUB TOTALS | 3,317,926 | 494,679 | 1,039,456 | 0 | 64,642 | 5,830 | 2,500 | 0 | 4,925,033 | 65.41% | |
| GENERAL SUPPORT | | | | | | | | | | | |
| 7200 GENERAL ADMINISTRATION | 95,284 | 29,553 | 54,582 | | 11,087 | 17,868 | 496,471 | | 704,845 | 9.37% | |
| 7300 SCHOOL ADMINISTRATION | 148,421 | 17,110 | | | | | | | 165,531 | 2.20% | |
| 7500 FISCAL SERVICES | 14,477 | 9,005 | | | | | | | 23,482 | 0.31% | |
| 7710 PLANNING, RESEARCH & EVALUATIO | 120,000 | 32,832 | | | | 7,124 | | | 159,956 | 2.12% | |
| 7720 INFORMATION SERVICES | | | 6,800 | | 500 | | | | 7,300 | 0.10% | |
| 7730 STAFF PERSONNEL SERVICES | 66,668 | 22,468 | 53,297 | | 12,100 | | | | 154,533 | 2.05% | |
| 7800 PUPIL TRANSPORTATION | | | 12,000 | | | | | | 12,000 | 0.16% | |
| SUB TOTALS | 444,850 | 110,968 | 126,679 | 0 | 23,687 | 24,992 | 496,471 | 0 | 1,227,647 | 16.31% | |
| ADMINISTRATIVE TECHNOLOGY | | | | | | | | | | | |
| 8200 ADMINISTRATIVE TECHNOLOGY | 68,732 | 17,688 | | | | 83,719 | | | 170,139 | 2.26% | |
| SUB TOTALS | 68,732 | 17,688 | 0 | 0 | 0 | 83,719 | 0 | 0 | 170,139 | 2.26% | |
| TOTAL APPROPRIATIONS | \$4,205,645 | \$666,755 | \$1,184,774 | \$0 | \$614,295 | \$358,474 | \$498,971 | \$0 | \$7,528,914 | 100.00% | |
| | 55.85% | 8.86% | 15.74% | 0.00% | 8.16% | 4.76% | 6.63% | 0.00% | 100.00% | | |

PINELLAS COUNTY SCHOOLS

| | 2011-12 ACTUAL | 2012-13 RECOMMENDED BUDGET | INCREASE/ (DECREASE) |
|---|-------------------|----------------------------------|-------------------------|
| <u>AMERICAN RECOVERY AND REINVESTMENT ACT - OTHER STIMULUS</u> | | | |
| FEDERAL THROUGH STATE | 340,638 | 350,190 | \$9,552 |
| TOTAL ESTIMATED REVENUE | <u>\$340,638</u> | <u>\$350,190</u> | <u>\$9,552</u> |

| | | | |
|---|------------------|------------------|----------------|
| <u>AMERICAN RECOVERY AND REINVESTMENT ACT - OTHER STIMULUS</u> | | | |
| REGULAR EDUCATION | \$89,971 | \$69,202 | (\$20,769) |
| CAREER EDUCATION | 111,033 | 45,645 | (65,388) |
| CURRICULUM & INSTRUCTION | 15,037 | 1,114 | (13,923) |
| STAFF DEVELOPMENT | 19,726 | 51,870 | 32,144 |
| FOOD SERVICE | | 37,597 | 37,597 |
| COMMUNITY SERVICES | 104,871 | 144,762 | 39,891 |
| TOTAL APPROPRIATIONS | <u>\$340,638</u> | <u>\$350,190</u> | <u>\$9,552</u> |

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 | |
| | DIRECT INSTRUCTION | | | | | | | | | | | |
| 5100 | REGULAR EDUCATION | \$17,908 | \$13,994 | | | 1,330 | 35,970 | | | 69,202 | 19.76% | |
| 5300 | CARRER EDUCATION | | | 14,017 | 5,754 | 14,943 | 10,931 | | | 45,645 | 13.03% | |
| | SUB TOTALS | \$17,908 | \$13,994 | \$14,017 | \$5,754 | \$16,273 | \$46,901 | \$0 | \$0 | \$114,847 | 32.79% | |
| | INSTRUCTIONAL SUPPORT | | | | | | | | | | | |
| 6300 | CURRICULUM & INSTRUCTION | 980 | 134 | | | | | | | 1,114 | 0.32% | |
| 6400 | STAFF DEVELOPMENT | | | 51,870 | | | | | | 51,870 | 14.81% | |
| | SUB TOTALS | 980 | 134 | 51,870 | 0 | 0 | 0 | 0 | 0 | 52,984 | 15.13% | |
| | GENERAL SUPPORT | | | | | | | | | | | |
| 7600 | FOOD SERVICE | | | | | | 37,597 | | | 37,597 | 10.74% | |
| | SUB TOTALS | 0 | 0 | 0 | 0 | 0 | 37,597 | 0 | 0 | 37,597 | 10.74% | |
| | COMM & DEBT SERV & TRANSFERS | | | | | | | | | | | |
| 9100 | COMMUNITY SERVICES | | | | | 1,846 | 66,492 | 76,424 | | 144,762 | 41.34% | |
| | SUB TOTALS | 0 | 0 | 0 | 0 | 1,846 | 66,492 | 76,424 | 0 | 144,762 | 41.34% | |
| TOTAL APPROPRIATIONS | | \$18,888 | \$14,128 | \$65,887 | \$5,754 | \$18,119 | \$150,990 | \$76,424 | \$0 | \$350,190 | 100.00% | |
| | | 5.39% | 4.03% | 18.81% | 1.64% | 5.17% | 43.13% | 21.83% | 0.00% | 100.00% | | |

OTHER FUNDS

SCHOOL FOOD SERVICE FUND

This fund is used to account for the operations of the district's School Food Service program. The program, which is self-supporting, is provided through the efforts of approximately 1,196 support service employees and 5 administrative employees. In fiscal year 2011-12, the Food Service operation prepared and served over 9.449 million lunches, more than 3.245 million breakfasts and 464,011 snacks in the After School Snack Program.

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

Elementary school students: \$ 2.00

Middle and high school students: \$ 2.50

Adults: \$ 2.75

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

For fiscal year 2012-13 breakfast prices will be:

Elementary school students: Free

Middle and high school students: Free

Adults: \$1.75

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

INTERNAL SERVICE FUND

Internal Service funds are used to account for the financing of goods or services provided by one department to other departments on a cost reimbursement basis. The district's self-insurance fund for Workers' Compensation and Liability Insurance is included in this fund group. Expenditures in these funds are supported by charges to the appropriate schools or departments in other funds. Due to the implementation of GASB 34, Central Printing, which was once a part of this fund, has been moved to the Operating fund. Central Printing will continue to function as it always has on a self-supporting basis.

PINELLAS COUNTY SCHOOL BOARD

| | 2011-12 ACTUAL | 2012-13 RECOMMENDED BUDGET | INCREASE/ (DECREASE) |
|---|---------------------|----------------------------------|-------------------------|
| <u>FOOD SERVICE FUND - ESTIMATED REVENUE</u> | | | |
| FEDERAL THROUGH STATE | \$28,458,203 | \$29,090,288 | \$632,085 |
| STATE SOURCES | 528,567 | 517,632 | (10,935) |
| LOCAL SOURCES | 12,677,019 | 14,446,176 | 1,769,157 |
| ESTIMATED REVENUE | 41,663,789 | 44,054,096 | \$2,390,307 |
| BEGINNING FUND BALANCE | 15,927,941 | 15,562,862 | (365,079) |
| TOTAL ESTIMATED REVENUE AND FUND BALANCE | <u>\$57,591,730</u> | <u>\$59,616,958</u> | <u>\$2,025,228</u> |

FOOD SERVICE FUND - APPROPRIATIONS

| | | | |
|---|---------------------|---------------------|--------------------|
| FOOD SERVICE | \$42,028,870 | \$51,784,989 | \$9,756,119 |
| APPROPRIATIONS | \$42,028,870 | \$51,784,989 | \$9,756,119 |
| ENDING FUND BALANCE | 15,562,860 | 7,831,969 | (7,730,891) |
| APPROPRIATIONS AND ENDING FUND BALANCE | <u>\$57,591,730</u> | <u>\$59,616,958</u> | <u>\$2,025,228</u> |

PINELLAS COUNTY SCHOOL BOARD

| | 2011-12 ACTUAL | 2012-13 RECOMMENDED BUDGET | INCREASE/ (DECREASE) |
|---|-------------------|----------------------------------|-------------------------|
| <u>INTERNAL SERVICE FUND - ESTIMATED REVENUE</u> | | | |
| LOCAL SOURCES | \$5,908,931 | \$6,000,000 | \$91,069 |
| ESTIMATED REVENUE | \$5,908,931 | \$6,000,000 | \$91,069 |
| BEGINNING FUND BALANCE | 6,414,481 | 4,223,682 | (2,190,799) |
| TOTAL ESTIMATED REVENUE AND FUND BALANCE | \$12,323,412 | \$10,223,682 | (\$2,099,730) |

INTERNAL SERVICE FUND - APPROPRIATIONS

| | | | |
|---|--------------|--------------|---------------|
| SCHOOL BOARD | \$5,299,730 | \$6,000,000 | \$700,270 |
| APPROPRIATIONS | \$8,099,730 | \$8,244,682 | \$144,952 |
| ENDING FUND BALANCE | 4,223,682 | 1,979,000 | (2,244,682) |
| TOTAL APPROPRIATIONS AND ENDING FUND BALANCE | \$12,323,412 | \$10,223,682 | (\$2,099,730) |



BUDGET DETAIL BY FUND

PINELLAS COUNTY SCHOOL BOARD

| FUNC- TION | OBJECT | DESCRIPTION | 2011-12 | 2012-13 | INCREASE/ (DECREASE) |
|--|--------|-------------------------------------|---------------|-----------------------|-------------------------|
| | | | ACTUAL | RECOMMENDED BUDGET | |
| <u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u> | | | | | |
| | | FEDERAL DIRECT | | | |
| 3121 | 000 | FEDERAL IMPACT FUNDS | \$25,986 | \$20,000 | (\$5,986) |
| 3191 | 000 | R O T C | 295,443 | 300,000 | 4,557 |
| | TOTAL | FEDERAL DIRECT | \$321,429 | \$320,000 | (\$1,429) |
| | | FEDERAL THRU STATE | | | |
| 3202 | 000 | MEDICAID | 4,285,903 | 2,753,000 | (1,532,903) |
| 3230 | 000 | INDIV W/ DISABILITIES EDUC ACT | | 13,870 | 13,870 |
| | TOTAL | FEDERAL THRU STATE | \$4,285,903 | \$2,766,870 | (\$1,519,033) |
| | | STATE SOURCES | | | |
| 3310 | 000 | FLA EDUC FINANCE PROGRAM | 50,432,161 | 79,822,585 | 29,390,424 |
| 3310 | 000 | SAFE SCHOOLS | 3,098,378 | 3,081,379 | (16,999) |
| 3310 | 000 | SUPPLEMENT ACADEMIC INSTRU | 20,434,461 | 20,692,967 | 258,506 |
| 3310 | 000 | ESE GUARANTEED ALLOCATION | 42,620,422 | 42,172,916 | (447,506) |
| 3310 | 000 | READING PROGRAMS | 3,582,408 | 4,654,989 | 1,072,581 |
| 3310 | 000 | DJJ SUPPLEMENTAL ALLOCATION | 535,927 | 554,429 | 18,502 |
| 3310 | 000 | MERIT AWARD PROGRAM | 14,088 | | (14,088) |
| 3310 | 000 | VIRTUAL EDUCATION CONTRIBUTION | 110,914 | 155,094 | 44,180 |
| 3310 | 000 | FLORIDA TEACHER'S LEAD PRGM | 1,230,579 | 1,212,609 | (17,970) |
| 3310 | 000 | INSTRUCTIONAL MATERIALS | 7,891,797 | 7,940,760 | 48,963 |
| 3310 | 000 | TRANSPORTATION | 13,378,735 | 13,543,323 | 164,588 |
| 3315 | 000 | WORKFORCE DEVELOPMENT | 24,892,434 | 25,095,633 | 203,199 |
| 3317 | 000 | WORKFORCE EDUC PERF INCENTIVES | 431,566 | 418,827 | (12,739) |
| 3318 | 000 | ADULT HANDICAPPED | 434,322 | 374,337 | (59,985) |
| 3323 | 000 | CO & DS WITHHELD FOR ADMINISTRATION | 67,581 | 67,927 | 346 |
| 3343 | 000 | STATE LICENSE TAX | 549,216 | 550,000 | 784 |
| 3344 | 000 | DISTRICT DISCRETIONARY LOTTERY FUND | 335,391 | | (335,391) |
| 3355 | 000 | CLASS SIZE REDUCTION | 112,811,928 | 112,134,000 | (677,928) |
| 3361 | 000 | SCHOOL RECOGNITION | 4,173,575 | 5,067,913 | 894,338 |
| 3371 | 000 | VOLUNTARY PRE-K PROGRAM | 1,626,000 | 70,711 | (1,555,289) |
| 3399 | 000 | MISCELLANEOUS STATE REVENUE | 1,208,663 | 4,598,755 | 3,390,092 |
| | TOTAL | STATE SOURCES | \$289,860,546 | \$322,209,154 | \$32,348,608 |

PINELLAS COUNTY SCHOOL BOARD

| FUNC- TION | OBJECT | DESCRIPTION | 2011-12 ACTUAL | 2012-13 RECOMMENDED BUDGET | INCREASE/ (DECREASE) |
|--|---------------|--|---------------------------|---|---------------------------------|
| <u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u> | | | | | |
| | | LOCAL SOURCES | | | |
| 3411 | 000 | DISTRICT SCHOOL TAXES | 373,084,750 | 355,212,229 | (17,872,521) |
| 3411 | 000 | TAX REFERENDUM | 29,220,613 | 28,267,725 | (952,888) |
| 3411 | 000 | CRITICAL OPERATING DISCRETIONARY | 44,072 | | (44,072) |
| 3411 | 000 | PRIOR PERIOD ADJUSTMENT | | 1,074,173 | |
| 3424 | 000 | TUITION AND MATRICULATION | 27,003 | | (27,003) |
| 3425 | 000 | RENTAL INCOME | 1,741,538 | 1,204,535 | (537,003) |
| 3431 | 000 | INTEREST INCOME | 2,700,875 | 2,500,000 | (200,875) |
| 3433 | 000 | NET/INC/DEC FAIR VALUE INVEST | (1,549,269) | | 1,549,269 |
| 346X | 000 | STUDENT FEES | 4,223,055 | 2,404,534 | (1,818,521) |
| 3479 | 000 | OTHER SCHOOLS, COURSES AND FEES | 398 | | (398) |
| 3481 | 000 | CHARGES FOR SERVICES | 1,380,606 | 1,300,000 | (80,606) |
| 349X | 000 | MISCELLANEOUS LOCAL SOURCES | 9,634,554 | 8,361,153 | (1,273,401) |
| | TOTAL | LOCAL SOURCES | \$420,508,195 | \$400,324,349 | (\$20,183,846) |
| | | OTHER | | | |
| 3740 | 000 | LOSS RECOVERIES | \$567,979 | \$300,000 | (267,979) |
| | TOTAL | OTHER | \$567,979 | \$300,000 | (\$267,979) |
| | TOTAL | ESTIMATED REVENUE | \$715,544,052 | \$725,920,373 | \$10,376,321 |
| | | OTHER FINANCING SOURCES | | | |
| | | TRANSFERS | | | |
| 3630 | 000 | TRANS. FROM CAPITAL PROJECTS | 22,654,277 | 23,255,318 | 601,041 |
| 3670 | 000 | TRANS. FROM INTERNAL SERV | 2,800,000 | 2,244,682 | (555,318) |
| | TOTAL | TRANSFERS | \$25,454,277 | \$25,500,000 | \$45,723 |
| | TOTAL | OTHER FINANCING SOURCES | \$25,454,277 | \$25,500,000 | \$45,723 |
| | TOTAL | ESTIMATED RESOURCES | \$740,998,329 | \$751,420,373 | \$10,422,044 |
| | | FUND BALANCE | | | |
| 000 | | BUDGET FUND BALANCES-BEGIN | | | |
| | | NON-SPENDABLE | 8,977,582 | 10,486,932 | 1,509,350 |
| | | RESTRICTED | 19,705,272 | 20,910,265 | 1,204,993 |
| | | ASSIGNED | 39,353,436 | 22,614,477 | (16,738,959) |
| | | UNASSIGNED | 24,860,918 | 6,667,953 | (18,192,965) |
| | TOTAL | BEGINNING FUND BALANCE | \$92,897,208 | \$60,679,627 | (\$32,217,581) |
| | TOTAL | ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND | \$833,895,537 | \$812,100,000 | (\$21,795,537) |

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

PINELLAS COUNTY SCHOOL BOARD

| FUNC- TION | OBJECT | DESCRIPTION | 2011-12 ACTUAL | 2012-13 RECOMMENDED BUDGET | INCREASE/ (DECREASE) |
|---|---------------|----------------------------------|--------------------------------|---|---------------------------------|
| <u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u> | | | | | |
| | | REGULAR EDUCATION | | | |
| 5100 | 100 | SALARIES | \$259,146,363 | \$253,958,801 | (\$5,187,562) |
| 5100 | 200 | EMPLOYEE BENEFITS | 72,865,050 | 71,436,759 | (1,428,291) |
| 5100 | 300 | PURCHASED SERVICES | 28,981,382 | 29,974,172 | 992,790 |
| 5100 | 400 | ENERGY SERVICES | 27,752 | 8,412 | (19,340) |
| 5100 | 500 | MATERIALS & SUPPLIES | 11,002,170 | 10,369,161 | (633,009) |
| 5100 | 600 | CAPITAL EXPENDITURES | 6,023,015 | 7,888,540 | 1,865,525 |
| 5100 | 700 | OTHER EXPENSE | 145,298 | 124,722 | (20,576) |
| | TOTAL | REGULAR EDUCATION | \$378,191,030 | \$373,760,567 | (\$4,430,463) |
| | | SPECIAL EDUCATION | | | |
| 5200 | 100 | SALARIES | 78,277,457 | 76,828,837 | (1,448,620) |
| 5200 | 200 | EMPLOYEE BENEFITS | 24,945,911 | 24,915,573 | (30,338) |
| 5200 | 300 | PURCHASED SERVICES | 616,061 | 999,735 | 383,674 |
| 5200 | 500 | MATERIALS & SUPPLIES | 391,897 | 383,052 | (8,845) |
| 5200 | 600 | CAPITAL EXPENDITURES | 235,681 | 63,862 | (171,819) |
| 5200 | 700 | OTHER EXPENSE | 1,288 | 0 | (1,288) |
| | TOTAL | SPECIAL EDUCATION | \$104,468,295 | \$103,191,059 | (\$1,277,236) |
| | | CAREER EDUCATION | | | |
| 5300 | 100 | SALARIES | 14,866,310 | 13,909,591 | (956,719) |
| 5300 | 200 | EMPLOYEE BENEFITS | 3,593,605 | 4,178,258 | 584,653 |
| 5300 | 300 | PURCHASED SERVICES | 151,458 | | (151,458) |
| 5300 | 400 | ENERGY SERVICES | 594 | 100 | (494) |
| 5300 | 500 | MATERIALS & SUPPLIES | 267,360 | 662,439 | 395,079 |
| 5300 | 600 | CAPITAL EXPENDITURES | 460,053 | 64,910 | (395,143) |
| 5300 | 700 | OTHER EXPENSE | 73,724 | 408 | (73,316) |
| | TOTAL | CAREER EDUCATION | \$19,413,104 | \$18,815,706 | (\$597,398) |
| | | ADULT CONTINUED EDUCATION | | | |
| 5400 | 100 | SALARIES | 4,777,663 | 4,428,829 | (348,834) |
| 5400 | 200 | EMPLOYEE BENEFITS | 956,880 | 1,503,538 | 546,658 |
| 5400 | 300 | PURCHASED SERVICES | 52,047 | 4,766 | (47,281) |
| 5400 | 500 | MATERIALS & SUPPLIES | 67,975 | 39,834 | (28,141) |
| 5400 | 600 | CAPITAL EXPENDITURES | 67,557 | 9,071 | (58,486) |
| 5400 | 700 | OTHER EXPENSE | 2,357 | | (2,357) |
| | TOTAL | ADULT CONTINUED EDUCATION | \$5,924,479 | \$5,986,038 | \$61,559 |
| | | PRE KINDERGARTEN | | | |
| 5500 | 100 | SALARIES | 1,556,791 | 1,334,188 | (222,603) |
| 5500 | 200 | EMPLOYEE BENEFITS | 648,266 | 640,424 | (7,842) |
| 5500 | 300 | PURCHASED SERVICES | 4,379 | 930 | (3,449) |
| 5500 | 500 | MATERIALS & SUPPLIES | 30,178 | 12,840 | (17,338) |
| 5500 | 600 | CAPITAL EXPENDITURES | 14,605 | 2,310 | (12,295) |
| 5500 | 700 | OTHER SERVICES | 788 | | (788) |
| | TOTAL | PRE KINDERGARTEN | \$2,255,007 | \$1,990,692 | (\$264,315) |

PINELLAS COUNTY SCHOOL BOARD

| FUNCTION | OBJECT | DESCRIPTION | 2011-12 | 2012-13 | INCREASE/ (DECREASE) |
|----------|-----------------------------------|--------------------------|---------------|-----------------------|-------------------------|
| | | | ACTUAL | RECOMMENDED BUDGET | |
| | | OTHER INSTRUCTION | | | |
| 5900 | 100 | SALARIES | 163,468 | 0 | (163,468) |
| 5900 | 200 | EMPLOYEE BENEFITS | 4,104 | 0 | (4,104) |
| | TOTAL | OTHER INSTRUCTION | \$167,572 | \$0 | (\$167,572) |
| | SUBTOTAL - INSTRUCTIONAL SERVICES | | \$510,419,487 | \$503,744,062 | (\$6,675,425) |
| | | ATTENDANCE & SOCIAL WORK | | | |
| 6110 | 100 | SALARIES | 3,529,956 | 3,268,966 | (260,990) |
| 6110 | 200 | EMPLOYEE BENEFITS | 1,052,394 | 934,301 | (118,093) |
| 6110 | 300 | PURCHASED SERVICES | 23,659 | 35,948 | 12,289 |
| 6110 | 500 | MATERIALS & SUPPLIES | 13,871 | 11,566 | (2,305) |
| 6110 | 700 | OTHER EXPENSE | | 25 | 25 |
| | TOTAL | ATTENDANCE & SOCIAL WORK | \$4,619,880 | \$4,250,806 | (\$369,074) |
| | | GUIDANCE SERVICES | | | |
| 6120 | 100 | SALARIES | 11,474,832 | 11,564,907 | 90,075 |
| 6120 | 200 | EMPLOYEE BENEFITS | 3,134,529 | 3,035,170 | (99,359) |
| 6120 | 300 | PURCHASED SERVICES | 14,555 | 16,750 | 2,195 |
| 6120 | 500 | MATERIALS & SUPPLIES | 21,270 | 36,147 | 14,877 |
| 6120 | 600 | CAPITAL EXPENDITURES | 19,422 | 23,669 | 4,247 |
| 6120 | 700 | OTHER EXPENSE | 399 | 654 | 255 |
| | TOTAL | GUIDANCE SERVICES | \$14,665,007 | \$14,677,297 | \$12,290 |
| | | HEALTH SERVICES | | | |
| 6130 | 100 | SALARIES | 1,654,359 | 1,310,015 | (344,344) |
| 6130 | 200 | EMPLOYEE BENEFITS | 548,468 | 452,786 | (95,682) |
| 6130 | 300 | PURCHASED SERVICES | 93,887 | 592,261 | 498,374 |
| 6130 | 500 | MATERIALS & SUPPLIES | 18,917 | 9,262 | (9,655) |
| 6130 | 600 | CAPITAL OUTLAY | 35,248 | 6,421 | (28,827) |
| 6130 | 700 | OTHER EXPENSE | 1,025 | 3,240 | 2,215 |
| | TOTAL | HEALTH SERVICES | \$2,351,904 | \$2,373,985 | \$22,081 |
| | | PSYCHOLOGICAL SERVICES | | | |
| 6140 | 100 | SALARIES | 3,142,734 | 3,328,425 | 185,691 |
| 6140 | 200 | EMPLOYEE BENEFITS | 837,868 | 872,181 | 34,313 |
| 6140 | 300 | PURCHASED SERVICES | 24,795 | 78,714 | 53,919 |
| 6140 | 500 | MATERIALS & SUPPLIES | 20,824 | 63,524 | 42,700 |
| 6140 | 600 | CAPITAL EXPENDITURES | 50,230 | 6,820 | (43,410) |
| 6140 | 700 | OTHER EXPENSE | 125 | 125 | 0 |
| | TOTAL | PSYCHOLOGICAL SERVICES | \$4,076,576 | \$4,349,789 | \$273,213 |
| | | PARENTAL INVOLVEMENT | | | |
| 6150 | 100 | SALARIES | 719,288 | 682,733 | (36,555) |
| 6150 | 200 | EMPLOYEE BENEFITS | 242,660 | 248,336 | 5,676 |
| 6150 | 500 | MATERIALS & SUPPLIES | 972 | | (972) |
| 6150 | 700 | OTHER EXPENSE | 2,000 | | (2,000) |
| | TOTAL | PARENTAL INVOLVEMENT | \$964,920 | \$931,069 | (\$33,851) |

PINELLAS COUNTY SCHOOL BOARD

| FUNC- TION | OBJECT | DESCRIPTION | 2011-12 | 2012-13 | INCREASE/ (DECREASE) |
|---------------|--------|----------------------------------|--------------|-----------------------|-------------------------|
| | | | ACTUAL | RECOMMENDED BUDGET | |
| | | OTHER PUPIL PERSONNEL SVC | | | |
| 6190 | 100 | SALARIES | 1,786,749 | 2,070,656 | 283,907 |
| 6190 | 200 | EMPLOYEE BENEFITS | 600,610 | 722,684 | 122,074 |
| 6190 | 300 | PURCHASED SERVICES | 60,213 | 58,418 | (1,795) |
| 6190 | 500 | MATERIALS & SUPPLIES | 4,668 | 26,142 | 21,474 |
| 6190 | 600 | CAPITAL EXPENDITURES | 38,177 | 32,028 | (6,149) |
| 6190 | 700 | OTHER EXPENSE | 4,617 | 200 | (4,417) |
| | TOTAL | OTHER PUPIL PERSONNEL SVC | \$2,495,034 | \$2,910,128 | \$415,094 |
| | | INSTRUCTIONAL MEDIA | | | |
| 6200 | 100 | SALARIES | 7,106,714 | 6,200,561 | (906,153) |
| 6200 | 200 | EMPLOYEE BENEFITS | 1,941,295 | 1,853,010 | (88,285) |
| 6200 | 300 | PURCHASED SERVICES | 82,175 | 55,053 | (27,122) |
| 6200 | 400 | ENERGY SERVICES | 3,597 | 2,500 | (1,097) |
| 6200 | 500 | MATERIALS & SUPPLIES | 92,470 | 136,446 | 43,976 |
| 6200 | 600 | CAPITAL EXPENDITURES | 605,634 | 684,416 | 78,782 |
| 6200 | 700 | OTHER EXPENSE | 1,463 | 592 | (871) |
| | TOTAL | INSTRUCTIONAL MEDIA | \$9,833,348 | \$8,932,578 | (\$900,770) |
| | | CURRICULUM & INSTRUCTION | | | |
| 6300 | 100 | SALARIES | 7,161,270 | 6,456,413 | (704,857) |
| 6300 | 200 | EMPLOYEE BENEFITS | 1,691,929 | 1,794,285 | 102,356 |
| 6300 | 300 | PURCHASED SERVICES | 147,017 | 181,761 | 34,744 |
| 6300 | 500 | MATERIALS & SUPPLIES | 193,222 | | (193,222) |
| 6300 | 600 | CAPITAL EXPENDITURES | 235,032 | 268,809 | 33,777 |
| 6300 | 700 | OTHER EXPENSE | 28,792 | 30,326 | 1,534 |
| | TOTAL | CURRICULUM & INSTRUCTION | \$9,457,262 | \$8,731,594 | (\$725,668) |
| | | STAFF DEVELOPMENT | | | |
| 6400 | 100 | SALARIES | 2,530,330 | 3,134,354 | 604,024 |
| 6400 | 200 | EMPLOYEE BENEFITS | 587,466 | 808,478 | 221,012 |
| 6400 | 300 | PURCHASED SERVICES | 345,138 | 137,774 | (207,364) |
| 6400 | 500 | MATERIALS & SUPPLIES | 144,449 | 217,398 | 72,949 |
| 6400 | 600 | CAPITAL EXPENDITURES | 76,282 | 7,901 | (68,381) |
| 6400 | 700 | OTHER EXPENSE | (977) | 6,188 | 7,165 |
| | TOTAL | STAFF DEVELOPMENT | \$3,682,689 | \$4,312,093 | \$629,405 |
| | | INSTRUCTIONAL RELATED TECH | | | |
| 6500 | 100 | SALARIES | 1,646,065 | 1,665,307 | 19,242 |
| 6500 | 200 | EMPLOYEE BENEFITS | 451,866 | 491,779 | 39,913 |
| 6500 | 300 | PURCHASED SERVICES | 8,406 | 1,806 | (6,600) |
| 6500 | 500 | SUPPLIES | 91,613 | 50,021 | (41,592) |
| 6500 | 600 | CAPITAL EXPENDITURES | 60,213 | 276 | (59,937) |
| | TOTAL | INSTRUCTIONAL RELATED TECH | \$2,258,163 | \$2,209,189 | (48,974) |
| | | SUBTOTAL - INSTRUCTIONAL SUPPORT | \$54,404,783 | \$53,678,528 | (\$692,404) |

PINELLAS COUNTY SCHOOL BOARD

| FUNCTION | OBJECT | DESCRIPTION | 2011-12 | 2012-13 | INCREASE/ (DECREASE) |
|----------|--------|--------------------------|--------------|-----------------------|-------------------------|
| | | | ACTUAL | RECOMMENDED BUDGET | |
| | | SCHOOL BOARD | | | |
| 7100 | 100 | SALARIES | 912,977 | 796,335 | (116,642) |
| 7100 | 200 | EMPLOYEE BENEFITS | 942,494 | 1,743,109 | 800,615 |
| 7100 | 300 | PURCHASED SERVICES | 143,234 | 266,434 | 123,200 |
| 7100 | 500 | MATERIALS & SUPPLIES | 15,038 | 17,243 | 2,205 |
| 7100 | 600 | CAPITAL EXPENDITURES | 19,896 | 624 | (19,272) |
| 7100 | 700 | OTHER EXPENSE | 63,924 | 37,847 | (26,077) |
| | TOTAL | SCHOOL BOARD | \$2,097,563 | \$2,861,592 | \$764,029 |
| | | GENERAL ADMINISTRATION | | | |
| 7200 | 100 | SALARIES | 2,047,548 | 1,707,158 | (340,390) |
| 7200 | 200 | EMPLOYEE BENEFITS | 421,304 | 420,336 | (968) |
| 7200 | 300 | PURCHASED SERVICES | 176,841 | 109,412 | (67,429) |
| 7200 | 500 | MATERIALS & SUPPLIES | 53,435 | 279,348 | 225,913 |
| 7200 | 600 | CAPITAL EXPENDITURES | 18,036 | 3,244 | (14,792) |
| 7200 | 700 | OTHER EXPENSE | 31,053 | 33,188 | 2,135 |
| | TOTAL | GENERAL ADMINISTRATION | \$2,748,217 | \$2,552,686 | (\$195,531) |
| | | SCHOOL ADMINISTRATION | | | |
| 7300 | 100 | SALARIES | 38,088,542 | 36,055,299 | (2,033,243) |
| 7300 | 200 | EMPLOYEE BENEFITS | 11,713,759 | 11,756,573 | 42,814 |
| 7300 | 300 | PURCHASED SERVICES | 466,878 | 559,034 | 92,156 |
| 7300 | 400 | ENERGY SERVICES | 74 | | (74) |
| 7300 | 500 | MATERIALS & SUPPLIES | 253,665 | 242,870 | (10,795) |
| 7300 | 600 | CAPITAL EXPENDITURES | 157,796 | 56,764 | (101,032) |
| 7300 | 700 | OTHER EXPENSE | 51,436 | 20,933 | (30,503) |
| | TOTAL | SCHOOL ADMINISTRATION | \$50,732,150 | \$48,691,473 | (\$2,040,677) |
| | | FACILITIES ACQ. & CONST. | | | |
| 7400 | 100 | SALARIES | 269,958 | 1,186,400 | 916,442 |
| 7400 | 200 | EMPLOYEE BENEFITS | 139,136 | 452,398 | 313,262 |
| 7400 | 300 | PURCHASED SERVICES | 9,344 | 39,885 | 30,541 |
| 7400 | 400 | ENERGY SERVICES | 7,261 | 6,000 | (1,261) |
| 7400 | 500 | MATERIALS | 11,353 | 13,564 | 2,211 |
| 7400 | 600 | CAPITAL EXPENDITURES | 164,273 | 226,609 | 62,336 |
| 7400 | 700 | OTHER EXPENSE | 90 | | (90) |
| | TOTAL | FACILITIES ACQ. & CONST. | \$601,415 | \$1,924,856 | \$1,323,441 |
| | | FISCAL SERVICES | | | |
| 7500 | 100 | SALARIES | 2,726,625 | 2,482,475 | (244,150) |
| 7500 | 200 | EMPLOYEE BENEFITS | 803,194 | 776,704 | (26,490) |
| 7500 | 300 | PURCHASED SERVICES | 152,863 | 274,890 | 122,027 |
| 7500 | 500 | MATERIALS | 36,196 | 50,529 | 14,333 |
| 7500 | 600 | CAPITAL EXPENDITURES | 20,131 | 8,330 | (11,801) |
| 7500 | 700 | OTHER EXPENSE | (96,481) | 275,741 | 372,222 |
| | TOTAL | FISCAL SERVICES | \$3,642,528 | \$3,868,669 | \$226,141 |
| | | FOOD SERVICE | | | |
| 7600 | 100 | SALARIES | 205,029 | 60,400 | (144,629) |
| 7600 | 200 | FRINGE | 2,838 | | (2,838) |
| | TOTAL | FOOD SERVICE | \$207,867 | \$60,400 | (\$147,467) |

PINELLAS COUNTY SCHOOL BOARD

| FUNCTION | OBJECT | DESCRIPTION | 2011-12 | 2012-13 | INCREASE/ (DECREASE) |
|----------|--------|--------------------------------|-------------|-----------------------|-------------------------|
| | | | ACTUAL | RECOMMENDED BUDGET | |
| | | PLANNING, RESEARCH, EVALUATION | | | |
| 7710 | 100 | SALARIES | 624,179 | 678,387 | 54,208 |
| 7710 | 200 | EMPLOYEE BENEFITS | 164,954 | 177,419 | 12,465 |
| 7710 | 300 | PURCHASED SERVICES | 139,941 | 183,907 | 43,966 |
| 7710 | 500 | MATERIALS & SUPPLIES | 14,332 | 27,001 | 12,669 |
| 7710 | 600 | CAPITAL EXPENDITURES | 16,823 | 11,532 | (5,291) |
| 7710 | 700 | OTHER EXPENSE | 526 | 865 | 339 |
| | TOTAL | PLANNING, RESEARCH & EVAL | \$960,755 | \$1,079,111 | \$118,356 |
| | | INFORMATION SERVICES | | | |
| 7720 | 100 | SALARIES | 568,555 | 824,521 | 255,966 |
| 7720 | 200 | EMPLOYEE BENEFITS | 127,376 | 225,224 | 97,848 |
| 7720 | 300 | PURCHASED SERVICES | 97,547 | 91,347 | (6,200) |
| 7720 | 500 | MATERIALS & SUPPLIES | 43,992 | 25,333 | (18,659) |
| 7720 | 600 | CAPITAL EXPENDITURES | 5,907 | | (5,907) |
| 7720 | 700 | OTHER EXPENSE | 1,391 | 885 | (506) |
| | TOTAL | INFORMATION SERVICES | \$844,768 | \$1,167,310 | \$322,542 |
| | | STAFF PERSONNEL SERVICES | | | |
| 7730 | 100 | SALARIES | 2,873,652 | 2,665,602 | (208,050) |
| 7730 | 200 | EMPLOYEE BENEFITS | 1,003,698 | 1,042,533 | |
| 7730 | 300 | PURCHASED SERVICES | 682,217 | 1,018,692 | 336,475 |
| 7730 | 500 | MATERIALS & SUPPLIES | 222,814 | 201,888 | (20,926) |
| 7730 | 600 | CAPITAL EXPENDITURES | 64,034 | 110,137 | 46,103 |
| 7730 | 700 | OTHER EXPENSE | 3,806 | 8,160 | 4,354 |
| | TOTAL | STAFF PERSONNEL SERVICES | \$4,850,221 | \$5,047,012 | \$196,791 |
| | | INTERNAL SVC | | | |
| 7760 | 100 | SALARIES | 1,768,911 | 1,729,447 | (39,464) |
| 7760 | 200 | EMPLOYEE BENEFITS | 573,824 | 586,264 | 12,440 |
| 7760 | 300 | PURCHASED SERVICES | 733,901 | 809,341 | 75,440 |
| 7760 | 400 | ENERGY SERVICES | 334,343 | 34,106 | (300,237) |
| 7760 | 500 | MATERIALS & SUPPLIES | 1,117,419 | 277,913 | (839,506) |
| 7760 | 600 | CAPITAL EXPENDITURES | 7,692 | 38,859 | 31,167 |
| 7760 | 700 | OTHER EXPENSE | 1,330 | 78,067 | 76,737 |
| | TOTAL | INTERNAL SVC | \$4,537,420 | \$3,553,997 | (\$983,423) |
| | | OTHER CENTRAL SERVICES | | | |
| 7790 | 100 | SALARIES | 420,891 | 380,694 | (40,197) |
| 7790 | 200 | EMPLOYEE BENEFITS | 114,057 | 114,596 | 539 |
| 7790 | 300 | PURCHASED SERVICES | 19,209 | 32,071 | 12,862 |
| 7790 | 500 | MATERIALS & SUPPLIES | 7,890 | 17,770 | 9,880 |
| 7790 | 600 | CAPITAL EXPENDITURES | 669 | 359 | (310) |
| 7790 | 700 | OTHER EXPENSE | (422) | 15,850 | 16,272 |
| | TOTAL | OTHER CENTRAL SERVICES | \$562,294 | \$561,340 | (\$954) |

PINELLAS COUNTY SCHOOL BOARD

| FUNC- TION | OBJECT | DESCRIPTION | 2011-12 ACTUAL | 2012-13 RECOMMENDED BUDGET | INCREASE/ (DECREASE) |
|-----------------------|---|----------------------------------|---------------------------|---|---------------------------------|
| | | PUPIL TRANSPORTATION | | | |
| 7800 | 100 | SALARIES | 16,333,329 | 16,855,187 | 521,858 |
| 7800 | 200 | EMPLOYEE BENEFITS | 7,022,919 | 6,333,663 | (689,256) |
| 7800 | 300 | PURCHASED SERVICES | 2,577,646 | 1,099,948 | (1,477,698) |
| 7800 | 400 | ENERGY SERVICES | 4,953,319 | 4,792,173 | (161,146) |
| 7800 | 500 | MATERIALS & SUPPLIES | 1,590,812 | 1,578,783 | (12,029) |
| 7800 | 600 | CAPITAL EXPENDITURES | 39,167 | 4,637 | (34,530) |
| 7800 | 700 | OTHER EXPENSE | 26,470 | 25,500 | (970) |
| | TOTAL | PUPIL TRANSPORTATION | \$32,543,662 | \$30,689,891 | (\$1,853,771) |
| | | OPERATION OF PLANT | | | |
| 7900 | 100 | SALARIES | 21,575,563 | 21,219,560 | (356,003) |
| 7900 | 200 | EMPLOYEE BENEFITS | 11,210,670 | 11,551,043 | 340,373 |
| 7900 | 300 | PURCHASED SERVICES | 15,677,737 | 15,451,405 | (226,332) |
| 7900 | 400 | ENERGY SERVICES | 24,819,064 | 24,097,893 | (721,171) |
| 7900 | 500 | MATERIALS & SUPPLIES | 1,273,355 | 791,252 | (482,103) |
| 7900 | 600 | CAPITAL EXPENDITURES | 196,348 | 119,721 | (76,627) |
| 7900 | 700 | OTHER EXPENSE | 183,582 | 183,438 | (144) |
| | TOTAL | OPERATION OF PLANT | \$74,936,319 | \$73,414,312 | (\$1,522,007) |
| | SUBTOTAL - GENERAL SUPPORT | | \$179,265,180 | \$175,472,649 | (\$346,688) |
| | | MAINTENANCE OF PLANT | | | |
| 8100 | 100 | SALARIES | 6,405,129 | 6,591,268 | 186,139 |
| 8100 | 200 | EMPLOYEE BENEFITS | 2,631,496 | 2,852,764 | 221,268 |
| 8100 | 300 | PURCHASED SERVICES | 5,008,397 | 4,964,877 | (43,520) |
| 8100 | 400 | ENERGY SERVICES | 589,768 | 299,340 | (290,428) |
| 8100 | 500 | MATERIALS & SUPPLIES | 3,714,268 | 3,404,003 | (310,265) |
| 8100 | 600 | CAPITAL EXPENDITURES | 113,942 | 55,647 | (58,295) |
| 8100 | 700 | OTHER EXPENSE | 2,933,888 | 2,197,539 | (736,349) |
| | TOTAL | MAINTENANCE OF PLANT | \$21,396,889 | \$20,365,438 | (\$1,031,451) |
| | SUBTOTAL - MAINTENANCE OF PLANT | | \$21,396,889 | \$20,365,438 | (\$1,031,451) |
| | | ADMINISTRATIVE TECHNOLOGY | | | |
| 8200 | 100 | SALARIES | 3,118,175 | 3,138,308 | 20,133 |
| 8200 | 200 | EMPLOYEE BENEFITS | 829,736 | 853,977 | 24,241 |
| 8200 | 300 | PURCHASED SERVICES | 712,276 | 1,318,330 | 606,054 |
| 8200 | 400 | ENERGY SERVICES | 6,477 | 1,442 | (5,035) |
| 8200 | 500 | MATERIALS & SUPPLIES | 94,659 | 36,936 | (57,723) |
| 8200 | 600 | CAPITAL EXPENDITURES | 1,269,700 | 961,670 | (308,030) |
| 8200 | 700 | OTHER EXPENSE | 2,704 | 701 | (\$2,003) |
| | TOTAL | ADMINISTRATIVE TECHNOLOGY | 6,033,727 | \$6,311,364 | \$277,637 |
| | SUBTOTAL - ADMINISTRATIVE TECHNOLOGY | | \$6,033,727 | \$6,311,364 | \$277,637 |

PINELLAS COUNTY SCHOOL BOARD

| FUNC- TION | OBJECT | DESCRIPTION | 2011-12 ACTUAL | 2012-13 RECOMMENDED BUDGET | INCREASE/ (DECREASE) |
|---------------|--------|--|-------------------|----------------------------------|-------------------------|
| | | COMMUNITY SERVICES | | | |
| 9100 | 100 | SALARIES | 310,224 | 187,193 | (123,031) |
| 9100 | 200 | EMPLOYEE BENEFITS | 113,145 | 75,054 | (38,091) |
| 9100 | 300 | PURCHASED SERVICES | 114,156 | 127,938 | 13,782 |
| 9100 | 500 | MATERIALS & SUPPLIES | 18,791 | 25,494 | 6,703 |
| 9100 | 600 | CAPITAL EXPENDITURES | 525 | 400 | (125) |
| 9100 | 700 | OTHER EXPENSE | 92,006 | 8,880 | (83,126) |
| | TOTAL | COMMUNITY SERVICES | \$648,847 | \$424,959 | (\$223,888) |
| | | OTHER EXPENSES | | | |
| 9200 | 700 | OTHER EXPENSE | 80,378 | 3,000 | (77,378) |
| | TOTAL | OTHER EXPENSES | \$80,378 | \$3,000 | (\$77,378) |
| | | <i>SUBTOTAL - COMM & DEBT SERV & TRANSFERS</i> | <i>\$729,225</i> | <i>\$427,959</i> | <i>(\$301,266)</i> |
| | | TRANSFER OF FUNDS | | | |
| 9700 | 900 | TRANSFERS | 966,620 | 0 | (966,620) |
| | TOTAL | TRANSFER OF FUNDS | \$966,620 | \$0 | (\$966,620) |
| | TOTAL | APPROPRIATIONS | \$773,215,910 | \$760,000,000 | (\$13,215,910) |
| | | FUND BALANCE | | | |
| | | BUDGET FUND BALANCE-END | | | |
| | | <u>NON-SPENDABLE</u> | | | |
| | | INVENTORY | 4,350,842 | 3,800,000 | (550,842) |
| | | PRE-PAID EXPENSE | 6,136,090 | | (6,136,090) |
| | TOTAL | NON-SPENDABLE | \$10,486,932 | \$3,800,000 | (\$6,686,932) |
| | | <u>RESTRICTED</u> | | | |
| | | STATE CARRYFORWARDS | 1,581,157 | 2,200,000 | 618,843 |
| | | REFERENDUM | 3,534,361 | 1,800,000 | (1,734,361) |
| | | WORKFORCE | 15,794,746 | 14,500,000 | (1,294,746) |
| | TOTAL | RESTRICTED | \$20,910,264 | \$18,500,000 | (\$2,410,264) |
| | | <u>ASSIGNED</u> | | | |
| | | ENCUMBRANCES | 7,439,464 | 7,000,000 | (439,464) |
| | | CENTRAL PRINTING | 827,057 | 800,000 | (27,057) |
| | | CARRYFORWARDS | 14,347,957 | 8,800,000 | (5,547,957) |
| | TOTAL | ASSIGNED | \$22,614,478 | \$16,600,000 | (\$6,014,478) |
| | | <u>UNASSIGNED</u> | \$6,667,953 | 13,200,000 | 6,532,047 |
| | TOTAL | UNASSIGNED | \$6,667,953 | \$13,200,000 | \$6,532,047 |
| | TOTAL | ENDING FUND BALANCE | \$60,679,627 | \$52,100,000 | (\$8,579,627) |
| | TOTAL | APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND | \$833,895,537 | \$812,100,000 | (\$21,795,537) |

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

PINELLAS COUNTY SCHOOL BOARD

| FUNCTION | OBJECT | DESCRIPTION | 2011-12 | 2012-13 | INCREASE/ (DECREASE) |
|---|--------|---------------------------------------|---------------|-----------------------|-------------------------|
| | | | ACTUAL | RECOMMENDED BUDGET | |
| CAPITAL OUTLAY FUND - ESTIMATED REVENUE | | | | | |
| | | STATE SOURCES | | | |
| 3321 | 000 | CO & DS DISTR TO DISTRICTS | \$491,371 | \$535,008 | \$43,637 |
| 3325 | 000 | INTEREST ON UNDISTRIBUTED | 44,975 | | (44,975) |
| 3341 | 000 | RACING COMMISSION FUNDS | 223,250 | 223,250 | 0 |
| | | OUTLAY (PECO) | | | |
| 3397 | 000 | CHARTER SCHOOL CAPITAL OUTLAY | 680,519 | 55,318 | (625,201) |
| | TOTAL | STATE SOURCES | \$1,440,115 | \$813,576 | (\$626,539) |
| | | LOCAL SOURCES | | | |
| 3413 | 000 | DIST. LOC. CAP. IMPROVE. TAXES | 87,661,838 | 84,803,174 | (2,858,664) |
| 3431 | 000 | INTEREST ON INVESTMENTS | 5,738,093 | 1,800,000 | (3,938,093) |
| 3433 | 000 | NET INC/DEC FAIR VALUE INVEST | (4,084,237) | | 4,084,237 |
| 3493 | 000 | SALE OF JUNK | 503,142 | | (503,142) |
| 3497 | 400 | REFUNDS OF PRIOR YEAR'S EXP | 111,891 | | (111,891) |
| | TOTAL | LOCAL SOURCES | \$89,930,727 | \$86,603,174 | (\$3,327,553) |
| | | OTHER SOURCES | | | |
| 3610 | 000 | TRANSFERS FROM GENERAL | 977,356 | | (977,356) |
| | TOTAL | OTHER FINANCING SOURCES | \$977,356 | \$0 | (\$977,356) |
| | TOTAL | ESTIMATED REVENUE | \$92,348,198 | \$87,416,750 | (\$4,931,448) |
| | | FUND BALANCE | | | |
| | 000 | BUDGET FUND BALANCE-BEGIN | | | |
| | | RESTRICTED | 210,206,174 | 205,193,937 | (5,012,237) |
| | | ASSIGNED | 10,637,224 | 9,339,644 | (1,297,580) |
| | TOTAL | BEGINNING FUND BALANCE | \$220,843,398 | \$214,533,581 | (\$6,309,817) |
| | TOTAL | ESTIMATED REVENUE AND FUND BALANCE | \$313,191,596 | \$301,950,331 | (\$11,241,265) |

PINELLAS COUNTY SCHOOL BOARD

| FUNC- TION | OBJECT | DESCRIPTION | 2011-12 ACTUAL | 2012-13 RECOMMENDED BUDGET | INCREASE/ (DECREASE) |
|--|--------|---|-------------------|----------------------------------|-------------------------|
| <u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u> | | | | | |
| 7400 | 600 | FACILITIES ACQ. & CONST. CAPITAL EXPENDITURES | \$65,009,350 | \$165,310,897 | \$100,301,547 |
| | TOTAL | FACILITIES ACQ. & CONST. | \$65,009,350 | \$165,310,897 | \$100,301,547 |
| 9200 | 700 | DEBT SERVICES OTHER EXPENSES | 10,994,388 | 20,633,303 | 9,638,915 |
| | TOTAL | DEBT SERVICES | \$10,994,388 | \$20,633,303 | \$9,638,915 |
| 9700 | 900 | TRANSFER OF FUNDS TRANSFERS | 22,654,277 | 23,255,318 | 601,041 |
| | TOTAL | TRANSFER OF FUNDS | \$22,654,277 | \$23,255,318 | \$601,041 |
| * | TOTAL | APPROPRIATIONS | \$98,658,015 | \$209,199,518 | \$110,541,503 |
| | 000 | FUND BALANCE BUDGET FUND BALANCE-END RESTRICTED | 205,193,937 | 89,480,272 | (115,713,665) |
| | | ASSIGNED | 9,339,644 | 3,270,541 | (6,069,103) |
| * | TOTAL | ENDING FUND BALANCE | \$214,533,581 | \$92,750,813 | (\$121,782,768) |
| | TOTAL | APPROPRIATIONS & FD BALANCE | \$313,191,596 | \$301,950,331 | (\$11,241,265) |

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

PINELLAS COUNTY SCHOOL BOARD

| FUNC- TION | OBJECT | DESCRIPTION | 2011-12 ACTUAL | 2012-13 RECOMMENDED BUDGET | INCREASE/ (DECREASE) |
|---------------|--------|-------------|-------------------|----------------------------------|-------------------------|
|---------------|--------|-------------|-------------------|----------------------------------|-------------------------|

DEBT SERVICE FUND - ESTIMATED REVENUE

| | | | | | |
|------|-------|---|-------------|-------------|------------|
| | | STATE SOURCES | | | |
| 3322 | 000 | C.O. & D.S. WITHHELD FOR DEBT SERV. | \$3,946,472 | \$4,012,850 | \$66,378 |
| 3326 | 000 | SBE BOND INTEREST | (448) | | 448 |
| | TOTAL | STATE SOURCES | \$3,946,024 | \$4,012,850 | \$66,826 |
| | TOTAL | ESTIMATED REVENUE | \$3,946,024 | \$4,012,850 | \$66,826 |
| | | FUND BALANCE | | | |
| | 000 | BUDGET FUND BALANCE-BEGIN RESTRICTED | \$971,709 | \$905,834 | (\$65,875) |
| | TOTAL | BEGINNING FUND BALANCE | \$971,709 | \$905,834 | (\$65,875) |
| | TOTAL | ESTIMATED REVENUE AND FUND BALANCE | \$4,917,733 | \$4,918,684 | \$951 |

DEBT SERVICE FUND - APPROPRIATIONS

| | | | | | |
|------|-------|---------------------------------------|-------------|-------------|-------|
| | | DEBT SERVICES | | | |
| 9200 | 700 | OTHER EXPENSES | \$4,011,899 | \$4,012,850 | \$951 |
| | TOTAL | DEBT SERVICES | \$4,011,899 | \$4,012,850 | \$951 |
| | TOTAL | APPROPRIATIONS | \$4,011,899 | \$4,012,850 | \$951 |
| | | FUND BALANCE | | | |
| | 000 | BUDGET FUND BALANCE-END RESTRICTED | \$905,834 | \$905,834 | \$0 |
| | TOTAL | ENDING FUND BALANCE | \$905,834 | \$905,834 | \$0 |
| | TOTAL | APPROPRIATIONS & FD BALANCE | \$4,917,733 | \$4,918,684 | \$951 |

PINELLAS COUNTY SCHOOL BOARD

| FUNC- TION | OBJECT | DESCRIPTION | 2011-12 | 2012-2013 | INCREASE/ (DECREASE) |
|--|--------|-----------------------------------|--------------|-----------------------|-------------------------|
| | | | ACTUAL | RECOMMENDED BUDGET | |
| <u>CONTRACTED PROGRAM FUND - ESTIMATED REVENUE</u> | | | | | |
| | | FEDERAL DIRECT | | | |
| 3199 | 000 | OTHER MISC FEDERAL DIRECT | \$6,237,805 | \$7,717,081 | \$1,479,276 |
| | TOTAL | FEDERAL DIRECT | \$6,237,805 | \$7,717,081 | \$1,479,276 |
| | | FEDERAL THRU STATE | | | |
| 3201 | 000 | VOCATIONAL EDUCATION GRANTS | 2,121,596 | 1,808,798 | (312,798) |
| 3226 | 000 | EISENHOWER MATH & SCIENCE | 4,637,132 | 1,026,972 | (3,610,160) |
| 3227 | 000 | DRUG FREE SCHOOLS | 7,426 | | (7,426) |
| 3230 | 000 | DISABILITIES EDUCATION ACT (IDEA) | 27,417,162 | 35,080,894 | 7,663,732 |
| 3240 | 000 | ELEM & SECOND EDUC ACT (TITLE I) | 30,748,753 | 16,333,954 | (14,414,799) |
| 3251 | 000 | ADULT BASIC EDUCATION | 1,701,881 | 1,494,634 | (207,247) |
| 3270 | 000 | ELE & SECOND ECUD ACT (TITLE VI) | | 2,089,326 | 2,089,326 |
| 3290 | 000 | OTHER FEDERAL THRU STATE | 2,201,577 | 6,618,504 | 4,416,927 |
| | TOTAL | FEDERAL THRU STATE | \$68,835,527 | \$64,453,082 | (\$4,382,445) |
| | | STATE SOURCES | | | |
| 3399 | 000 | MISCELLANEOUS STATE SOURCES | 142,010 | | (142,010) |
| | | | \$142,010 | \$0 | (\$142,010) |
| | TOTAL | ESTIMATED REVENUE | \$75,215,342 | \$72,170,163 | (\$3,045,179) |

PINELLAS COUNTY SCHOOL BOARD

| FUNC- TION | OBJECT | DESCRIPTION | 2011-12 | 2012-2013 | INCREASE/ (DECREASE) |
|---|--------|---------------------------|--------------|-----------------------|-------------------------|
| | | | ACTUAL | RECOMMENDED BUDGET | |
| CONTRACTED PROGRAM FUND - APPROPRIATIONS | | | | | |
| | | REGULAR EDUCATION | | | |
| 5100 | 100 | SALARIES | \$6,353,625 | \$1,149,191 | (\$5,204,434) |
| 5100 | 200 | EMPLOYEE BENEFITS | 1,169,091 | 270,793 | (\$898,298) |
| 5100 | 300 | PURCHASED SERVICES | 2,344,387 | 2,715,802 | 371,415 |
| 5100 | 500 | MATERIALS & SUPPLIES | 2,192,078 | 19,416,312 | 17,224,234 |
| 5100 | 600 | CAPITAL EXPENDITURES | 7,675,458 | 1,646,404 | (6,029,054) |
| 5100 | 700 | OTHER EXPENSE | 8,650 | 54,898 | 46,248 |
| | TOTAL | REGULAR EDUCATION | \$19,743,289 | \$25,253,400 | \$5,510,111 |
| | | SPECIAL EDUCATION | | | |
| 5200 | 100 | SALARIES | 9,095,086 | 7,690,591 | (1,404,495) |
| 5200 | 200 | EMPLOYEE BENEFITS | 3,193,963 | 3,307,520 | 113,557 |
| 5200 | 300 | PURCHASED SERVICES | 626,177 | 839,182 | 213,005 |
| 5200 | 500 | MATERIALS & SUPPLIES | 324,425 | 315,725 | (8,700) |
| 5200 | 600 | CAPITAL EXPENDITURES | 532,283 | 338,455 | (193,828) |
| 5200 | 700 | OTHER EXPENSE | 1,959 | 250 | (1,709) |
| | TOTAL | SPECIAL EDUCATION | \$13,773,893 | \$12,491,723 | (\$1,282,170) |
| | | CAREER EDUCATION | | | |
| 5300 | 100 | SALARIES | 218,943 | 239,193 | 20,250 |
| 5300 | 200 | EMPLOYEE BENEFITS | 18,012 | 40,251 | 22,239 |
| 5300 | 300 | PURCHASED SERVICES | 365,225 | 396,733 | 31,508 |
| 5300 | 500 | MATERIALS & SUPPLIES | 188,418 | 168,201 | (20,217) |
| 5300 | 600 | CAPITAL EXPENDITURES | 262,968 | 210,179 | (52,789) |
| 5300 | 700 | OTHER EXPENSE | 81,487 | 175,555 | 94,068 |
| | TOTAL | CAREER EDUCATION | \$1,135,053 | \$1,230,112 | \$95,059 |
| | | ADULT CONTINUED EDUCATION | | | |
| 5400 | 100 | SALARIES | 356,990 | 332,021 | (24,969) |
| 5400 | 200 | EMPLOYEE BENEFITS | 62,992 | 75,188 | 12,196 |
| 5400 | 300 | PURCHASED SERVICES | 166,294 | 163,384 | (2,910) |
| 5400 | 500 | MATERIALS & SUPPLIES | 65,804 | 249,745 | 183,941 |
| 5400 | 600 | CAPITAL EXPENDITURES | 699,733 | 484,733 | (215,000) |
| 5400 | 700 | OTHER EXPENSE | | 300 | 300 |
| | TOTAL | ADULT CONTINUED EDUCATION | \$1,351,813 | \$1,305,371 | (\$46,442) |
| | | PRE KINDERGARTEN | | | |
| 5500 | 100 | SALARIES | 2,317 | | (2,317) |
| 5500 | 200 | EMPLOYEE BENEFITS | 293 | | (293) |
| | TOTAL | PRE KINDERGARTEN | \$2,610 | \$0 | (\$2,610) |
| SUBTOTAL - INSTRUCTIONAL SERVICES | | | \$36,006,658 | \$40,280,606 | \$4,273,948 |

PINELLAS COUNTY SCHOOL BOARD

| FUNCTION | OBJECT | DESCRIPTION | 2011-12 | 2012-2013 | INCREASE/ (DECREASE) |
|----------|--------|---------------------------|-------------|-----------------------|-------------------------|
| | | | ACTUAL | RECOMMENDED BUDGET | |
| | | ATTENDANCE & SOCIAL WORK | | | |
| 6110 | 100 | SALARIES | 1,234,582 | 1,355,980 | 121,398 |
| 6110 | 200 | EMPLOYEE BENEFITS | 302,648 | 455,051 | 152,403 |
| 6110 | 300 | PURCHASED SERVICES | 3,211 | 1,811 | (1,400) |
| 6110 | 700 | OTHER EXPENSE | 130 | | (130) |
| | TOTAL | ATTENDANCE & SOCIAL WORK | \$1,540,571 | \$1,812,842 | \$272,271 |
| | | GUIDANCE SERVICES | | | |
| 6120 | 100 | SALARIES | 172,367 | 72,026 | (100,341) |
| 6120 | 200 | EMPLOYEE BENEFITS | 34,329 | 20,889 | (13,440) |
| | TOTAL | GUIDANCE SERVICES | \$206,696 | \$92,915 | (\$113,781) |
| | | HEALTH SERVICES | | | |
| 6130 | 100 | SALARIES | 384,698 | 390,291 | 5,593 |
| 6130 | 200 | EMPLOYEE BENEFITS | 145,593 | 181,595 | 36,002 |
| 6130 | 300 | PURCHASED SERVICES | | 604 | 604 |
| | TOTAL | HEALTH SERVICES | \$530,291 | \$572,490 | \$42,199 |
| | | PSYCHOLOGICAL SERVICES | | | |
| 6140 | 100 | SALARIES | 1,099,454 | 982,244 | (117,210) |
| 6140 | 200 | EMPLOYEE BENEFITS | 304,948 | 303,845 | (1,103) |
| 6140 | 300 | PURCHASED SERVICES | 1,258 | | (1,258) |
| | TOTAL | PSYCHOLOGICAL SERVICES | \$1,405,660 | \$1,286,089 | (\$119,571) |
| | | PARENTAL INVOLVEMENT | | | |
| 6150 | 100 | SALARIES | 362,470 | 16,436 | (346,034) |
| 6150 | 200 | EMPLOYEE BENEFITS | 117,870 | 4,981 | (112,889) |
| 6150 | 300 | PURCHASED SERVICES | 59,245 | 71,290 | 12,045 |
| 6150 | 500 | MATERIALS & SUPPLIES | 251,235 | 301,082 | 49,847 |
| 6150 | 600 | CAPITAL OUTLAY | 15,579 | 1,566 | (14,013) |
| | TOTAL | PARENTAL INVOLVEMENT | \$806,399 | \$395,355 | (\$411,044) |
| | | OTHER PUPIL PERSONNEL SVC | | | |
| 6190 | 100 | SALARIES | 3,943,759 | 4,094,855 | 151,096 |
| 6190 | 200 | EMPLOYEE BENEFITS | 1,065,045 | 1,204,871 | 139,826 |
| 6190 | 300 | PURCHASED SERVICES | 21,156 | 30,666 | 9,510 |
| 6190 | 500 | MATERIALS & SUPPLIES | 3,777 | | (3,777) |
| 6190 | 600 | CAPITAL OUTLAY | 1,779 | | (1,779) |
| | TOTAL | OTHER PUPIL PERSONNEL SVC | \$5,035,516 | \$5,330,392 | \$294,876 |
| | | INSTRUCTIONAL MEDIA | | | |
| 6200 | 100 | SALARIES | 341,121 | 13,010 | (328,111) |
| 6200 | 200 | EMPLOYEE BENEFITS | 108,303 | 6,091 | (102,212) |
| 6200 | 500 | MATERIALS & SUPPLIES | 756 | | (756) |
| 6200 | 600 | CAPITAL OUTLAY | 8,731 | 1,536 | (7,195) |
| | TOTAL | INSTRUCTIONAL MEDIA | \$458,911 | \$20,637 | (\$438,274) |

PINELLAS COUNTY SCHOOL BOARD

| FUNC- TION | OBJECT | DESCRIPTION | 2011-12 | 2012-2013 | INCREASE/ (DECREASE) |
|---------------|--------|---|---------------------|-----------------------|-------------------------|
| | | | ACTUAL | RECOMMENDED BUDGET | |
| | | CURRICULUM & INSTRUCTION | | | |
| 6300 | 100 | SALARIES | 7,216,563 | 4,453,463 | (2,763,100) |
| 6300 | 200 | EMPLOYEE BENEFITS | 1,917,940 | 1,294,427 | (623,513) |
| 6300 | 300 | PURCHASED SERVICES | 600,390 | 669,919 | 69,529 |
| 6300 | 400 | ENERGY | 73 | | (73) |
| 6300 | 500 | MATERIALS & SUPPLIES | 158,524 | 352,024 | 193,500 |
| 6300 | 600 | CAPITAL EXPENDITURES | 107,878 | 75,032 | (32,846) |
| 6300 | 700 | OTHER EXPENSE | 2,922 | 21,475 | 18,553 |
| | TOTAL | CURRICULUM & INSTRUCTION | \$10,004,290 | \$6,866,340 | (\$3,137,950) |
| | | STAFF DEVELOPMENT | | | |
| 6400 | 100 | SALARIES | 5,748,151 | 2,553,219 | (3,194,932) |
| 6400 | 200 | EMPLOYEE BENEFITS | 1,575,068 | 672,252 | (902,816) |
| 6400 | 300 | PURCHASED SERVICES | 1,838,861 | 1,232,089 | (606,772) |
| 6400 | 500 | MATERIALS & SUPPLIES | 146,265 | 1,891,790 | 1,745,525 |
| 6400 | 600 | CAPITAL EXPENDITURES | 27,552 | 61,406 | 33,854 |
| 6400 | 700 | OTHER EXPENSE | 83,166 | 16,340 | (66,826) |
| | TOTAL | STAFF DEVELOPMENT | \$9,419,063 | \$6,427,096 | (\$2,991,967) |
| | | INSTRUCTIONAL RELATED TECH | | | |
| 6500 | 100 | SALARIES | 151,876 | 43,616 | (108,260) |
| 6500 | 200 | EMPLOYEE BENEFITS | 50,728 | 19,076 | (31,652) |
| 6500 | 300 | PURCHASED SERVICES | 23,531 | | (23,531) |
| | TOTAL | INSTRUCTIONAL RELATED TECH | \$226,135 | \$62,692 | (\$163,443) |
| | | SUBTOTAL - INSTRUCTIONAL SUPPORT | \$29,633,532 | \$22,866,848 | (\$6,766,684) |
| | | GENERAL ADMINISTRATION | | | |
| 7200 | 100 | SALARIES | 56,562 | | (56,562) |
| 7200 | 200 | EMPLOYEE BENEFITS | 14,056 | | (14,056) |
| 7200 | 300 | PURCHASED SERVICES | 32,145 | 65,632 | 33,487 |
| 7200 | 500 | MATERIALS & SUPPLIES | | 13,000 | 13,000 |
| 7200 | 700 | OTHER EXPENSE | 1,882,488 | 1,323,863 | (558,625) |
| | TOTAL | GENERAL ADMINISTRATION | \$1,985,251 | \$1,402,495 | (\$582,756) |
| | | SCHOOL ADMINISTRATION | | | |
| 7300 | 100 | SALARIES | 449,452 | 92,737 | (356,715) |
| 7300 | 200 | EMPLOYEE BENEFITS | 102,616 | 29,994 | (72,622) |
| 7300 | 300 | PURCHASED SERVICES | 40,261 | 3,281 | (36,980) |
| 7300 | 500 | MATERIALS & SUPPLIES | 4,797 | 6,943 | 2,146 |
| 7300 | 600 | CAPITAL EXPENDITURES | 3,506 | 80 | (3,426) |
| 7300 | 700 | OTHER EXPENSE | 2,857 | 725 | (2,132) |
| | TOTAL | SCHOOL ADMINISTRATION | \$603,489 | \$133,760 | (\$469,729) |
| | | FACILITIES ACQ. & CONST. | | | |
| 7400 | 300 | PURCHASED SERVICES | 9,167 | | (9,167) |
| 7400 | 600 | CAPITAL EXPENDITURES | 63,044 | 468,686 | 405,642 |
| | TOTAL | FACILITIES ACQ. & CONST. | \$72,211 | \$468,686 | \$396,475 |

PINELLAS COUNTY SCHOOL BOARD

| FUNCTION | OBJECT | DESCRIPTION | 2011-12 | 2012-2013 | INCREASE/ (DECREASE) |
|----------|----------------------|---------------------------------|-------------|-----------------------|-------------------------|
| | | | ACTUAL | RECOMMENDED BUDGET | |
| | | FISCAL SVC | | | |
| 7500 | 100 | SALARIES | 35,032 | 35,778 | 746 |
| 7500 | 200 | EMPLOYEE BENEFITS | 12,521 | 15,495 | 2,974 |
| 7500 | 300 | PURCHASED SERVICES | 2,608 | | (2,608) |
| | TOTAL | FISCAL SVC | \$50,161 | \$51,273 | \$1,112 |
| | | FOOD SERVICE | | | |
| 7600 | 300 | PURCHASED SERVICES | 1,975 | 4,725 | 2,750 |
| 7600 | 500 | MATERIALS & SUPPLIES | 20,081 | 1,409 | (18,672) |
| 7600 | 600 | CAPITAL EXPENDITURES | 4,414 | 27,478 | 23,064 |
| | TOTAL | FOOD SERVICE | \$26,470 | \$33,612 | \$7,142 |
| | | PLANNING, RESEARCH & EVALUATION | | | |
| 7710 | 100 | SALARIES | 57,492 | | (57,492) |
| 7710 | 200 | EMPLOYEE BENEFITS | 19,871 | | (19,871) |
| 7710 | 300 | PURCHASED SERVICES | 349,285 | 437,995 | 88,710 |
| 7710 | 600 | CAPITAL EXPENDITURES | 748,860 | | (748,860) |
| | TOTAL | PLANNING, RESEARCH & EVAL. | \$1,175,508 | \$437,995 | (\$737,513) |
| | | INFORMATION SERVICES | | | |
| 7720 | 300 | PURCHASED SERVICES | 38,714 | 11,125 | (27,589) |
| 7720 | 500 | MATERIALS & SUPPLIES | 376 | | (376) |
| | TOTAL | INFORMATION SERVICES | \$39,090 | \$11,125 | (\$27,965) |
| | | STAFF SERVICES | | | |
| 7730 | 100 | SALARIES | 226,057 | 233,004 | 6,947 |
| 7730 | 200 | EMPLOYEE BENEFITS | 37,255 | 43,724 | 6,469 |
| 7730 | 500 | MATERIALS & SUPPLIES | | 74,549 | 74,549 |
| 7730 | 600 | CAPITAL EXPENDITURES | | 5,400 | 5,400 |
| 7730 | 700 | OTHER EXPENSE | 37,990 | 42,540 | 4,550 |
| | TOTAL STAFF SERVICES | | \$301,302 | \$399,217 | \$97,915 |
| | | INTERNAL SERVICES | | | |
| 7760 | 100 | SALARIES | | | |
| 7760 | 300 | PURCHASED SERVICES | 87 | | (87) |
| | TOTAL | INTERNAL SERVICES | \$87 | \$0 | (\$87) |
| | | PUPIL TRANSPORTATION | | | |
| 7800 | 100 | SALARIES | 20,935 | 10,829 | (10,106) |
| 7800 | 200 | EMPLOYEE BENEFITS | 8,194 | 6,419 | (1,775) |
| 7800 | 300 | PURCHASED SERVICES | 593,912 | 13,800 | (580,112) |
| 7800 | 400 | ENERGY SERVICES | | 14,115 | 14,115 |
| | TOTAL | PUPIL TRANSPORTATION | \$623,041 | \$45,163 | (\$577,878) |
| | | OPERATION OF PLANT | | | |
| 7900 | 100 | SALARIES | 47,335 | | (47,335) |
| 7900 | 200 | EMPLOYEE BENEFITS | 12,070 | | (12,070) |
| 7900 | 300 | PURCHASED SERVICES | 57,335 | 65,769 | 8,434 |
| 7900 | 400 | ENERGY SERVICES | 15,588 | 36,100 | 20,512 |
| | TOTAL | OPERATION OF PLANT | \$132,328 | \$101,869 | (\$30,459) |
| | | SUBTOTAL - GENERAL SUPPORT | \$5,008,938 | \$3,085,195 | (\$1,923,743) |

PINELLAS COUNTY SCHOOL BOARD

| FUNC- TION | OBJECT | DESCRIPTION | 2011-12 | 2012-2013 | INCREASE/ (DECREASE) |
|---------------|--------|--|--------------------|-----------------------|-------------------------|
| | | | ACTUAL | RECOMMENDED BUDGET | |
| | | ADMINISTRATIVE TECHNOLOGY | | | |
| 8200 | 100 | SALARIES | 128,319 | 15,101 | (113,218) |
| 8200 | 200 | EMPLOYEE BENEFITS | 36,702 | 4,348 | (32,354) |
| 8200 | 300 | PURCHASED SERVICES | 80,127 | 111,895 | 31,768 |
| 8200 | 600 | CAPITAL EXPENDITURES | 19,229 | 659,237 | 640,008 |
| | TOTAL | ADMINISTRATIVE TECHNOLOGY | \$264,377 | \$790,581 | \$526,204 |
| | | <i>SUBTOTAL - AMINISTRATIVE TECHNOLOGY</i> | <i>\$264,377</i> | <i>\$790,581</i> | <i>\$526,204</i> |
| | | COMMUNITY SERVICES | | | |
| 9100 | 300 | PURCHASED SERVICES | 43,909 | 617,675 | 573,766 |
| 9100 | 500 | MATERIALS & SUPPLIES | 298,775 | 656,443 | 357,668 |
| 9100 | 600 | CAPITAL EXPENDITURES | 24,294 | 14,026 | (10,268) |
| 9100 | 700 | OTHER EXPENSE | 3,934,859 | 3,858,789 | (76,070) |
| | TOTAL | COMMUNITY SERVICES | \$4,301,837 | \$5,146,933 | \$845,096 |
| | | <i>SUBTOTAL - COMM & DEBT SERV & TRANSFERS</i> | <i>\$4,301,837</i> | <i>\$5,146,933</i> | <i>\$845,096</i> |
| | | TOTAL APPROPRIATIONS | \$75,215,342 | \$72,170,163 | (\$3,045,179) |

PINELLAS COUNTY SCHOOL BOARD

| FUNC-TION | OBJECT | DESCRIPTION | 2011-12 | 2012-13 | INCREASE/ (DECREASE) |
|---|--------|-----------------------------------|-------------|-----------------------|-------------------------|
| | | | ACTUAL | RECOMMENDED BUDGET | |
| <u>AMERICAN RECOVERY AND REINVESTMENT ACT - TARGETED ASSISTANCE</u> | | | | | |
| | | FEDERAL THRU STATE | | | |
| 3226 | 000 | EISENHOWER MATH & SCIENCE | \$52,233 | \$734,960 | \$682,727 |
| 3230 | 000 | DISABILITIES EDUCATION ACT (IDEA) | 4,653,398 | 15,347 | (4,638,051) |
| 3240 | 000 | ELEM & SECOND EDUC ACT (TITLE I) | 5,193,804 | 444,861 | (4,748,943) |
| 3270 | 000 | ELEM & SECOND EDUC ACT (TITLE 6) | | 573,406 | 573,406 |
| 3290 | 000 | OTHER FEDERAL THRU STATE | 22,229 | 6,451 | (15,778) |
| | TOTAL | FEDERAL THRU STATE | \$9,921,664 | \$1,775,025 | (\$8,146,639) |
| | TOTAL | ESTIMATED REVENUE | \$9,921,664 | \$1,775,025 | (\$8,146,639) |

AMERICAN RECOVERY AND REINVESTMENT ACT - TARGETED ASSISTANCE

| | | | | | |
|------|-------|--|--------------------|------------------|----------------------|
| | | REGULAR EDUCATION | | | |
| 5100 | 100 | SALARIES | \$734,136 | \$112,829 | (\$621,307) |
| 5100 | 200 | EMPLOYEE BENEFITS | 110,814 | 22,085 | (\$88,729) |
| 5100 | 300 | PURCHASED SERVICES | 31,804 | 23,074 | (8,730) |
| 5100 | 500 | MATERIALS & SUPPLIES | 1,880,809 | 506,058 | (1,374,751) |
| 5100 | 600 | CAPITAL EXPENDITURES | 508,256 | 242,063 | (266,193) |
| 5100 | 700 | OTHER EXPENSE | 250 | 16,575 | 16,325 |
| | TOTAL | REGULAR EDUCATION | \$3,266,069 | \$922,684 | (\$2,343,385) |
| | | SPECIAL EDUCATION | | | |
| 5200 | 100 | SALARIES | 751,431 | | (751,431) |
| 5200 | 200 | EMPLOYEE BENEFITS | 186,257 | | (186,257) |
| 5200 | 300 | PURCHASED SERVICES | 192,793 | 9,974 | (182,819) |
| 5200 | 500 | MATERIALS & SUPPLIES | 1,098,056 | 4,548 | (1,093,508) |
| 5200 | 600 | CAPITAL EXPENDITURES | 2,095,777 | 27,430 | (2,068,347) |
| 5200 | 700 | OTHER EXPENSE | 12,600 | | (12,600) |
| | TOTAL | SPECIAL EDUCATION | \$4,336,914 | \$41,952 | (\$4,294,962) |
| | | SUBTOTAL - INSTRUCTIONAL SERVICES | \$7,602,983 | \$964,636 | (\$6,638,347) |
| | | ATTEND & SOC | | | |
| 6110 | 100 | SALARIES | 107,696 | | (107,696) |
| 6110 | 200 | EMPLOYEE BENEFITS | 51,187 | | (51,187) |
| | TOTAL | ATTEND & SOC | \$158,883 | \$0 | (\$158,883) |
| | | GUIDANCE | | | |
| 6120 | 100 | SALARIES | 70,113 | 13,166 | (56,947) |
| 6120 | 200 | EMPLOYEE BENEFITS | 17,745 | 5,917 | (11,828) |
| 6120 | 500 | MATERIALS & SUPPLIES | 870 | | (870) |
| 6120 | 600 | CAPITAL EXPENDITURES | 440 | | (440) |
| | TOTAL | GUIDANCE | \$89,168 | \$19,083 | (\$70,085) |

PINELLAS COUNTY SCHOOL BOARD

| FUNC- TION | OBJECT | DESCRIPTION | 2011-12 | 2012-13 | INCREASE/ (DECREASE) |
|---------------|----------------------------------|---------------------------|-------------|-----------------------|-------------------------|
| | | | ACTUAL | RECOMMENDED BUDGET | |
| | | PARENTAL INVOLVEMENT | | | |
| 6150 | 100 | SALARIES | 5,777 | 52,246 | 46,469 |
| 6150 | 200 | EMPLOYEE BENEFITS | 726 | 4,329 | 3,603 |
| 6150 | 300 | PURCHASED SERVICES | 3,875 | 400 | (3,475) |
| 6150 | 500 | MATERIALS & SUPPLIES | 10,274 | 2,475 | (7,799) |
| 6150 | 600 | CAPITAL EXPENDITURES | | 450 | 450 |
| | TOTAL | PARENTAL INVOLVEMENT | \$20,652 | \$59,900 | \$39,248 |
| | | OTHER PUPIL PERSONNEL SVC | | | |
| 6190 | 100 | SALARIES | 126,428 | | (126,428) |
| 6190 | 200 | EMPLOYEE BENEFITS | 3,405 | | (3,405) |
| | TOTAL | OTHER PUPIL PERSONNEL SVC | \$129,833 | \$0 | (\$129,833) |
| | | INSTRUCTIONAL MEDIA | | | |
| 6200 | 200 | EMPLOYEE BENEFITS | 1,945 | | (1,945) |
| 6200 | 500 | MATERIALS & SUPPLIES | 25 | 690 | 665 |
| 6200 | 600 | CAPITAL OUTLAY | | 326 | 326 |
| | TOTAL | INSTRUCTIONAL MEDIA | \$1,970 | \$1,016 | (\$954) |
| | | CURRICULUM & INSTRUCTION | | | |
| 6300 | 100 | SALARIES | 179,165 | 20,467 | (158,698) |
| 6300 | 200 | EMPLOYEE BENEFITS | 26,654 | 4,662 | (21,992) |
| 6300 | 300 | PURCHASED SERVICES | 224,179 | 17,780 | (206,399) |
| 6300 | 500 | MATERIALS & SUPPLIES | 3,274 | 15,275 | 12,001 |
| 6300 | 600 | CAPITAL OUTLAY | 17,511 | 11,855 | (5,656) |
| | TOTAL | CURRICULUM & INSTRUCTION | \$450,783 | \$70,039 | (\$380,744) |
| | | STAFF DEVELOPMENT | | | |
| 6400 | 100 | SALARIES | 92,158 | 136,393 | 44,235 |
| 6400 | 200 | EMPLOYEE BENEFITS | 16,202 | 14,085 | (2,117) |
| 6400 | 300 | PURCHASED SERVICES | 97,684 | 385,140 | 287,456 |
| 6400 | 500 | MATERIALS & SUPPLIES | 6,064 | 2,173 | (3,891) |
| 6400 | 600 | CAPITAL EXPENDITURES | 426 | | (426) |
| | TOTAL | STAFF DEVELOPMENT | \$212,534 | \$537,791 | \$325,257 |
| | SUBTOTAL - INSTRUCTIONAL SUPPORT | | \$1,063,823 | \$687,829 | (\$375,994) |
| | | GENERAL ADMINISTRATION | | | |
| 7200 | 100 | SALARIES | 51,418 | 17,522 | (33,896) |
| 7200 | 200 | EMPLOYEE BENEFITS | 10,507 | 6,550 | (3,957) |
| 7200 | 700 | OTHER EXPENSE | 50,236 | 51,049 | 813 |
| | TOTAL | GENERAL ADMINISTRATION | \$112,161 | \$75,121 | (\$37,040) |

PINELLAS COUNTY SCHOOL BOARD

| FUNCTION | OBJECT | DESCRIPTION | 2011-12 | 2012-13 | INCREASE/ (DECREASE) |
|----------|--------|--|------------------|-----------------------|-------------------------|
| | | | ACTUAL | RECOMMENDED BUDGET | |
| | | SCHOOL ADMINISTRATION | | | |
| 7300 | 100 | SALARIES | 84,002 | 10,708 | (73,294) |
| 7300 | 200 | EMPLOYEE BENEFITS | 17,248 | 1,355 | (15,893) |
| 7300 | 300 | PURCHASED SERVICES | 79 | | (79) |
| 7300 | 500 | MATERIALS & SUPPLIES | 754 | 16,575 | 15,821 |
| 7300 | 600 | CAPITAL EXPENDITURES | 423 | 100 | (323) |
| | TOTAL | SCHOOL ADMINISTRATION | \$102,506 | \$28,738 | (\$73,768) |
| | | FACILITIES ACQ. & CONST. | | | |
| 7400 | 600 | CAPITAL EXPENDITURES | 28,712 | | (28,712) |
| | TOTAL | FACILITIES ACQ. & CONST. | \$28,712 | \$0 | (\$28,712) |
| | | PUPIL TRANSPORTATION | | | |
| 7800 | 100 | SALARIES | 707,967 | 500 | (707,467) |
| 7800 | 300 | PURCHASED SERVICES | 6,095 | | (6,095) |
| 7800 | 400 | ENERGY SERVICES | | 16,790 | 16,790 |
| | TOTAL | PUPIL TRANSPORTATION | \$714,062 | \$17,290 | (\$696,772) |
| | | OPERATION OF PLANT | | | |
| 7900 | 100 | SALARIES | 748 | 1,252 | 504 |
| 7900 | 200 | EMPLOYEE BENEFITS | 94 | 159 | 65 |
| 7900 | 300 | PURCHASED SERVICES | 244 | | (244) |
| | TOTAL | OPERATION OF PLANT | \$1,086 | \$1,411 | \$325 |
| | | <i>SUBTOTAL - GENERAL SUPPORT</i> | <i>\$958,527</i> | <i>\$122,560</i> | <i>(\$835,967)</i> |
| | | ADMINISTRATIVE TECHNOLOGY | | | |
| 8200 | 500 | MATERIALS & SUPPLIES | 13,092 | | (13,092) |
| 8200 | 600 | CAPITAL EXPENDITURES | 283,239 | | (283,239) |
| | TOTAL | ADMINISTRATIVE TECHNOLOGY | \$296,331 | \$0 | (\$296,331) |
| | | <i>SUBTOTAL - AMINISTRATIVE TECHNOLOGY</i> | <i>\$296,331</i> | <i>\$0</i> | <i>(\$296,331)</i> |
| | | TOTAL APPROPRIATIONS | \$9,921,664 | \$1,775,025 | (\$8,146,639) |

PINELLAS COUNTY SCHOOL BOARD

| FUNCTION | OBJECT | DESCRIPTION | 2011-12 | 2012-13 | INCREASE/ (DECREASE) |
|--|--------|----------------------------------|-------------|-----------------------|-------------------------|
| | | | ACTUAL | RECOMMENDED BUDGET | |
| <u>AMERICAN RECOVERY AND REINVESTMENT ACT - RACE TO THE TOP</u> | | | | | |
| | | FEDERAL THRU STATE | | | |
| 3214 | 000 | RACE TO THE TOP | \$2,708,826 | \$7,066,494 | \$4,357,668 |
| 3270 | 000 | ELEM & SECOND EDUC ACT (TITLE 6) | | 263,002 | 263,002 |
| 3290 | 000 | OTHER FEDERAL THRU STATE | | 199,418 | 199,418 |
| | TOTAL | FEDERAL THRU STATE | 2,708,826 | 7,528,914 | 4,820,088 |
| | TOTAL | ESTIMATED REVENUE | \$2,708,826 | \$7,528,914 | \$4,820,088 |

AMERICAN RECOVERY AND REINVESTMENT ACT - RACE TO THE TOP

| | | | | | |
|--|-------|--|--------------------|--------------------|--------------------|
| | | REGULAR EDUCATION | | | |
| 5100 | 100 | SALARIES | 46,943 | 324,748 | 277,805 |
| 5100 | 200 | EMPLOYEE BENEFITS | 5,850 | 27,809 | 21,959 |
| 5100 | 300 | PURCHASED SERVICES | 102 | 668 | 566 |
| 5100 | 500 | MATERIALS & SUPPLIES | 110,568 | 457,157 | 346,589 |
| 5100 | 600 | CAPITAL EXPENDITURES | 805 | 6,288 | 5,483 |
| | TOTAL | REGULAR EDUCATION | \$164,268 | \$816,670 | \$652,402 |
| | | CAREER EDUCATION | | | |
| 5300 | 100 | SALARIES | | 49,389 | 49,389 |
| 5300 | 200 | EMPLOYEE BENEFITS | | 15,611 | 15,611 |
| 5300 | 300 | PURCHASED SERVICES | 4,451 | 17,971 | 13,520 |
| 5300 | 500 | MATERIALS & SUPPLIES | 48,850 | 68,809 | 19,959 |
| 5300 | 600 | CAPITAL EXPENDITURES | 16,832 | 237,645 | 220,813 |
| 5300 | 700 | OTHER EXPENSE | 485 | | (485) |
| | TOTAL | CAREER EDUCATION | \$70,618 | \$389,425 | \$318,807 |
| SUBTOTAL - INSTRUCTIONAL SERVICES | | | \$234,886 | \$1,206,095 | \$971,209 |
| 6150 | 500 | PARENTAL INVOLVEMENT MATERIALS & SUPPLIES | 3,838 | | (3,838) |
| | TOTAL | PARENTAL INVOLVEMENT | \$3,838 | \$0 | (\$3,838) |
| | | CURRICULUM & INSTRUCTION | | | |
| 6300 | 100 | SALARIES | 1,282,257 | 2,722,698 | 1,440,441 |
| 6300 | 200 | EMPLOYEE BENEFITS | 261,974 | 365,506 | 103,532 |
| 6300 | 300 | PURCHASED SERVICES | 7,818 | 18,359 | 10,541 |
| 6300 | 700 | OTHER EXPENSE | 21,421 | | (21,421) |
| | TOTAL | CURRICULUM & INSTRUCTION | \$1,573,470 | \$3,106,563 | \$1,533,093 |
| | | STAFF DEVELOPMENT | | | |
| 6400 | 100 | SALARIES | 2,621 | 595,228 | 592,607 |
| 6400 | 200 | EMPLOYEE BENEFITS | 221 | 129,173 | 128,952 |
| 6400 | 300 | PURCHASED SERVICES | 157,666 | 484,161 | 326,495 |
| 6400 | 500 | MATERIALS & SUPPLIES | 1,000 | 64,642 | 63,642 |
| 6400 | 600 | CAPITAL EXPENDITURES | | 5,830 | 5,830 |
| 6400 | 700 | OTHER EXPENSE | 16,482 | 2,500 | (13,982) |
| | TOTAL | STAFF DEVELOPMENT | \$177,990 | \$1,281,534 | \$1,103,544 |
| SUBTOTAL - INSTRUCTIONAL SUPPORT | | | \$1,755,298 | \$4,388,097 | \$2,632,799 |

PINELLAS COUNTY SCHOOL BOARD

| FUNCTION | OBJECT | DESCRIPTION | 2011-12 | 2012-13 | INCREASE/ (DECREASE) |
|----------------------------|--------|--|-------------|-----------------------|-------------------------|
| | | | ACTUAL | RECOMMENDED BUDGET | |
| 6500 | 300 | INSTRUCTIONAL RELATED TECH PURCHASED SERVICES | | 536,936 | 536,936 |
| | TOTAL | INSTRUCTIONAL RELATED TECH | \$0 | \$536,936 | \$536,936 |
| | | GENERAL ADMINISTRATION | | | |
| 7200 | 100 | SALARIES | 85,169 | 95,284 | 10,115 |
| 7200 | 200 | EMPLOYEE BENEFITS | 19,075 | 29,553 | 10,478 |
| 7200 | 300 | PURCHASED SERVICES | 22,493 | 54,582 | 32,089 |
| 7200 | 500 | MATERIALS & SUPPLIES | 2,869 | 11,087 | 8,218 |
| 7200 | 600 | CAPITAL EXPENDITURES | 7,919 | 17,868 | 9,949 |
| 7200 | 700 | OTHER EXPENSE | 101,297 | 496,471 | 395,174 |
| | TOTAL | GENERAL ADMINISTRATION | \$238,822 | \$704,845 | \$466,023 |
| | | SCHOOL ADMINISTRATION | | | |
| 7300 | 100 | SALARIES | 13,582 | 148,421 | 134,839 |
| 7300 | 200 | EMPLOYEE BENEFITS | 1,706 | 17,110 | 15,404 |
| | TOTAL | SCHOOL ADMINISTRATION | \$15,288 | \$165,531 | \$150,243 |
| | | FISCAL SERVICES | | | |
| 7500 | 100 | SALARIES | 10,902 | 14,477 | 3,575 |
| 7500 | 200 | EMPLOYEE BENEFITS | 6,123 | 9,005 | 2,882 |
| | TOTAL | FOOD SERVICE | \$17,025 | \$23,482 | \$6,457 |
| | | PLANNING, RESEARCH, EVALUATION | | | |
| 7710 | 100 | SALARIES | 100,326 | 120,000 | 19,674 |
| 7710 | 200 | EMPLOYEE BENEFITS | 25,159 | 32,832 | 7,673 |
| 7710 | 600 | CAPITAL EXPENDITURES | 34,578 | 7,124 | (27,454) |
| | TOTAL | PLANNING, RESEARCH & EVAL | \$160,063 | \$159,956 | (\$107) |
| | | INFORMATION SERVICES | | | |
| 7720 | 300 | PURCHASED SERVICES | | 6,800 | 6,800 |
| | 500 | MATERIALS & SUPPLIES | | 500 | 500 |
| | TOTAL | INFORMATION SERVICES | \$0 | \$7,300 | \$7,300 |
| | | STAFF PERSONNEL SERVICES | | | |
| 7730 | 100 | SALARIES | 66,906 | 66,668 | (238) |
| 7730 | 200 | EMPLOYEE BENEFITS | 20,518 | 22,468 | 1,950 |
| 7730 | 300 | PURCHASED SERVICES | 6,096 | 53,297 | 47,201 |
| 7730 | 500 | MATERIALS & SUPPLIES | 1,286 | 12,100 | 10,814 |
| | TOTAL | STAFF PERSONNEL SERVICES | \$94,806 | \$154,533 | \$59,727 |
| | | PUPIL TRANSPORTATION | | | |
| 7800 | 300 | PURCHASED SERVICES | | 12,000 | 12,000 |
| | TOTAL | PUPIL TRANSPORTATION | \$0 | \$12,000 | \$12,000 |
| | | ADMINISTRATIVE TECHNOLOGY | | | |
| 8200 | 100 | SALARIES | 67,827 | 68,732 | 905 |
| 8200 | 200 | EMPLOYEE BENEFITS | 8,530 | 17,688 | 9,158 |
| 8200 | 600 | CAPITAL EXPENDITURES | 116,281 | 83,719 | (32,562) |
| | TOTAL | ADMINISTRATIVE TECHNOLOGY | \$192,638 | \$170,139 | (\$22,499) |
| SUBTOTAL - GENERAL SUPPORT | | | \$718,642 | \$1,378,486 | \$659,844 |
| TOTAL APPROPRIATIONS | | | \$2,708,826 | \$7,528,914 | \$4,820,088 |

PINELLAS COUNTY SCHOOLS

| FUNC-TION | OBJECT | DESCRIPTION | 2011-12 | 2012-13 | INCREASE/ (DECREASE) |
|--|--------|--------------------------------|-----------|-----------------------|-------------------------|
| | | | ACTUAL | RECOMMENDED BUDGET | |
| <u>AMERICAN RECOVERY AND REINVESTMENT ACT - OTHER STIMULUS</u> | | | | | |
| | | FEDERAL THRU STATE | | | |
| 3210 | 000 | FEDERAL STABILIZATION REVENUE | 340,638 | 260,723 | (79,915) |
| 3270 | 000 | ELEM & SECOND EDUC ACT TITLE 6 | | 89,467 | 89,467 |
| | TOTAL | FEDERAL THRU STATE | \$340,638 | \$350,190 | \$9,552 |
| | TOTAL | ESTIMATED REVENUE | \$340,638 | \$350,190 | \$9,552 |

AMERICAN RECOVERY AND REINVESTMENT ACT - OTHER STIMULUS

| | | | | | |
|------|-----------------------------------|--------------------------|-----------|-----------|------------|
| | | REGULAR EDUCATION | | | |
| 5100 | 100 | SALARIES | \$25,973 | \$17,908 | (\$8,065) |
| 5100 | 200 | EMPLOYEE BENEFITS | 3,034 | 13,994 | 10,960 |
| 5100 | 300 | PURCHASED SERVICES | 16,450 | | (16,450) |
| 5100 | 500 | MATERIALS & SUPPLIES | 1,499 | 1,330 | (169) |
| 5100 | 600 | CAPITAL EXPENDITURES | 43,015 | 35,970 | (7,045) |
| | TOTAL | REGULAR EDUCATION | \$89,971 | \$69,202 | (\$20,769) |
| | | CAREER EDUCATION | | | |
| 5300 | 100 | SALARIES | 2,200 | | (2,200) |
| 5300 | 200 | EMPLOYEE BENEFITS | 32 | | (32) |
| 5300 | 300 | PURCHASED SERVICES | 3,290 | 14,017 | 10,727 |
| 5300 | 400 | ENERGY SERVICES | 19,158 | 5,754 | (13,404) |
| 5300 | 500 | MATERIALS & SUPPLIES | 76,414 | 14,943 | (61,471) |
| 5300 | 600 | CAPITAL EXPENDITURES | 9,939 | 10,931 | 992 |
| | TOTAL | CAREER EDUCATION | \$111,033 | \$45,645 | (\$65,388) |
| | SUBTOTAL - INSTRUCTIONAL SERVICES | | \$201,004 | \$114,847 | (\$86,157) |
| | | CURRICULUM & INSTRUCTION | | | |
| 6300 | 100 | SALARIES | 13,359 | 980 | (12,379) |
| 6300 | 200 | EMPLOYEE BENEFITS | 1,678 | 134 | (1,544) |
| | TOTAL | CURRICULUM & INSTRUCTION | \$15,037 | \$1,114 | (\$13,923) |
| | | STAFF DEVELOPMENT | | | |
| 6400 | 100 | SALARIES | 17,659 | | (17,659) |
| 6400 | 200 | EMPLOYEE BENEFITS | 2,067 | | (2,067) |
| 6400 | 300 | PURCHASED SERVICES | | 51,870 | 51,870 |
| | TOTAL | STAFF DEVELOPMENT | \$19,726 | \$51,870 | \$32,144 |
| | SUBTOTAL - INSTRUCTIONAL SUPPORT | | \$34,763 | \$52,984 | \$18,221 |

PINELLAS COUNTY SCHOOLS

| FUNCTION | OBJECT | DESCRIPTION | 2011-12 | 2012-13 | INCREASE/ (DECREASE) |
|---|----------------------------|--|-----------|-----------------------|-------------------------|
| | | | ACTUAL | RECOMMENDED BUDGET | |
| 7600 | 600 | FOOD SERVICE CAPITAL EXPENDITURES | | 37,597 | 37,597 |
| | TOTAL | FOOD SERVICE | \$0 | \$37,597 | \$37,597 |
| | SUBTOTAL - GENERAL SUPPORT | | \$0 | \$37,597 | \$37,597 |
| 9100 | 500 | COMMUNITY SERVICES MATERIALS & SUPPLIES | | 1,846.00 | 1,846 |
| | 600 | CAPITAL EXPENDITURES | 5,170 | 66,492.00 | 61,322 |
| | 700 | OTHER EXPENSE | 99,701 | 76,424.00 | (23,277) |
| | TOTAL | COMMUNITY SERVICES | \$104,871 | \$144,762 | \$39,891 |
| SUBTOTAL - COMM & DEBT SERV & TRANSFERS | | | \$104,871 | \$144,762 | \$39,891 |
| TOTAL APPROPRIATIONS | | | \$340,638 | \$350,190 | (\$9,552) |

PINELLAS COUNTY SCHOOL BOARD

| FUNC- TION | OBJECT | DESCRIPTION | 2011-12 ACTUAL | 2012-13 RECOMMENDED BUDGET | INCREASE/ (DECREASE) |
|---|---------------|---------------------------------------|---------------------------|---|---------------------------------|
| <u>FOOD SERVICE FUND - ESTIMATED REVENUE</u> | | | | | |
| | | FEDERAL THRU STATE | | | |
| 3261 | 000 | SCHL LUNCH REIMBURSEMENT | \$20,033,042 | \$20,662,563 | \$629,521 |
| 3262 | 000 | SCH BRKFST REIMBURSEMENT | 5,253,615 | 5,719,568 | 465,953 |
| 3263 | 000 | AFTER SCHOOL SNACK REIMB | 306,324 | 306,447 | 123 |
| 3265 | 000 | USDA DONATED COMMODITIES | 2,591,585 | 2,141,877 | (449,708) |
| 3267 | 000 | SUMMER FOOD SERVICE PROGRAM | 273,637 | 259,833 | (13,804) |
| | TOTAL | FEDERAL THRU STATE | \$28,458,203 | \$29,090,288 | \$632,085 |
| | | STATE SOURCES | | | |
| 3337 | 000 | SCHOOL BREAKFAST SUPPLEMENT | 225,766 | 225,766 | 0 |
| 3338 | 000 | SCHOOL LUNCH SUPPLEMENT | 291,866 | 291,866 | 0 |
| 3399 | 000 | OTHER MISC SOURCES | 10,935 | | (10,935) |
| | TOTAL | STATE SOURCES | \$528,567 | \$517,632 | (\$10,935) |
| | | LOCAL SOURCES | | | |
| 3431 | 000 | INTEREST ON INVESTMENTS | 581,901 | 165,000 | (416,901) |
| 3433 | 000 | NET INC/DEC FAIR VALUE INVEST | (427,310) | | 427,310 |
| 3451 | 000 | STUDENT LUNCHES | 4,783,486 | 5,724,885 | 941,399 |
| 3452 | 000 | STUDENT BREAKFAST | 288,367 | | (288,367) |
| 3453 | 000 | ADULT BREAKFAST/LUNCHES | 302,747 | 308,445 | 5,698 |
| 3454 | 000 | STUDENT AND ADULT AL A CARTE | 5,430,861 | 5,494,036 | 63,175 |
| 3455 | 000 | STUDENT SNACKS | 152,434 | 153,880 | 1,446 |
| 3456 | 000 | OTHER FOOD SALES | 42,216 | 28,994 | (13,222) |
| 3490 | 000 | MISC LOCAL SOURCES | 1,522,317 | 2,570,936 | 1,048,619 |
| | TOTAL | LOCAL SOURCES | \$12,677,019 | \$14,446,176 | \$1,769,157 |
| | TOTAL | ESTIMATED REVENUE | \$41,663,789 | \$44,054,096 | \$2,390,307 |
| | | FUND BALANCE | | | |
| 050 | | BUDGET FUND BALANCE - BEGIN | | | |
| | | NONSPENDABLE | 1,091,853 | 1,186,079 | 94,226 |
| | | RESTRICTED | 14,836,088 | 14,376,783 | (459,305) |
| | TOTAL | BEGINNING FUND BALANCE | \$15,927,941 | \$15,562,862 | (\$365,079) |
| | TOTAL | ESTIMATED REVENUE AND FUND BALANCE | \$57,591,730 | \$59,616,958 | \$2,025,228 |

PINELLAS COUNTY SCHOOL BOARD

| FUNC- TION | OBJECT | DESCRIPTION | 2011-12 ACTUAL | 2012-13 RECOMMENDED BUDGET | INCREASE/ (DECREASE) |
|--|--------|-----------------------------|-----------------------|--------------------------------------|-------------------------|
| <u>FOOD SERVICE FUND - APPROPRIATIONS</u> | | | | | |
| | | FOOD SERVICE | | | |
| 7600 | 100 | SALARIES | \$15,327,531 | \$14,670,695 | (\$656,836) |
| 7600 | 200 | EMPLOYEE BENEFITS | 4,288,310 | 5,003,893 | 715,583 |
| 7600 | 300 | PURCHASED SERVICES | 3,048,739 | 4,617,809 | 1,569,070 |
| 7600 | 400 | ENERGY SERVICES | 946,357 | 1,097,600 | 151,243 |
| 7600 | 500 | MATERIALS & SUPPLIES | 16,667,754 | 20,574,230 | 3,906,476 |
| 7600 | 600 | CAPITAL EXPENDITURES | 1,355,134 | 4,861,217 | 3,506,083 |
| 7600 | 700 | OTHER EXPENSE | 395,045 | 959,545 | 564,500 |
| | TOTAL | FOOD SERVICE | \$42,028,870 | \$51,784,989 | \$9,756,119 |
| | | | | | |
| | TOTAL | APPROPRIATIONS | \$42,028,870 | \$51,784,989 | \$9,756,119 |
| | | | | | |
| | | FUND BALANCE | | | |
| 090 | | BUDGET FUND BALANCE-END | | | |
| | | <u>COMMITTED</u> | | | |
| | | NONSPENDABLE | 1,186,079 | 1,091,853 | (94,226) |
| | | SUBTOTAL - COMMITTED | \$1,186,079 | \$1,091,853 | (\$94,226) |
| | | <u>UNOBLIGATED</u> | | | |
| | | RESTRICTED | 14,376,781 | 6,740,116 | (7,636,665) |
| | TOTAL | ENDING FUND BALANCE | \$15,562,860 | \$7,831,969 | (\$7,730,891) |
| | | | | | |
| | TOTAL | APPROPRIATIONS & FD BALANCE | \$57,591,730 | \$59,616,958 | \$2,025,228 |

PINELLAS COUNTY SCHOOL BOARD

| FUNC- TION | OBJECT | DESCRIPTION | 2011-12 ACTUAL | 2012-13 RECOMMENDED BUDGET | INCREASE/ (DECREASE) |
|---|---------------|---------------------------------------|---------------------------|---|---------------------------------|
| <u>INTERNAL SERVICE FUND - ANTICIPATED REVENUE</u> | | | | | |
| | | LOCAL SOURCES | | | |
| 3431 | 000 | INTEREST ON INVESTMENTS | \$492,409 | | (\$492,409) |
| 3433 | 000 | NET INC/DEC FAIR VALUE INVEST | (360,545) | | 360,545 |
| 3484 | 020 | PREMIUM REVENUE (WC) | 5,307,639 | 6,000,000 | 692,361 |
| 3497 | 000 | REFUNDS OF PRIOR YEAR EXP | 469,428 | | (469,428) |
| | TOTAL | LOCAL SOURCES | \$5,908,931 | \$6,000,000 | \$91,069 |
| | TOTAL | ESTIMATED REVENUE | \$5,908,931 | \$6,000,000 | \$91,069 |
| | 050 | BUDGET FUND BALANCE-BEGIN ASSIGNED | 6,414,481 | 4,223,682 | (2,190,799) |
| | TOTAL | BEGINNING FUND BALANCE | \$6,414,481 | \$4,223,682 | (\$2,190,799) |
| | TOTAL | ESTIMATED REVENUE AND FUND BALANCE | \$12,323,412 | \$10,223,682 | (\$2,099,730) |
| <u>INTERNAL SERVICE FUND - APPROPRIATIONS</u> | | | | | |
| | | SCHOOL BOARD | | | |
| 7100 | 700 | OTHER EXPENSE(Workers Compensation) | \$5,299,730 | \$6,000,000 | \$700,270 |
| | TOTAL | SCHOOL BOARD | \$5,299,730 | \$6,000,000 | \$700,270 |
| | | TRANSFER OF FUNDS | | | |
| 9700 | 900 | TRANSFER | \$2,800,000 | 2,244,682 | (\$555,318) |
| | TOTAL | TRANSFER OF FUNDS | \$2,800,000 | \$2,244,682 | (\$555,318) |
| | TOTAL | APPROPRIATIONS | \$8,099,730 | \$8,244,682 | \$144,952 |
| | | FUND BALANCE | | | |
| | 090 | ASSIGNED | 4,223,682 | 1,979,000 | (2,244,682) |
| | TOTAL | ENDING FUND BALANCE | \$4,223,682 | \$1,979,000 | (\$2,244,682) |
| | TOTAL | APPROPRIATIONS & FD BALANCE | \$12,323,412 | \$10,223,682 | (\$2,099,730) |

APPENDIX

PINELLAS COUNTY
SCHOOL BOARD

How to Read the Budget

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

Fund

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

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

Operating Fund

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

Capital Outlay Fund

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

Debt Service Fund

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

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

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

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

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

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

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

Internal Services Fund

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

Trust & Agency Fund

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

PINELLAS COUNTY
SCHOOL BOARD

Function

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

5000 Direct Instruction

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

6000 Instructional Support Services

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

7000 General Support Services

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

8000 Maintenance

- 8100 Maintenance of Plant
- 8200 Administrative Technology Services

9000 Community Services, Debt Service, & Transfers

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

PINELLAS COUNTY
SCHOOL BOARD

Cost Center

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

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

Object

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

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

PINELLAS COUNTY
SCHOOL BOARD

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

PINELLAS COUNTY
SCHOOL BOARD

and Instructional Materials funds. The number of categoricals, their funding level, and the limitations on their use are subject to annual approval by the State Legislature.

C&O Division of Curriculum and Operations. The Pinellas district division with overall responsibility for coordinating curriculum and instruction programs.

CO&DS (Capital Outlay & Debt Service): A type of capital outlay revenue distributed to districts by the state. The primary source of CO&DS funding is motor vehicle license fees.

Contracted Program Funds: Special revenue funds used to account for activities funded by grants (usually federal).

Cost Center: A school, department or location to which fiscal responsibility is assigned.

DCD (District Cost Differential): The factor used to adjust funding to reflect differing cost of living in the various districts throughout the state. The DCD is calculated using the Florida Price Level Index. Over the past few years, the DCD has been indexed in differing ways, making historical comparisons difficult. See *Value of One FTE*.

Debt Service: Payment of interest and repayment of principal to holders of debt instruments.

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

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

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

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

DOR: Department of Revenue (a state agency).

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

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

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

Expenditures: Where accounts are kept on the accrual or modified accrual basis of accounting, expenditures are the cost of goods received or services rendered whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes have been made.

PINELLAS COUNTY
SCHOOL BOARD

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

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

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

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

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

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

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

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

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

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

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

PINELLAS COUNTY
SCHOOL BOARD

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

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

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

Operating Fund: See *General Fund*.

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

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

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

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

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

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

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

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

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

PINELLAS COUNTY
SCHOOL BOARD

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

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

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

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

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

Value of One FTE: The amount of revenue which the district receives for one FTE can be calculated by multiplying the *Base Student Allocation* times the *District Cost Differential*. This value is then multiplied times the amount of *Weighted FTE* to arrive at the FEFP revenue for each program.

Weighted FTE: The amount of survey-determined FTE for a program, multiplied by that program's cost factor, yields the amount of weighted FTE.

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